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## Do Graduates and Accounting Students want Careers In Auditing: What Specific Factors Influence their Choices of Career?

Gbenga James Olatunji

Dora Chan

Laducci-Harmey James

[gbenga.j.olatunji@outlook.com](mailto:gbenga.j.olatunji@outlook.com)

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**Abstract:** *Through thorough investigation into the current declining trend in the number of the accounting graduates, this study intends to explore factors influencing career choices. As students completion fall by 8% between 2021 and 2022 academic year according Association of International Certified Professional Accountants (AICPA), “more than 300,000 U.S.–accountants and auditors left their jobs in–the past two years— a 17 percent decline in employed accountants and auditors from a 2019 peak,” according to–The Wall Street Journal in a December 2022 article. The above makes this study ask a fundamental question what factors influence graduates’ and accounting students career choices as review of literature suggests that this global challenging trend is a result of multi-faceted factors. This study investigates the decline in graduates and accounting students in the auditing profession. Its objectives are to understand the perception of the relevance of auditing profession from the lens of graduates and accounting students. The role formal education is playing in preparing the accounting graduates and shaping their attitudes toward audit career. In addition, to know their perception of 36 months mandatory practical training and internship experience. Consequently, aims to inform recruitment strategies, educational programs, and industry diversity initiatives. Using qualitative inquiry and online surveys, it explores factors influencing career choices. By gathering data from universities and professional students, it addresses gaps in knowledge. Findings reveal the pivotal role of education and practical training, along with challenges like examination pressure. Gender dynamics and role modeling influence perceptions, while workplace ambience affects interest levels. Overall, the study provides insights for practitioners, educators, and policymakers, emphasizing the need to address challenges in auditing careers. Interpreting the findings in alignment with the research question and objectives elucidates the complex influences on career choices in auditing. The pivotal role of education and practical training resonates with Human Capital Theory, shaping individuals’ decisions. However, challenges like exam pressure and financial constraints underscore the practical realities faced during training. Gender disparities in perception and preference highlight potential biases within the industry, while role modeling emerges as a positive influencer. Ambience considerations emphasize the importance of workplace environment, particularly in gender dynamics. Unexpected findings, such as the mix of positive and negative perceptions, underscore the need for nuanced interventions to address challenges and enhance career satisfaction. In summary, this study offers a comprehensive understanding of factors influencing career choices in auditing. Future research could delve deeper into specific interventions to address challenges like work-life balance and gender disparities, enhancing career satisfaction and retention in the auditing profession.*

**Keywords:** Auditing profession, Career choices, Education, Practical training, Gender dynamics, Role modeling, Workplace ambience, Career satisfaction, Recruitment strategies, Diversity initiatives.

**Paper Type:** Masters Dissertation

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## INTRODUCTION

The conclusion of Zengul, F. D. et al. (2021) work is insightful revealing that in the past twenty-two years now critical accounting and auditing had been the first two of the six trending up wards topics in the accounting research. As an approach, critical accounting is analyzing and questioning the underlying biases, assumptions, dynamics in accounting processes and challenges facing auditing in order to understand the broader societal implications using auditing as the systematic and independent way of achieving critical accounting.

### **The unanswered questions**

The above suggests that the observation of the association of international certified professional accountants (AICPA) that between the 2021 and 2022 academic years, the number of bachelor's degree completions in accounting dropped by nearly 8% did not start recently rather are results of unanswered question in accounting and auditing profession.

Together with *The Wall Street Journal* in December 2022 quoting society for human resources management (SHRM) saying “more than 300,000 U.S.–accountants and auditors left their jobs in–the past two years— a 17 percent decline in employed accountants and auditors from a 2019 peak indicate that the human resource challenge pose by the ongoing trend needs urgent attention.

### **The implications**

The implication of what the industry is currently witnessing is that unanswered questions exist as the future trajectory of the profession is changing according to the journal of information systems and technology management: **JISTEM (2014)**. Transitioning and adapting to the new age of information technology, which had affected all business sectors and transformed the way of doing business, accounting, and auditing.

The trend portends scarcity of skilled auditors in the nearest future if not addressed with the attending consequence at maintaining financial integrity, transparency, and accountability and dampened investors' confidence, the economic effects of these to the business world is inestimable.

### **The research question**

The future of auditing profession rests on its human capital **Gary, B. (1964)** and as the above current observations imply the old accountants are leaving and the number of new entrants is declining. The profession needs to know why old ones are leaving though some answers to this may not be farfetched for example old age may necessitate exit and more importantly is the understanding of declining numbers of new and young joiners.

Having established it that the profession is currently challenged, insight into why this is happening will lend immense help to resolving it. Therefore, this research work poses the question **what specific factors influence graduates and accounting students' career choices** and intend it. Amidst numerous auditing industry's' challenges this study will work from the context of human capital theory; one among the three theoretical frameworks that shall guide this study, next chapter will discuss more on this.

**Ultimately, the aim is to answer what specific factors influence graduates and accounting students' career choices** to reverse the current trend achieving the significance of this study. Nevertheless, if they do not, this study aims to find out, as people do not abandon what they want.

### **Aim and objectives**

In order to want something, one's perception toward the object of attraction must exist though this perception may be either right or wrong. Therefore, this study set as its objectives **to know the perception of the relevance of auditing profession from the lens of graduates and accounting students.**

**Understanding the role formal education is playing in preparing the accounting graduates and shaping their attitudes toward audit career.** In addition, **to know their perception of 36 months mandatory practical training and internship experience.**

All nations are advocating for gender all-inclusiveness **Adamus, M. (2023)** should a **gender preference** exist in an auditing career, this study aims to capture it. The chapter on methodology details how this study intends to achieve the aim and objectives as the online questionnaire is carefully structure toward this purpose.

### **The significance of this study**

This is a timely study into the current trend in accounting and auditing field with aim of proffering insight into why decline in number of young graduates and accounting students and experienced hands quitting the profession. Many stakeholders stand to benefit from the result of this study, as it will inform on recruitment strategies, guide academic and professional education and training programs, Supporting Industry Diversity Initiatives, Enhance Career-Counseling Services and address workforce challenges.

This study will close some existing gaps in earlier knowledge and work towards generalization of result by gathering information from many universities, and other institutions of higher learning. This is one of the major gaps observed in the literature review chapter.

### **The dissertation structure**

**This chapter** introduces us to the purpose and objectives of the entire study beaming light to the twenty-two years of researchers' efforts to understand the challenges facing the accounting and auditing profession and that the current trend of audit work force shortage is a result of unanswered questions. This work directs its effort towards contributing to understanding what factors do influence accounting students and graduates audit career choices and whether they want auditing as a career.

**Literature review** is coming up **in chapter two** with the purpose of gaining an understanding of previous work around this focus, building up on gaps to strengthen the capacity of the auditing industry to attract and retain talents for the benefits of all stakeholders.

To guide this work is Saunders conceived research onion outlined by Phair, D., & Warren, K. (2021, January). **Chapter three** on research methodology therefore, discussed the pilot test, research Philosophy and justification, Research Approach, Research Strategy and research technique and

procedure and why the chosen research design is suitable for this work.

The academic rigor put into chapter three yielded representative data that is heterogeneous in nature unlike the homogeneous data gathered by majority of the literatures reviewed. **Chapter four contains the analysis of empirical data.**

The **findings of the study** is discussed in **chapter five** with the aim of given consideration to whether the aim and objectives of this study are met, gaps in previous literatures are a bit closed as a result of this work and findings that create unexpected surprises.

**In chapter five**, is reflection as **this study reach conclusion**, observing the limitations, making recommendations actionable to stakeholders from the findings and highlighting areas for future study. Following immediately are list of abbreviations, references, and appendices.

### **The theoretical framework**

This study is relying on **Social Cognitive Career Theory** by Albert Bandura, **Expectancy-Value Theory** by John William Atkinson and **Human Capital Theory (HCT)**, pioneered by Gary Becker.

### **Factors influencing career choice**

Decisions made represent one's worldview shaped by the family and societal background; personal abilities **Bandura A. (1977)**, education among many others are factors that influence graduates and accounting students' career choices.

## **LITERATURE REVIEW**

The general overview of this review section is to examine the **relevance of auditing in the academics discussion and business world** trying to find its **appeal or otherwise to accounting graduates** in an attempt to answer the research question on what specific factors influence accounting graduates' preferences in choosing auditing careers? Being able to answer this question would help in determining whether the accounting graduates want career in auditing. **This study stands on three theoretical frameworks** highlighted in this chapter as we expand on the **review of related literatures**, establishing **the essence of embarking on this research and the gap in knowledge it will bridge.**

### **Relevance of auditing**

Auditors put credibility on the financial statements and according to **Kumar, E.P. & Mohan, B. (2015)** investing public has history of dependence on the work of auditors and accounting profession to confirm accuracy and completeness of the financial information.

Contribution from federal reporting council (FRC) accountancy and auditing facts and trends (August 14, 2023) indicated that there was 3.5% drop in number of accountancy students in 2022 in the United Kingdom (UK). In the United States of America (USA) nearly 8% between the 2021 and 2022 academic years, according to a new report from the Association of International Certified Professional Accountants.

This then means that understanding factors influencing graduates and accounting students' career choices is a relevant study that solves today's problems and future business challenge amidst the current reported trend of auditors quitting their jobs and dropping in number of accounting graduates completing their bachelors according to *The Wall Street Journal* in a December 2022.

### **The three theoretical frameworks**

Three theoretical frameworks to better understand what specific factors influence accounting graduates' preferences in choosing audit, as a career will guide this study. The greatest of assets is human capital, therefore **Human Capital Theory (HCT)**, pioneered by Gary Becker is the first of the three theoretical frameworks. In addition, this study is relying on **Social Cognitive Career Theory** by Albert Bandura and **Expectancy-Value Theory** by John William Atkinson.

### **Human Capital Theory**

The choice of Human Capital Theory, pioneered by **Gary Becker in 1964** follows the logic that accountants and auditors are part of the human capital and common to influential academic work like Gary's, the book *Human Capital: A Theoretical and Empirical Analysis, with Special Reference to Education* has had multiple editions.

According to human capital theory "education and training are the most important investment in human capital" Gary S.B. (1964) and that these investments follow cost and benefits rationality. Human capital includes skills acquired through academic education and professional certifications. Weighing the benefits of auditing career, such as prestige and skill development, against costs like long hours we shall find out if rational decision-making drives accounting graduates choices or not.

### **Social Cognitive Career Theory (SCCT)**

**Bandura A. (1977)** influential contributions underscore the interplay of self-efficacy beliefs, outcome expectations, and social influences. For accounting graduates, SCCT suggests that observing role models, assessing the perceived benefits and challenges of auditing work, and considering social norms and expectations, shape their interests in auditing career.

The above contributes directly to the topic at hand but runs in conflict with Graaf, G. et. al (2021) that observed that accounting students do have pre-existing outlook to life. It is important for a would-be auditor to be able to live consciously especially on critical matter such as career path rather than following suit by observing. Even in the selection of a role model, one should be thoughtful because of its life-defining role.

Addressing the self-efficacy, individuals see themselves from the lens of personalized qualities to determine if they are fit for a career or not. Belief in one's abilities, perceived competence, persistence and resilience, goal setting and achievement, Emotional Regulation are among the self-efficacy and for success in auditing career all the qualities listed will be required. It therefore connotes that SCCT choices to underpin this research will aid the understanding of the topic and answering the research question.

However, it is impossible for a person to be absolutely self-efficacious, thereby imposing self-limits to development of human capital especially those that are disadvantaged at positive social influence would have poor outcome expectation of themselves debarring them from prestigious career

such as auditing! In addition, there is an ethical concern that a trainee can lose authenticity by following after role model and pick up moral wrong behaviors of the role model.

