



EXTERNAL STEREOTYPE AUDITOR'S PROFESSION FOR INTERNSHIP STUDENTS

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ABSTRACT

Professional imagery is a stereotypical that must be owned by an external auditor in its business to build professionalism. A positive image is one of the indicators that affects the performance of the public accountant firm (KAP). However, in its development, apprentice students who have seen direct performance auditors can assess the auditors differently. This image difference can further impact the performance quality of public accountant offices. The study aims to determine the difference stereotype of an external auditor by an apprentice student at a public accountant and a non-public accountant office, as well as the difference of stereotype External Auditor by an apprentice student and not an apprentice. The image of external auditors from various points of view can further provide a comprehensive reference. The research was conducted with a model dissemination questionnaire to accounting students. Hypothesis testing conducted with a different test using Mann Withney U test with the help of software SPSS version 20. Results showed that there were no significant differences between internships at the Public Accountant office and interns in non-public accountant office against stereotype External Auditor demonstrated with an asymptotic value of Significance $0.548 > 0.05$. Meanwhile, the significant difference between apprentice students and not internships against stereotype External Auditor is indicated by the Significance asymptotic value of $0.000 < 0.05$. Based on these results, the auditors' image differences for interns and no internships are different. This study shows that external auditors need to maintain their image in order not to affect the performance of public accountant office in Indonesia.

Key words: Stereotype, Eksternal Auditor, Internship

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1. INTRODUCTION

Auditors are individuals who have activities in an organization or companies and work on the audit of the financial statements of the Organization or company with certain qualifications. One type of auditor is an external auditor according to Yusup(1) , an external auditor or a public accountant is a practitioner with a professional degree given to accountants in Indonesia who have permission to provide general audit services and review of financial report, performance audits, and special audits and non assurance services such as consulting services, compilation services, taxation services. The services offered by this public accountant are conducted on open companies, namely companies that go public, large corporations and also small companies, as well as organizations that do not aim to seek profit.

Among the options of the profession of accountants, the profession of external Auditors is the most prestige profession. Stereotype in society looks at the profession of public accountants can be said as a very promising profession and has a bright future because this profession gives the challenge of intelligence, thoroughness, persistence and invaluable learning experience(2). Another stereotype of public Accountant is included in the most expensive professions because the largest source of income received (reward) from public accountants not only come from the audit service, but also as a management consulting service in the company(3). An external Auditor or public accountant when making a decision based on the facts and evidence gathered during the audit process, not on the basis of client, personal, or other parties who have a special relationship with the auditor(4). The primary purpose of auditing is to examine and provide an opinion on the reliability of financial information used by interested users, such as owners (shareholders), investors, banks, exchanges and entrepreneurs(5), it can therefore be seen that the task of an auditor has a wide working environment that also carries a large influence. In line with this opinion, Aaron, Van-Peursem and Eggleton(6) saw that the auditor was an important part of having a role in the communication and information network of a company.

In Decision making an auditor is required the accuracy and validity of the audited financial statements issued by auditors, it has become an obligation for public accountants to maintain and improve the quality of its audit(7). The Professional attitude of an external auditor or public accountant affects the performance quality of Public Accountant Office (KAP). The influence is because the practice of public accountants must be conducted through a public accounting firm (KAP). Auditors must have adherence to the rules of professional ethics which include arrangements regarding integrity, independence, objectivity, responsibility for both the client and the fellow, other practices, as well as complying with the applicable Principles and general standards of Accounting(8).

An external auditor with their development has several problems and the problem can damage the public image, and can reduce the quality and quality of an external auditor itself. The strategy ahead of the problem is necessary to remember as It is said by Arquero and Tejero(9) that stereotype plays a vital role in the development of public attitudes. Former students choose degrees based on a wide variety of conditions that will belong to the specific stereotype of each profession desired by the student. Stereotype arising from the External Auditor of the student is derived from some of the perception of auditor activity, among others training, CurryeR, reward (appreciation), time, comfort, difficulty, boredom, motivation, learning, accounting, auditors, and certain interests(10). The Effectiveness of the

auditor's image on the performance of public accountant causes the professionalism to be reviewed periodically. The difference in the auditor's image is to be prevented from maintaining the stability of public accountant offices.

