

Business Management Students' Perception of Auditors: The Effect of Proximity and Knowledge on Auditor Stereotypes

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Abstract

This study examines the factors shaping business management students' perceptions of the auditor profession at Politeknik Negeri Batam, drawing on Social Cognitive Theory. Perceptions were assessed across three dimensions — the auditor's career, work, and image. Using a quantitative design, 87 third- and fourth-year students from the Accounting and Managerial Accounting programs (2023/2024) were selected through purposive sampling based on Slovin's formula, and the data were analysed using multiple linear regression across seven independent variables. Knowledge of auditing, academic training, satisfaction with auditing courses, attendance at auditing seminars, and media exposure significantly and positively influenced students' perceptions, whereas having an auditor acquaintance and relying on family or friends as an information source did not. Notably, greater exposure also heightened students' awareness of the profession's demands. The findings indicate that structured learning shapes perceptions more strongly than informal social networks, with implications for curriculum design and career outreach in vocational accounting education.

Keywords: Auditor Stereotype; Students' Perception; Social Cognitive Theory; Proximity and Knowledge; Vocational Education.

1. Introduction

An audit is a systematic process of gathering and evaluating evidence objectively about a particular financial information, activity, system, or process, which is then compared to relevant criteria. The purpose of the audit is to assess whether the information complies with predetermined criteria, such as accounting standards or company policies, as well as to provide confidence in the reliability of the information to interested parties. To meet these needs, someone is needed who can guarantee the truth and fairness and provide a comprehensive assessment and analysis of the activities that have been carried out. This can be called an auditor.

The Batam State Polytechnic has established partnerships with 272 industries both domestically and internationally, providing opportunities for students, especially in business majors, to understand the importance of auditing in the business world. Students' perspective and understanding of auditors can be influenced by several factors, including how close they are to the auditor profession and their knowledge of the audit process. The stereotypes formed about the role of

auditors in the business world also have the potential to affect students' perception of the profession.

Stereotypes are characteristics imposed on a person based on the perception of his or her group membership, and if they are based on accurate and valid information, then the stereotype will not cause much trouble (Harrison, et al, 2012). In the context of this study, stereotypes against auditors can include a general view of the career, occupation, or image that auditors collectively are considered to have. These stereotypes can influence students' perceptions of the auditor profession, both positively and negatively, and are therefore important research subjects to understand how these stereotypes are formed and how they affect students' interest in pursuing a career in auditing. Publicised ethical breaches can reinforce such negative stereotypes; the 2008 freezing of two Public Accounting Firms' licences for violating the independence requirements of the Public Accountant Professional Standard, for instance, cast public doubt on auditors' neutrality and reliability.

For students in vocational education, who are being prepared to enter the profession directly, these perceptions carry particular weight: they can influence whether capable graduates ultimately choose auditing

as a career, and thus the future supply of qualified auditors. The main contribution of this study is to understand the factors that affect students' perception of audits and auditor stereotypes. For example, students' knowledge related to audits, or where they obtained the information from.

Batam State Polytechnic as one of the leading vocational education institutions in Indonesia, has an important role in preparing competent human resources in the fields of business and technology. Given the auditor's role in maintaining the integrity of financial information and supporting economic activity, business management students at Batam State Polytechnic need to hold an accurate perception of the profession. In Indonesia, where demand for qualified public accountants and auditors continues to outstrip supply, and where vocational institutions are expected to feed skilled graduates directly into industry, students' perceptions have concrete consequences for the future auditing workforce. Misperceptions can dampen students' interest in a career in auditing, which may ultimately affect the availability of qualified auditors in the labour market.

This study builds on and extends the work of Espinosa-Pike et al. (2021), who examined business students' perceptions of auditors in Spain and found that both the level of knowledge about the profession and the sources of that knowledge shape the image students hold of auditors. Rather than replicating that study, the present research adapts its framework to a different institutional, cultural, and legal setting.

Espinosa-Pike et al. (2021) noted that their findings may not generalise to students in other countries because of differences in cultural, social, and legal characteristics, and explicitly called for similar research in other contexts to establish external validity. To date, however, evidence on auditor stereotypes and their determinants remains concentrated in Western and European settings. Little is known about how proximity to the profession and audit-related knowledge shape auditor stereotypes among vocational higher-education students in Indonesia specifically — a group being trained for direct entry into the workforce. This is the gap the present study addresses.

Accordingly, this study pursues two specific objectives: (1) to examine the effect of students' proximity to the auditor profession on the auditor stereotypes they hold; and (2) to examine the effect of students' knowledge of auditing on those stereotypes. Both effects are assessed across three dimensions — career, occupation, and image — among business management students at the Batam State Polytechnic.