### **Expectancy-Value Theory (EVT)**

The Key Concepts of Expectancy-Value Theory (EVT) is that individuals' motivation to pursue a particular course of action, such as choosing a career, is influenced by their expectations of success in that endeavor and the value they attached to it Atkinson, J. W. (1957).

Value placed on the outcomes associated with the courses of action serve as motivation. This study will be able to dive deeply into the subjective value that influence graduates career choices using qualitative research methodology and hinging this study on EVT seems relevant to achieving the aim and objectives.

Understanding how individuals' expectations of success and the perceived value of outcomes influence their motivation and decision-making suggests that individuals engage in a cost-benefit analysis when making decisions, weighing the expected benefits of a course of action against the perceived costs or drawbacks. Accounting graduates may evaluate the expected benefits, such as job security, prestige, and professional development opportunities, against the costs, such as long working hours, job stress, and work-life balance associated with auditing careers.

EVT will be relevant to study the interplay between their expectations of success and the subjective value they attribute to auditing careers and provide answer to factors driving career preferences and aspirations among accounting graduates thereby informing strategies to attract and retain talent in the auditing profession.

### **Auditing environment around the world**

Observant accounting students of the audit environment in the UK and USA to mention but a few understand the immense impact of **Sir John Kingman's** recommendation "introducing tougher regulation in respect of listed companies' internal controls, similar to that applying in the United States (US) under the Sarbanes-Oxley Act (SOX)" **Ho, J. K. S. (2022)**.

The Sir John Kingman's review of Carillion scandal and recommendation bring more regulatory burden on the auditors even though the directors have responsibilities for the control and getting into the auditing industry is becoming a tougher decision to make as it affects directly on this study. The recommendation weighs heavily on the already established auditors while for graduates and accounting students, tough auditing regulatory environment is an influencing factor to consider for career decision making.

### **Review of related literatures**

As earlier mentioned in the abstract, the number of students putting in for accounting is dropping and those that started did not finish the course compounded by the older accountants and skilled auditors leaving the profession. So reviewing the study conducted by **Nur Farahah Mohd Pauzi et al. (2021)** which used same qualitative method as this current study, delved into the intricate dynamics surrounding the recruitment and retention of young graduates within the accountancy profession, specifically focusing on the field of auditing seems important.

The study unveiled pertinent influencing factors such as salary structures, internship experiences, work environment pressures, and provides insight into the challenges encountered by the accounting graduates that want to come into the audit environment. The findings here inspired many questions put forward to the participants of this study and thematic headings like those that education and training created.

Students appreciate the role of practical experience through long internship experience with the desire that the universities would enhance the curriculum to integrate real-world audit scenarios. Moreover, amidst the disruptive backdrop of the COVID-19 pandemic, the study illuminates the remarkable adaptability of Generation-Z to remote work, signaling a paradigm shift in traditional working practices within the accounting and auditing realms.

In response to the identified hurdles, the study offers actionable recommendations aimed at fostering a more conducive ecosystem for attracting and retaining young professionals in the accountancy sector. These suggestions encompass initiatives to highlight the dynamic nature of the profession, enhance work environments, and rectify salary disparities to dispel perceptions of the auditing field as a low-paying industry.

However, while the insights gleaned from the study provide valuable contributions to the discourse surrounding career choices in auditing, it is imperative to acknowledge the study's limitations, particularly its narrow focus on a single Malaysian university and the number of participants (fourteen) was so small for generalizability. As such, this research endeavors shall strive for broader inclusivity and larger number of participants across various educational institutions in Nigeria and beyond to ensure a comprehensive understanding of the multifaceted nuances underpinning career preferences among accounting students.

**Nur Farahah Mohd Pauzi et al. (2021)** study underscores the significance of considering labor market dynamics and individual personality traits, as elucidated by prior scholarly works (Sin et al., 2019; Surya et al., 2015), in shaping career decision-making processes. Such insights enrich our comprehension of the intricate interplay between external influences and personal inclinations in navigating career trajectories within the accountancy profession.

Realistically every graduate has needs in life which **Maslow, A.H. (1943)** called **hierarchy of need**. Understanding from the perspective of **Maslow, A.H. (1943)** can provide hindsight applicable to answer the put forward question on motivation factors for pursuing or avoiding career in auditing.

His work identified five human levels of need as shown in **Appendix 1**, and that humans pursue higher needs after the lower-level needs are satisfied. Example is a student that is struggling to pay his rent may not likely be interested in the prestige auditing career will offer, he just need any job to get money for his physiological need which according to **Maslow, A.H. (1943)** is the lowest form of need. A person experiencing this cannot be able to participate in thirty-six month mandatory training period requirement to be auditor in Nigeria contrary to the central findings of Nur Farahah Mohd Pauzi et. al (2021).

However, **Maslow, A.H. (1943)** recognized the fact that some human can sacrifice a lower level of need for greater satisfaction of higher level of need. Students like this are value driven. Individuals may prioritize the pursuit of self-actualization or esteem needs over physiological or safety needs.

For instance, a person might choose to pursue a passion project or career path that offers little financial security initially but provides a sense of purpose and fulfillment. The researcher of this work falls into this category; accepted offer to be trained in an audit firm with the least of salary among three offers had in 2008 and took bank loan to pay for his professional qualification examinations.

While Maslow's hierarchy provides a useful framework for understanding human motivation and behavior, it is important to recognize its limitations and the complexities of individual experiences. Human needs are dynamic and influenced by a wide range of internal and external factors, making it possible for individuals to exhibit behaviors consistent with higher-level needs even in the absence of complete satisfaction of lower-level needs.

### **The dilemma**

In De Graaf, G. et. al (2021), four conceptions standing out from their study titled being a good financial auditor: Conceptions of responsibilities among accountancy students. The responses from the 108 students presented the dilemma within the auditing industry. The first conception was that clients is central, the second focused on the society the auditor is serving (public good), the third was that the professional behavior and integrity is key and finally there was a consensus that there is a conflict of interest.

The study used Q-Methodology, striking balance between clients' satisfaction, being a good custodian of public trust, and keeping within the boundaries of professional ethics is difficult as there will always be conflicting choices with consequence on other not satisfied. Future auditors need to be able to navigate professional dilemma using their moral compass, this is a professional due care skill found in older auditors that would take a while for graduates and accounting students to develop and poses a challenge.

### **Practical training and former education**

Earlier De **Graaf, G. (2003)** found out that schooling has little impact on the outlook of veterinary students on moral issue relating to their profession; **De Graaf, G. et. al (2021)** also affirm that accounting students had pre-existing outlook just as **Colander and Klammer 1987, p. 106** a study that suggested that school only reinforced preexisting position. It therefore means that it is very difficult to change the conception of individuals on qualities and responsibilities of good auditors. Putting into context from the background of the above literatures, accounting graduates have their mind made up on whether or not auditing would be their career of choice, though schooling strengthens their conviction, De Graaf, G. et. al 2021, p.312 was categorical that "what it means to be a good auditor is taught and learned in practice." This put the accountancy firms in a very strong position to change the current trend and groom others for the future of auditing!

The above observations run conflict with **Bandura A. (1977)** especially on the side of social influence unless students were earlier on, socially influenced to take a position before schooling though there seems to be congruence on the side of outcome expectation. Also, the above finding is instructive for practical approach to how auditing is being taught in the academia.

### **The future of audit**

One can say the essence of this study is directed towards the future of audit and reviewing **Lombardi, D. (2014) et al.** is relevant to the achievement of this works objectives. In their work: the future of audit in journal of Information Systems and Technology Management (**JISTEM**) recognized the

place of accounting education and our institution of higher learning. Pointing out that auditing future is now here with us requiring the use of technology and knowledge of analytical tools including automations. Knowledge of these prepares the future auditors for their roles.

**Yigitbasioglu et al. (2022)** expanded more on **Lombardi, D. (2014) et al.** and found out that the accountants of the future need to combine generic human capital with digital human capital and social capital resources. Lombardi, D.(2014) et al. did not incorporate the view of end users of the financial statements, the potential risk of technology adoption and ethical considerations associated with technology adoption in auditing could provide a more comprehensive view.

Nevertheless, their findings were in congruence with human capital theoretical framework guiding this study and the above were some of the limitations observed and possible reasons older accountants and auditors are quitting auditing as they were not cut out for coping with the pace of technological changes the industry is experiencing.

#### **What the accounting graduates want**

**Chan, S. Y. & Ho, S. S. M. (2000)** drawn sample only from the Chinese University of Hong Kong which limits the generalizability of their findings but their contributions to understanding factors influencing graduates and accounting students toward workplaces particularly accounting firms were profound.

The first of all, to work in a place that supports training and assist in professional qualification examinations; opportunity for business travel and transfer, clients' profile, the firm reputation and starting salary, staff impressiveness and friendliness, and fringe benefits, job prospects, and working environment condition the least.

The study found also that accounting graduates Grade point average (GPA) and gender have influence on their expectations, as graduates with higher GPA are more concerned about the reputation of the firms; the lower GPAs voiced the working environment of the firms. We can deduce that the lower GPAs want job stability while higher GPAs are playing on their higher chances of getting jobs from more firms that are reputable. Additionally, **female graduates want travels**, and prioritizing job stability while males were concerned about firms' reputation. This information is insightful for recruitment and firms positioning to attract desired human capital.

#### **The cost of being auditor / accountant**

An observation in the course of this literature review was that no single paper exists that discuss on what it takes to be accountants and auditors. However, **Van Baardewijk J. (2018)** worked on the moral formation of business students in which accounting students can be categorized, accounting students education includes ethics study and are bond by oath to observe it in all their conducts even when phased with moral dilemma.

Not all professions and studies have mandatory practical training period like auditing, medicine, and law. To be an auditor thirty-six months of mandatory training is required in a firm(s) of chartered accountants many of which pay very "low salary" **Nur Farahah Mohd Pauzi et al. (2021)**. Annual subscriptions at local (district), country (Institute of chartered accountants of Nigeria, ICAN), international body (International federation of accountants, IFAC) and federal reporting council (FRC)

are all part of monetary cost.

**Palumbo, R. (2022).** In his research paper: Involved at work and dis-involved out of work: unraveling the implications of involvement on accountants' work-life balance (WLB) Established the fact that 1 out of 10 accountants suffered work life balance due to engagement and involvement at work and that it is a concern for individual and collective well-being in the end. Related to this is threat to auditors' lives; a greater cost to pay for being accountants and auditors, the cost is unquantifiable!

*“Accountants who are engaged and satisfied with work are less touched by involvement’s drawback on WLB”* Palumbo, R. (2022) which is a limitation to the study, the fact remains that the cost of being auditors and accountants is very high.

However, these works are inter-related and significantly feeds into the current study, as disengagement will cloud sound moral judgment when faced with moral dilemma with attendant impact on professionalism. This work set out to understanding graduates and accounting students perception of WLB and whether it influence auditing career choices.

### **Factors influencing career preferences**

Deciding on a matter of significance in one's life as career choice requires careful consideration of individual's strength and weaknesses to fit into such profession. Additionally, because we cannot completely predict the future we are going into; just like investing in the financial market, the element of uncertainty and risk-taking therefore is involved in the decision-making, as one has to invest significant part of human life into the career to make a success out of it. **Mata, R., et al. (2018).**

**Anders Ericsson** findings on deliberate practice in achieving expertise popularized by **Gladwell M. (2008)** in his book "Outliers: the story of success validates the aforementioned carefulness required in deciding on career choice as an average of 10,000 hours go into making a success of any career. It is difficult to spend this amount of time on a particular venture and not form a noticeable habit.