Research on the Stereotypes of Auditors for students have been done before. In this study, researchers mentioned that there was real-life contact causing a change in the image of auditors for Spanish students(10). Changes in their attitudes after extra-curricular activities with professionals, sponsored by the organization of the famous and prestigious auditor profession in Spanyol. The results showed that, indeed, the activity changed the view of students to consider the auditor as warmer, more available to work in the team, simpler, softer, and less impulsive. In comparison to the research, in the research on the image of auditors in Indonesia is more focused on the differences in imagery between the students of internships in public accounting offices, internships at Nonoffice public accountant, and not internships.

The research was conducted with a model dissemination questionnaire to accounting students for the interns at the Public Accountant office, interning at the non-public accountant office, and not an intern. The population in this study is accounting students Faculty of Economics and Business of Airlangga University Surabaya. The existence of these three indicators aims to allow the image of the auditor to be compared more thoroughly so that the review can also be done on the right target and method

Students opportunity to know the exact condition of stereotype of The accountant's profession is already open to learn more about the profession through a government-issued internship program. There are accounting students who choose an internship at the Public Accountant Office (KAP) There are also who choose interns at the non-public Accountant Office (KAP) depending on the interests and needs of each student. Students who implement an internship program will essentially understand more details about stereotype An external auditor for experiencing and knowing directly how an external Auditor works. This study shows that the image of the auditor at the internship is not much different, but the image of an external auditor according to an internship and non-internship view has a significant difference. These different results can be a reference to improving the image of an accountant in order to maintain the performance of the public Accountant office. On the basis of the above background, researchers aim to excavate stereotype external auditor in the eyes of The Apprentice student. The student who is a respondent is distinguished based on his participation in the internship program as well as the internship they chose: Public Accountant office or Nonoffice public accountant

2. METHODS

Method used in this research is a quantitative descriptive because it requires the hypocratic test of the population and a predetermined sample(11). Sampling is done on a random basis, the data collection but uses research instruments. The analysis of this study uses a different approach to test methods. The use of different test is related to the big purpose of research, namely to know the image of auditors from various Viewpoints(12, 22).

This research was conducted with a model dissemination questionnaire to accounting students for the interns in public Accountant office, interned at the non-public accountant office, and did not intern at the Faculty of Economics and Business of Universitas Airlangga Surabaya. The population in this study is accounting students Faculty of Economics and Business of Airlangga University Surabaya. The samples in this study determined a number of 90 students with each of 30 apprentice students at the public Accountant Office, 30 internship students at the non-public accountant office, and 30 students did not intern.

Hypothesis testing conducted with a different test using Mann Withney U test with the help of SPSS software version 20.

To categorize the responses from respondents, class intervals will be used with the following formula:

$$\text{Class Interval} = \frac{\text{Highest score} - \text{Lowest score}}{\text{Number of Classes}}$$

3. RESULTS

The profession of an external auditor is part of a professional and structured accounting profession. An External auditor is an accountant who has obtained permission from the Minister of Finance to provide services for external auditors or public accountant services in Indonesia.

