

Student's Perception of the Auditing Profession in Sri Lanka: The Effect of Proximity and Knowledge on Auditor's Stereotype

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Abstract

The purpose of this study was to identify the correlation between proximity, knowledge, and information sources related to the auditing profession and among students in Sri Lanka. Using quantitative methods, data were collected through a questionnaire survey administered to a group of 90 undergraduate students. Statistical analyses were performed using SPSS software to clarify the interrelationships between these factors. The results show that students acquire knowledge about the auditing profession mainly through their academic training. Furthermore, students view the auditing profession as inherently attractive, offering significant prospects for career advancement, carrying a variety of responsibilities, and making significant contributions to society. In addition, students view auditing as a meticulous activity that demands a high level of responsibility. Moreover, the findings emphasize that auditors are perceived as highly competent and ethical professionals. This empirical investigation contributes significantly to the academic discourse, providing insights into the impact of proximity, knowledge, and information sources on students' perceptions of auditing. The practical implication of this research suggests that a high level of understanding of a career positively affects students' perspectives on that particular career.

Keywords: Proximity, Knowledge, Stereotype, Auditor's Stereotype