According to **Belski et al. (2004)**, Success in the accounting and auditing profession “largely depends on how the profession is seen by the public” therefore, the damaging impact of the recent large-scale audit failures can contribute to the dynamics of joining the profession. Furthermore, labeling accountants as boring bean counter, **Saemann & Crooker (1999)** **this discouraging finding** can kill ambition and, it is a **distracting** narrative to young accounting graduates. Financial rewards, work environment, labor market considerations, and recognition were factors considered by accounting students in selecting their future career. **Azhiin A. U. & Sukirno (2018)** students did not consider professional training and social values as significant factors. The above findings were different and inverse to **Chan, S. Y., & Ho, S. S. M. (2000)**. **who observed consideration for** work environment to be insignificant to graduates. This incongruence in findings overtime is a reason to know the mind of accounting students on factors that influence their career choices in auditing.

**Byrne et al. (2012)** identify prestige and his findings aligned with **Azhiin A. U. & Sukirno (2018)** on financial rewards **Yusoff et al. (2011)** found professional accounting background and choice of being auditors to have significant relationship. Congruence in these two findings suggests that accounting students approach career decision from business reality perspective, which is to maximize

wealth.

### **The research gap**

Profound gratitude goes to the researchers of all works reviewed who in no small measure had contributed to the need for selection of this topic. However, it is important to mention a few of gaps observed to validate the purpose of this research.

**Limited Scope of Previous Studies:** there were some perspectives that previous researchers cannot incorporate due to gathering of data from one university. Also input from professional like financial advisers, tax practitioner and valuable insight of end users of the audited financial statement were missing. This study will reach out to mixed population of accounting graduates and students from various Nigerian universities and beyond, end users from various works of life in other to contribute to the future of accounting and auditing, which is the primary aim of this study.

Understanding of the contribution of family background to graduates and students career choices in auditing is an important aspect of influence that previous studies did not consider significantly. The dafinone family from Nigeria, and Garg family from India were able to hold Guinness World Record for producing the highest number of Chartered Accountants from a single family at different times because of the strong family background in accounting.

However, caution must be taken to see that students and graduates influenced by family background are not coerced into the profession is crucial. Self-will is important to success and though the two families mentioned above produce the largest accountants in their families there are family members that this influenced did not affect down the generations. They chose different professions other than accounting and auditing, which leads us to individual-specific traits.

Student-specific characteristics and educational background contribute to accounting career choice which were did not reflect in some studies reviewed. Due to personality traits, some people are more suited for a profession and jobs than others are. This study intends to dive into understanding these qualitative influencing factors. There is need for a more balanced examination of potential risks, ethical considerations and, challenges associated with technology adoption. The limitation and gap observed in the previous researches signify the need for more comprehensive studies.

### **Summary of findings**

**The findings** from the literatures reviewed suggest that complex factors influence the choice of career and accounting students must give careful consideration to their preexisting philosophy that guide individual's decision-making.

Students prioritize financial rewards and prestige, and are influence by individual strengths and weaknesses, uncertainty, risk-taking behavior, professional background, firm reputation, starting salary, job prospects, opportunities for business travel, environments that support training, offer assistance with their professional qualification examinations to mention but a few.

However, the challenge of work-life balance among accountants is there, Engaging and satisfying work mitigates the negative impact. In addition, GPA and gender influence the expectations of accounting graduates; with student with higher GPAs prioritizing firm reputation while lower GPAs emphasizing the working environment.

### **Addressing the limitation and the implications of findings**

**The implications** of the key findings are that accounting firms and labor market need to prioritize training support, foster positive work environments. Work-life balance of the accountants must be promoted and critical in retaining them and be reputed for quality clientele base and good reward scheme.

### **Addressing limitation**

There is need for more understanding of factors influencing career choices among accounting students and graduates. Gaps observed in the earlier literatures in form of limited scope, narrow data gathering, input from professionals and end-users of accounting and auditing services were not prominent. Furthermore, the overlooked were the influence of family and educational background.

The aim of this study is to contribute a more holistic understanding of auditing career decisions; address gaps by considering these qualitative factors, including a mixed population of accounting graduates and students from various Nigerian universities and engaging end-users from diverse backgrounds.

## **RESEARCH METHODOLOGY**

In this section, the researcher expressed the subjective stance of nature of reality in form of **research philosophy**, justified the choice, and took an **explorative research approach** (Saunders et al., 2019) to understand the graduates and accounting students career choices influencing factors. The real world experience from respondents were gathered using online questionnaire designed to allowed for deeper expression of nuances. The final questionnaire went live after pilot test to assess suitability, identify flaws and ambiguity.

Graduates, accounting students (private, public and professional), accountants in different forms of services like tax, advisory, and works of life participated in the questionnaire of which some are now users of accounting information.

The sample is small which may affect generalizability but cut across nations and randomly selected; the diversity of the respondent brings robust view to the understanding of research topic, an improvement to the previous literature homogeneous data gathering.

### **The pilot test**

Learnt the use of Qualtrics within a few days in order to adhere to the school's UREC 2 questionnaire standard, there was the need for assurance that I had gained sufficient knowledge to see through the processes without a glitch.

Also, to ultimately enhancing the robustness and credibility of the research findings presented, determine the clarity, average response time, suitability, timely detection of flaws and ambiguity in the question in order to amend. The researcher sought the supervisor's advice on flaw detected and implemented before the final questionnaire went live on March 15, 2024.

### **Research philosophy**

“The set of beliefs the research is built on” Phair, D., & Warren, K. (2021, January) which can be viewed from ontological and epistemological standpoints as detailed below. Research philosophy helps in designing the study with the best of appropriate method for result interpretation within the framework of the chosen paradigm. The coherence and integrity of a study can be measured by conformity of the research question with the chosen philosophical belief.

In exploring the nuances of factors influencing the graduates’ and accounting students’ career choices, the researcher clarifies in this section the ontological and epistemological guide to this research work, and the interpretivist stance interplay to establish this research philosophy.

### **Ontological Assumptions**

Ontology concerns itself with what exist in reality and the nature of existence, according to Saunders et al (2016) reality is either subjective or objective. Objective realities are measurable and possess externally measurable properties, independent of the researcher and the object of observation. I theorizing that through perceptions, interpretations and the interactions of individuals within a given social context reality is socially constructed thereby adopting a constructivist perspective.

I recognized that graduates and accounting students career choices are not predetermine unlike objective reality but influenced by individuals unique values, exposures and expectations making the topic subjective in reality. Thus, the researcher perceives reality as multifaceted and contingent upon the perspectives of those involved therefore, this research is taking subjective Epistemological Assumptions.

### **Epistemological Assumptions**

The acquisition of knowledge, the how and nature of knowledge is what Epistemology concerns itself with about (2016, p.124). The researcher within the interpretivist framework view knowledge as being contextual and emerging through the subjective interpretations and meanings attributed by individuals within their social environment. Live experience shape the interpretation by participants, which aligns with the qualitative approach this study, has taken. Therefore, I perceive knowledge as ongoing dialogue.

### **Interpretivist Perspective**

I adopt an interpretivist perspective and research philosophy to understand the subjective nature of reality of the topic. Interpretivism underscores the importance of understanding this social phenomenon from the insiders’ perspectives Phair, D., & Warren, K. (2021, January). and viewpoints of graduates and accounting students aligns with the qualitative nature of this study therefore, adoption of interpretivist will shape this research philosophy.

### **Justification**

The interpretivist approach to **know the perception of the relevance of auditing profession from the lens of graduates and accounting students** is in congruence with **the objective**. This study acknowledges and embraces the complexity of human experience and the myriad factors that influence individuals' career choices Saunders et al (2016, p.127).

The interpretivist philosophy recognizes that reality is subjective and socially constructed. This aligns with the qualitative nature of the inquiry, enabling an in-depth examination of the subjective perceptions, social interactions, educational and cultural influences that shape accounting graduates' career preferences and career decision-making processes.

By embracing the interpretive paradigm, this research aim to gain understanding of the underlying meanings, motivations, and socio-cultural dynamics that inform individuals' career aspirations. Going beyond mere description to direct engagement of graduates and accounting students to uncover the multifaceted factors that contribute to their inclinations towards or away from pursuing careers in auditing. The researcher's acknowledge his role in shaping the research finding and aim to enhance the credibility, and richness of the qualitative data collected, by adopting a reflexive approach, allow for flexibility and responsiveness of the respondents to express their experience of the topic during the research process.

To sum up, this work hinged its research philosophy on interpretivism that provides established foundation and allow for holistic exploration of factors influencing career preferences of graduates and accounting students in auditing as it emphasis qualitative inquiry and the subjective nature of reality around us. Though there are other research philosophies, it is believed that nuance insight will be contributed to the field of career decision-making through the choice of interpretivism and add to the existing knowledge in order to curtail the current trend.

### **The research approach**

The research approach outlined for adoption in this research is an inductive methodology, prioritizing an in-depth exploration of accounting graduates' inclinations towards careers in auditing. Grounded in qualitative inquiry, I will be utilizing online surveys and interviews to capture rich, context-specific data.

By nature the topic is multifaceted, inductive approach gives opportunity to openness for genuine insight from respondents, observation-oriented and data driven to address the objectives, discern patterns among participants, facilitating a comprehensive understanding of the complex social and cultural influences shaping career choices in accounting and auditing fields.

### **Research Strategy**

Saunders, Lewis and Thornhill (2009, p. 136) define research strategy as the“general plan of how the researcher will go about answering the research question(s).” Real-world applicability of **Case Study Research Strategy suggests its choice to** delve deeply into the research topic. It facilitates the contextual understanding of the graduates and accounting students reasoning, flexible to explore the intricate nuances of socio-cultural pattern and other multifaceted influencing factors. Rashid et al., (2019)

Additional, the research employed the use of on-line survey for data gathering, helps understanding of

the breadth and depth of the topic. Because the strategy help in gaining in-depth insights into complex phenomena, makes it widely used in fields such as education, psychology, healthcare, sociology and business.

### **Research Technique and procedure**

The aim of research technique section is to inform readers of research instrument used and its selection justification, data collection procedure, timeline, ethical consideration, limitations and challenges encountered.

### **Research instrument**

A research instrument is a tool used in data gathering in form of survey as in the case of this study, interview, observation checklist, case study, focus group, document and content analysis are examples. Survey has its advantage in that it can easily reach large number of people Chapman and McNeill (2005) and was the reason for its choice as this study aimed to enlarge respondents' base over the reviewed literatures for robust understanding of the topic.

For the purpose of data gathering, online survey was administered (Creswell, 1994) to give flexibility to response timing and geographical location the respondents will be participating from as the researcher intend to close the homogenous data gathering gaps observed in the previous literatures. The questionnaires designed combine open-ended questions that respondents need to comment on, close-ended, scale and multi-choice question.

This study relied on primary data to understand the factors influencing graduates and accounting students career sources in auditing. Primary data is "research data generated from an original source" Collis and Hussey (2014, p.59) which afford the study to gather original thought directly from those that can directly relate to the topic at hand.

The quality of respondents justifies the selection in of online survey as an instrument over interview or other instruments as busy executives, doctors of philosophy and ever learning personalities from different parts of the world participated as the research design put them in charge of response time without intruding into productive schedule for interview session. This translated to robust view of the topic and fifty initial respondents target exceeded.

