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Professional contacts and the decision to become an auditor. An analysis using LinkedIn

Begoña Navallas *

Universidad Autonoma de Madrid, Madrid, Spain

Cristina del Campo

Complutense University of Madrid, Madrid, Spain

María-del-Mar Camacho-Miñano

Complutense University of Madrid, Madrid, Spain

Abstract

This paper aims to analyse how contact with professional auditors influences undergraduates' career decisions to become an auditor as a public interest profession. Students may decide not to join an auditing company due to stereotypes of auditors and, consequently, audit firms may not find professionals with needed skills. Undergraduates were selected by a professional body to shadow an audit team for a workday. A pre-post survey was conducted with the participants of the activity to analyse their perceptions. Some years later, their LinkedIn profiles were checked to determine whether the alumni work or have been working in the auditing industry. The survey responses were linked to the employment history that the former participants have posted on LinkedIn. Our results corroborate the effectiveness of contacts with auditors that improve participants' perceptions about their intention to become an auditor and consideration of auditing as a public interest profession. Thus, negative perceptions of auditors could be minimised with greater understanding of the job.

Keywords: Auditors' career; auditors' image; expectation gap; job shadow; LinkedIn; professional contact

* Corresponding author. b.navallas@uam.es

Introduction

The objective of this study is to investigate whether students' perceptions from contacts with professional auditors can influence students' career decisions to become auditors. This topic is relevant because the image of auditors as public interest servants was severely damaged during the 2008 global financial crisis (Holm & Zaman, 2012) due to dissatisfaction with auditors' failure to warn about imminent bankruptcy filings, among other reasons (Geiger et al., 2014; Sikka, 2009). Now with a new economic crisis due to COVID-19, auditors are also under scrutiny in how uncertainty will be shown in their audit reports.

As accounting and audit firms experience many challenges recruiting and retaining talent (Andiola et al., 2020; Durocher et al., 2016), they must find new ways to attract professionals. Some studies from social psychology claim that while contact has an influence on the formation of stereotypes (Hewstone, 1996), it can also be a way to change negative perceptions according to the contact hypothesis (Allport, 1954; Petti-grew & Tropp, 2006). Indeed, contact with accountants is often suggested as a strategy to change the stereotypical perceptions that people have of accounting (Wells, 2015, 2019). To explore the factors that could increase students' intentions to become auditors and improve their perceptions of the auditing profession, we formulated the following research question: Does contact with auditors increase the intention of students to become auditors and improve their views of auditors?

This research question aims to explore whether extracurricular activities with professionals are practical for participants and whether providing one specific activity to attract students at the university level prior to graduation (e.g. entering the working world) is effective. The objective is not to predict whether a student becomes an auditor but to verify whether the perception of specific variables influences this decision. The role of auditors is to obtain reasonable assurance regarding financial information, and their opinions are summarised in a public document the audit report. Despite its private nature, the audit profession serves the public interest. Negative student perception of auditors affects not only auditors' self-identity but also their social identity (Jerman & Bourgoïn, 2018), as auditors are professionals with great responsibility for the proper functioning of the economy who must project an image of confidence and respectability. Some business undergraduates may become auditors in their careers, but only if auditing is seen as an attractive profession. A very recent paper highlights that students have a rather

traditional view of the accounting profession (Mellado et al., 2020). In this context, if accounting and auditing professions have a negative reward, then students may not be interested in this career path (Caglio et al., 2019; Picard et al., 2014; Warren & Parker, 2009). Indeed, Millennial college students exhibited some traits that could make changes in the auditor's profile. For example, Millennials prioritise maintaining their work-life balance over working (Seago, 2016) and have a low commitment, which provokes a higher rotation of auditors (Gertsson et al., 2017).

To answer the research question of this study, the present paper uses the employment history, as of fall 2018, from LinkedIn, a widely used professional social network for recruiting, of all the students who participated in an extracurricular activity called 'Auditor for a Day' in 2014, 2015, and 2016 to know whether they work or have been working in an auditing firm after graduation. This extracurricular activity was proposed by a well-known and prestigious professional organisation of auditors in Spain (ICJCE) to improve the profession's visibility among university students. The idea was to bridge the gap between the auditing profession and the university community. The aim of many of these activities is to give students the possibility to orient their future employability, as Stevenson and Clegg (2012) suggested. In other papers, the effect of close contact with the auditing profession has been shown to be an effective way to improve auditors' negative image (Friedman & Lyne, 1997; Navallas et al., 2017).

Contribution

This study contributes to the accounting education literature in three ways. First, it uses the subsequent employment history of students from LinkedIn to verify whether contact with professionals increased their motivation to join the auditing profession. This paper reinforces the use of other methodologies, such as social network information, by using real job profiles instead of capturing perceptions via questionnaires, which are subjective and difficult to validate whether students are being truthful. Second, this study corroborates the positive impact of contact with professionals at the university level for developing new auditors. Finally, this study encourages university managers to do extracurricular activities with auditors to improve students' perceptions about the auditing profession.