This research is expected to provide new insights into the factors that affect students' perception of auditors at Batam State Polytechnic. Thus, the results of this research can be used by the university and related *stakeholders* to design an effective strategy in increasing students' understanding and interest in the

auditor profession. In addition, this research can also contribute to the academic literature regarding the perception of the auditor profession among business management students, especially in the context of vocational education in Indonesia.

2. Theoretical Foundations

Socio-Cognitive Theory

In this study, Social Cognitive Theory (SCT) was chosen as the theoretical foundation because it has been widely applied to explain how perceptions are formed. SCT is the current term for the Social Learning Theory developed by Albert Bandura, and it emphasises learning that occurs within a social context, in which individuals are active agents who both influence and are influenced by their environment (Nickerson, 2024). From this perspective, perceptions are formed through three main channels: personal experience, social interaction, and exposure to mass media. Consistent with this, Muhtar (2015) argued that stereotypes are not innate but develop in a person's consciousness through experience and interaction with others from different backgrounds.

Stereotypes are subjective judgments that can create either a favourable or an unfavourable impression of a person. They are frequently understood negatively, however, because they typically stem from a lack of understanding or in-depth knowledge of a particular individual or group, and they tend to weaken once a person comes to know that individual or group better (Sucitra, 2017). Applied to the present study, the three SCT channels correspond directly to the variables examined here: personal experience and formal learning map onto students' knowledge of auditing and their academic training; social interaction maps onto contact with auditors among family and friends; and media exposure maps onto the media as a source of information. SCT therefore provides a coherent basis for expecting that greater knowledge of, and proximity to, the auditing profession will shape the stereotypes students hold about auditors.

2.1. Knowledge

According to SCT, knowledge acquired through personal and formal learning experiences is a key input into how individuals form perceptions of a social object. In the auditing context, negative stereotypes tend to arise from a lack of knowledge about the object being assessed (Sucitra, 2017), whereas knowledge gained through business studies fosters a more positive image of the profession and of auditors (Espinosa-Pike et al., 2021). Because auditors are bound by a professional code of ethics that positions them as trustworthy, conscientious, and expert (Anggoro & Soeherman, 2019), students who understand the profession are better able to appraise it accurately; consistent with this, Ayimpoya (2022) found that knowledge positively affects students' perceptions of

auditors.

H1: Knowledge about the auditing profession is positively related to students' positive perception of the auditor profession.

2.2. Friends or Family

SCT holds that perceptions develop through social interaction and the observation of relevant others (Muhtar, 2015). Family members and friends who work as professionals act as credible sources of information and positively influence students' perceptions of auditing (Espinosa-Pike et al., 2021; Thuy et al., 2022). Direct contact with professionals is an effective way to reshape students' attitudes toward the auditor profession (Navallas et al., 2017), partly because behaviour is often acquired through imitation and observational learning. By interacting with auditors they know, students form a more accurate, in-depth understanding of the profession, fostering a more positive attitude toward it.

H2: Having relatives or friends who work as auditors is positively related to students' positive perception of the auditor profession.

Within the social-interaction channel of SCT, information from relatives or friends is typically perceived as more credible and trustworthy than impersonal sources. Students are therefore more likely to receive, accept, and internalise positive information about the auditor profession when it comes from people they know and trust.

H3: Having a relative or friend as the main source of auditing information is positively related to students' positive perception of the auditor profession.

2.3. Media

Mass media constitute the third SCT channel through which perceptions are formed, supplying representational information that audiences use to construct impressions of social groups (Muhtar, 2015). Prior studies show that knowledge from audit courses, family and friends, media, academic training, and satisfaction with accounting courses all shape students' perceptions of auditors' careers, occupations, and image (Wang & Wang, 2022), and that the media specifically affect students' perceptions of auditing (Espinosa-Pike et al., 2021). Because mass media — television, radio, the internet, and social media — are highly accessible, relying on them as the main source of information gives students greater and more sustained exposure to the profession, shaping their perception of it.

H4: Using the media as the main source of auditing information is positively related to students' positive perception of the auditor profession.

2.4. Academic Training, Satisfaction with Auditing Courses, and Seminars or Courses

SCT emphasises that perception develops through

structured learning from credible others such as teachers and instructors (Muhtar, 2015). Academic training is the primary source of students' knowledge about the auditing profession (Thuy et al., 2022), and satisfaction with audit learning affects perceptions of auditors (Ayimpoya, 2022). Because lecturers who teach audit courses are typically experts with substantial practical experience, the knowledge they convey carries high credibility, strengthening the positive perceptions students form.