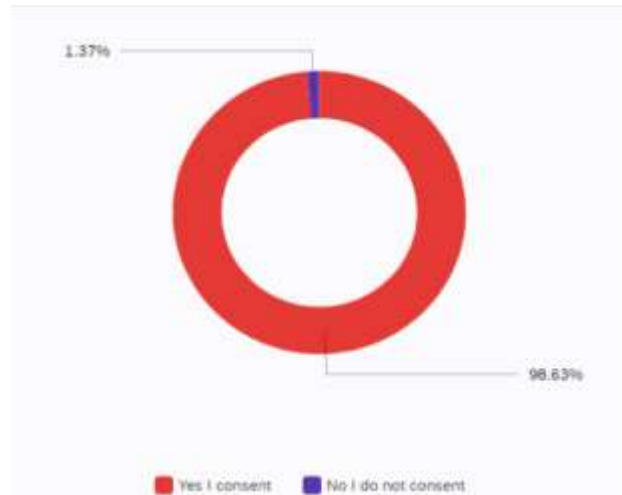
### **Challenges encountered and overcome**

The use of Qualtrics initially posed a challenge but with self-study, I was able to transform the first draft of question on Microsoft word to Qualtrics and generated link after necessary approvals for the pilot test. The second hurdle was the realization from pilot respondents and Qualtrics auto-generated advice. This feedback led to structural amendments to the final questionnaire. This research experience supports and answers the Ismail et al. (2017) posed question: Pilot Study, Does It Really Matter? It really matters to learn lessons from conducting a pilot Study.

### **Ethical consideration**

The questionnaire was design and implemented on Qualtrics to ensure only respondents with informed consent are able to take part and as the diagram below shows, some respondents could not go further in their participation because they did not consent.

### Diagram 3.1 Participants consent



This research proposed to use goggle form as an instrument but finally aligned with UREC 2 research standard of the university on the use of Qualtrics and follow ethical guideline and approvals in the process of this research work.

### Timeline and milestones

This work can be classified to have used cross-sectional time horizon unlike longitudinal time horizon which collect data from the same participants over long period of time, the data collection was within a relatively short period of twenty one days from various respondents in different geographical locations around the world. The use of Cross-sectional time horizon is common in qualitative research design.

### The data gathering timeline hereunder:

Got UREC 2 approval on March 5, 2024

Drafted questionnaire on Microsoft word transformed in Qualtrics and sent out for pilot testing and received feedback between March 6 – March 10, 2024.

Met with supervisor on observation from pilot test and got advice on March 13, 2024.

Amend pilot questionnaire and began final distribution on March 15, 2024 till March 26, 2024.

However, criticism against cross-sectional data gathering approach has been for limited generalizability due to relative short period it monitors and that it cannot provide adequate information on changes in variable over-time, its strength in finding the relationship between variable at a point in time (Saunders et.al, 2016) was found useful and adopted for the purpose of this research.

### Data analysis procedure

Reaching out to the population of graduates and accounting students is unfathomable (Pritha, 2020) this seems to be the reason all literatures reviewed did not collect population data. Nevertheless, mono-university, homogenous data analysis was a major limitation of these literatures.

Therefore, this study took population sample at random and because the research deployed a qualitative methodology according to Ismail et al., (2017) large number of participants was not required to obtain quality responses that address the research topic. Random sampling involves researcher's

judgment and experience to choose a part of a whole to represent the population. Purposeful selection of the sample must ensure that important characteristics of the whole population exist in the sample selected (Maria Dolores, 2006).

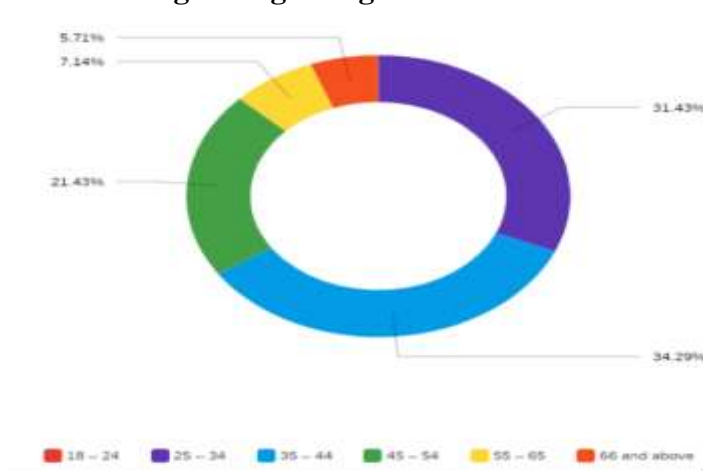
Researcher reached out to the participants through Whatsapp application and electronic mail messaging to a large number of graduates and accounting students in different schools, works of life and age range between the data gathering timeline above until data saturation is observed and time for other research activity is due. Therefore, **eighty** respondents had participated at the time the researcher embarked on analysis of empirical data in the next chapter.

The research did not need to do data entry and analysis other than to meaningfully arrange in chapter four and discuss in chapter five the implication of data gathered as captured by Qualtrics.

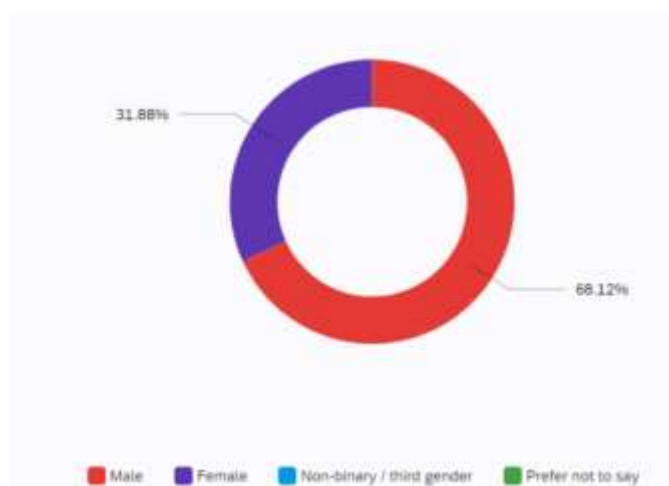
### Data protection

Respondents personal details were anonymised and data obtained in the course of this study stored on the sheffield hallam university's cloud storage, password protected and in compliance with ethical standard would be deleted once the result of this dissertation is out.

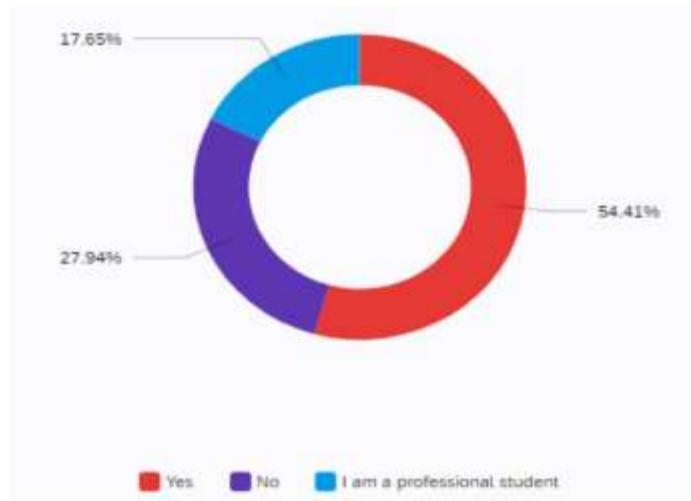
### Participants' information Age Range Diagram 3.2



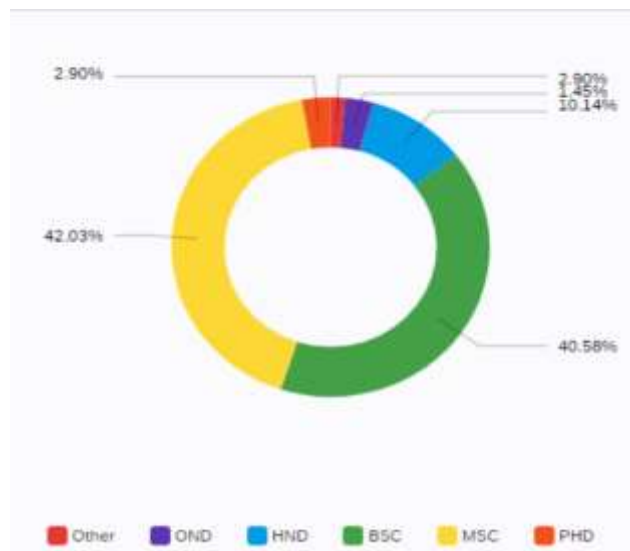
### Gender Diagram 3.3



**Diagram 3.4 Membership of accountancy professional bodies**



**Academic Education Diagram 3.5**



**Table 3.6 Institutions represented around the world**

Summary of participating countries	
Row Labels	Sum of Occurrence
Nigeria	42
UK	17
USA	4
Zambia	1
<b>Grand Total</b>	<b>64</b>



The above sections have questions under them that allow this study to capture insight into respondents' minds that can lead to understanding of factors influencing their choice of auditing career.

### **Limitations of this research**

The researcher acknowledges that the use of cross sectional design could not capture the dynamics of changes in the career preference over time and future researchers should consider the use of longitudinal approach to overcome this especially where research time and other resources' are not constraints.

### **.Analysis of empirical data**

This section covered an analysis of the deep narrative gathered from the participants through the online survey serving as a primary source of data for the research work. Data analysis is an important aspect of research Miles, M.B. et al. (2019) and prepares foundation for the interpretation of findings, contextualization, sense making, and synthesis.

As a qualitative data set gathered through cross-sectional approach provides experiences, spectrum of voices offering a holistic understanding of the multifaceted factors influencing the graduates and accounting students career choices as we aim to uncover the underlying drivers and barriers.

### **Demography of the participants**

**Seventy-three** respondents consented and participated in the survey with 68% male and 32% female gender distribution. Fifty-four percent (54%) were professional accountants, 18% were professional students and while 28% were not professionally affiliated. From the academic side, 3% were PHD holders, 42% masters, 41% Bachelors, 10% higher national diploma, 3% ordinary national diploma, while 2% have other academic certificates. 28 schools of higher learning were represented, from three (3) continents and four countries as shown in table 4.0. This demographic profile reflects diverse contributions to the topic by random participants, enriching the findings with varied first-hand experiences supported by factors such as age, academic background, and professionalism.

**Table 4.0**

<b>Summary of participating countries</b>	
<b>Row Labels</b>	<b>Sum of Occurrence</b>
Nigeria	42
UK	17
USA	4
Zambia	1
<b>Grand Total</b>	<b>64</b>

**Demography of categorical Yes or No to question on interest in auditing**

Respondents that said categorical no with academics qualification

**Table 4.1**

Row Labels	BSC	HND	MSC	Grand Total
<b>Female</b>	<b>3</b>		<b>6</b>	<b>9</b>
25– 34	2		3	5
35– 44	1		2	3
45– 54			1	1
<b>Male</b>	<b>6</b>	<b>2</b>	<b>5</b>	<b>13</b>
25– 34	3	1	1	5
35– 44	1		3	4
45– 54	2	1	1	4
	<b>9</b>	<b>2</b>	<b>11</b>	<b>22</b>

Respondents that said categorical no with and professional affiliation/status

**Table 4.2**

Row Labels	Student	No	Student	Yes
<b>Female</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>
25– 34			1	2
35– 44	1		2	
45– 54	1			
<b>Male</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>7</b>
25– 34	1	1	1	2
35– 44			2	
45– 54			1	3
<b>Grand Total</b>	<b>1</b>	<b>2</b>	<b>7</b>	<b>10</b>

**Table 4.3** Respondents that said categorical Yes with and their academic status

	male	female	%	PHD	MSC	BSC	HND	OND	OTHERS
66 and above	2	0	4	1	-	1	-	-	-
55 – 65	3	1	9	1	2	-	-	1	-
45 – 54	7	3	22		6	3	-	-	1
35 – 44	10	7	38		4	9	4	-	
25 – 34	10	2	27		5	5	1	1	-
	32	13							
	45								

**Table 4.4** Respondents that said categorical Yes and their professional status**Count of Colum professionalnl Labels**

<b>Row Labels</b>	<b>Label No.</b>	<b>Student</b>	<b>Yes</b>	<b>Grand Total</b>
<b>25– 34</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>12</b>
Female			2	2
Male	2	2	6	10
<b>35– 44</b>	<b>5</b>	<b>5</b>	<b>7</b>	<b>17</b>
Female	3	2	2	7
Male	2	3	5	10
<b>45– 54</b>	<b>2</b>	<b>1</b>	<b>7</b>	<b>10</b>
Female		1	2	3
Male	2		5	7
<b>55– 65</b>	<b>1</b>		<b>3</b>	<b>4</b>
Female	1			1
Male			3	3
<b>66 and above</b>	<b>1</b>		<b>1</b>	<b>2</b>
Male	1		1	2
<b>Grand Total</b>	<b>11</b>	<b>8</b>	<b>26</b>	<b>45</b>

**Data Organization and Preparation**

The process of organizing and preparing the qualitative data for analysis involved the use of data management and analysis tool called Qualtrics survey, snapshot from Qualtrics, summarization, coding and data categorization.