The structure of the paper is as follows. First, the literature regarding the effects of

perceptions of accounting, the expectation gap, and the contact hypothesis are explored. A description of the sample and the research method used to conduct the investigation is followed by a presentation and discussion of the results and the conclusion.

Literature review and hypothesis development

The auditing profession is a keystone in guaranteeing the reliability of the financial information that companies provide to the market, and this reliability is crucial for all companies' stakeholders – shareholders, investors, and creditors – and for financial and economic stability. Therefore, auditing is a public interest profession and is particularly sensitive regarding its public image and reputation (Rogers et al., 2005), as auditing confers legitimacy to other organisations only after guaranteeing its own legitimacy (Maroun & Solomon, 2014).

Recent scandals and auditing failures have damaged the auditors' public image. Audit firms and regulators are concerned and have been working on high-quality engagements, including self-regulatory measures, the acceptance of a code of conduct, the enhancement of independence rules, and a continuous revision of technical standards (Maroun & Solomon, 2014), but these efforts have not been enough to ensure the legitimacy of the profession, as auditors are often perceived as unethical and lowly professionals (Camacho-Miñano et al., 2016) or directly responsible for those scandals (Sikka, 2009).

Prior literature has found evidence of the existence of an *expectation gap* regarding the role and responsibility of auditors (Gonthier-Besacier et al., 2016) and therefore how audit quality is perceived and foreseen. The term *expectation gap* was first applied to auditing by Liggio (1974), although this gap has existed for the past century (Humphrey et al., 1992) and can be defined as the difference between the levels of the expected performance as envisioned by the independent accountant and by the user of financial statements.

According to previous studies, there is strong evidence of the existence of negative stereotypes regarding the role of accountants (Caglio et al., 2019; Carnegie & Napier, 2010; Picard et al., 2014) that affects the perception of the auditing profession and the auditor's role (Navallas et al., 2017). Accountants are generally perceived as boring and dull (Friedman & Lyne, 2001; Byrne & Willis, 2005), and despite the technological developments that are transforming and accelerating changes in companies and organisations (Canning et al., 2018), the general perception of the accounting

profession has not changed, and the perception of the accountant is closer to their image from the 1960s (Albrecht & Sack, 2000; Byrne & Willis, 2005; Coate et al., 2003). In this context, accounting and auditing are still searching for their place in society, competing with other types of expertise (Farjaudon & Morales, 2013) and is willing to be known as a 'specific professional project' (Morales, 2013).

Under these circumstances, another *expectation gap* that contributes to misunderstandings of the accounting and auditing duties and job performance (Albrecht & Sack, 2000; Navallas et al., 2017) is the prevalence of these stereotypes. Prior studies have focused on understanding this *expectation gap* between what employers, and thus the accounting profession, offer to new graduates and the skills and attributes that accounting students have (Jackling & de Lange, 2009; Low et al., 2013, 2016; Marshall et al., 2010). Students, who are future professionals, base their career decisions on their expectations and on social perceptions about professions and stereotypes.

In this context, students will not be attracted by a boring profession (Cohen & Hanno, 1993) if their preconceived perception is that a member of the accounting profession is dull and boring (Jeacle, 2008; Miley & Read, 2012; Smith & Jacobs, 2011; Wells, 2019). This misperception of the auditing profession has serious consequences as the profession is not able to attract 'the best and the brightest students' (Cory, 1992; Seidel, 2019; Smith & Briggs, 1999) and dissuades students with the required skills (Jackling, 2002), as an inappropriate image could unfairly bias individuals against a profession for which they were suited (Bedeian et al., 1986). Particularly for young people, the reputation of a profession as dull and boring is the main disincentive (Baxter & Kavanagh, 2012; Friedman & Lyne, 2001; Malthus & Fowler, 2009). Consequently, these perceptions become a self-fulfilling prophecy (Friedman & Lyne, 2001; Taylor & Dixon, 1979), affecting accounting professionals (Perry, 2000), as financial directors themselves feel embarrassed when being associated with accountants.

