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## Gender Perception of Auditor Stereotypes: A View from Proximity and Knowledge

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### ABSTRACT

This study aims to examine the effect of proximity and knowledge on auditor stereotypes. The data used is primary data collected from sharia accounting students at Raden Mas Said State Islamic University Surakarta class of 2020 and 2021. Data analysis uses multiple linear regression analysis methods. The sampling technique used in this study was purposive sampling with the Roscoe formula, so that 150 sample data were obtained using the criteria of Islamic accounting students who have taken auditing courses. The results showed that the proximity variable when tested without separating gender perceptions had a positive effect on auditor stereotypes. Meanwhile, when tested separately, male gender perception has a positive effect while female gender perception has no effect on auditor stereotypes. In the knowledge variable, both tested together and separately between male and female gender perceptions, there is a positive influence on auditor stereotypes. This research contributes to the auditor stereotype literature and provides practical implications at the university level to strive to continue to improve socialization programs regarding the audit career profession with the aim of reducing negative stereotypes that may remain in the minds of students.

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## 1. INTRODUCTION

The conversation about the accounting profession is still an interesting issue to be researched, where being an accounting graduate sometimes gets an underestimated view and has a bad perspective characteristic in society. In fact, for many years the accounting profession has been considered to have a boring and gray, and unattractive image (Navallas et al., 2017) (C. F. Picard et al., 2014). One of the potential professions that has the opportunity to grow and has greater challenges and requires extensive knowledge of various fields in accounting is the auditor (Astuti et al., 2019). The auditor profession in Indonesia is divided into three fields that have been officially recognized, namely government auditors, internal auditors and public accountants.

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In this study, the auditors referred to are auditors at public accountants who are defined as a profession that serves the public interest to conduct audits. The profession as an auditor in public accounting has good prospects and is very much needed, but the fact is that the number of accounting undergraduate graduates each year is not proportional to the number of growth in public accounting auditors in Indonesia. The shortage of public accountants in Indonesia is feared to have an impact on the stability of the financial sector, according to the Professor of Accounting and Financial Auditing at Pelita Harapan University, Antonius Herusetya, conveyed on the official website of solopos.com (Sulistyawati, 2023), said that the ratio of public accountants in Indonesia is 1: 121,000, compared to 1: 20,000 in Malaysia and 1: 5,000 in Singapore.

This is also evidenced through the official page of liputan6.com (Tristiawati, 2023) that the number of accountants in Indonesia is still small with 1.500 auditors compared to neighboring countries such as Malaysia and Singapore. Based on official data and existing facts, it can be concluded that in Indonesia the number of public accountants from year to year tends to decrease, even though student graduates with accounting degrees always increase from year to year. Meanwhile, according to data obtained from the Central Statistics Agency (BPS), namely Higher Education Statistics in 2022, there are 98.439 graduates in Indonesia with the 2021/2022 academic year who hold a degree in accounting (Rouf et al., 2022). Graduates with accounting degrees have the potential to become public accountants, but the fact is that as of 2022 (Ministry of Finance of the Republic of Indonesia 2022) in research (Handayani et al., 2023) states that there are only 1.448 members of public accountants.

In addition, based on the tracer study of alumni of the Sharia Accounting study program at Raden Mas Said Surakarta State Islamic University since 2022 who work at the Public Accounting Firm (KAP) is very low. On average, alumni work in private companies in other service sectors and some have also established their own businesses even though they do not yet have business licenses. As this is also evidenced by the relevance of the relationship, that between the field of study and the work of graduates of the Islamic accounting study program is only 50% (Rokhmah et al., 2022). Thus, it indirectly indicates that the interest in becoming a public accountant is still low and there are many obstacles for accounting graduates to reach the profession, one of which is caused by their perception of the auditor profession itself.

