



## Full length article

## Gender differences in the auditing stereotype and their influence on the intention to enter the profession

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## ABSTRACT

This study analyses gender differences in the auditing profession stereotype and how these differences impact the intention to work in auditing. The results of the study carried out among Spanish business students reveal the existence of relevant gender differences in the perception of the auditing profession and how factors, such as the perception of auditing as a demanding career or the interest in auditing work, affect men and women differently in their intention to enter the profession. These results contribute to the auditing stereotype as well as gender literature as very few previous studies have delved into the existence of gender differences in the auditing stereotype literature. This study has relevant implications for audit firms. They may apply different strategies for women and men talent attraction and retention in their organisations, which will reduce present and future voluntary rotation, and may increase the benefits that diversity generates in audit firms.

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## 1. Introduction

Today, attracting talented professionals means incorporating diversity (ACCA, 2020) and in particular, gender diversity. The vast majority of studies conducted in recent years reveal the benefits of having an increasing number of women in management and decision-making positions in companies. These benefits refer to increased profitability and financial results (ACCA, 2020; Dhir, 2015; Grant Thornton, 2019; ILO, 2019; Post and Byron, 2015), increased innovation and creativity (Cox and Blake, 1991; Fogelberg Eriksson, 2014; Østergaard et al., 2011; Pauli et al., 2020), improved employee relations leading to increased job satisfaction and organisational commitment (Ghani et al., 2018; Larrieta-Rubín de Celis et al., 2015) and even improved corporate social responsibility (Ben-Amar et al., 2017; Byron and Post, 2016; Fernandez-Feijoo et al., 2014; Formigoni et al., 2020). At the local government level, a greater presence of female politicians reduces the risk of debt default (Gómez-Miranda et al., 2022).

In the auditing context, the increasing number of women in top positions may have relevant benefits in improving service quality (Cameran et al., 2018; Hardies et al., 2016). Women auditors show a higher level of independence (Bernardi and Arnold, 1997; Byrnes et al., 1999), more professional due diligence (Huse

and Solberg, 2006; Jonnergård et al., 2010; Sweeney et al., 2010), higher professional scepticism (Gold et al., 2009), and lower intentions to engage in audit quality reduction behaviours (Ittonen et al., 2013; Khalil and Nehme, 2021; Nehme et al., 2021; Neidermeyer et al., 2003; Sweeney et al., 2010). The literature also suggests higher auditing fees when the partner is a woman mainly due to females' less risk tolerance and less overconfidence, which implies a higher investment in planning and developing the audit service (Aguilar Agreda et al., 2019; Hardies et al., 2015; Ittonen and Peni, 2012).

The accounting profession is aware of these benefits and is trying to change the traditional masculinised view towards a more diverse and inclusive one (Bujaki et al., 2018; Edgley et al., 2016; Picard et al., 2014). The literature suggests that the attractiveness of the accounting profession for women has increased in recent years (AICPA, 2019; ICAC, 2018).

Many public accounting firms and corporate organisations have established programs and initiatives primarily designed to attract, promote, and retain female accounting professionals (Broadbent and Kirkham, 2008; Cohen et al., 2020; Gold et al., 2009; Kornberger et al., 2010). Women have achieved significant success in the very masculine profession. Indeed, female auditors in audit firms represent nearly 50% of all employees (AICPA, 2019; ICAC, 2018; ICJCE, 2017). However, males outnumber women in audit firms and significantly in leading positions (AICPA, 2020; Broadbent and Kirkham, 2008; Dambrin and Lambert, 2012; Edgley et al., 2016; FRC, 2019; Vidwans and Cohen, 2020). Some studies show that female auditing professionals represent less

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than 25% of all partners in audit firms (AICPA, 2020). In Spain, female auditors represent 18% of individual auditors and 19.5% of partners in audit firms (ICAC, 2021).

This situation may be explained not only by the traditional discrimination against women in audit firms (Bitbol-Saba and Dambrin, 2019; Carnegie and Napier, 2010; Dalton et al., 2014; Dambrin and Lambert, 2008; Haynes, 2017; Kokot, 2015) but also by the idea that women are not as interested as men in remaining in the accounting profession (Nouri and Parker, 2020). Indeed, the literature reveals that women tend to leave the audit profession to a higher extent than men (Dalton et al., 2014; Nouri, 2017).

The attractiveness of a profession has been studied through the stereotype literature. Accounting stereotypes have been widely studied (Arquero and Fernández-Polvillo, 2019; Daoust, 2020; Dimnik and Felton, 2006; Durocher et al., 2016; Evans and Fraser, 2012; Friedman and Lyne, 2001; Jeacle, 2008; Picard et al., 2014; Richardson et al., 2015; Saemann and Crooker, 1999); however, few have focused on the possibility of gender differences in this stereotype (Caglio et al., 2019; Gertsson et al., 2017; Heiat et al., 2007; Hunt et al., 2009).