According to social psychology theory (Tajfel, 1984) and the contact hypothesis developed by Allport (1954), the categorisation of people (including oneself) into ingroups or outgroups affects perceptions, attitudes, and behaviours. Allport (1954) concluded that prejudice was a mixed product of fear and ignorance, which inspired studies focused on the effects of contact in school and neighbourhood desegregation (Cook, 1985) and public policies (Kelman, 1998). After reviewing over 500 studies of the effects of inter-group contact, Pettigrew and Tropp (2006) concluded that contact

typically reduces prejudices and contributes to the topic of how intergroup contact can promote reductions in intergroup prejudice, while Hewstone (1996) pointed out the difficulty of changing strongly held stereotypes and perceptions. Consequently, there is evidence that the most effective way to improve the image of the profession is to increase direct contact with professionals, as student contact with practitioners has a favourable impact on their perceptions of the profession (Del Campo et al., 2016; Fedoryshyn & Tyson, 2003; Saemann & Crooker, 1999; Wells, 2019). Furthermore, as pointed out by Jerman and Bourgoin (2018), the interactions between self-identity and social identity may help narrow the existing gap between these two forms of identity. This strategy has also been proposed by Cory (1992), Dodson and Price (1991), Larkin (1991) and Friedman and Lyne (1997), and it is considered one of the best strategies to reduce the expectation gap about the auditor role (Wells, 2019). As stated in Wells (2019, p. 128), social psychology theory suggests that increased contact with a target group will inform understanding of that group and hence result in improved relations between groups the contact hypothesis (Allport, 1954). However, the effectiveness of this intervention is complicated by claims from Allport (1954) that, depending on the people and situation, contact could increase as well as decrease prejudice and stereotyping.

We hypothesise that one workday shadowing a real auditor is a valid contact for students with the audit profession mainly due to the characteristics of this extracurricular activity. This activity was organised by a well-known and prestigious professional association of auditors in Spain. It is also an award for motivated students since they must make an effort to achieve it. Furthermore, this activity focused on the real work of the profession. Hence, the first hypothesis states as follows:

H1: Contact with audit professionals improves the perception of the auditing profession.

Another aim of this paper is to test whether contact with auditors is linked to better perceptions about auditing as a public interest profession. Serving the public interest, or being useful to society, is the main goal of auditing, which legitimates its role (Maroun & Solomon, 2014). An academic approach to the public interest concept can be related to legitimacy theory, where the public interest is defined by the American Institute of Certified Public Accountants as ‘the collective well-being of the community of people and institution the profession served’ (AICPA, 2004, article II). In this

sense, the mission of the accounting and auditing regulator in the United States (FASB) is understood as to ‘serve the investing public’ (Baker, 2005).

Our second hypothesis concerns the impact that participating in a concrete activity with professionals has on the real decision of students to become auditors. This statement is based on the Theory of Planned Behaviour (Ajzen, 1991), which justifies that intentions are related to real behaviours. This theory states that intentions to perform behaviours of different kinds can be predicted with high accuracy from attitudes towards the behaviour, subjective norms, and perceived behavioural control; and these intentions, together with perceptions of behavioural control, account for considerable variance in actual behaviour. (Ajzen, 1991, p. 179)

Thus, undergraduate students with a positive attitude towards auditing, who feel social support, and have intentions to become an auditor could be an indicator of as actually becoming auditors in the future. The same idea has been proven in other studies, such as Ingram et al. (2000) on students applying to graduate school, Presley et al. (2010) on business students’ choice to study abroad, or student intentions to take the COVID-19 vaccination by Fan et al. (2021). Consequently, alumni who work or have worked in auditing would have had different perceptions about the audit profession than those who do not work or have not worked in auditing. The second hypothesis is as follows:

H2: The participants who joined an audit firm following their graduation gained a better perception of auditing during the extracurricular activity.

The next section details the study procedures. This activity was expected to be well-regarded by students who later worked for auditing companies. We also expect that the proposed extracurricular activity could improve students’ perceptions about auditing by shedding light on auditors’ workdays.

Research design: sample and methodology

The participants in this study were undergraduate students majoring in business administration or economics who were selected during 2014, 2015, and 2016 to shadow an audit team for a whole workday to experience a day in the life of an auditor. This activity focused on university students who had not yet decided their career, mainly second and third-year students in a four-year degree programme. This means that at the time that the students participated in the extracurricular activity, they had not chosen their major yet. [Figure 1](#) shows a timeline where we indicate at what point the data were collected and the extracurricular activity carried out.

Accounting and auditing lecturers from different universities in Madrid (Spain) were asked via motivation letter to select participants among their students on a voluntary basis. The day prior to the activity, the selected students were invited to attend an introductory meeting to explain the activities in detail. They were also given specific information about their assigned company and auditor team to shadow the following day. A smaller number of students enrolls in this activity every year, which has been running since 2007, and thus far, more than 600 undergraduates have participated.¹ This activity was intended to encourage students to become auditors after audit firms shared their concerns with the professional body, the ICJCE, about a loss of professional demand due to negative stereotypes of auditors among students. Moreover, as mentioned before, auditing professions do not appeal as much to Millennials, or Gen Z, due to their lower starting salaries compared to finance or computer science, busy seasonal demands, and fewer options for work-life balance. In this activity, audit firms incorporated one student per audit team with the objective of making them feel as if they were a regular member of the team for one day by attending team meetings, visiting client offices, factories, and/or warehouses, and participating in auditing tests. Pre-and post-surveys were conducted via pen and paper with the participants before and after the completion of the activity to analyse their impressions and evolution on the perception of both the activity and the auditing career. Even though students joined the activity on a voluntary basis, the ICJCE considered it necessary to measure the effects of