In a recent study (Espinosa-Pike et al., 2021) they examined students' perceptions of auditing and showed that whether or not a profession is attractive is heavily influenced by stereotypes. Stereotypes reflect social reality, and members of every profession should be aware of how others see them. In addition, stereotypes can result from different sources of information obtained through various media and influence students' perceptions of the auditor profession (Daoust, 2020). This study refers to but will differ and even further develop from the research that has been conducted by (Espinosa-Pike et al., 2021), where this study will simplify the scope of analysis of the factors that have been previously explored, thus allowing a more focused analysis on the overall influence of these factors on the auditor stereotype variable and using a more comprehensive methodology to gain a deeper understanding of the topic.

In the research (Thuy et al., 2022) three theories have been used together, namely self-determination theory, rational choice theory, and Theory of Reasoned Action (TRA). Meanwhile, the current study refers to the socio-cognitive theory perspective of stereotypes to analyze accounting students' perceptions of the auditing profession. The socio-cognitive theory perspective of stereotypes

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was chosen because the author felt it was more appropriate for understanding stereotypes and their use in social situations. Stereotypes contribute significantly to the formation of public opinion and the selection of individuals interested in joining the profession (Albu et al., 2011).

This study also discusses gender stereotypes to determine whether or not there are differences in views between men and women. Accountant is defined as one of the professions that is in great demand by women, but in reality, there is a scarcity of female accountants in an organization due to the low gender equality for female accountants when compared to male accountants. Women's participation tends to be marginalized, denigrated, not all opportunity to realize their aspirations, and not given freedom and dignity. Based on the World Economic Forum, it explains (*Global Gender Gap Report 2023*, 2023) that women's participation in the labor market is 46,45%. This percentage is still smaller than the level of male participation in the labor market, which is 73,51%. This may be because based on Social Role Theory (Eagly & Wood, 2016), women in general do more domestic work that does not generate income or generate income, such as caring for children or cleaning the house.

In addition to low labor market participation rates, women also tend to earn lower incomes than men. As revealed in (*Global Gender Gap Report 2023*, 2023) relation to the estimated average income of Indonesian male workers is \$15,58 per year, while the estimated income of women is only \$8,09. Moreover, the research (Hidayat & Dwita, 2020) considers that male auditors are often presented and viewed as more professional than female auditors. By referring to the socio-cognitive theory perspective of stereotypes, this study will examine perceptions of auditor stereotypes that are influenced by the impact of proximity or sources of knowledge information, this is referred to as proximity.

Proximity is a source of information regarding knowledge about the auditor profession obtained from individual proximity to family/friends, media, academic training, satisfaction with courses (Espinosa-Pike et al., 2021). Some of the factors that make up proximity and its influence on auditor stereotypes include family/friends, but previous research findings have different results, (Steven Edbert Halim, 2022), (Redruth Nyaaba Ayimpoya, 2022), and (Gessa & Deviani, 2024) show that having auditor acquaintances such as family/friends has a positive effect on auditor stereotypes while (Thuy et al., 2022) vice versa.

In addition to having auditor acquaintances such as family/friends, proximity is also shaped by other factors, namely media and academic training. Research on media and academic training from several previous researchers, such as (Richardson et al., 2015), (Caglio et al., 2018), (Thuy et al., 2022), and (Espinosa-Pike et al., 2021), shows the same results, which are positive. This indicates that the more sources of information regarding knowledge about the auditor profession that come from the media and the more often they attend seminars or additional courses on the auditor profession, the better the students' perceptions of the auditor profession in terms of the auditor's career, the auditor's job, and the auditor's image and vice versa.

The next factor that can shape proximity and ultimately can affect auditor stereotype is course satisfaction. Previous research on course satisfaction conducted by (Gessa & Deviani, 2024), (Espinosa-Pike et al., 2021), and (Redruth Nyaaba Ayimpoya, 2022), has different results from research conducted by (Thuy et al., 2022). Satisfaction with auditing courses is an important factor in deciding whether to work in accounting or not. Furthermore, students' views on audit responsibilities

and other professional values change after students take auditing courses, so it is believed that students who have been exposed to auditing courses have a good impression (Bekoe et al., 2018). Therefore, students with high course satisfaction may have positive experiences about the auditor profession, thus forming more positive stereotypes. Conversely, if the course does not meet expectations, it may lead to dissatisfaction and the formation of negative stereotypes about auditors.