H5: Having academic training as the main source of auditing information is positively related to students' positive perception of the auditor profession.

From an SCT perspective, positive learning experiences reinforce the perceptions that arise from them. Satisfaction with auditing courses provides a solid foundation for further learning; students with such a foundation are more likely to succeed, which in turn reinforces their positive perception of the auditing profession.

H6: Satisfaction with auditing courses is positively related to students' positive perception of the auditor profession.

Consistent with SCT's emphasis on learning through concrete experience, auditing seminars and courses often use case studies and real-world examples that show how auditors work and contribute to financial transparency and integrity. Such exposure helps students appreciate the practical value of the profession and form more positive perceptions of it.

H7: Attending auditing seminars or courses is positively related to students' positive perception of the auditor profession.

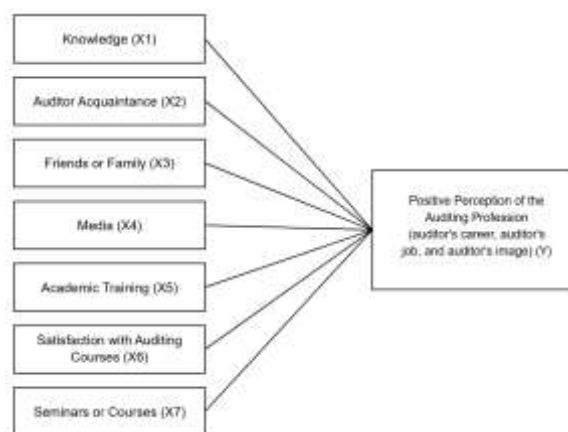


Figure 1: Research Model

3. Research Methods

This study will adopt a quantitative approach to analyze the impact of students' proximity to and knowledge of auditors on their perceptions of auditors.

In the operationalization of variables, this study takes inspiration from the framework developed by Espinosa-Pike et al. (2021). Researchers will elaborate on the relationships between variables through hypotheses rooted in theories from previous research. The population in this study is as many as 652 students of the Batam State Polytechnic Business Study Program, who are registered in the Managerial Accounting and Accounting study programs in the 3rd and 4th years of the 2023/2024 academic year. Using the Slovin formula model of 1965. With a set margin of error of 10% or 0.1

The sampling technique used in this study was purposive sampling, in which participants are selected based on predefined criteria relevant to the research objectives. This technique was chosen because the study requires respondents who have already been exposed to auditing and can therefore evaluate the auditor profession meaningfully; a probability technique drawn from the entire student body would include students with no auditing background who could not respond to the instrument reliably. The inclusion criteria were: (1) active students of the Batam State Polytechnic Business study program; (2) enrolment in the Managerial Accounting or Accounting study program; (3) being in the third or fourth year of the 2023/2024 academic year; and (4) having completed at least one auditing course. Students who did not meet all four criteria were excluded. The calculation as follows:

$$n = \frac{N}{1 + N(e)^2} \quad n = \frac{652}{1 + 652(0,1)^2} \quad n = \frac{652}{1 + 6,52} \quad n = \frac{652}{7,52}$$

$$n = 87$$

Information:

n = Minimum number of samples

N = Population

e = Error margin

The calculation yields a minimum of 87 respondents. The sample size was therefore determined using Slovin's formula, a widely accepted approach for social-science survey research, at a 10% margin of error appropriate to the exploratory nature of this study. It should be acknowledged that, for a model with seven independent variables, this sample is modest relative to common regression guidelines (e.g., Green's 1991 rule of $N \geq 50 + 8m$, which suggests approximately 106 respondents). Because the field study was completed in the 2023/2024 academic year, expanding the sample was not feasible. To evaluate whether the achieved sample nonetheless supported the analysis, a post hoc power analysis for the overall regression F-test indicated a statistical power of 0.81 for detecting a medium effect size ($f^2 = 0.15$) with seven predictors at $\alpha = 0.10$. This exceeds the conventional 0.80 threshold (Cohen, 1988), indicating that the achieved sample of 87 respondents was adequate to detect a medium-sized

joint effect of the predictors, although it remains modest for estimating the individual contribution of each predictor.