Further, this study focuses on the image of auditors. In the Spanish context, auditors differ from other accounting professionals as the only part of the profession legally regulated is auditing. This implies that the image of auditors may differ from other accounting professionals. This situation is different from other European countries where the accounting profession as a whole is not only professionally but also legally regulated.

Previous studies have confirmed the influence of stereotypes on the intention to join a profession (Albu et al., 2011; Lips, 1992; King and Robert, 1968; Saemann and Crooker, 1999; Sang et al., 2009). Therefore, there is a need to understand the gender differences in the perception of the profession and their influence on individuals' decision to become a professional accountant, which is the main aim of this study.

This study addresses the call made by researchers (Caglio et al., 2019; Hardies et al., 2015; Haynes, 2017; Khelif and Achek, 2017) to consider gender differences in accounting research. The literature calls for new empirical studies that investigate today's perceptions of the accounting profession and, in particular, empirical research on gender differences regarding the perceptions of the images of accountants and their consequences in terms of the interest in entering the profession.

Our results reveal a significant gender difference in the stereotype of the auditing profession, not only concerning a better perception of the professionals' image but also with regard to females considering auditing as a more interesting and more prestigious profession than males. The study provides evidence of the influence of gender on the decision to enter the field of auditing.

This research has important implications for the auditing profession. Understanding female perceptions may help the auditing profession and audit firms develop strategies to make auditing a comfortable and attractive career for women. In this sense, this may reduce the high rotation that exists nowadays, mainly among women, and increase the benefits that diversity generates in any organisation's functioning and work outcomes.

Finally, this paper contributes to the gender and job literature as the results suggest that the difficulty of a career, long working hours, a career difficult to achieve, and a stressful job, will not prevent women from choosing a profession. However, in the case of men the results reveal that these factors affect negatively to their intention to entering the profession.

The rest of the document is structured as follows: The second section develops the hypotheses. The third describes the research methodology applied, and in the fourth section the results obtained. The last section presents the conclusions and recommendations for future research.

## 2. Literature review and hypotheses development

### 2.1. Gender differences in undergraduate students' perception of the auditing profession

How people perceive a particular group is referred as a stereotype. It shows a generalised belief about a particular group of people that share certain characteristics or qualities (Dovidio, 2010). It is the typical picture about a particular social group (Lippmann, 1922). Stereotypes simplify people's personalities' complexity by generalising groups and group members' attributes and behaviours considered typical (Hilton and von Hippel, 1996).

Some previous studies have shown that people have an stereotyped perception of accountants. The traditional stereotype perceive accountants as boring and conservative (Dimnik and Felton, 2006; Friedman and Lyne, 2001; Hunt et al., 2004; Picard et al., 2014; Richardson et al., 2015) but also as trusted and ethical (Bougen, 1994; Caglio et al., 2019; Carnegie and Napier, 2010; Daoust, 2020; Jeacle, 2008; Nga and Wai Mun, 2013). Some recent studies suggest that the image of accounting professionals is changing towards a multidisciplinary professional being seen not just as rigorous and ethical but also as an effective manager, leader, and decision-maker (Daoust, 2020; Picard et al., 2014).

Most of the previous studies on accounting stereotypes have not delved into gender differences in the perception of the accounting/auditing profession. However, a part of them have done it, and most have found that women show a more positive view of the profession than males (Byrne and Willis, 2005; Caglio et al., 2019; Caglio and Cameran, 2017; Hunt et al., 2009; Marriott and Marriott, 2003).

These results could be explained by the social role theory (Eagly, 1987). Research on gender stereotypes has confirmed the existence of socially constructed rules regarding differences in male and female behaviour. These gender roles may inform us differently about how men and women perceive others (Winquist et al., 1998). The perception of others is not only caused by the target, but also by the characteristics of the perceiver, which are at least as important as the characteristics of the target (Winquist et al., 1998; Xie et al., 2019). The literature reveals that the extent to which perceivers and target characteristics contribute to the process of impression formation varies systematically across gender and racial boundaries (Winquist et al., 1998; Wood et al., 2010; Xie et al., 2019). Based on social role theory, literature suggests that social roles and gender role expectancies lead to gender differences in perceptions and, in particular, that due to females' communal role, women will perceive others more favourable (Winquist et al., 1998).