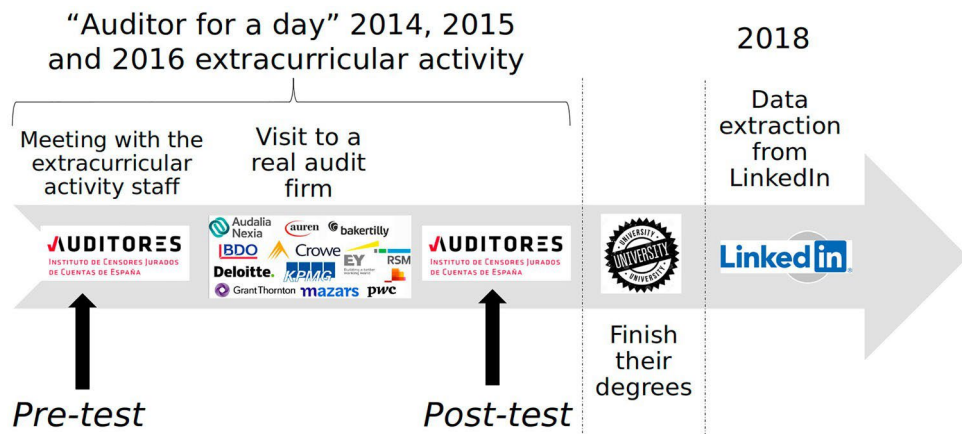


Figure 1. Timeline of the research.

the public image of the profession by analysing the main changes on the perception before and after the activity took place. The survey was divided into two different sections: (1) demographic data and (2) general perceptions about the extracurricular activity. To measure the general perceptions of the activity, a modification from the eleven-item questionnaire prepared by Geiger and Ogilby (2000), previously used in a pilot study on introductory accounting students by Watkins and Ogilby (1996), was used and translated into Spanish. Three new items related to the general sentiment of accounting and the possibility of becoming an auditor were included. Participants responded to the twelve perception statements on a five-point Likert scale ranging from strongly agree (5) to strongly disagree (1). Table 1 shows the variables.

The survey responses were linked to the employment history that former participants have made publicly available on LinkedIn. Social networking sites have become increasingly important, as the internet reduces the scope and consequences of asymmetric information problems by improving the quality and depth of information (Suvankulov et al., 2012). LinkedIn is 'a social networking site specifically designed for networking within the business community' (TechTarget, 2016). The goal of LinkedIn is to allow registered members to establish and document networks of people they know and trust professionally. In December 2020, LinkedIn had 760 million registered members from 150 different countries. According to a study by LinkedIn (Hamer, 2020), Millennials will account for almost 50% of the workforce by 2025. In addition, one of the most relevant global media companies focusing on business has stated that 'LinkedIn is, far and away, the most advantageous social networking tool available to job seekers and business professionals today' (Foss, 2012) and is therefore viewed as an informational hub for professionals where many influencers share their experience (Cho & Lam, 2020). As stated in a survey conducted in April 2018 among more than 1,000 hiring and human resource managers in the US, 70% of recruiters use social media to screen candidates, while only 11% of recruiters used it in 2006 (Careerbuilder, 2018).

Access to LinkedIn is free and allows extraction of individual information. However, some of the participants of the activity either did not have a LinkedIn profile or did not have this information available at the time of data extraction (September

2018). Ultimately, only 121 out of the 149 total participants from 2014, 2015, or 2016 were included in the study. A total of 44.63% of the included participants were female, and at the time of the activity, their mean age was 20.44 (median 20, range from 18 to 28). Additionally, at the time of data extraction from LinkedIn, participants' mean working experience was 32.89 months (median 29 months, range from 1 to 134 months), with only two students not having started working. For those with experience in auditing, their average audit experience was 17.84 months (median 12 months, range from 1 to 46 months).

Table 1. Variables used to measure students' perceptions.

VARIABLE	Item
COURSES	This activity will help (helped) me do well in my future business courses
CAREER	This activity will help (helped) me do well in my career
REWARDING	Doing well in this activity will be (has been) personally rewarding
TIME	I expect (I had) to spend more time on this activity than on other activities
LOOK.ENJOY	I am looking forward to (I liked doing) this activity
DIFFICULTY	This activity will be (has been) difficult
BORING	This activity will be (has been) boring
MOTIVATED	I am (I was) highly motivated to do well in this activity
EXPLEARN	I expect to learn (I learned) a lot in this activity
Accounting	I like accounting
Auditor	In the future, I would like to become an auditor
Publicinterest	I consider auditing to be a public interest

The main dependent variable was whether, at data extraction from LinkedIn, the former participants of the activity were working or had been working at an auditing company and this was codified as binary, taking a value of one if they had and zero otherwise.