In addition to the impact of proximity, auditor stereotypes are also influenced by the impact of knowledge possession, knowledge is defined as the level of understanding possessed by individuals regarding auditor stereotypes which are said to influence students' perceptions of the auditor profession and have an impact on their decision to enter the profession (Navallas et al., 2017). Furthermore, having extensive knowledge about the audit profession has an impact on their views of auditor stereotypes, including three factors including knowledge of audit careers, knowledge of audit work, and knowledge of auditor images. Research on knowledge is supported by several other researchers, such as (Thuy et al., 2022), (Gessa & Deviani, 2024), and (Redruth Nyaaba Ayimpoya, 2022).

Thus, students who have in-depth knowledge about audit careers, auditor jobs, and auditor images can form certain cognitive schemas about the auditor profession. These schemas are then used to form stereotypes about auditors when individuals encounter new situations or information related to the profession, thus forming more accurate and complex stereotypes. Conversely, a lack of knowledge can lead to the formation of oversimplified or even false stereotypes. The term stereotype, then, is something to describe the general image that immediately comes to mind whenever a particular social group comes to mind (Lippmann, 1922). Meanwhile, auditor stereotype reflects the general view that society has about auditors (Zdolsek, 2013).

Auditor stereotypes are shown through three approaches that reflect various aspects of the audit profession: audit career, audit work, and auditor image (Espinosa-Pike et al., 2021). The audit career in auditor stereotype reflects students' attitudes towards auditing as a professional occupation. The second auditor stereotype approach, namely audit work, is carried out to examine students' perceptions of the tasks and activities performed by auditors when carrying out their work. In addition to audit career and audit work, the third stereotypical auditor approach, auditor image, is conducted to assess students' views by including features about the auditor itself (Espinosa-Pike et al., 2021), (Thuy et al., 2022), and (Amondarain et al., 2023).

The point of view in this study emphasizes what accounting students who have obtained auditing courses think about the auditor profession. In addition, the prominent difference between this study and previous studies lies in data processing, where in this study data processing was carried out by separating the results of questionnaire answers between men and women, with the aim of knowing how the views of the auditor profession when viewed from the perceptions of men and women. Some previous studies focused on accounting students' interest in entering the auditor profession, but they did not focus on the impact of auditor stereotypes. Whereas the perception of the impact of student stereotypes needs to be studied further to expand the research study.

In addition, this study also aims to determine and interpret the stimulus or point of view that students have that often changes, both positive and negative, which will affect students' actions in determining their career choices. Although research related to student perceptions of the audit profession has been conducted, this research is still interesting and needs to be researched because very few previous studies have investigated the impact of proximity and knowledge on auditor

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stereotypes perceived by students in Indonesia. In fact, research related to the perception of the audit profession in Indonesia is mostly associated with motivational factors, learning experiences, learning settings, social (Astuti et al., 2019).

The number of cases that have emerged has led to a gap in expectations of the role of auditors and negative public perceptions. As a result, these perceptions about auditors and the audit profession have the potential to discourage students from pursuing a career in auditing, as well as affect recruitment activities by audit firms in the future. Given these phenomena and research gaps, this study focuses on contributing to a better understanding of auditor stereotypes in terms of perceptions of auditor careers, auditor jobs, and auditor image.

This study also examines how the impact of proximity and knowledge on auditor stereotypes, namely when testing separately or not separately between male and female gender perceptions. This is a novelty of research because as far as the author's knowledge is very minimal previous research that discusses in detail related to gender perceptions of auditor stereotypes. Therefore, research on “Gender Perceptions of Auditor Stereotypes: Viewed from Proximity and Knowledge” is addressed to academics and practitioners in the fields of accounting, auditing, and gender studies and intends to develop previous literature so that it is expected to be a reference for future researchers.