**Initial exploration of data**

When the researcher was drafting the questionnaire he used the research objectives categorization stance which ensures that feedback from respondents address areas of need, constantly glancing through as responses were pouring in; some responses were eye opening nevertheless, providing insight and solution to the research problem. This data exploration follows grounded research methodology developed by sociologists Barney Glaser and Anselm Strauss in the 1960s.

**Identification of themes**

The process of identifying, organizing, analyzing and preparing the qualitative data for analysis and reporting involved the use of six-step thematic analysis process by Braun and Clarke (2006) with its flexibility advantage. The researcher first read through responses in search for patterns

and meaning then, write down key notes in form of codes, came up with the themes that later got refined and finally reported on in the next chapter in form of discussion of findings.

For scaling questions, the researcher categorized the answer from scale four and five to be in favor of; while one to three coded not to be in support of the question asked.

**Thematic Table 4.5**

<b>Categorical theme</b>	<b>Sub theme</b>	<b>Participant first order concept</b>
<b>Challenges and opportunities</b>	Enjoy new knowledge and challenges	Participants that enjoyed constant new knowledge and challenges that come with it, enjoyed the challenges auditors' mandatory practical training brought with it and embraced opportunities auditing can afford them
<b>Challenges and opportunities</b>	Disliked new knowledge and challenges that come with it	Participants did not enjoyed constant new knowledge and challenges that come with it, dislike the challenges auditors' mandatory practical training brought with it and would not embraced opportunities auditing can afford them
Modeling	With models	Respondents that have role models who are family members, accountants and auditors plus life models Respondents that have role models on the general scale (life models)
Modeling	Without models	Respondents with no life and career models
Gender	Yes	Participants that held view that gender discrimination exists in audit industry
	No	Participants that held view that gender discrimination does not exist in audit industry or are not sure
Perception	Positive perception	Participants have positive perceptions toward relevance of auditing and auditor; about auditing and auditors' work lives demand; positive perception of appreciation of auditors' efforts by the end users of their services; positive perception of personal goals congruence perception with auditing

	Negative Perception	Participants have negative perceptions toward relevance of auditing and auditor; about auditing and auditors' work lives demand; negative perception of appreciation of auditors' efforts by the end users of their services; negative perception of personal goals congruence perception with auditing
Education and practical training	Relevant	Participants held view that Education and practical training is an influencing factor to their audit career decision.
	Irrelevant	Participants held a view that Education and practical training is irrelevant to influence their audit career decision.
	Ambience observers	Participants that would consider the ambience to work in an audit firm
Ambience	Care less of ambience	Participants that would not bother consider the ambience to work in an audit firm

### The significance of themes

Each identified theme and sub-theme are grounded on theoretical framework that guided this research, and the literatures reviewed with the intent of answering the research question, bringing new knowledge to fore and closing the gaps observed; abating the trend.

### Themes Interpretation

#### Education and training

This theme contributes to achieving the research objective on how educational experiences and exposures to practical auditing profession influence career decisions. Also relates to the insight from the theoretical framework that guided this work: Gary S.B. (1964) human capital theory "education and training are the most important investment in human capital"

Data gathered shown 55% of the respondents were convinced of the impact of education on them toward auditing career, 29% moderately impacted. However,16% indicated negatively on the quality and impact of education they received of which 50% male and 50% female, 50% were not professionally affiliated, 50% hold bachelors and 50% masters.

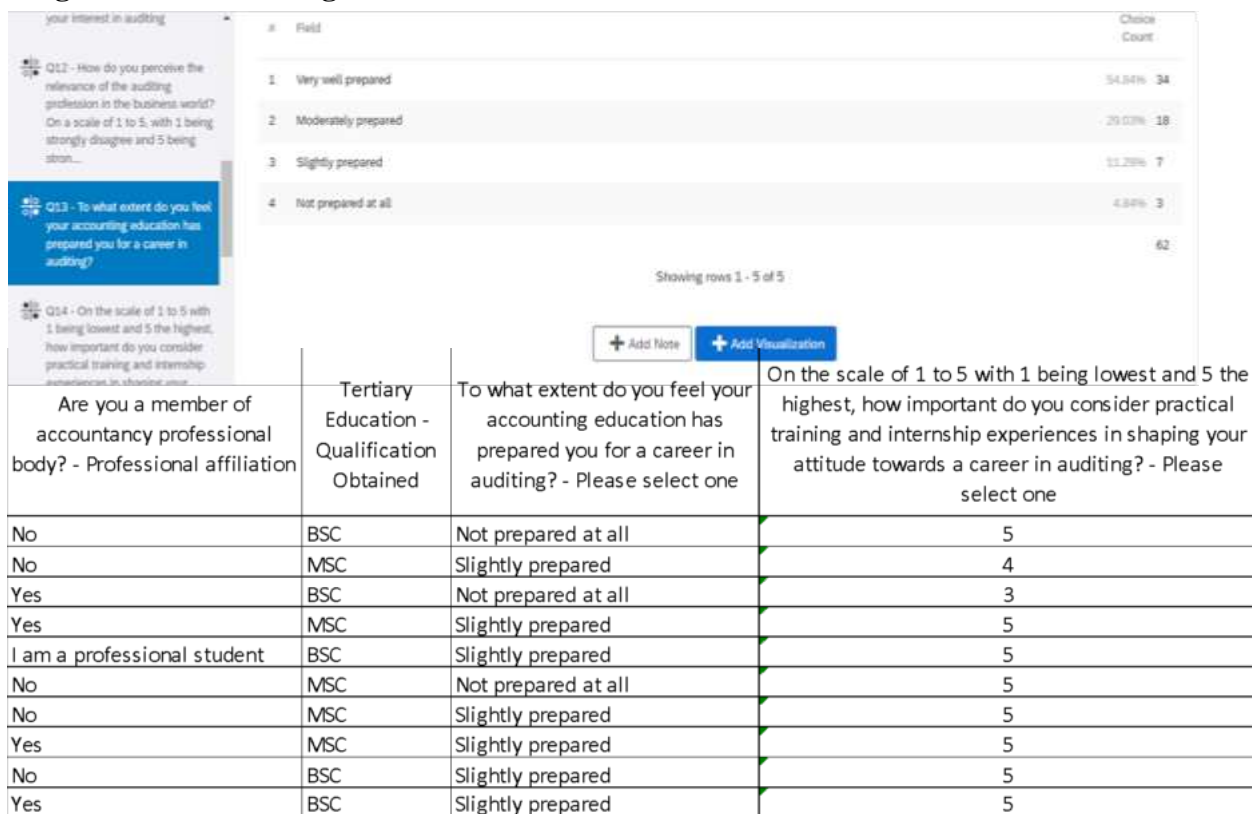
In total 84% of the respondents favored education and its impact on their auditing career choice what is intriguing was that few respondents that fell into 16% category can be classified to be highly educated and except for 10 % of them, the rest spoke highly of practical training and internship

experiences.

This theme supports the theoretical framework earlier mentioned and the findings corroborate one of the reviewed works **Bandura A. (1977)** that education among many others are factors that influence graduates and accounting students' career choices.

Conversely, the masters and bachelors holders expressing negative impact of education align with **De Graaf, G. (2003)** that schooling has little impact on the outlook; **De Graaf, G. et. al (2021)** also affirm that accounting students had pre-existing outlook just as **Colander and Klammer 1987, p. 106** a study that suggested that school only reinforced preexisting position. Table and picture below support the above observations.

### Diagram 4.6 Accounting education



### Perception

Kumar, E. P. and Mohan, B. (2015) affirmed the relevance of auditing as investing public relies on its independent view but it is another thing for graduates and accounting students to perceive auditing relevant to their personal goals strongly enough to take decision to participate in the industry.

The theme is relevant to understanding how worldview on auditing and accounting influences career choices and its interplay with personal goals and values. We can access and re-evaluate existing knowledge and Kumar, E. P. and Mohan, B. (2015) affirmation.

Furthermore, this theme is grounded on **Expectancy-Value Theory (EVT)** on framework that

individuals' motivation to pursue a particular course of action, such as choosing a career, is influenced by their expectations of success in that endeavor and the value they attached to it Atkinson, J. W. (1957). Therefore, it is in line to analyze data around **perceptions**.

**Perceived relevance of auditing and auditor**

**This study obtained** participants' view in four critical areas that relate to auditing and personal sense of value contribution choosing auditing as a career. The result indicated that 86% of the respondents agreed that auditing is an essential function in maintaining financial integrity. 88% perceived auditors play a crucial role in ensuring transparency and accountability, 86% indicated that the auditing profession offers opportunities for career growth and advancement while 88% signified that auditors contribute significantly to business sustainability and investor confidence.

This study revalidated the above responses in another tweak from the respondents to establish the genuineness and steadfastness of these perceptions in the course of this analysis. The table below supports this analysis.

**Table 4.8 Relevance of auditing**

Q12 - How do you perceive the relevance of the auditing profession in the business world? On a scale of 1 to 5, with 1 being strongly disagree and 5 being stron...	1	2	3	4	5	Total
1. a. Auditing is an essential function in maintaining financial integrity	0.40% 4	4.80% 3	1.80% 1	17.70% 11	69.30% 43	62
2. b. Auditors play a crucial role in ensuring transparency and accountability.	3.20% 2	6.50% 4	1.60% 1	13.10% 8	75.40% 48	61
3. c. The auditing profession offers opportunities for career growth and advancement.	3.30% 2	3.30% 2	6.70% 4	35.00% 21	51.00% 30	59
4. d. Auditors contribute significantly to business sustainability and investor confidence.	3.30% 2	0.00% 0	6.40% 4	38.80% 24	51.50% 31	59

Showing rows 1 - 4 of 4

**Perception about auditing and auditors' work lives demand**

Forty-one (41%) of the respondents perceived auditors are generally over-worked, 25% believed auditors have work-life balance. The 23% voiced out that work life demand in auditing profession is the same as other professions while 11% indicated auditors experience unbalance work lives.

Cumulatively, the implication of the responses above is far reaching, as 52% of respondents did not have good perception of work life balance in auditing industry as indicated in the picture below.

**Table 4.9 Auditors' work lives demand**

Q14 - To what extent do you feel your accounting education has prepared you for a career in auditing?	Choice Count
1. Same as other	22.00% 14
2. Over-worked	41.00% 25
3. Balance	24.00% 15
4. Unbalance	13.00% 8

**Perceived appreciation of auditors' efforts by the end users of their services**

Despite the above perception, question on appreciation of auditors' efforts by the users of the audited financial statements received 57% positive responses as indicated below. Inductively, the end-users do appreciate the overworked auditors; this observation requires a deep study for affirmation! The table below thus interpreted.