This study used a questionnaire as its research instrument, adapted from Espinosa-Pike et al. (2021). The questionnaire was divided into three parts. The first part is about personal data and characteristics of the respondents. In this part, the researcher collects data on students' sources of knowledge about auditing, either from family, friends, media, or academic training, as well as the level of satisfaction with the courses they take. The second part provides important instructions for completing the questionnaire, and the last part contains statements aimed at measuring three main aspects of the audit profession: the auditor's career, the auditor's work, and the auditor's image. By using a Likert scale of 1 "Strongly Disagree" to 5 "Strongly Agree", students will show whether or not they agree or disagree with the statements in these three aspects.

The collected data was processed using SPSS software version 16. The data analysis techniques used include descriptive statistics to describe the basic characteristics of the respondents' data. Validity and reliability tests to ensure that the instruments used are reliable and trustworthy. Factor analysis is used to identify the basic structure of the data and reduce the number of variables observed. Furthermore, classical assumption tests are used to ensure the data meet the requirements for further analysis, including normality tests, heteroscedasticity tests, and multicollinearity tests. Pearson correlation is used to analyze the relationship between the research variables. Multiple linear regression tests are used to identify the influence of independent variables on dependent variables. Finally, hypothesis tests were carried out using the t-test to determine whether there was a significant relationship between the variables studied (Espinosa-Pike et al., 2021).

4. Data Analysis and Discussion

4.1. Descriptive Statistics

The independent variables were measured on two scales. Knowledge of auditing was rated on a five-point scale and had a mean of 3.44, indicating a moderately high level of self-reported knowledge. The information-source and satisfaction variables — academic training, family/friends, media, course/seminar attendance, and course satisfaction — were measured as binary indicators; among these, family/friends (mean = 1.70) and course/seminar attendance (mean = 1.62) were the most frequently reported sources.

The dependent variable — students' perception of the auditor profession — was assessed across eight stereotype dimensions on a five-point Likert scale. Perceptions were consistently positive: mean scores

were high for responsibility (4.45), competence (4.26), professionalism (4.19), ethics (4.19), attractiveness (4.12), difficulty (4.06), and distinctiveness (3.68), indicating that students generally regarded auditors as responsible, competent, and professional while also recognising the demanding nature of the work. In contrast, the negative-view dimension recorded the lowest mean (2.73), showing that students held relatively few negative stereotypes about the profession. The item-level means and standard deviations underlying these dimensions are reported in Tables 1–3.

4.2. Validity and Reliability Test

Instrument validity was assessed using the corrected item–total correlation, in which each item's correlation coefficient (*r*-count) is compared with the critical value from the *r*-table (Ghozali, 2016). With *n* = 87 and a significance level of 10% (*df* = *n* – 2 = 85), the critical value was *r*-table = 0.178; an item is considered valid when its *r*-count exceeds this threshold. All 33 items measuring the three constructs — auditor career (7 items), auditor job (10 items), and auditor image (16 items) — produced item–total correlations above the threshold, ranging from 0.387 to 0.790. All items were therefore retained as valid measures of their respective constructs.

Reliability was assessed using Cronbach's Alpha, with a coefficient above 0.60 indicating an acceptable level of internal consistency (Ghozali, 2016). All three constructs exceeded this threshold — auditor career (*Y*1) = 0.862, auditor job (*Y*2) = 0.798, and auditor image (*Y*3) = 0.852 — confirming that the instrument is reliable across all measured constructs.

4.3. Factor Analysis

Factor analysis was used to identify the underlying dimensions of the variables studied (Artaya, 2018). For each construct, sampling adequacy and data suitability were assessed using the Kaiser–Meyer–Olkin (KMO) measure and Bartlett's test of sphericity, and the internal consistency of each extracted factor was evaluated using Cronbach's alpha.

Table 1. Auditor Career Factor Analysis

Questionnaire	Mean (SD)	Factor Loadings	
		1 Professional	2 Difficult
KA1	4,18 (0,601)	0,890	0,157
KA2	4,18 (0,620)	0,856	0,297
KA3	4,20 (0,644)	0,845	0,221
KA4	4,24 (0,806)	0,134	0,843
KA5	3,98 (0,876)	0,229	0,830
KA6	3,77 (0,758)	0,240	0,747
KA7	4,26 (0,690)	0,529	0,580
Percentage of variance explained		56%	16%

Questionnaire	Mean (SD)	Factor Loadings	
		1 Professional	2 Difficult
Cronbach Alpha		0,73	0,73

Source: Self-Processed, IBM SPSS (2024)

For the auditor career construct, the data were suitable for factor analysis (KMO = 0.83; Bartlett's test = 296.265, *p* < 0.001). Two factors were extracted — "Professional" and "Difficult" — explaining 72% of the total variance (56% and 16%, respectively), each with a Cronbach's alpha of 0.73.