## ***Literature Review***

### ***Socio-cognitive theory perspective of stereotypes***

(Lippmann, 1922) was the first to introduce the term “stereotype” to describe the common representations that easily come to mind when considering certain social groups. In studies (Tonin et al., 2020), stereotypes involve qualities and ideas that are used to simplify complex attributes and personalities. Stereotypes can take both positive and negative forms, stereotypes that are shown to a group of people as lazy, mean, rude and stupid are forms of negative stereotypes. While stereotypes in a positive form are shown to a group of people who are well behaved, hardworking, and clever. Stereotypes from a psychological perspective are defined as one of the cognitives in which contains beliefs, knowledge, and expectations of a person to a social group.

In socio-cognitive theory, the social word of the theory's title defines the social origins of many human thoughts and actions, while the cognitive word defines the influential contribution of cognitive processes to human motivation, affect and action. The socio-cognitive theory of stereotyping explores the impact of stereotypes on social dynamics by shaping perceptions and attitudes towards individuals based on group affiliation, thereby influencing behavior and interpersonal relationships. It further examines how individuals develop gender stereotypes through the mechanisms of social cognition, cultural background, and interpersonal encounters, all of which contribute to shaping social perceptions and behaviors.

## ***Hypotheses Development***

### ***The Effect Proximity on Auditor Stereotypes***

Proximity is a source of information regarding knowledge about the auditor profession obtained from individual proximity to family/friends, media, academic training, and satisfaction with courses (Espinosa-Pike et al., 2021). The socio-cognitive theory perspective on stereotypes states that stereotypes are influenced by the impact of having acquaintances of family members or friends who work as auditors. Based on the hypothesis withdrawal from the study (Espinosa-Pike et al., 2021; (Gessa & Deviani, 2024; Thuy et al., 2022) revealed that having a family or friend relationship as a source of knowledge information is significantly positive. In addition, stereotypes are also influenced by the impact of recognizing media and academic training as a source of knowledge information. Previous research believes that the use of media as a source of knowledge information has a significant positive relationship with auditor stereotypes (Daoust, 2020; Espinosa-Pike et al., 2021).

In relation to academic training, by participating in career development training activities, repetition or routine repetition of the material obtained can increase positive perceptions of auditor stereotypes (Putra Rianto et al., 2020). Furthermore, course satisfaction is also an impact of the influence of stereotypes, this is convinced by (Bekoe et al., 2018) those who suggest that students who have been exposed to auditing have a good impression. So that the higher the level of student satisfaction, the greater the positive perceptions they have and the possibility of the intention to become an auditor. The factors that make up the proximity variable are supported by research (Espinosa-Pike et al., 2021; Thuy et al., 2022; (Gessa & Deviani, 2024). As a result, the following hypothesis is proposed:

H1: Proximity has a positive effect on auditor stereotypes (auditor career, auditor job, and auditor image).

### ***Effect of Knowledge on Auditor Stereotype***

In general, it is a clear fact that students' decisions about which profession to choose have an impact on the level of knowledge and skills they acquire in a discipline. This is because knowledge is essential for success in the workplace. Accounting knowledge taught to students will be the initial capital to excel in the world of work competition in a career in public accounting. The greater the knowledge, understanding, and combination that comes from outside the student, the higher the interest in becoming an accountant (Putra Rianto et al., 2020). Research conducted by (Espinosa-Pike et al., 2021; Thuy et al., 2022) confirms that choosing an opportunity for a career in the public accounting profession is influenced by accounting knowledge.