Different multivariate statistical methods were used to obtain the objectives proposed in this research. First, an analysis of the paired pre–post-test responses was carried out. The standard approach is to use the dependent samples t-test. However, that test requires normally distributed data. As Likert responses do not fit any parameterised distribution, the Wilcoxon signed-rank test (Wilcoxon, 1945) at the 0.05 significance level was used. That test provided the same type of results as an analysis of variance but based on the ranks and not the means of the responses.

To determine whether there was a difference in perception of the activity between participants who at the time of data extraction from LinkedIn were working or had worked in auditing versus those who had not, different techniques can be used to model dichotomous or binary outcome variables, as is the case, such as logistic regression, OLS regression, Hotelling's T², or discriminant analysis. The last one was used

because all the predictors or independent variables (i.e. the perception of the activity) are interval variables. Additionally, the objective of this paper was not to predict whether a student becomes an auditor (as there are many other factors that might influence that decision) but to verify whether the perception of several variables influenced that decision of becoming an auditor. Finally, if the groups are not well separated, discriminant analysis is more stable in building functions such that the two groups (work in auditing versus does not work in auditing) differed as much as possible.

Results and discussion

The first hypothesis was about whether contact with professionals improves the perception of auditing. The participants of the activity during the studied three-year period pre- evaluated the activity ‘Auditor for a Day’ with an average of 3.74 and 3.93 out of 5, respectively, in their intention to become an auditor and their view of auditing as a public interest profession (see [Table 2](#)). This means that they had a positive attitude and good predisposition to the activity. In this sense, this kind of voluntary activity enhances their employment and postgraduate prospects (Barton et al., [2019](#)), as it enriches professional content into the undergraduate curriculum. The same questions were asked to the participants after shadowing an audit team for a whole workday. Students’ perceptions of the activity improved or stayed the same in all the questions. Specifically, on average, their intentions to become an auditor increased by 0.26 and their view of auditing as a public interest profession increased by 0.39. These results indicate that the activity had a positive impact on students’ perceptions, as after joining the auditing team for one day, students had a more favourable perception of the auditing profession and its role in the public interest. Though the students participated voluntarily, these effects are significant for the auditing profession as differences arose within our sample.

Moreover, the differences between the medians of the students’ pre- and post-activity perceptions for both items were statistically significant (p -value smaller than 0.05) for both parts of our first hypothesis, as shown in the last column of [Table 2](#). Therefore, there is no evidence against the research question, supporting our first Hypothesis H1. Students who participated in the activity increased their intention to become auditors and their perceptions about auditing as a public interest profession. According to social psychology theory (Tajfel, [1984](#)) and the contact hypothesis (Allport, [1954](#)),

intentions are related to perceptions, so better perceptions of the profession could be an indicator of students' future choice of profession.

Table 2. Pre- and post-activity students' perceptions: frequencies and differences.