This leads us to consider that there could be gender differences in the perception of the auditing profession. Considering this social role theory and previous studies on accounting stereotypes, we state the following hypothesis:

*H1: There are gender differences in the auditing profession stereotype.*

### 2.2. Gender differences in the intention to enter the auditing profession

Stereotypes literature affirms that one group's perception may determine the interest in belonging to that particular group. In this way, public attitude towards the attractiveness of a profession is influenced by stereotypes (Albu et al., 2011; Fernández et al., 2006; Powell et al., 2012; Saemann and Crooker, 1999; Sang et al., 2009).

Gender is particularly affected by occupational segregation, which means that the work area or field is gender specific (Adisa et al., 2021) and produces an unequal distribution of males and females among different occupations.

Accounting as a profession has traditionally been viewed as a male-dominated profession (Del Baldo et al., 2019; Haynes, 2017; Jackling and Calero, 2006; Kirkham, 1992; White and White, 2006), where women have been discriminated against (Bitbol-Saba and Dambrin, 2019; Carnegie and Napier, 2010; Dambrin and Lambert, 2008; Grey, 1998; Haynes, 2017; Lupu, 2012). These views may influence identity and discourage women from entering the profession (Haines et al., 2016; Piosik et al., 2019).

According to the social role theory (Eagly, 1987), gender identities and differences are acquired by men and women as a result of socialisation, derived from the discrepant distribution of men and women in social roles, both at home and work (Eagly, 1987, 1997; Koenig and Eagly, 2014). Gender stereotypes describe socially prevailing beliefs about the characteristics and attributes associated with each sex (Berndt and Heller, 1986; Heilman, 2012). These stereotypes affect people's expectations prior to entry into the workforce (Cheryan et al., 2013; Sang et al., 2009). The accounting and auditing professions are more linked to masculine values, inhibiting feminine qualities (Broadbent, 1998). When a profession is typically masculine, women may perceive a 'lack of fit' between their attributes and those required to succeed in the occupation and its organisational positions (Heilman, 1983, 2012; Steele, 1997). This may explain that women self-allocate to occupations with which they identify (Akerlof and Kranton, 2010).

However, some studies reveal that the gender of the student does not affect the intention to become an accountant (Jackling and Calero, 2006; Sugahara et al., 2009). Indeed, more females typically choose male occupations than males typically choose women's occupations (Simpson, 2005; Twenge, 1997, 2001). Expected behaviours are changing to a less normative model, and women are shifting to behaving according to individual choices rather than cultural norms (Haines et al., 2016; Khilji and Pumroy, 2019).

This reasoning leads us to propose the following hypothesis:

*H2: There are no gender differences in the intention to become an auditor.*

Previous research suggests that males tend to stereotype more in their judgments about occupations than females (Clarke, 1990; Jessell and Beymer, 1992). Lips (1992) studied the scientist stereotype and its influence on women and men's academic and vocational choices. The perception of the sociability of scientists influences both groups in the pursuit of the scientist career. However, the stereotype had a lower influence on women's intention to pursue the career than in the case of men, indicating that the influence of the profession's stereotype on academic and vocational choices seems to be lower in the case of women.

In the particular case of the accounting profession, Caglio et al. (2019) and Hunt et al. (2009) found similar results and concluded that the negative representation of the accountant stereotype has a lower influence on women's than men's intention to enter the accounting profession.

Taking into account these lines of research, we state the following hypothesis:

*H3: There are gender differences in the influence of the auditing stereotype on the intention to become an auditor.*

### 3. Research methodology

#### 3.1. Data collection

The study sample comprises undergraduate students in the third and fourth years of their degree, from 21 Spanish Economic and Business Higher Institutions. The data were collected through a survey to Business Administration, Finance and Accounting, Double degree in Business Administration and Law, Economics,

Finance and Insurance, Commerce, Double degree in Business Administration and Computer Engineering, Management of SMEs and Marketing undergraduate students. They were chosen as the sample for this study because they may have some knowledge about the accounting profession and they are possible prospects of the profession. In Spain, the degrees related to economics and business are the most common ones to enter the profession. Indeed, the degree that has lead traditionally to the accounting profession is the Business administration one (Arquero-Montaño et al., 2009).

Approximately 760 questionnaires were distributed, and we obtained 656 valid responses.

#### 3.2. operationalisation of the variables

A literature review conducted to find variables to measure auditor stereotypes revealed three approaches to reflect various aspects of the auditing profession:

The independent variables consist on three approaches of the auditing stereotype revealed by previous literature: auditing profession or career, auditors' work, and the auditors themselves (Bekoe et al., 2018; Caglio et al., 2019; Espinosa-Pike et al., 2021; Gertsson et al., 2017; Jackling et al., 2012; Marriott and Marriott, 2003; Mcdowall and Jackling, 2010; Richardson et al., 2015).