**Table 4.10 Perceived appreciation of auditors' efforts**

#	Field	Choice Count
1	1	3.23% 2
2	2	4.92% 3
3	3	34.43% 21
4	4	36.07% 22
5	5	21.31% 13
		61

Showing rows 1 - 6 of 6

**Personal goal perception in relation to auditing**

Gathering data on goal congruence with auditing helped this study to compare and contract on the interplay of self-efficacy beliefs and outcome expectations portend by **Bandura A. (1977)**. The third aspect of his work indicated social influences on career choice; **modeling** theme examined this later.

According to this research data, 47% of the participants did not articulate their goals in writing while 51% did. The 62% out of the 51% have goals that relate directly to auditing the remaining 38% did not perceive their fulfillments can come from auditing. Out of the 62% that have goal congruence with auditing, 10% did not recognize the importance of mandatory training to become auditor or the impact of accounting and auditing education, the remaining 90% did for both education and practical training.

Education and professional affiliation did not have significant effects on whom have articulated goals or not, **the data suggest this to be personal trait**, while some people have it some did not irrespective of their age, gender, education, and professional background. Next chapter discussed analyzed data, the implication of the above on the topic and the future of auditing and the table below supports this analysis.

**Table 4.11 Personal goal perception in relation to auditing**

Q/N	What are your long term career goals, and how does auditing fit into your aspirations?	auditing and accounting related goal	To what extent do you feel your accounting education has prepared you for a career in auditing? - Please select one	On the scale of 1 to 5 with 1 being the best, how important do you consider practical training and internship experiences in shaping your attitude towards a career in auditing? - Please select one	GENDER - Gender	Are you a member of an accounting professional body? - Please select one	Testify Education - Undergraduate/Postgraduate/Other
1	To be able to be a audit manager for personal and business purposes	Yes	Needs a lot, prepared	5	Female	Accounting professional student	BSC
2	To be able to inspect the auditing process with my skills	Yes	Very well prepared	5	Male	Yes	PHD
3	To be financially independent	No	Very well prepared	5	Male	Yes	PHD
4	To be a data analyst	No	Very well prepared	4	Male	Accounting professional student	PHD
5	To become an accountant in the UK	No	Not prepared at all	1	Female	No	BSC
6	To be a tax consultant	No	Slightly prepared	4	Female	No	BSC
7	To be a tax consultant. Auditing will be vital for me to secure the company's credit to ensure the business continues	Yes	Needs a lot, prepared	5	Male	No	BSC
8	To be a tax consultant and a chartered accountant	No	Very well prepared	4	Male	Yes	BSC
9	To be an accountant and a chartered accountant	No	Very well prepared	5	Male	Yes	BSC
10	To be an accountant in a big firm	Yes	Needs a lot, prepared	5	Male	Yes	PHD
11	To be a tax consultant	No	Very well prepared	5	Female	Accounting professional student	Other
12	To own and manage a successful firm in the country	Yes	Needs a lot, prepared	4	Female	Yes	BSC
13	My long term goal is to own and manage a successful firm	Yes	Very well prepared	4	Male	No	BSC
14	To become an accountant that is not a tax consultant due to my desire to help and improve the output in the accounting world. Auditing will be my passion as it will help me reach my objective and make a contribution to the world through my actions	Yes	Needs a lot, prepared	5	Male	Yes	BSC
15	To become a professional accountant	Yes	Very well prepared	4	Male	Accounting professional student	PHD
16	My goal is to work for the company and to work on my skills in a changing environment	No	Very well prepared	5	Female	No	BSC
17	To build a successful audit firm	Yes	Very well prepared	4	Male	Yes	BSC
18	As an accountant	No	Very well prepared	5	Male	Yes	BSC
19	As an accountant	Yes	Very well prepared	4	Female	Yes	BSC
20	Not fixed, I don't have interest in auditing	No	Not prepared at all	1	Male	Yes	BSC
21	To be a CFO and auditing knowledge is a plus for my skills	Yes	Slightly prepared	5	Female	Yes	BSC
22	Auditing does not fit in, I love finance	No	Very well prepared	5	Male	Yes	BSC
23	To reach the peak of my profession and to make a positive impact in accounting	Yes	Very well prepared	5	Female	Yes	BSC
24	To be at the peak of my profession through developing business skills via a job	Yes	Needs a lot, prepared	4	Male	Yes	BSC
25	Finance manager	Yes	Slightly prepared	5	Female	Accounting professional student	BSC
26	To become the group CFO of a multinational firm. Auditing helps with understanding the required skills to fit in the job.	Yes	Needs a lot, prepared	5	Female	Yes	BSC
27	Become a Business Partner in a big company.	Yes	Very well prepared	5	Male	Yes	BSC
28	Yes	Yes	Needs a lot, prepared	4	Male	Yes	BSC
29	Develop myself to the high level positions/Accountant/Auditor. Accountant in	Yes	Needs a lot, prepared	4	Female	No	BSC
30	To work in one of the big 4 and make it as a consultant	Yes	Very well prepared	4	Male	Accounting professional student	BSC
31	Growth in the profession	Yes	Very well prepared	5	Male	Yes	PHD
32	If I can see my skills I record and know the need to record finance	Yes	Slightly prepared	5	Male	No	BSC
33	To have a stable profession	No	Very well prepared	5	Male	Yes	BSC
34	To provide a service with a accounting process and control for others. Individualistic	Yes	Needs a lot, prepared	5	Male	Accounting professional student	BSC
35	To be a consultant	Yes	Very well prepared	4	Male	No	BSC
36	Growth and development in the account	Yes	Slightly prepared	5	Male	No	BSC
37	To be an accountant	Yes	Slightly prepared	5	Male	No	BSC
38	To be an accountant	Yes	Very well prepared	5	Male	No	BSC
39	As a firm to be a head of technology. As a firm to be a firm. As a consultant and if security is needed, the goal is not only to be achieved within a professional firm of an accountant and a auditor.	Yes	Very well prepared	5	Male	Yes	BSC
40	Thinking of a role between a tax and corporate accounting. Auditing does not fit into my plan	Yes	Very well prepared	5	Male	Yes	BSC
41	Being an entrepreneur and establish a audit firm being it to be different as little capital is required	No	Needs a lot, prepared	5	Female	Yes	BSC
42	20 years	Yes	Very well prepared	5	Male	Yes	BSC
43	20 years	No	Needs a lot, prepared	5	Female	Yes	BSC
44	To be the very first on a and to be the first one possible within The Glass Revolution. The skills developed from Auditing would contribute to my personal development and who I am as a person. It is the development of my skills.	Yes	Very well prepared	4	Male	Yes	BSC
45	Job Stability, career growth, career fulfillment	Yes	Slightly prepared	5	Male	Yes	BSC
		No	Very well prepared	5	Male	Yes	PHD

### **Modeling**

Role modeling in the context of this study has three divisions as we explore the influence this factor has on career choices of graduates and accounting students.

1. Respondents that have role models who are family members, accountants and auditors plus life models
2. Respondents that have role models on the general scale (life models)
3. Respondents with no life and career models.

In the first group, data indicated only 4% did not recognize the impact of education and practical training as 99% of the respondents affirmed these factors positive impact. Furthermore, 88% had clearly stated goals that aligned with auditing and accounting. Except for increase in irrelevance of education and practical training to 10%, group two-revealed same result as group 1.

The group three 50% of the respondents confessed not to be prepared for audit career, 40% cannot articulate their goals and a negative increase to 20% was observed among them on impact of education and practical training in shaping their attitude toward career in auditing. The tables below summarized the above analysis.

**Table 4.12 Family and life models**

1. Role model who are family members, accountants and auditors plus life model					
To what extent do you feel your accounting education has prepared you for a career in auditing? - Please select one	On the scale of 1 to 5 with 1 being lowest and 5 the highest, how important do you consider practical training and internship experiences in shaping your attitude towards a career in auditing? - Please select one	As a graduate or accounting student, do you have a role model? - Select one	Do you have a family member as accountant or auditor? - Select one	What are your long-term career goals, and how does auditing fit into your aspirations?	Clear goal, audit and accounting related
Moderately prepared	5	Yes	Yes	I aspire to be an audit manager for personal and business purpose	Yes
Very well prepared	5	Yes	Yes	To be able to impact the auditing profession with my skills	Yes
Very well prepared	4	Yes	Yes	I'm a startup founder. Auditing will be vital for me to ensure the company's conduct to finance firms, investors and HMRC	Yes
Moderately prepared	5	Yes	Yes	Becoming an industry Career icon and possibly a Billionaire	Yes
Moderately prepared	5	Yes	Yes		Yes
Moderately prepared	5	Yes	Yes	To become an accountant that is sort after due to my deliverables and innovative output in the accounting world. Auditing will aid my aspiration as it will sharpen my objective and unbiased examination of financial transactions of organizations	Yes
Very well prepared	5	Yes	Yes		Yes
Very well prepared	5	Yes	Yes	My goal entering the company would be to evoke my skills in a challenging environment, work within a team, and provide efficient solutions	no
Very well prepared	4	Yes	Yes	To build a formidable audit firm	Yes
Very well prepared	5	Yes	Yes	As Economists	no
Very well prepared	5	Yes	Yes	Is to reach the peak of my profession, and to make a positive impact in accounting.	Yes
Very well prepared	5	Yes	Yes	Becoming a Business Partner in an audit company.	Yes
Moderately prepared	4	Yes	Yes	Develop myself to the high level professional Accountant/Auditor.	Yes
Moderately prepared	5	Yes	Yes	To carve a niche for myself	no
Very well prepared	5	Yes	Yes	To be a consultant	Yes
Very well prepared	1	Yes	Yes	Growth and skills enhancement	Yes
Moderately prepared	5	Yes	Yes	My aspirations is to head Technology Assurance as a Partner in a firm. As an accountant and IT security professional, this goal can only be achieved within a professional firm of accountants and auditors.	Yes
Very well prepared	5	Yes	Yes		Yes
Very well prepared	5	Yes	Yes	5 years	Yes
Very well prepared	4	Yes	Yes		Yes
Moderately prepared	5	Yes	Yes	To be the very best I can and to live life to the fullest means possible within The Given boundaries. The skills developed from Auditing would contribute to my personal development, and who I am would contribute to the development of my auditing skills.	Yes
Slightly prepared	5	Yes	Yes	Job Stability, career growth, career fulfillment	Yes
Very well prepared	5	Yes	Yes		Yes

**No role models****Table 4.13**

To what extent do you feel your accounting education has prepared you for a career in auditing? - Please select one	On the scale of 1 to 5 with 1 being lowest and 5 the highest, how important do you consider practical training and internship experiences in shaping your attitude towards a career in auditing? - Please select one	As a graduate or accounting student, do you have a role model? - Select one	What are your long-term career goals, and how does auditing fit into your aspirations?
Very well prepared	5	No	
Very well prepared	4	No	Audit
Not prepared at all	3	No	Not fitted, i don't have interests in audit
Very well prepared	5	No	Auditing does not fit in. I love financial Market
Moderately prepared	3	No	
Not prepared at all	5	No	
Slightly prepared	5	No	It makes me audit my financial record and know the need to record finance
Slightly prepared	5	No	
Slightly prepared	5	No	To become a Forensic Auditor.
			im thinking of a mix between academia and corporate accounting. Auditing does not fit into my plans
Moderately prepared	5	No	

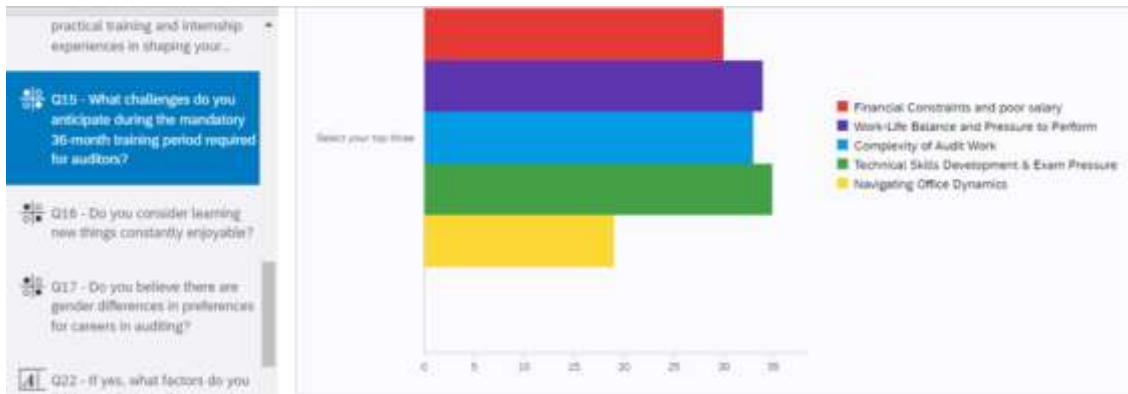
**Challenges and opportunities****Constant new knowledge**

Two groups exist here; those that enjoy constant new knowledge and challenges that come with it (group 1) and those that are not (group 2). Group 1; 93% rated the influence of education and practical experience highly as shaping their audit career choices and have clearly stated auditing and accounting goals. **Group 2 has a mix of respondents that have** auditing and accounting goals, motivational speaking, entrepreneurial and all sorts of goals outside auditing.