VARIABLE	Pre-test frequencies (%)					Post-test frequencies (%)					Pre-test			Post-test			Wilcoxon signed-rank test (Two-tailed)	
											Mean	Median	Std. Dev.	Mean	Median	Std. Dev.	<i>V</i>	<i>p</i> -value
	1	2	3	4	5	1	2	3	4	5								
COURSES	0	4 (3.33)	29 (25.17)	58 (48.33)	29 (25.17)	0	6 (4.96)	26 (21.49)	50 (41.32)	39 (32.23)	3.93	4	0.79	4.01	4	0.86	853.5	0.36
CAREER	0	0	12 (9.92)	50 (41.32)	59 (48.76)	0	0	6 (4.96)	50 (41.32)	65 (53.72)	4.39	4	0.66	4.49	5	0.59	497.5	0.14
REWARDING	0	1 (0.84)	2 (1.68)	27 (22.69)	89 (74.79)	0	0	3 (2.50)	24 (20.00)	93 (77.50)	4.71	5	0.54	4.75	5	0.49	213	0.46
TIME	0	12 (10.00)	66 (55.00)	34 (28.33)	8 (6.67)	4 (3.33)	14 (11.67)	51 (42.50)	41 (34.17)	10 (8.33)	3.32	3	0.74	3.33	3	0.91	1076.5	0.85
LOOK. ENJOY	0	1 (0.83)	1 (0.83)	23 (19.01)	96 (79.34)	1 (0.83)	0	2 (1.65)	27 (22.31)	91 (75.21)	4.77	5	0.5	4.71	5	0.58	267	0.45
DIFFICULTY	4 (3.31)	16 (13.22)	55 (45.45)	43 (25.54)	3 (2.48)	34 (28.57)	43 (36.13)	27 (22.69)	15 (12.61)	0	3.21	3	0.83	2.19	2	0.99	3714	7.451E-13***
BORING	75 (63.03)	35 (29.41)	8 (6.72)	1 (0.84)	0	86 (71.07)	26 (21.49)	6 (4.96)	2 (1.65)	1 (0.83)	1.45	1	0.66	1.4	1	0.74	695.5	0.37
MOTIVATED	0	0	0	26 (21.49)	95 (78.51)	0	0	2 (1.65)	30 (24.79)	89 (73.55)	4.79	5	0.41	4.72	5	0.49	261	0.13
EXPLEARN	0	0	1 (0.83)	24 (19.83)	96 (79.34)	0	0	3 (2.48)	44 (36.36)	74 (61.16)	4.79	5	0.43	4.59	5	0.54	995.5	0.001649***
Accounting	0	3 (2.48)	15 (12.40)	56 (46.28)	47 (38.84)	0	2 (1.65)	14 (11.57)	44 (36.36)	61 (50.41)	4.21	4	0.76	4.36	5	0.75	400	0.0154**
Auditor	0	6 (4.96)	43 (35.54)	48 (39.67)	24 (19.83)	0	3 (2.48)	26 (21.49)	57 (47.11)	35 (28.93)	3.74	3	0.83	4.02	4	0.78	271	0.0000236 ***
Publicinterest	0	2 (4.13)	31 (25.62)	52 (42.98)	33 (27.27)	0	4 (3.31)	15 (12.40)	52 (42.98)	50 (41.32)	3.93	3	0.83	4.22	4	0.79	341.5	0.0002134 ***

Signif. Codes: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$.

According to the second hypothesis, it was interesting to explore whether students' perception of the profession affected their decision to join the auditing profession. Participants who were currently working or had worked in auditing at the time of data extraction from LinkedIn had a better perception of auditing partly due to their participation in the extracurricular activity. To do so, the difference between the responses of the post- and pre-test was calculated for each item, and the mean results of the new variables are presented in [Table 3](#).

[Table 3](#) shows differences in average between the two groups: 1) participants who work or have worked in auditing after graduation and 2) participants who had no further experience in auditing after graduation (for the specific analysis of this group, see the Appendix). The perception of the difficulty of the activity was the item with the largest difference, both in the pre- and post-test. The participants in both groups found the auditing work less difficult than they expected, and this perception was even more important in those who decided to continue their professional career in auditing after the extracurricular experience. Additionally, participants who were currently working or had worked in auditing showed a large difference between the pre- and post-test results (with the average value in the post-test being higher) in their view of auditing as a profession serving the public interest. However, it was not clear whether the differences could discriminate between the two groups and whether those differences were statistically significant, so a discriminant analysis was carried out.

Results for the discriminant analysis are included in [Table 4](#). The confusion matrix compares the actual classification and the predicted classification, giving an overall accuracy of 76.39%. Also, the Wilks' lambda, a measure of how well the discriminant function separates the two groups, is small with a very small *p*-value indicating an acceptable discriminatory ability of the function.

The individual variables that showed the greatest disparity between the two groups were those that had the largest loadings in the linear discriminant function (see coefficient values in bold in [Table 4](#)). This meant that considering the rewarding and motivated activities, the intentions to become an auditor and view of auditing as a public interest profession were the variables that differentiated the group of students who had worked in auditing companies from those who had not (loadings for REWARDING_dif, 0.8222; MOTIVATED_dif, 1.7738; Auditor_dif, 1.1437; Publicinterest_dif, -0.8347). When students found this activity to be rewarding and were motivated to do well, they had more options to become auditors in the future.

This statement is in line with, for example, Grandzol and Wynn (2011), who suggested that when students are learning real things and, at the same time, motivated by the experience, it positively affects their readiness to learn. In other words, extracurricular activities in which students have contact with professionals, such as that in the present study, encourage them towards auditing. Our results are also in line with Stevenson and Clegg (2011), who high-lighted that extracurricular activities may give students the possibility to orient their future employability. Not surprisingly, another factor that conditions the student's job decision is 'Auditor', suggesting that students' perception of the profession affects their decision to consider auditing as a career.

The last factor that conditions students' intention to become an auditor is their view of auditing as a public interest profession. This result is in line with the idea that Millennial students tend to align their job aspirations with a 'call to serve', and 'as a sense of obligation to contribute to the public interest' (Henstra & McGowan, 2016, p. 490).