**Auditing career.** It refers to the perception of auditing as a professional career. The instrument includes 7 items related to the opportunities that the auditing career offers for professional development and others related to the difficulty of succeeding in the career. These were selected based on instruments previously used in the academic literature on accounting and auditing (Gertsson et al., 2017; Marriott and Marriott, 2003; Mcdowall and Jackling, 2010).

**Auditing work.** This scale included 10 items related to the kind of work auditors carry out, which was derived from previous studies (Bekoe et al., 2018; Jackling et al., 2012; Marriott and Marriott, 2003; Mcdowall and Jackling, 2010).

**Auditors' image.** This variable concerns auditor image as intelligent, boring, interesting, trusty, and so on. This 16 items scale was drawn from previous studies of accountant stereotypes (Caglio and Cameran, 2017; Nga and Wai Mun, 2013).

The final questionnaire contained 33 questions related to the auditing career, auditing work, and auditor image. Participants had to indicate their agreement with different questions using a Likert scale ranging from 1 to 5, where 1 indicated 'completely disagree', and 5 indicated 'completely agree'.

The original language of the items included in the questionnaire was English. The items from the questionnaire were translated into Spanish by the authors and they were tested among people from the population of interest to ensure that there was no mistranslations to be adjusted. After this process, the questionnaire was distributed among the sample.

#### 3.3. Respondents' characteristics

In total, 656 responses were examined in this study. The general characteristics of the respondents are listed in Table 1.

Respondents' average age was 23 years, and 61% of the sample was female. As can be seen in Table 1, students were enrolled in different degrees related to business and economics. In particular, 69% of the students were enrolled in Business Administration, 18% in Finance and Accounting, 9% in Double degree in Business Administration and Law, and 4% in other degrees. In this last category (Others), we have included students enrolled in Finance and Insurance, Commerce, Economics, Double degree in Business Administration and Computer Engineering, SME Management, and Marketing.



**Table 1**  
Characteristics of participants.

Gender	N	%
Male	257	39%
Female	399	61%
Age	N	%
<i>Mean: 23.17</i>		
<21 years	28	4%
21–24 years	507	77%
25–30 years	99	15%
>31 years	22	4%
Degree	N	%
Business Administration	454	69.2%
Finance and Accounting	120	18.3
Double degree Business Administration and Law	58	8.8
Others	24	3.7%
<b>Total</b>	<b>656</b>	<b>100%</b>

### 3.4. Research design

Using the principal component analysis technique, we reduced the 33 items that capture the image of auditing and its professionals into 8 factors. Then, in order to detect differences between male and female students in the perception of the audit career, audit professionals and the work they do, we carried out a comparison between the means of the 8 factors of both groups. Before carrying out the t-test, we performed the Levene test to identify the presence of homoscedasticity. In this way we were able to verify whether hypothesis 1 is fulfilled.

Next, we performed a Chi-square test to detect whether there are differences between male and female students in the intention to enter the profession and thus validate our hypothesis 2.

Finally, to test our third hypothesis and to examine whether male and female students were influenced differently by their perceptions of the profession and audit professionals in their decision to enter the profession, we constructed successive binary logistic regression models. The dependent variable was the intention to enter the profession, a dummy variable with yes or no answers. The initial independent variables were gender and the 8 factors obtained previously. Next, we built the same model splitting the sample into men and women, in order to identify differences in their behaviour. Finally, we constructed a model incorporating the interactions between the variables and gender to identify whether the observed differences were significant.

In order to carry out the binary logistic regression, we selected those students who answered affirmatively or negatively to the question about their intention to enter auditing. We discarded those who did not answer or those who expressed doubts about the answer, which represented 33.4% of the total sample. Of the remaining students, only those who answered the 33 items used to construct the factors in the principal component analysis were finally included. Those who did not answer any item were excluded from the final sample. The selected cases included in the logistic regression analysis were 192: 77 males and 115 females.

## 4. Results

### 4.1. Exploratory factor analysis

As a preliminary step, to study the relationship between the perception of the audit profession and the intention to enter the profession, we conducted an exploratory factor analysis in order to reduce the number of variables that collect information about the stereotype into a smaller number of underlying factors. There

was a high correlation among variables of each group of items; the relationship among variables was strong. The correlation matrix determinant was close to zero, Bartlett's test of Sphericity p-value<0.001, and the Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy was higher than 0.7. These sample adequacy tests indicate that the data are adequate for the factored analysis.