(Puspitasari et al., 2021) also revealed that accounting knowledge partially increases students' desire for a career in public accounting. Thus, it is clear that the knowledge of individuals with occupations can influence stereotypes. However, this finding contradicts research (Afdatil et al., 2021) which found that accounting knowledge does not influence career choice as a public accountant. Nonetheless, stereotypes still serve as cognitive simplifications for complex attributes and personalities, so it is important to understand the impact of knowledge of the audit field through perception. Therefore, the following hypothesis is proposed.

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H2: Knowledge about the auditor profession has a positive effect on auditor stereotypes (auditor career, auditor job, and auditor image).

Based on the literature review and hypotheses development, the concept of the research framework can be shown in the following figure.

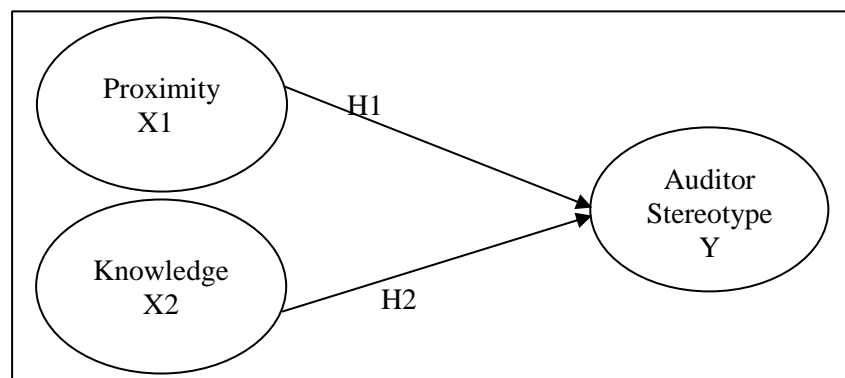


Figure 1: Research Framework

## 2. METHOD

### *Sample Selection and Data Sources*

Sampling in this study was carried out using purposive sampling technique, which means that not all samples have appropriate criteria. So that the determination of informant criteria is determined intentionally on the basis of certain criteria or considerations. The sample of this study were students of Raden Mas Said State Islamic University Surakarta, from which a sample of sharia accounting study program students who had taken auditing courses was selected so that data on sharia accounting students in 2020 and 2021 were obtained. The number of samples to be used in this study will be determined using Roscoe's theory.

According to Roscoe (Sugiyono, 2017), the usual sample size in research is between 30 and 500, if multivariate analysis (regression or correlation) is used in the study, at least 10 samples of the variables studied must be collected. Thus, the minimum sample size in this study is 30 because it has 3 variables. However, in this study 150 respondents will be used to ensure that the accuracy of the respondents can be improved. Furthermore, the data source used in this research is primary data. This primary data is obtained through questionnaires filled out and returned by respondents. The questionnaire in question comes from a previous research questionnaire, then rearranged in order to develop a list of statements based on the operational definition of the variables that have been determined.

### **Instrumentation/Data Collection**

Variable operation is an effort to translate a variable concept into a measurement instrument. Variable operations can help researchers develop questionnaires to make measurements based on

existing aspects or indicators, where in this study the independent variables used are proximity and knowledge, while auditor stereotype acts as the dependent variable. The proximity variable is defined as a source of information regarding knowledge about the auditor profession obtained by individuals from their proximity to family/friends, media, academic training, and satisfaction with courses by the auditor (Espinosa-Pike et al., 2021). Meanwhile, the knowledge variable is defined as the level of knowledge or understanding possessed by individuals regarding auditor stereotypes, namely in the form of knowledge about the audit career, knowledge about the auditor's job, and knowledge about the auditor's image by (Espinosa-Pike et al., 2021).

The auditor stereotype variable in this study reflects the general view that the public has about auditors (Zdolsek, 2013). So that the auditor stereotype variable is shown through three approaches that reflect various aspects of the audit profession, developed by (Amondarain et al., 2023; Espinosa-Pike et al., 2021; Thuy et al., 2022), including: 1) the audit career in terms of professional development and the difficulty in achieving the auditor's professional career; 2) the auditor's job, in terms of the demands of high responsibility, solitary, rewarding and interesting auditor work; 3) the auditor's image in terms of the competence, ethical, and negative image of the auditor. The data in this study were collected through distributing questionnaires measured using a likert scale consisting of a 4 point likert scale, where point 4 means strongly agree to point 1 which means strongly disagree.