Table 2. Analysis of Auditor Work Factors

Questionnaire	Mean (SD)	Factor Loadings		
		1 Responsibilities	2 Separate	3 Attractiveness
PA1	4,34 (0,567)	0,571	0,101	0,452
PA2	4,45 (0,523)	0,760	0,241	0,226
PA3	4,55 (0,523)	0,827	0,023	-0,023
PA4	3,71 (0,861)	0,211	0,806	0,225
PA5	3,80 (0,913)	0,047	0,682	0,071
PA6	3,52 (0,926)	0,102	0,907	0,041
PA7	4,10 (0,807)	0,460	0,269	0,586
PA8	3,98 (0,777)	0,248	0,283	0,754
PA9	4,20 (0,819)	0,111	-0,064	0,823
PA10	4,20 (0,745)	0,005	0,089	0,582
Percentage of variance explained		37%	15%	10%
Cronbach Alpha		0,66	0,75	0,73

Source: Self-Processed, IBM SPSS (2024)

For the auditor job construct (KMO = 0.76; Bartlett's test = 287.525, *p* < 0.001), three factors were extracted — "Responsibility," "Distinctiveness," and "Attractiveness" — accounting for 62% of the total variance (37%, 15%, and 10%, respectively), with Cronbach's alpha values of 0.66, 0.75, and 0.73.

Table 3. Auditor Image Factor Analysis

Questionnaire	Mean (SD)	Factor Loadings		
		1Competent	2Ethical	3Negative views
CA1	4,23 (0,710)	0,846	0,250	0,025
CA2	4,28 (0,641)	0,867	0,179	-0,064
CA3	4,09 (0,709)	0,686	0,309	0,078
CA4	4,26 (0,619)	0,666	0,513	0,017

Questionnaire	Mean (SD)	Factor Loadings		
		1Competent	2Ethical	3Negative views
CA5	4,32 (0,656)	0,798	0,220	-0,145
CA6	4,36 (0,549)	0,742	0,405	0,039
CA7	4,20 (0,644)	0,301	0,766	0,001
CA8	4,21 (0,667)	0,350	0,802	-0,003
CA9	4,03 (0,869)	0,092	0,811	-0,055
CA10	4,26 (0,655)	0,417	0,783	-0,002
CA11	4,25 (0,669)	0,268	0,855	-0,101
CA12	2,78 (1,252)	0,050	-0,075	0,869
CA13	2,68 (1,206)	-0,019	0,009	0,927
CA14	2,72 (1,255)	-0,045	0,047	0,895
CA15	4,21 (0,701)	0,452	0,465	0,094
CA16	4,08 (0,702)	0,326	0,461	0,115
Percentage of variance explained		45%	15%	9%
Cronbach Alpha		0,91	0,90	0,88

Source: Self-Processed, IBM SPSS (2024)

For the auditor image construct (KMO = 0.87; Bartlett's test = 956.353, $p < 0.001$), three factors were extracted — "Competent," "Ethical," and "Negative View" — explaining 69% of the total variance (45%, 15%, and 9%, respectively), with Cronbach's alpha values of 0.91, 0.90, and 0.88.

4.4. Classical Assumption Test

Three classical assumption tests were conducted before regression analysis. The Kolmogorov–Smirnov test indicated that the residuals were normally distributed (Asymp. Sig. = 0.752 > 0.05). The multicollinearity test showed no problematic correlation among the independent variables, with all tolerance values above 0.10 (0.81–0.97) and all VIF values below 10 (1.03–1.24). Finally, the residual scatterplot revealed no systematic pattern, confirming homoscedasticity. All assumptions were met, so the data were suitable for multiple linear regression.

4.5. Pearson Correlation Test

Correlation analysis was used to examine the relationships among the quantitative variables. Knowledge was positively and significantly correlated

with professional development ($r = 0.712$), responsibility ($r = 0.702$), ethics ($r = 0.632$), competence ($r = 0.488$), difficulty ($r = 0.423$), and attractiveness ($r = 0.319$), but not with distinctiveness or negative view. It therefore relates to nearly every dimension of students' perception of the profession.

Having an auditor acquaintance was significantly correlated with only two dimensions — positively with attractiveness ($r = 0.263$) and negatively with distinctiveness ($r = -0.326$) — and showed no significant relationship with the remaining dimensions.

Family or friends as the main source of information and academic training each showed no significant correlation with any perception dimension.

Media was positively and significantly correlated with responsibility ($r = 0.276$), distinctiveness ($r = 0.294$), and negative view ($r = 0.264$), but not with the other dimensions.