The results of a principal component factor analysis using the Varimax rotation are shown in Table 2. All factors comprised at least three items, and all of them were loaded above 0.5 for each factor. Cronbach's alpha for all components exceeds the value of 0.6. According to Loewenthal and Lewis (2001), Cronbach's alpha coefficients of approximately 0.60 are considered acceptable for scales containing fewer than 10 items.

With respect to the auditing career, the results of a principal component factor analysis revealed two factors (Professional development and Demanding career) that explain nearly 63% of the variance with eigenvalues greater than one. *Professional development* comprises four items reflecting opportunities for professional development during an auditing career. *Demanding career* included three items related to the difficulty and stress of the career.

With respect to auditing work, the factor solution of the principal component factor analysis revealed that three factors had eigenvalues greater than one. These three factors accounted for 65% of the variance. The first factor, *rigorous/responsibility* includes three items presenting auditing work as rigorous and responsibility-driven. The second factor, *solitary*, revolves around the perception of auditors' work as involving strict compliance to rules and being solitary. The third factor, *interesting*, includes four items referring to auditing as an interesting activity that contributes to society.

Finally, concerning the auditor's image, the factor analysis results revealed that three factors had eigenvalues greater than 1. These three factors accounted for nearly 58% of the variance. The first factor, *competent*, includes seven items reflecting auditors' competence and skills. Factor 2, *ethical*, includes six items that refer to auditors as ethical, trustworthy, and compliant with the law. The third factor, *negative image*, revolves around some auditors' negative perceptions, such as boring people or easily influenced.

### 4.2. Gender differences in auditing stereotype and intention to enter the profession

Once the factors describing the auditor stereotype was constructed, the differences between men and women are presented in Table 3. Levene's test was carried out to detect non-homoscedasticity and to adjust the t-test.

The results obtained with the t-test revealed that there were gender differences in the factors related to auditor stereotype. With respect to the auditing career, the results revealed gender significant differences. In particular, women showed a significant positive difference in the perception of auditing as a career that offers professional development. Women had better perception of the opportunities for professional development, of the possibility of achieving an excellent long-term salary and a good professional training, and higher perception of auditing as a prestigious profession than men.

The results also revealed gender differences with respect to audit work. In particular, women showed a significant positive difference in the perception of auditing as an interesting work. Women had better perception of the variety of tasks that the auditing work implies, and their contribution to society than men.

Finally, with respect to auditor's image, there were also significant gender differences. In this sense, women showed a significant positive difference in the perception of auditor's image as

**Table 2**  
PCA Rotated component matrix. Rotation method: Varimax.

	Factor		
	1	2	
Auditing career			
Professional development			
Auditing career offers good professional training	<b>0.789</b>	0.270	
Auditing is a prestigious profession	<b>0.774</b>	0.159	
Auditing career offers great opportunities for professional development	<b>0.757</b>	0.020	
The auditing career offers the possibility of achieving a good long-term salary	<b>0.699</b>	0.371	
Demanding career			
Auditing is a very stressful job	0.015	<b>0.836</b>	
In the auditing career, many hours are worked	0.238	<b>0.778</b>	
The auditing career is difficult to achieve	0.392	<b>0.576</b>	
% of variance explained	35.62%	26.74%	
Cronbach's Alpha	0.73	0.63	
Auditing work	1	2	3
Rigorous/Responsibility			
Auditing implies great responsibility	<b>0.830</b>	-0.091	0.194
Auditing is a very precise activity that works the information in depth	<b>0.808</b>	-0.014	0.251
Auditing involves very structured work, following very defined processes	<b>0.804</b>	0.113	0.156
Solitary			
Auditors are number-crunchers; they seldom work with people	-0.031	<b>0.845</b>	0.001
Auditors work alone more than they work with people	0.058	<b>0.836</b>	-0.163
Auditing involves a lot of fixed rules; it does not involve conceptual skills or judgment	-0.005	<b>0.818</b>	0.11
Interesting			
Auditing involves a variety of tasks	0.069	-0.027	<b>0.769</b>
Auditing is interesting	0.135	0.050	<b>0.736</b>
Auditing requires working as a team	0.284	-0.170	<b>0.652</b>
Auditing contributes significantly to society	0.390	0.095	<b>0.637</b>
% of variance explained	22.48%	21.46%	21.28%
Cronbach's Alpha	0.78	0.79	0.70
Auditors image	1	2	3
Competent			
Auditors have prestige	<b>0.729</b>	0.182	0.000
Auditors are ambitious	<b>0.698</b>	-0.011	0.124
Auditors have leadership ability	<b>0.689</b>	0.215	0.145
Auditors are achievers	<b>0.668</b>	0.271	0.239
Auditors are intelligent	<b>0.664</b>	0.196	-0.105
Auditors are experts	<b>0.663</b>	0.251	-0.216
Auditors are hard workers	<b>0.652</b>	0.313	-0.177
Ethical			
Auditors behave ethically	0.213	<b>0.807</b>	-0.073
Auditors comply with the law	0.255	<b>0.754</b>	-0.143
Auditors are honest	0.182	<b>0.753</b>	0.001
Auditors are trustworthy	0.311	<b>0.728</b>	-0.142
Auditors are incorruptible	0.024	<b>0.704</b>	0.199
Auditors are aware of their duty	0.416	<b>0.604</b>	-0.151
Negative Image			
Auditors do not have social skills	-0.046	0.163	<b>0.781</b>
Auditors are easily influenced	0.145	-0.138	<b>0.736</b>
Auditors are boring people	-0.058	-0.064	<b>0.707</b>
% of variance explained	22.96%	22.38%	12.02%
Cronbach's Alpha	0.81	0.84	0.66