### **Data Analysis**

The data analysis used in this research is quantitative analysis which is expressed by numbers. Data processing carried out in this study used the SPSS (Statistical Program for Social Sciences) version 23 software application. Before the questionnaire is widely distributed, the research instrument is first tested with a validity and reliability test and then tested with multiple linear regression analysis which previously begins with the classical assumption test in the form of normality, multicollinearity, and heteroscedasticity tests, then the model accuracy test is carried out with the coefficient of determination ( $R^2$ ) test, and the F test then ends with a hypothesis test, namely the t test.

## **3. RESULTS AND DISCUSSION**

### **Results**

Based on the distribution of questionnaires to 150 respondents, the descriptive statistical values can be shown as follows:

**Table 1. Descriptive Statistics**

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Proximity	150	8	20	15.74	2.555
Knowledge	150	18	36	29.36	3.631
Auditor Stereotype	150	69	144	113.89	14.195
Valid N	150				

(Source: Output data SPSS-23, 2024)



Based on the results of table 1, it can be seen that the auditor stereotype has a minimum value of 69, a maximum value of 144, and a mean value of 113,89. The proximity variable has a minimum value of 8, a maximum value of 20, and a mean value of 15,74. While the knowledge variable has a minimum value of 18, a maximum value of 36, and a mean value of 29,36.

After the descriptive statistical test is carried out, the classical assumption test is then carried out which is obtained based on the results of the normality test showing that the Asymp. Sig. (2-tailed) of 0,200 ( $> 0,05$ ), it is concluded that the data is normally distributed because the significance value obtained is greater than 0,05. Meanwhile, based on the heteroscedasticity test, it passes with a Sig value 0,882 for the proximity variable and 0,459 for the knowledge variable. This shows that the independent variable has a Sig value.  $> 0,05$ . So conclude that there is no heteroscedasticity or the heteroscedasticity test assumption has been met. Furthermore, the multicollinearity test can be seen from the results of the table below.

**Table 2. Multicollinearity test**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Proximity	.684	1.462
Knowledge	.684	1.462

a. Dependent Variable: Auditor Stereotype  
(Source: Output data SPSS-23, 2024)

Based on the results of table 2, it shows that all independent variables have a tolerance value of 0,684 ( $> 0.100$ ) and VIF 1,462 ( $< 10.00$ ). So it concludes that the multicollinearity test has been fulfilled or there is no multicollinearity.

After the classical assumption test is carried out, the next step is to test the accuracy of the model by testing the coefficient of determination ( $R^2$ ) and the F test. Furthermore, in this study, multiple linear regression tests were carried out and to answer the hypothesis, hypothesis testing was carried out by conducting the t test.

**Table 3. Multiple Linier Regression Test Results**

Model	Unstandardized Coefficients		N= 150 Sig.	Unstandardized Coefficients		Male N= 67 Sig.	Unstandardized Coefficients		Female N= 83 Sig.
	B	Std. Error		B	Std. Error		B	Std. Error	
1 (Constant)	21.067	6.020	.001	27.848	9.514	.005	14.045	7.658	.070
Proximity	.766	.340	.026**	.916	.547	.099*	.634	.426	.140
Knowledge	2.751	.239	.000***	2.430	.392	.000***	3.067	.291	.000***
Adjusted R square			.618			.546			.686

Prob (F-Statistic)			.000			.000			.000
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Dependent Variable: Auditor Stereotype

Significance 0,01\*\*\*; 0,05\*\*; 0,10\*

(Source: Output data SPSS-23, 2024)

Based on table 3, the multiple linear regression model equation without separating male and female gender perceptions can be determined as follows.