**Auditors' mandatory practical training**

As the bar chart below indicated the stressors respondents anticipated and experienced. Foremost is the pressure mounts on unqualified trainees to pass their professional examinations by the firms' managements. Pressure to perform on the field and workload impact negatively on work-life balance, and third on list is the complexity of audit work especially in small audit firms where audit personnel do not focus on a particular industry. Surprising to the researcher was that financial constraint experienced by trainees due to poor salary was put forth by the respondents, this however made sense as audit trainees have understanding that they cannot earning like their counterpart outside audit employment during mandatory training period. Finally, navigating office dynamics especially for inexperience trainees is a challenge to say the least.

**Diagram 4.14**



**Person specific influencing factors**

This study tried to understanding from the participants what factors would influence their interests in pursuing careers in auditing. They were to give three factors however, the summary of result below shown factors that have equal consideration among respondents therefore, job stability was tied to personal fulfillment to jointly become third in rank of influencing factors, interest in financial analysis was equally tied to desire for challenging work environment as second ranked factors.

Growth opportunities presented by audit knowledge displayed unequal strength to attract graduates and accounting students to the industry while financial reward from being an audit trainee was a detractor and least attracting factor.

**Diagram 4.15**



**Ambience**

Under this theme, 56% of the respondents said they would consider the ambience to work in an audit firm; 28% of this was female and 72 % male, While 44% said no in equal split among male and female respondents.

**Gender**

Participants’ answer on whether gender based preference exists in auditing environment: 64% said no, 26% not sure, and 10% of the respondents said yes. Those that said yes further gave preferential factors to be disparity in selection of male counterpart, females are likely to be more inclined to work in

office-based roles than audit work that requires moving from one client to another, ability of males to work under pressure and complexity of the workload, age, mobility, family constraints and gender its self.

### **Reflecting on analysis, data trustworthiness and generalizability**

The researcher's role in analyzing was in the extraction of data from Qualtrics and report on it. Bar charts, pie charts were the creations of Qualtrics except for all tables in this chapter, which the researcher created and used to make sense of narratives from Qualtrics. Nevertheless, they were careful extractions of the qualitative findings in conformity with the original data still exist on the university's qualtrics server.

The researcher held a pre-conception on ranking of salary and trainees' financial reward, which the result of this research did not align with, the liberty given to the respondents to express and own their voices aided the original thoughts in data gathering, analysis, and reporting.

A few countries and schools represented United Kingdom, United States and Africa in the data analyzed, not represented were Asia and Australia. This limit generalizability though this study has improved considerably the heterogeneity of the data and findings from homogenous studies that preceded it.

Discussion of findings in next chapter however, graduates and accounting students that have the combination of life models and career models especially accountants and auditors in their families displayed qualities of good auditors and tends toward becoming one. The findings also indicated that growth opportunities and having goal congruence along accounting and auditing are strong indicators. Respondent have consensus that auditing is relevant to individuals, organizations and for public good while the influence of mandatory practical training and internship on career choices in auditing cannot be neglected; age group 55-65 and 66 and above fully demonstrated consensus as all respondents in these age group have 100% interest in audit career.

## **DISCUSSION OF FINDINGS**

As earlier mentioned the auditing industry is currently experiencing a decline in manpower as older accountants are quitting and younger accountants quitting too soon or not threading the path at all, therefore this research aimed to investigate graduates' and accounting students' interest in pursuing careers in auditing amidst challenges in the auditing industry in order to reverse the trend.

The study seeks to explore factors influencing this as the studies objectives encompasses the impact of education, internship, family background and social modeling and so on, on attitudes towards auditing careers, examining respondents perceptions of auditing at different levels of questioning.

This study gathered data using online survey and expressed findings in chapter four. The intention of this chapter is interpretation of results; exploration of patters, integration with existing literature, examine the practical implications of the results, exploration of limitations, theoretical implications, and recommendations for future research. Bryman et al. 2021 advised to discuss findings base on research questions and this discussion will follow this pattern.

### **The demography of the participants**

The data in 4.2 above reflected gender-related influencing factor on attitudes towards auditing careers;

compared to females' 32% participation, 68% male participated. Broader geographical scope of this study spans twenty-eight schools across three continents bringing cultural and contextual relevance in addition to mixed of academics insight from PHD holders 3% to other certificates 2%.

Professional affiliation; from 54% professional accountants, students 18%, and non-professionally affiliated individuals 28%, users of accounting and auditing services participated ensuring varied insights from practitioners, users and students alike. The implication of this rich demography is that it makes for applicability across demographical groups, nations and some continents represented.

### **The demography of the respondents**

Analysis of **tables 4.1 to 4.4** on responses to categorical question on whether participants have interest to pursue auditing as a career indicated **age, higher academic education, gender, life and professional experiences** as factors influencing graduates and accounting students career choices.

It appears that respondents aged 55-65, 66 and above were not found to say "no" to having an interest in audit, according to comparison of data in 4.1 and 4.3 they were predominantly **male professional accountants majority are holding PHD and masters**. In addition, by the time the female 32% participation have to answer on their interest in auditing, female respondents aged 45-54 with BSC had no representation while male had two (**Table 4.1**).

This suggest **potential gender differences in perceptions of auditing careers, with females showing less interest compared to males** within certain academic and age groups. Also, **the data revealed there is a place for age and life experience factors at work in choosing audit as a career and the older one is the more likely to tend towards auditing**.

**Age group 25 – 34** had the highest of respondents who said **no to audit career** both in academic and professional divisions, reversal was observed age group **35 – 44 number of interests in both divisions, supported fully by age group 45– 54, 55-65 and 66 and above** as earlier paragraphs discussed.

### **Researcher has thought on the demography**

The older graduates and accounting students become the stronger realization to tend towards auditing, this can be **a point of career regret** to older accountants that did not have or missed the auditing opportunities earlier in their careers; **an area for future researchers to explore and validate**.

The data and **demographic findings** provide a snapshot of the responses, allowing for further analysis of factors influencing career choices in this field.

### **Answering the research objective on perceptions**

From the lens of graduates and accounting students and grounded on Expectancy-Value Theory (EVT) , the researcher set out set out to understand respondents perceived relevance of auditing and auditor, perception about auditing and auditors' work lives demand, perceived appreciation of auditors'efforts by the end users of their services and personal goal perception in relation to auditing.

There were high positive perceptions of audit as shown in thematic analysis **through to These suggest that personal goal congruence along auditing path, perceived self-worth and**

**contribution** of auditors to transparency, accountability, and business sustainability (88%), positive appreciation of auditors' efforts by end-users (57%), among others are influencing factors to the choice of career among graduates and accounting students.

However, the **prevalent negative perception on work-life balance** by 41% of respondents is notable, as they believed auditors are overworked and additional 11% indicated that auditors experience unbalance work lives, this negative perception might deter individuals from pursuing auditing careers despite recognizing its value. **Inconsistency exists between these other mentioned perceptions and the perceived work-life balance**, challenging the sustainability and attractiveness of auditing careers.

Furthermore, 62% of respondents have goals directly related to auditing, a notable percentage 38% do not perceive fulfillment from auditing careers. **This implies that not all accounting and auditing students, and by extension students' population have aspirations in tangent to their courses of studies** and having them as academic and professional students is not a guarantee for future career in auditing.

#### **Concluding on perceptions theme**

The industry must capitalize on the observed strength, employers of accounting and auditing workforce especially auditing firms must work on improving the work-life balance challenge.

#### **Relevance or irrelevance of education**

The education and practical training theme tried to **achieve the research objective on perceptions and impact of education** as responses suggest a nuanced **relationship between career choices, education, and practical training, with implications that both support and challenge existing literature.**

The majority of respondents (55%) perceived a positive impact of education on their decision to pursue auditing careers reinforcing Gary S.B. (1964) and Bandura's (1977) assertions that education is a significant factor influencing career decisions. However, (16%) negative perceptions came from holders of masters, bachelor's degrees and professionally affiliated respondents, suggesting that **higher educational attainment do not necessarily translate to positive perceptions of education's impact on career choices.**

Furthermore, the observation that **practical training and internship experiences are highly valued by respondents within the negative perception** group suggests that **hands-on experiences may play a crucial role in shaping career decisions**, even in the presence of negative perceptions of formal education. This finding echoes the idea proposed by Colander and Klamer (1987) that schooling only reinforces preexisting positions rather than fundamentally altering career outlooks.

#### **Conclusion on relevance or irrelevance of education**

These findings underscore the multifaceted nature of career choices for graduates and accounting students. While education is crucial, its impact varies based on individuals' experiences. **Practical training complements formal education**, urging a holistic approach to career preparation. Addressing negative perceptions of education is vital for aligning experiences with aspirations. For improved employability and satisfaction, **the interplay between education, training, and career choices is researchable.**

### The person specific factors, the challenges lovers, and opportunity seekers

Thematic table 4.5 refers, auditors are in an ever-learning field of work, the challenges, and opportunities theme **sought to understand how individuals' outlook to challenges of constantly acquiring new knowledge** influence career choices in auditing, the theme was divided into two: those that love and those that did not like the challenges. In addition, the researcher using different question reviewed respondents' view on practical training here for consistence to earlier responses in 5.7 and 5.8.

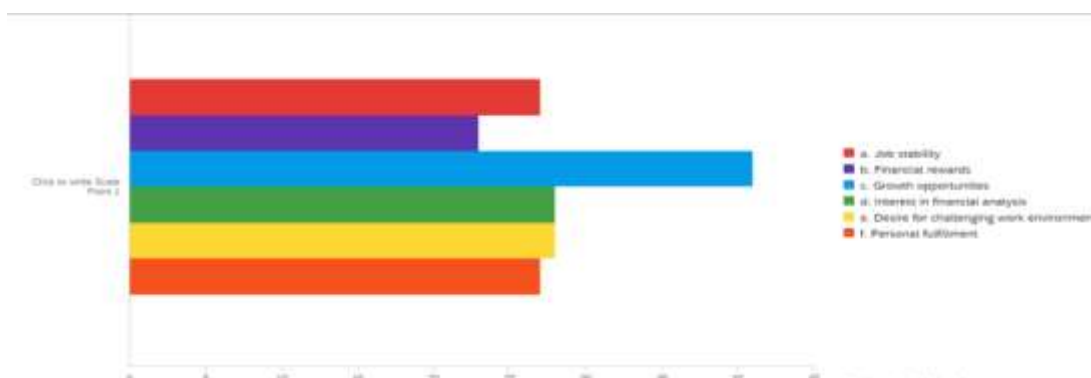
The findings under constant new knowledge challenges and opportunities sub-theme revealed distinct groups regarding the perception of constant new knowledge: Group one-embraced challenges having 93% of respondents had audit related goals, prioritizing education with Group 2, exhibiting diverse career goals beyond auditing. This underscores the importance of aligning educational experiences with career aspirations.