Our results showed that undergraduates who participated in the extracurricular activity can be classified into two groups: (1) those who at data extraction from LinkedIn currently work (or have worked) in an audit firm after the activity and (2) those who did not. There are statistically significant differences between these two groups, which means we cannot reject our second hypothesis (H2): students who decided to join the auditing career after the experience of being an auditor for a day had a different perception of the activity and the audit profession. In other words, prior positive perceptions about audit- ing were a key factor for later working at an auditing firm. These results were aligned with previous literature, as a positive approach to the profession was necessarily required (Smith & Jacobs, 2011) to attract capable students with the appropriate skills (Albrecht & Sack, 2000; Coate et al., 2003), especially to meet the career expectations of the Millennial generation (Durocher et al., 2016). The confusion matrix with the performance values of the discriminant function is presented in Table 5 to determine the predictable power of our model.

Table 3. Group means classified by work: differences between pre-test minus post-test perceptions.

WORK	COURSES _dif	CAREER _dif	REWARDING _dif	TIME _dif	LOOK.ENJOY _dif	DIFFICULTY _dif	BORING _dif	MOTIVATED _dif	EXPLEARN _dif	Accounting _dif	Auditor _dif	Publicinterest _dif	N
NO	-0.07	-0.12	-0.21	0.07	-0.01	0.94	0.01	0.03	0.27	-0.14	-0.30	-0.29	84
YES	-0.17	-0.29	-0.05	-0.05	0.00	1.41	0.00	0.23	0.17	-0.17	-0.11	-0.70	37

Values in bold are important for interpretation (biggest differences).

Table 4. Results of the linear discriminant analysis.

	Coefficients		Confusion matrix	
			Predicted	
COURSES _dif	-0.0692			
CAREER _dif	-0.5925	Actual	0	1
REWARDING _dif	0.8222	0	42	13
TIME _dif	0.1021	1	4	13
LOOK.ENJOY _dif	0.0770			
DIFFICULTY _dif	0.3772			
BORING _dif	0.3176			
MOTIVATED _dif	1.7738			
EXPLEARN _dif	-0.2695			
Accounting _dif	-0.2301			
Auditor _dif	1.1437			
Publicinterest _dif	-0.8347			
Significance test				
Wilks	<i>F</i>	Num Df	Den Df	Pr(> <i>F</i>)
0.37596	8.1609	12	59	0.000000009227

Values in bold give the greatest separations between the groups.

Table 5. The confusion matrix

	Predicted group of students who has not worked in auditing	Predicted group of students who has worked in auditing	Total
Group of students who has not worked in auditing	42	13	55
Group of students who has worked in auditing	4	13	17
Accuracy	76.36%	76.48%	76.39%

The accuracy of the allocation rule (76.39%) is relatively high, meaning that the rule can classify quite well if a student is going to become an auditor based on differences in his or her answers to the survey items, especially to those mentioned before (e.g. MOTIVATED, REWARDING, Auditor, and Publicinterest).

Overall, these results showed how contact with auditors affects students' career decisions, as contact is one of the most effective ways to improve stereotypes of accounting and auditing (Caglio et al., 2019; Coate et al., 2003; Coleman et al., 2004), enhancing the positive traits of the profession and the legitimacy of its public role and group reputation (Chan, 2016).

Conclusions and implications

In this paper, we aimed to answer the research question about whether contact with auditors increases the intention of students to become auditors and improves views of auditors. Thus, the objective of this study was to investigate the effects of professional contact on business administration and economics students' career decisions. As expected, direct contact with the auditing firms and auditors generally reduced misperceptions of the profession, helping students have more positive perceptions of auditors' roles and therefore increase their consideration of the auditing profession as a career option. Particularly, students who were motivated and felt rewarded at the activity were more predisposed to become auditors in the future. Additionally, those who perceived the public interest role of the auditing profession were more likely to subsequently develop a career in this area. Therefore, students who understood that auditing is a public interest profession were more disposed to join an audit firm. These

conclusions are aligned with previous literature, as the social relevance of a profession is a key determinant of job satisfaction, which is particularly relevant for the accounting and auditing profession.

Our study contributes to the accounting education literature by using a social network, LinkedIn, for extracting professional data from participants, instead of asking them via a questionnaire, and corroborates the positive impact of contacting professionals at the university level for developing new auditing vocations.

This study has interesting implications for university stakeholders because university managers should promote more extracurricular activities with professionals and students to better motivate their future jobs and employability. Indeed, these activities are proposed to be included in the syllabus of accounting and auditing classes. Lecturers should keep in mind the positive value of professional contact experiences within their pedagogy. Contact with the profession, despite being considered by some as a waste of time, may increase students' motivation to study challenging subjects such as accounting and auditing. Prior literature highlights the importance of accountants' role to students as 'potential practitioners in an effort to reduce the misinformation about the profession' (Wells & Fieger, 2006, p. 48). Moreover, for auditing firms, the time and resources that they use to organise such activities with undergraduates could be an effective way to recruit better professionals.