Satisfaction with auditing courses was positively and significantly correlated with ethics ($r = 0.519$), negative view ($r = 0.428$), difficulty ($r = 0.402$), competence ($r = 0.352$), and professional development ($r = 0.223$).

Attending courses or seminars was positively and significantly correlated with negative view ($r = 0.554$), distinctiveness ($r = 0.287$), responsibility ($r = 0.267$), attractiveness ($r = 0.224$), and competence ($r = 0.221$).

Overall, knowledge, satisfaction, and course/seminar attendance correlated with the widest range of perception dimensions, whereas academic training and family/friends as an information source showed no significant associations.

4.6. Multiple Linear Regression

Multiple linear regression was used to identify the direction and magnitude of each predictor's influence on the dependent variable (Ghozali, 2016). Because students' perception of the auditor profession was measured across eight stereotype dimensions, a separate regression was estimated for each dimension using the same seven predictors. The results are summarised in Table 4.

Table 4. Summary of Multiple Linear Regression Results Across the Eight Stereotype Dimensions

Predictor	Professional	Difficult	Responsibility	Distinctiveness	Attractiveness	Competent	Ethical	Negative View
Knowledge	0.987***	0.702***	1.544***	0.017	0.359***	1.081***	1.495***	-0.729**
Auditor Acquaintance	-0.018	0.050	0.820***	-0.962***	0.438**	-0.009	0.150	-0.517

Predictor	Professional	Difficult	Responsibility	Distinctiveness	Attractiveness	Competent	Ethical	Negative View
Family/Friends (source)	-0.063	-0.115	-0.262	0.340	0.032	-0.361	-0.270	0.509
Media	0.168	0.977	1.417	3.843***	0.114	1.434	1.048	7.846***
Academic Training	1.821**	2.277*	3.057**	1.702	1.157*	2.979*	2.094	-0.429
Course Satisfaction	0.472	1.797***	0.430	-0.308	-0.065	1.937**	3.341***	3.414***
Seminar/Course Attendance	0.341*	0.303	0.709***	0.983***	0.231*	0.738*	0.202	2.438***
(Constant)	6.255	8.289	4.135	5.093	9.715	14.811	9.031	-4.457
Adjusted R ²	0.552	0.298	0.649	0.353	0.223	0.357	0.582	0.602
F	16.117***	6.217***	23.743***	7.708***	4.521***	7.819***	18.125***	19.615***

Note. Cell entries are unstandardised regression coefficients (B). * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. $N = 87$.

Source: Self-processed, IBM SPSS (2024).

Knowledge, academic training, and seminar/course attendance were significant positive predictors of the Professional dimension (Adjusted $R^2 = 0.552$), indicating that students with greater knowledge and formal exposure viewed auditors as more professional. In practical terms, each one-unit increase in knowledge was associated with an increase of about 0.99 points in this perception, holding other variables constant. For the Difficult dimension (Adjusted $R^2 = 0.298$), knowledge, academic training, and course satisfaction were significant positive predictors: greater exposure was associated with perceiving the profession as more demanding, plausibly because deeper learning heightens awareness of the real challenges auditors face.

Responsibility was the best-explained dimension (Adjusted $R^2 = 0.649$); knowledge, auditor acquaintance, academic training, and course attendance were all significant positive predictors. For Distinctiveness (Adjusted $R^2 = 0.353$), media exposure and course attendance were significant positive predictors, whereas having an auditor acquaintance was a significant negative predictor, suggesting that closer personal contact was associated with viewing auditors' work as less distinctive. For Attractiveness (Adjusted $R^2 = 0.223$, the lowest of all models), knowledge, auditor acquaintance, academic training, and course attendance were significant positive predictors.

For Competent (Adjusted $R^2 = 0.357$), knowledge, academic training, course satisfaction, and course attendance were significant positive predictors. For Ethical (Adjusted $R^2 = 0.582$), knowledge and course satisfaction were the significant positive predictors. For Negative View (Adjusted $R^2 = 0.602$), knowledge was a significant negative predictor — more knowledgeable students held fewer negative views — whereas media, course satisfaction, and course attendance were significant positive predictors, indicating that greater exposure also heightened awareness of the profession's drawbacks.

Because a separate model was estimated for each dimension, the Adjusted R^2 varied considerably, from

0.223 (Attractiveness) to 0.649 (Responsibility). This variation is expected: the seven predictors explain knowledge- and responsibility-related dimensions more fully than affective, image-based ones. Across all eight models, knowledge, course satisfaction, and seminar/course attendance were the most consistent predictors, whereas family/friends as an information source was never significant — a pattern consistent with Social Cognitive Theory, in which structured learning shapes professional perceptions more strongly than informal social contact.