Moreover, auditors' mandatory practical training sub-theme unveils stressors affecting work-life balance and career progression. The pressure to pass professional examinations, coupled with financial constraints, highlights systemic challenges within the auditing industry. Addressing these stressors is vital for nurturing talent and promoting well-being among audit trainees.

Furthermore, person-specific influencing factors sub-theme indicated that majority of graduates and accounting students are attracted the most by growth opportunities auditing can offer both in the short and long term, financial reward was the least in attractiveness while job stability and personal fulfillment rank high.

That there were **factors mutually inclusive** as shown below and earlier analyzed in 4.7.4.3 is instructive to attract and retain talent in the auditing profession. For instance, the study found out that **those that like financial analysis like challenging work environment** which corroborated 93% of respondents prioritizing education and having auditing related personal goals as observed in 4.7.4.1 constant new knowledge sub-theme, thereby validating consistency in response in favor of education and practical training.

**Table 5.0 Mutually inclusive factors**



The implication of these findings aligned with human capital theoretical frameworks, industry

stakeholders' education with industry demands, providing adequate support during practical training in order to address the systemic challenges. By this understanding, employers can easily attract and retain prospective auditors that exhibit love for constant knowledge and nature them to take on growth opportunities. **In conclusion**, addressing the challenges and opportunities highlighted in this study is crucial for fostering a resilient and thriving auditing workforce.

### **Gender theme**

**From demography to perceptions, the thread of gender influencing factor spreads through this study. With reference to 4.7.6 on gender analysis**, there is existence of gender-based biases and preferences in the auditing environment, as indicated by respondents' acknowledgment of disparities in selection, preferences roles based on gender, and perceptions of males' ability to handle pressure and workload complexity.

Additionally, considerations related to age, mobility, and family constraints, the observed preferences for office-based roles among females highlight potential areas for intervention and multifaceted influences shaping career decisions. Implementing **mentoring and modeling** programs, professional development opportunities, and supportive policies can empower individuals to challenge traditional gender norms and pursue diverse career paths within auditing.

Moreover, the intersectionality of gender with other factors such as education, training, and personal goals emphasizes the importance of holistic approaches to career development. This study was not able to confirm Chan, S. Y. & Ho, S. S. M. (2000) assertion in the reviewed literature under 2.5.4 that female graduates and accounting students prefer travel related jobs but rather office-based roles with less mobility as indicated under 4.7.6 above. **In conclusion**, the findings on gender preferences in the auditing environment underscore the need for ongoing research and action to address gender-based disparities and promote inclusivity in the industry

### **Modeling theme**

Under this theme are three sub divisions:

- i) Respondents that have role models who are family members, accountants and auditors plus life models,
- ii) Respondents that have role models on the general scale (life models) iii)  
Respondents with no life and career models

The modeling theme reveals distinct patterns among respondents regarding the influence of role models on career choices. Group 1, with role models in family, accountants, auditors, and life, recognized the positive impact of education, training on auditing careers with readiness to take on auditing career, aligning with Bandura's social learning theory.

Group 2, with general life role models, showed similar trends Except for increase in irrelevance of education and practical training to 10%. However, Group 3, lacking role models, exhibited unpreparedness for audit careers, emphasizing the importance of mentorship and the more an individual has role models in significant aspects of life the better prepared for exploit an individual becomes. Furthermore, implementing mentorship programs can enhance career readiness and support diverse pathways to the auditing profession, aligning with social learning theory's principles.

### **Ambience**

The findings regarding ambience in audit firms highlight a significant consideration for potential career choices. While 56% of respondents expressed willingness to consider ambience, gender disparities were evident, with 28% of females and 72% of males showing interest. This suggests a potential gender preference factor influencing perceptions of audit workplace environment.

### **End of discussion**

Overall, the research underscores multifaceted influences on career choices among graduates and accounting students. Positive role modeling, educational experiences, challenges and opportunities, gender dynamics, and ambience collectively shape individuals' perceptions and aspirations. These findings emphasize the importance of holistic approaches to career development, addressing gender disparities, providing supportive environments, and fostering inclusive practices within the auditing profession. Such efforts can enhance career satisfaction, promote diversity, and support individuals in aligning their aspirations with industry expectations.

Discussion continues here with the aim to provide comprehensive summary on the achievements of this dissertation's aim and objectives, by summarizing key findings from each thematic head, integrated the findings to understand factors influencing graduates and accounting students' career choices in auditing.

This study gained insight examining the implications of finding on the current audit landscape for the future direction of audit industry work force planning. Included here were recommendations standing on the contribution to knowledge from this research work for stakeholders' implementation including future researchers, as this dissertation comes to a logical conclusion.

### **Restatement of Research Objectives**

This study aimed to understand the factors influencing graduates and accounting students' career choices in auditing having the objectives of understanding the perception of the relevance of auditing profession from the lens of graduates and accounting students, the role formal education is playing in preparing the accounting graduates and shaping their attitudes toward audit career. In addition, to know their perception of mandatory practical training and internship experience.

### **Summarize key findings from each thematic head Education and Training**

The best investment is in human development according to human capital theory, which the majority of respondents recognized the positive impact of education and practical training on their choices of auditing careers.

### **Challenges and Opportunities**

The respondents voiced nuanced stressors, highlighted pressure to pass professional examinations, financial constraints during mandatory practical training, workload complexity.

### **Gender Dynamics**

Gender disparities were apparent in perception and audit preference for audit as a career, suggesting potential biases in auditing industry.

### **Role Modeling**

The factor of role modeling came out strongly as a factor influencing the graduates and accounting

students' career choices also influencing positively on goal congruence and clarity of aspiration among respondents.

### **Ambience**

The majority of respondents considered workplace ambience particularly in audit firms this supports Chan, S. Y. & Ho, S. S. M. (2000) findings. Observed was gender disparities, with males showing greater interest compared to females.

### **Perception**

Negative perceptions also existed though positive perceptions toward auditing profession were dominant, with respondents acknowledging its relevance, growth opportunities, and contribution to financial integrity and sustainability. However, there were positive claims on auditors' efforts appreciation while work-life balance was a challenge.

Overall, this comprehensive summary condensed the key findings from each thematic head, providing a holistic overview of the research outcomes.

### **Integration of findings**

This study finds the inter-relationship between the thematic head for holistic understanding of the multifaceted influences on auditing as a career choice. The role education and practical training emerged as pivotal aligning with Human Capital Theory, in shaping their career decisions.

However, challenges and opportunities present hurdles such as exam pressure and financial constraints, highlighting the practical realities faced by aspiring auditors during training period. Gender Dynamics reveal disparities in perception and preference, indicating potential biases within the auditing industry, while role modeling emerges as a positive influence, fostering goal congruence and aspiration clarity. The influence of role model factor is pervasive on other influencing factors examined by this study.

Ambience considerations underscore the importance of workplace environment, with gender disparities evident in interest levels. Finally, perception reveals a mix of positive and negative views, emphasizing the need for addressing challenges such as work-life balance.

Together, these findings provide a comprehensive understanding of the multifaceted nature of career choices in auditing, offering insights for practitioners, educators, and policymakers alike.

### **Implications of the findings and Recommendations**

The significant implications of this research cut across policy domains, across academia, audit industry.

**Industry Implications: Auditing firms**, through the findings of this study need to revamp their ambience and deal with stressors as they encourage trainees to pass their professional examinations. Practical approach to teaching auditing will improve the perception of graduates and accounting students to **audit education**.

**Academic Implications:** The implication of the findings of this study is that it deepens the

understanding of factors influencing career choices in auditing and contributed to the theoretical frameworks. Educational institutions should collaborate with auditing firms to enhance practical training experiences and align curriculum with industry demands.

**Policy Implications:** Gender disparities and preferential treatment need Policy interventions fostering equitable opportunities.

**Other stakeholders: Parents and guardians** should endeavor to be life models and encourage students to seek after mentorship and career models to enhance career readiness and facilitate goal alignment.

### **Contribution to Knowledge**

**Several original contributions made by this study** in uncovering nuanced factors influencing career decisions; the study provides valuable insights for academia, industry, and policy makers, facilitating informed decision-making and fostering inclusive practices within the auditing profession. In short, it advances understanding of the interplay between education, training, challenges, gender dynamics, role modeling, and ambience in shaping career choices among graduates and accounting students.

**Bridging this research limitation and research areas for the future Demographic research:** Coming from the demographic findings of this study there is need for future research into whether age contribute to preference for auditing knowledge among accountants

**Longitudinal Studies on Career Trajectories:** Conduct longitudinal studies to track the career trajectories of graduates and accounting students in auditing, identifying key milestones, challenges, and success factors over time.

**Gender Dynamics in Career Progression:** Further research should explore gender disparities in career progression within the auditing profession, examining factors influencing promotion rates and leadership representation and recruitment.

**Role of Ambience in Job Satisfaction:** Investigate the relationship between workplace ambience and job satisfaction among auditors, considering factors such as office culture, work-life balance, and physical workspace design.

These recommendations for future research areas considered the limitation of this study, aim to address existing gaps and promote continuous improvement in career development practices within the auditing industry. This study generalizability **was limited as Asia and Australia not represented.**

### **Conclusion**

In conclusion, this dissertation has provided valuable insights into the factors influencing career choices among graduates and accounting students in auditing. By examining themes such as education, challenges, gender dynamics, role modeling, ambience, and perceptions, the study has deepened our understanding of career decision-making processes. The findings underscore the importance of holistic approaches to career development and the need for inclusive practices within the auditing profession. Furthermore, the research contributes to academia by advancing theoretical

frameworks and provides actionable recommendations for practitioners and policymakers to enhance career readiness and support diversity. Overall, this study makes a significant contribution to both academia and practice, guiding future research and informing efforts to promote equitable and fulfilling career pathways in auditing.

### **Reflection**

The researcher was a person that did not choose accounting rather chosen by accounting and has since dedicated his life to the world of accounting and audit. Moreover, the choice of this research topic came from burden when he observed the trend and was given opportunity to write this dissertation; trying to understand why accounting and auditing man-power is dwindling was prioritized.

In the process of writing this dissertation, research held a part-time job and his time management skill was practically tested, a lot of self-learning including the use of Qualtrics survey tool was engaged in sharpening his research skill, critical thinking, and analysis.

Along the line, pilot test and supervisor's advice helped earlier detection of research resources wasting flaws making the daunting research journey comfortable. Overall, it was a worthy contribution, time well spent by the researcher important to be reflected on.

### **List of abbreviation**

AICPA	Association of International Certified Professional Accountants
FRC	Federal reporting council
SCCT	Social Cognitive Career Theory
EVT	Expectancy-Value Theory
HCT	Human Capital Theory
JISTEM	Journal of Information Systems and Technology Management
GPA	Grade point average
ICAN	Institute of chartered accountants of Nigeria
IFAC	International federation of accountants
PHD	Doctor of Philosophy
BSC	Bachelor of Science
OND	Ordinary National Diploma
HND	Higher National Diploma

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