Negative perceptions of auditors could be reduced or even eliminated if society understood auditors' job role, duties, and limitations. Audit firms are aware of the need to project a positive image to recruit capable trainees (Durocher et al., 2016; Jeacle, 2008). Contact with professionals, including presentations, workshops, or career days, are examples of activities (Coate et al., 2003; Coleman et al., 2004; Wells, 2019) that could enhance positive perceptions and reduce existing misunderstanding of auditors' roles (Del Campo et al., 2016).

However, this paper is not without limitations. First, future studies could enlarge the sample. The activity was developed in small groups, and therefore conclusions may not be generalisable. Second, access to LinkedIn's profiles is not universal, and despite LinkedIn being the most complete and detailed source for information of each participant's professional career, occasionally, the information is not up to date. Additionally, some LinkedIn profiles are private. Moreover, the manual extraction

of this information may have produced some errors. Auditing positions often require certain skills and back- grounds; therefore, not all students may be able to complete the recruitment process. Finally, according to the theory of reasoned action (and planned behaviour) mentioned in the paper, these are known to be ‘rational choice’, but mental ‘cost–benefit’ theories have no space for emotion. However, auditor stereotypes, and how they may affect career choice, may involve an emotional component that is ignored in this study.

There are several opportunities for further research arising from the results and the limitations of this paper. As stated, a larger sample could be considered. Second, another study would compare our results with a control group of students who did not participate in a similar activity, comparing their professional career development. Additionally, it may be interesting to investigate how gender affects the perception of the auditing profession and whether there are differences between men’s and women’s approaches to accounting and auditing. Finally, emotional components of students’ decisions could also be studied in future papers to complement understanding their decisions when contacting professionals.

Note

1. More information about this activity can be found here:

<https://www.icjce.es/luchando- contra-estereotipos> (in Spanish).

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Appendix 1. Analysis of participants with no LinkedIn

As stated in section 3, some of the activity participants did not have a LinkedIn profile or did not have this information available at the moment of data extraction (September 2018), so they were not included in the study. In the following, an analysis of those 28 participants and their responses is provided.

There were 57.14% female participants, and at the time of the activity, their mean age was 20 (median 20, range from 18 to 24), all similar values to the analyzed participants with LinkedIn profiles with a higher percentage of female participants with no LinkedIn profile or no available information on their work experience.

Table A1 shows the frequencies of their responses to all the items on the general perceptions about the extracurricular activity.

TABLE A1. Perceptions' frequencies for participants with no LinkedIn.

VARIABLE	Pre-test frequencies (%)					Post-test frequencies (%)				
	1	2	3	4	5	1	2	3	4	5
COURSES	0	0	7 (25.00)	17 (60.71)	4 (14.29)	0	1 (3.57)	2 (7.14)	16 (57.14)	9 (32.14)
CAREER	0	0	2 (7.14)	14 (50.00)	12 (42.86)	0	1 (3.57)	1 (3.57)	11 (39.29)	15 (53.57)
REWARDING	0	0	2 (7.14)	2 (7.14)	24 (85.71)	0	0	1 (3.57)	6 (21.43)	21 (75.00)
TIME	0	1 (3.57)	17 (60.71)	9 (32.14)	1 (3.57)	2 (7.14)	0	14 (50.00)	9 (32.14)	3 (10.71)
LOOK.ENJOY	0	0	2 (7.14)	6 (21.43)	20 (71.43)	1 (3.57)	1 (3.57)	1 (3.57)	5 (17.86)	20 (71.43)
DIFFICULTY	1 (3.57)	6 (21.43)	12 (42.86)	8 (28.57)	1 (3.57)	8 (28.57)	10 (35.71)	7 (25.00)	3 (10.71)	0
BORING	15 (53.57)	13 (46.43)	0	0	0	18 (64.29)	8 (25.00)	0	2 (7.14)	1 (3.57)
MOTIVATED	0	1 (3.57)	0	10 (35.71)	17 (60.71)	0	0	2 (7.14)	10 (35.71)	16 (57.14)
EXPLEARN	0	0	0	10 (35.71)	18 (64.29)	0	1 (3.70)	1 (3.70)	10 (37.04)	15 (55.56)
Accounting	0	0	7 (25.00)	12 (42.86)	9 (32.14)	0	1 (3.57)	6 (21.43)	14 (50.00)	7 (25.00)
Auditor	0	2 (7.14)	12 (42.86)	9 (32.14)	5 (17.86)	0	0	6 (21.43)	16 (57.14)	6 (21.43)
Publicinterest	0	1 (3.57)	8 (28.57)	11 (39.29)	8 (28.57)	0	2 (7.14)	4 (14.29)	8 (28.57)	14 (50.00)