competent. Women perceived auditors as harder workers, more expert and intelligent, more ambitious and prestigious, and with higher leadership ability than did males. Further, women had a significantly lower perception of a negative image of auditors as boring or lacking in social skills than did males.

The results support the confirmation of hypothesis 1, which states that there are gender differences in the auditing profession stereotype.

Concerning the intention to enter the auditing profession, the results shown in Table 4 reveal that nearly 35% of the participants did not intend to work as auditors, while almost 31% intended to do so. Further, the results show that there are no gender differences in this intention. This leads us to accept hypothesis 2.

### 4.3. Logistic regression

This section tests the third hypothesis developed in this study using logistic regression. The dependent variable is the intention to enter the auditing profession, taking two values: yes or no. The independent variables are the eight factors obtained from the principal component analysis: professional development, demanding career, rigorous work, solitary work, interesting work, competent, ethical and negative image, and gender. The results are presented in Table 5.

The results showed that the perception of auditing influences the intention to enter the profession. Indeed, three factors confirm this influence. In particular, the variable that has the greatest influence on the intention to work in auditing is the perception of

**Table 3**  
Descriptive statistics and independence test.

	Male		Female		t-test for Equality of Means	
	Mean	SD	Mean	SD	t	Sig. bilateral
<b>AUDITING CAREER</b>						
<b>Professional development ***</b>	3.91	1.07	<b>4.15</b>	0.92	-3.763	<.001
Demanding career	3.95	1.00	4.04	1.00	0.163	0.871
<b>AUDITING WORK</b>						
Rigorous/Responsibility	4.27	1.05	4.37	0.97	0.621	0.535
Solitary	3.05	0.96	3.13	1.03	0.563	0.574
<b>Interesting **</b>	3.68	1.07	<b>3.84</b>	0.94	2.545	0.011
<b>AUDITORS IMAGE</b>						
<b>Competent **</b>	3.88	0.93	<b>4.04</b>	1.03	2.438	0.015
Ethical	3.58	1.00	3.66	1.00	-0.505	0.614
<b>Negative Image ***</b>	3.02	0.95	<b>2.71</b>	1.02	-3.447	<.001

\*significance \*\*p<0.05; \*\*\*p<0.01

**Table 4**  
Intention to work in auditing. Frequencies and Chi Square test.

			Intention to work in auditing			
			Yes	No	Don't know/No answer	Total
Gender	Male	Count	78	90	89	257
		% within male	30.4%	35.0%	34.6%	100%
	Female	Count	121	142	136	399
		% within female	30.3%	35.6%	34.1%	100%
Total		Count	<b>199</b>	<b>232</b>	<b>225</b>	<b>656</b>
		% of total	<b>30.3%</b>	<b>35.4%</b>	<b>34.3%</b>	<b>100%</b>
			Value		Significance	
Pearson Chi-square test			.028 <sup>a</sup>		.986	
Cramer's V			.007		.986	

a. 0 cells (0.0%) have expected count less than 5.