4.7. Hypothesis Test

The t-test is used to find out whether all independent variables have a real effect or not on the dependent variable. Below is the result of the t-test.

Table 5. T-Test

Model	t	Sig.
(Constant)	6,884	0,000
Knowledge	7,001	0,000
Auditor Acquaintances (Family/Friends)	0,450	0,654
Source: Family/Friends	-0,166	0,868
Source: Media	2,573	0,012
Academic Training	2,907	0,005
Satisfaction with Auditing Courses	2,081	0,041
Take a Course	2,513	0,014

Source: Self-Processed, IBM SPSS (2024)

Consistent with Social Cognitive Theory, the results reveal a clear pattern: the learning-based predictors — knowledge, academic training, satisfaction with auditing courses, seminar/course attendance, and, to a lesser extent, media — significantly shaped students' perceptions, whereas the interpersonal-proximity predictors — having an auditor acquaintance and relying on family or friends as an information source — did not. In SCT terms, structured and vicarious learning influenced professional perceptions more strongly than informal social ties.

H1: Knowledge about the auditing profession and

students' positive perception of the auditor profession.

The knowledge variable had a t-value of 7.001 and a significance of 0.000 (< 0.05), indicating a significant positive relationship between students' knowledge of auditing and their perception of the profession: the greater a student's knowledge, the more positive their perception. H1 is therefore accepted. At the dimension level, knowledge positively predicted perceptions of professionalism, responsibility, competence, ethics, and attractiveness, and was associated with a lower negative view of the profession. This aligns with Social Cognitive Theory, which holds that negative stereotypes arise largely from a lack of knowledge about the object being judged (Sucitra, 2017), and is consistent with Espinosa-Pike et al. (2021) and Ayimpoya (2022), who found that knowledge improves perceptions of auditors.

H2: Having relatives or friends who work as auditors and students' positive perception of the auditor profession.

The auditor-acquaintance variable had a t-value of 0.450 and a significance of 0.654 (> 0.05); H2 is therefore rejected. Although the overall effect was not significant, the dimension-level analysis shows that acquaintance mattered selectively — positively for perceived responsibility and attractiveness, but negatively for distinctiveness. This nuance helps explain the rejection: mere proximity to an auditor does not uniformly translate into a more positive perception. In Social Cognitive Theory, observational learning depends on the depth and quality of interaction with a model, not merely on the existence of a social tie; a casual acquaintance may provide too little sustained exposure to reshape perception. The negative association with distinctiveness further suggests that familiarity can demystify the profession, making it appear less unique. This finding is consistent with Thuy et al. (2022), who likewise found that having an auditor acquaintance had no significant overall effect on students' perceptions in Vietnam, indicating that the pattern extends across Asian educational contexts.

H3: Having a relative or friend as the main source of auditing information and students' positive perception of the auditor profession.

The family/friends-as-source variable had a t-value of -0.166 and a significance of 0.868 (> 0.05); H3 is therefore rejected, showing no significant relationship with perceptions of the profession. Theoretically, this is consistent with Social Cognitive Theory's emphasis on learning from credible and knowledgeable models: informal sources such as family or friends typically lack the depth and expertise needed to shape professional judgments, so information from them exerts little influence compared with structured learning. This result again echoes Thuy et al. (2022), who found that relying on relatives or friends as an information source did not significantly affect students'

perceptions of the auditing profession.

H4: Using the media as the main source of auditing information and students' positive perception of the auditor profession.

The media variable had a t-value of 2.573 and a significance of 0.012 (< 0.05); H4 is therefore accepted. However, the direction of this influence is not uniformly positive. At the dimension level, media exposure most strongly raised perceptions of responsibility and distinctiveness, but it was also the strongest predictor of a negative view of the profession. The media therefore appears to play a double-edged role: it increases the salience and visibility of the profession while also amplifying awareness of its less favourable aspects. This is consistent with Social Cognitive Theory, in which the mass media serve as a channel of vicarious learning (Yanuardianto, 2019), and with Espinosa-Pike et al. (2021) and Thuy et al. (2022), who found that media exposure shapes students' perceptions of auditors.

H5: Having academic training as the main source of auditing information and students' positive perception of the auditor profession.