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + \varepsilon$$

$$Y = 21.067 + 0,766x_1 + 2.751x_2 + \varepsilon$$

The results of regression analysis without separating gender perceptions between men and women show the influence of the proximity variable on auditor stereotypes with a significance value of  $0,026 < 0,05$ . This shows that proximity has a positive effect on auditor stereotypes, so H1 is accepted. While the knowledge variable has a significance value of  $0,000 < 0,01$ . This means that knowledge has a positive effect on auditor stereotypes, so H2 is accepted. Furthermore, for testing the coefficient of determination ( $R^2$  test), it is known that the Adjusted R Square value is 0,618 or 61,8%, this means that the independent variables consisting of proximity and knowledge are able to explain the dependent variable, which is 61,8%, the remaining 38,2% is explained by other variables outside this research model. Then to determine the effect between the independent variables on the dependent variable together, a simultaneous test (F test) is carried out, where the results of the *fit* model test state that the proximity and knowledge variables have an effect with a significance figure of 0,000. If the  $F_{\text{count}}$  is 121,608 and the  $F_{\text{count}}$  value is greater than  $F_{\text{table}}$ , then the model is declared *fit*. The  $F_{\text{count}}$  value of 121,608 is greater than  $F_{\text{table}}$  3,06 so that the model is declared *fit* or appropriate.

Based on the perception of male gender, the multiple linear regression model equation can be determined as follows.

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + \varepsilon$$

$$Y = 27.848 + 0,916x_1 + 2.430x_2 + \varepsilon$$

The regression analysis results of male gender perceptions show that the proximity variable on auditor stereotypes with a significance value of  $0,099 < 0,10$ . This means that proximity positively affects auditor stereotypes, so H1 is accepted. While the knowledge variable has a significance value of  $0,000 < 0,01$ . This means that knowledge positively affects auditor stereotypes, so H2 is accepted. Furthermore, for testing the coefficient of determination ( $R^2$  test), it is known that the Adjusted R Square value is 0,546 or 54,6%, this means that the independent variables consisting of proximity and knowledge can explain the dependent variable, namely 54,6%, the remaining 45,4% is explained by other variables outside this research model. Then to determine the effect between the independent variables on the dependent variable together, a simultaneous test (F test) is carried out, where the results of the *fit* model test state that the proximity and knowledge variables have an effect with a significance figure of 0,000. If the  $F_{\text{count}}$  is 40,607 and the  $F_{\text{count}}$  value is greater than  $F_{\text{table}}$ , then the model is declared *fit*. The  $F_{\text{count}}$  value of 40,607 is greater than  $F_{\text{table}}$  3,14 so the model is declared *fit* or appropriate.

Based on the perception of female gender, the multiple linear regression model equation can be determined as follows.

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + \varepsilon$$
$$Y = 14.045 + 0,634x_1 + 3.067x_2 + \varepsilon$$

Based on the results of the regression analysis of the perception of the female gender, it shows that the variable proximity to the auditor stereotype with a significance value of  $0,140 > 0,10$ . This means that proximity does not affect auditor stereotypes, so H1 is rejected. While the knowledge variable has a significance value of  $0,000 < 0,01$ . This means that knowledge positively affects auditor stereotypes, so H2 is accepted. Furthermore, for testing the coefficient of determination ( $R^2$  test), it is known that the Adjusted R Square value is 0,686 or 68,6%, this means that the independent variables consisting of proximity and knowledge can explain the dependent variable, namely 68,6%, the remaining 31,4% is explained by other variables outside this research model. Then to determine the effect between the independent variables on the dependent variable together, a simultaneous test (F test) is carried out, where the results of the *fit* model test state that the proximity and knowledge variables have an effect with a significance figure of 0,000. If the  $F_{\text{count}}$  is 90,503 and the  $F_{\text{count}}$  value is greater than  $F_{\text{table}}$ , then the model is declared *fit*. The  $F_{\text{count}}$  value of 90,503 is greater than  $F_{\text{table}}$  3,11 so the model is declared *fit* or appropriate.