**Table 5**  
Binary logistic regression models.

Variables in the equation	N= 192				Male N=77				Female N= 115			
	Sig.	Exp(B)	95% C.I.for EXP(B)		Sig.	Exp(B)	95% C.I.for EXP(B)		Sig.	Exp(B)	95% C.I.for EXP(B)	
			Lower	Upper			Lower	Upper			Lower	Upper
Gender (Female)	.569	0.798	.366	1.737	.374	1.669	.539	5.167	.757	1.148	.479	2.752
Professional Development	.594	1.189	.630	2.243	.374	1.669	.539	5.167	.757	1.148	.479	2.752
Demanding career**/**/	.028	<b>0.600</b>	.381	.946	.035	<b>0.416</b>	.184	.941	.413	0.789	.448	1.391
Rigorous/Responsibility demanding	.429	1.240	.728	2.114	.415	0.637	.215	1.884	.075	1.843	.940	3.611
Solitary	.296	1.283	.804	2.048	.879	0.943	.445	1.998	.158	1.574	.839	2.953
Interesting**/**/****	<.001	<b>4.455</b>	2.434	8.153	.029	<b>3.383</b>	1.129	10.134	<.001	<b>5.594</b>	2.420	12.935
Competent	.361	1.301	.740	2.287	.436	1.465	.561	3.825	.797	1.111	.497	2.486
Ethical	.095	1.482	.934	2.352	.109	1.860	.871	3.969	.498	1.244	.661	2.342
Negative Image**/**/	.030	<b>0.601</b>	.379	.952	.144	0.562	.260	1.218	.057	0.551	.298	1.019
Constant	.532	1.175	.576	2.730	.400	1.329			.659	1.128		
Cox & Snell R <sup>2</sup>	38.2%				39.7%				42.1%			
Nagelkerke R <sup>2</sup>	51.1%				53.0%				56.7%			
Hosmer and Lemeshow Test	Sig. = 0.507				Sig. = 0.428				Sig. =0.854			
Classification%	79.6%				77.6%				80.9%			

The reference category is: NO intention.  
Significance \*\* p < 0.05 \*\*\* p < 0.01.

auditing as interesting work. In this sense, the probability of being willing to work in auditing multiplies 4.4 times when auditing is considered interesting. On the contrary, the intention to work in auditing decreases by nearly 40% when auditing is seen as a difficult career and when the image of the auditors is a negative one.

Gender was not a significant variable in this decision. However, as the results of the student's t-test revealed significant

gender differences in the perception of the auditing career, auditing work, and auditor's image, we may guess that the factors that influence the decision may be different for males and females. In an attempt to identify these differences, we performed a separate logistic regression for males and females. The results are presented in Table 5.

The results revealed that the significant factors for the intention to work in auditing are not the same for males and females.

**Table 6**  
Binary logistic regression model with the interaction of gender and interesting work, and gender and demanding career\*.

Variables in the equation		Sig.	Exp(B)
Intention to entering the auditing profession (Yes)	Gender (Female)r	.528	
	Professional Development	.661	
	Demanding career	.004	
	Rigorous/Responsibility demanding	.319	
	Solitary	.303	
	Interesting	.001	
	Competent	.422	
	Ethical	.146	
	Negative Image	.025	
	<b>Female and Demanding career**</b>	<b>.030</b>	<b>2.645</b>
	Female and interesting work	.978	1.016
	Constant	.223	
<i>Cox &amp; Snell R<sup>2</sup></i>		39.9%	
<i>Nagelkerke R<sup>2</sup></i>		53.5%	
<i>Hosmer and Lemeshow Test</i>		Sig. = 0.217	
<i>Classification%</i>		79.6%	

The reference category is NO intention.  
Significance: \*\*  $p < 0.05$ .

*Demanding career and interesting* factors are significant for males' intention to work in auditing while only the *interesting* factor affects females' intention. Further, for females, the influence of the perception of auditing work as interesting on the intention to enter the auditing profession is higher than for males.

To identify an interaction effect, we developed a binary logistic regression with two more independent variables, the interaction between gender and *interesting work* and the interaction between gender and *demanding career*. The results are presented in [Table 6](#).

The results in [Table 6](#) show the significant relevance of the interaction between gender and the perception of the auditing career as a demanding one. In particular, the results show that the perception of auditing as a demanding career is only significant for males in their intention to work in auditing and not for females. However, the interaction between gender and interesting work does not significantly relate to the intention to work in auditing.

These results confirm our hypothesis 3, which states that there are gender differences in the influence of the auditing stereotype on the intention to become an auditor.

### 5. Discussion of the results and conclusions

This study analyses the current perception of the auditing profession stereotype on the part of those who have to decide their career in their near future and the possible existence of gender differences in this perception. Further, this paper delves into how these differences influence the individuals' intention to enter the profession.

The results obtained in this study suggest that a negative view of the profession can be overcome. Undergraduate business students have a positive view of the auditing profession. Students consider auditing a great responsibility that involves very structured and precise work carried out by expert, intelligent, and trustworthy people. Further, they view auditing as offering the possibility of achieving a good long-term salary and as a prestigious career with good opportunities for professional development. Our results also reveal the perception of auditing as a demanding and stressful career requiring long hours of work.