The academic-training variable had a t-value of 2.907 and a significance of 0.005 (< 0.05): the better the academic training students receive in auditing, the more positive their perception of the profession. H5 is therefore accepted. At the dimension level, academic training significantly predicted perceptions of professionalism, responsibility, attractiveness, and competence, suggesting that students who have completed auditing coursework view auditors as professional, responsible, and competent. This is consistent with Social Cognitive Theory's emphasis on structured learning from expert instructors, and with Espinosa-Pike et al. (2021), who found that academic training positively affects perceptions of the profession.

H6: Satisfaction with auditing courses and students' positive perception of the auditor profession.

The satisfaction variable had a t-value of 2.081 and a significance of 0.041 (< 0.05), indicating a positive and significant relationship: students satisfied with the content and experience of their auditing courses tended to hold more positive perceptions. H6 is therefore accepted. At the dimension level, satisfaction predicted perceptions of competence and ethics most strongly, though — like media — it was also associated with a greater negative view, reflecting a deeper and more realistic awareness of the profession's demands. This is consistent with Social Cognitive Theory, in which positive learning experiences reinforce the perceptions that arise from them (Muhtar, 2015), and with Espinosa-Pike et al. (2021), Thuy et al. (2022), and Ayimpoya (2022).

H7: Attending auditing seminars or courses and students' positive perception of the auditor

profession.

The seminar/course-attendance variable had a t-value of 2.513 and a significance of 0.014 (< 0.05), indicating a positive and significant relationship: students who attend auditing seminars or courses — and thereby gain deeper knowledge and practical experience — tend to perceive the profession more positively. H7 is therefore accepted. This is consistent with Social Cognitive Theory's emphasis on learning through concrete experience (Muhtar, 2015) and with the view that students construct their image of auditors through the learning process (Jackling, 2002); it is also supported by Espinosa-Pike et al. (2021) and Thuy et al. (2022).

5. Conclusion

This study examined how proximity to, and knowledge of, the auditing profession shape auditor stereotypes among business management students at a vocational institution. The results reveal a consistent pattern: the learning-based predictors — knowledge, academic training, satisfaction with auditing courses, seminar/course attendance, and media exposure — significantly and positively influenced students' perception of the profession, whereas the interpersonal-proximity predictors — having an auditor acquaintance and relying on family or friends as an information source — had no significant effect. Overall, students held a positive view of the auditor profession, even while perceiving it as demanding and stressful. Notably, deeper exposure through media and coursework not only strengthened positive perceptions but also heightened students' awareness of the profession's challenges, indicating a more realistic rather than uniformly favourable image.

Theoretically, these findings extend Social Cognitive Theory and the work of Espinosa-Pike et al. (2021) to the Indonesian vocational context by showing that, for vocational students, structured learning is a far stronger driver of professional perception than informal social contact. This refines the proximity-knowledge framework: not all forms of proximity operate equally, and formal educational exposure dominates over casual social ties. The consistency of this pattern with Thuy et al. (2022) in Vietnam further suggests that it may hold across Asian vocational settings.

Practically, and specific to vocational (vokasi) education, the results indicate that institutions such as Polibatam should invest in the channels that demonstrably work: strengthening the auditing curriculum, embedding practitioner-led seminars and real-world case studies, and leveraging institutional industry partnerships to give students structured, high-quality exposure to audit practice rather than relying on informal networks. Because greater exposure also

raised awareness of the profession's demands, curricula should pair technical content with a realistic discussion of workload and the professional support available, so that a candid picture does not deter capable students from entering the profession.

This study has several limitations that should be considered when interpreting the results. First, the sample was limited to 87 students from a single vocational institution, which — although adequate for detecting a medium-sized overall effect — is modest for a seven-predictor model and constrains the generalisability of the findings. Second, the study relied on cross-sectional, self-reported questionnaire data, which capture perceptions at a single point in time and cannot establish causal direction. Third, because the questionnaire was distributed through student enumerators, the total number distributed was not recorded, so a precise response rate could not be calculated. Finally, several independent variables were measured on a limited (binary) scale, which restricts the variance that could be explained.

Future research should address these limitations concretely. First, the sample should be enlarged — ideally to at least 106 respondents to satisfy statistical power requirements for a seven-predictor model — and drawn from multiple vocational institutions, and ideally other disciplines (e.g., economics, management, engineering, and the social sciences) and professional groups (e.g., practising auditors, academics, and business practitioners), to improve generalisability. Second, a longitudinal or mixed-methods design incorporating interviews would help explain why interpersonal proximity had no effect in this setting. Third, future studies could test additional variables, such as prior internship or work experience, and examine whether knowledge mediates the relationship between the various learning channels and students' perception of the auditor profession.

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