### ***Discussion***

The results of the first hypothesis test without separating gender perceptions between men and women, show that proximity has a positive effect on auditor stereotypes, so (H1) is accepted. The results of this study indicate that the socio-cognitive theory perspective on stereotypes which states that stereotypes can be generated by different sources, transmitted through socialization, media, language, and discourse, and can be influenced by the nature of the relationship that different groups have with the stereotyped group is answered. This means that whether or not someone has sources of information from family or friends, media, academic training, or course satisfaction still has a significant impact on their views of auditor stereotypes in terms of auditor careers, auditor jobs, and auditor images. Thus, the results of this study support the factors of the proximity variable that affect auditor stereotypes on research that has been done before, including research (Espinosa-Pike et al., 2021), (Gessa & Deviani, 2024), and (Redruth Nyaaba Ayimpoya, 2022), and (Thuy et al., 2022).

The results of the first hypothesis test when tested separately, the perception of the male gender states that proximity has a positive effect on auditor stereotypes. Meanwhile, female gender perceptions state that proximity has no effect on auditor stereotypes. This shows that the perception of male gender is better than female, even though this test result contradicts the results of research (McDowall & Jackling, 2010) which confirms that women show better perceptions than men. The non-support of the first hypothesis on women's gender perceptions shows that the socio-cognitive theory perspective on stereotypes which states that stereotypes can be generated by different sources, transmitted through socialization, media, language, and discourse, and can be influenced by the nature of the relationship that different groups have with the stereotyped group is not answered. Thus, the results of this study of women's gender perceptions do not support the factors of the proximity variable that affect the auditor stereotype on research that has been done before, including research (Espinosa-

Pike et al., 2021), (Gessa & Deviani, 2024), and (Redruth Nyaaba Ayimpoya, 2022), and (Thuy et al., 2022).

The results of the second hypothesis test conducted without separating male and female gender perceptions, show that knowledge has a positive effect on auditor stereotypes. Furthermore, when tested separately, male and female gender perceptions still have the same effect, namely positive on auditor stereotypes, so (H2) is accepted. The results of this study indicate that the socio-cognitive theory perspective on stereotypes which states that stereotypes can be changed through the use of motivation and resources that can change when faced with a critical level of inconsistency, so that it gives rise to various changes in strategies for developing career aspirations based on previously formed knowledge is answered. This means that students who have extensive knowledge about the audit profession have a more positive image of the auditor stereotype (Thuy et al., 2022). The results of this study are also supported by research (Espinosa-Pike et al., 2021; Redruth Nyaaba Ayimpoya, 2022; Thuy et al., 2022) which provides results that knowledge has a positive effect on auditor stereotypes.

#### **4. CONCLUSION**

The conclusion of this study shows that proximity and knowledge simultaneously affect auditor stereotypes so that it can be said that all independent variables used are very precise in explaining the dependent variable. While partially, the proximity variable on auditor stereotypes when tested separately, where male gender perceptions show a positive influence while female gender perceptions state no effect. However, the knowledge variable still shows a positive influence on auditor stereotypes both when testing separately and not separately between male and female gender perceptions. This study contributes to the auditor stereotype literature and provides practical implications at the university level to continue to increase socialization programs regarding the audit career profession with the aim of reducing negative stereotypes that may remain in the minds of students.

This study has limitations in the number of populations and samples which only consist of the scope of accounting students in one university. Therefore, future researchers are expected to conduct research with a wider population and sample. In addition to involving accounting student respondents, future researchers are advised to involve respondents from various backgrounds, such as accounting student alumni, financial and non-financial professionals, clients who use auditor services, and even the auditors themselves in order to obtain a more comprehensive understanding of perceptions of the auditor profession.

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