The results obtained reveal the existence of gender differences in the perception of the auditing profession. The differences exist in the perception of the auditing career, auditing work, and auditors' image. Although both genders show a good perception of the profession, these results confirm previous research where females show a better perception than males ([Byrne and Willis,](#)

[2005](#); [Hunt et al., 2009](#); [Marriott and Marriott, 2003](#); [Mcdowall and Jackling, 2010](#)).

However, contrary to what could be expected, this better perception does not imply a higher willingness to enter the profession among females. The results reveal that the factors that influence this intention differ between males and females. Both genders are highly influenced by their intention to work in the auditing field due to their interest in the work, which is a relevant result that could be taken into account in the attraction and retention policies. Previous studies ([ACCA and IFAC, 2021](#); [Arquero-Montaño et al., 2009](#); [Bebbington et al., 1997](#); [Byrne et al., 2012](#); [Nelson et al., 2008](#)) conclude that the focus of the attraction of the accounting profession has been placed on the possibilities of professional development, salary, availability of jobs, the prestige of the profession, and relevance of the training received in the auditing context. However, our study reveals that undergraduate business students place a higher relevance on questions such as the variety of tasks in the auditing work, the interest in the work itself, working as a team, and the profession's contribution to society.

Our results confirm previous literature about the negative influence of perceiving auditing professionals as boring and lacking social skills on the intention to work in the auditing profession ([Arquero and Fernández-Polvillo, 2019](#); [Hermanson et al., 1995](#); [Saemann and Crooker, 1999](#)).

The third factor that negatively influences the profession's attractiveness is the perception of auditing as a demanding career. However, this influence is not the same for both genders. The results revealed a lack of influence in the case of females. It could have been expected in the auditing context and, in general, in the business context, that the difficulty of a career, which implies long working hours, a career difficult to achieve, and a stressful job, will prevent women from entering the profession mainly because of the difficulty to achieve a work-life balance in such jobs. However, our results do not support this hypothesis. On the contrary, this difficulty prevents male students from working in auditing, but not female students. This is a relevant result not previously studied.

These results have relevant implications for the auditing profession and the policies that could be implemented to attract and retain the best talent. It is key for developing successful strategies for talent attraction and retention in audit firms to know the factors that influence the willingness to enter the profession and how these factors affect differently to women and men's intention. The relevance of the interest in the auditing work stresses



the necessity to focus attention on the prospects of learning about the variety of tasks performed in the auditing context, teamwork, and the profession's contribution to society, which are relevant factors for both genders. This is more important than ever to reduce the risk of a shortage of professionals in the near future (George and Wallio, 2017; Gertsson et al., 2017; Hall and Smith, 2009; Hildebeitel and Leauby, 2001; Johnson and Pike, 2018; Nouri and Parker, 2020; Smith et al., 2020).

Further, the results suggest that the relevance of stress and long hours and the difficulty of the auditing career on male intention to enter the profession, but not female, has to be considered in the strategies of talent management in auditing firms and the profession in general. It seems that the prejudices towards a lower female commitment to the auditing profession or the auditing firm due to this difficulty are not supported. This does not prevent women from working in auditing, but it does prevent men. This suggests that the strategies may need to be different for both genders.

Future research could delve into gender differences on the factors that affect the attractiveness of the profession to confirm or support our results. These studies could be done in other cultural contexts and with different samples comprising undergraduate students from mathematics or computers degrees, as these students can also be prospective auditing professionals.

Future research could study gender differences in how young auditors deal with the difficulty of their career, the long hours, or the stress in the auditing context.

This study has several limitations. Undergraduate business students are just part of the potential prospects of the accounting profession. Therefore, the results might be biased by the perception of this sample. Further, as stereotypes seem to be influenced by culture, our results may not be generalised to other cultural contexts. The questionnaire methodology employed in the study implies that the data for both the predictor and dependent variables were gathered from the same source. This condition is believed to cause potential problems of common method bias, which can influence the research results. We use procedures as separating the measurements of the variables and employing different scale anchors to reduce the effects of method bias.

### Compliance with ethical standards

Research Involving Human Participants All procedures were in accordance with the ethical standards of the institutional and national research committees and with the 1964 Declaration of Helsinki and its later amendments.

### CRediT authorship contribution statement

**Josune Amondarain:** Conceptualization, Methodology, Formal analysis, Writing. **M. Edurne Aldazabal:** Conceptualization, Investigation, Visualization. **Marcela Espinosa-Pike:** Supervision, Visualization, Writing – review & editing, Project administration.

### Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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