Here are the respondents answers grouped into interval class valuation categories in the External Auditor stereotype research variable and outlined as follows:

Table 1. Respondent's Answer and Mean Stereotype Eskternal Auditor
(General perception/GP)

Item	Answer frequency					Total	Mean	Catego ry
	1	2	3	4	5			
PU1	0	7	13	47	23	90	3,96	Agree
PU2	0	6	12	47	25	90	4,01	Agree
PU3	0	5	29	40	16	90	3,74	Agree
Average Variables							3,90	Agree

Source: SPSS Data Results

Table 1 shows the respondent's response to the External Auditor's *stereotype* variable about the general perception which the study was given the PU indicator code. The respondent's response to the general perception statement from the variables section of External Auditor *stereotype* has an average of 3.90 which belongs to the category agreed. That is, most of the respondents agree to the *stereotype* statements in the general perception of the activity of external auditors. The average response of a respondent can also be seen on each indicator described that the first indicator of the general perception of External Auditor *stereotype* obtained an average value of 3.96 which belongs to the category agreed. This suggests that most of the respondents agreed if an external auditor had many opportunities to participate in training related to the profession of external auditors. The second indicator on the general perception of External Auditor *stereotype* obtained an average value of 4.01 which belongs to the category agreed. This suggests that most respondents agreed if an external auditor made possible in higher developing individual careers. The third indicator on the general perception of External Auditor *stereotype* obtained an average value of 3.74 which belongs to the category agreed. This indicates that most of the respondents agreed if an external auditor made it possible to obtain a *reward* relate toboth financial and non-financial matters.

The study was based on the results of the analysis output using *Mann Whitney U test* to test the hypothesis. Here's a discussion for each hypothesis in the study.

3.1. Mann Whitney U Test

Hypothesis testing in this study uses the *Mann Whitney U Test* method because the results found in the normality test say that data dissemination is not normally distributed. *Mann Whitney U test* is part of a non-parametric test that aims to assist researchers in distinguishing performance outcomes between the two groups found in the samples with different criteria of each group(13). The results of the Mann Whitney U Test calculation can be seen in the table for the following internship groups .

Table 2 Result of Mann Whitney U Test

(Internship Group)

Variable	Mean Rank Internship in KAP	Mean Rank Internship in Non-KAP	Asymptotic Sig.	Description
<i>Stereotype Auditor Eksternal</i>	29,15	31,85	0,548	Hypotheses not supported

Source: SPSS Data Results

According to table 2 can be seen that the value of *asymptotic Significance* in the External Auditor *stereotype* variable is 0.548 greater than 0.05 which is the significance standard of *Mann Whitney U Test*. It Can be concluded that there are no differences in *stereotype* for External Auditor between intership students in public accountant office with intership students in non-public accountant office

Table 3 Result Mann Whitney U Test

(College Student group)

Variable	Mean Rank Internship College Student	Mean Rank Non-Internship College Student	Asymptotic Sig.	Description
<i>Stereotype Auditor Eksternal</i>	53,18	30,13	0,000	Hypothesis supported

Source: SPSS Data Results

Based on table 3 can be seen that the value of *asymptotic Significance* in the *stereotype* variable of External auditor is 0.000 smaller than 0.05 which is the significance standard of *Mann Whitney U Test*. It Can be concluded that there is a difference *stereotype* External Auditor between intership students and non-intership students

4. DISCUSSION

Differences external Auditor Stereotype by Internship student at Public Accountant office and Non-public accountant office

The results of study conducted on a group of internship students at public Accountant offices and internship students at a non-public Accountant General's office showed that there were no differences External Auditor stereotype between the two groups of the internship. The results of the different test seen from the mean rank showed apprentice students at Public Accountant offices and non- public Accountant offices were lower stereotype on an external

auditor by an apprentice student at the public Accountant P of 29.15 while apprentice students at a non-public Accountant office of 31.85. Nevertheless, the difference between the two has a small number of differences. This is because internships at Public Accountant offices are faced with the real world after looking at the facts that occur at an external auditor such as requiring a lot more time and facing difficulties in carrying out the profession as an external auditor in accordance with the research of Navallas, Del Campo and Miñano (10) stating that external auditors also have difficulties in work and have a little free time. The existence of such differences can be caused by internships in non-Public Accountant offices do not know in detail the process of work of external auditors daily at Public Accountant Office, but the difference has no significant effect on the results of the group internship

College Student Internship, both at Public Accountant Office and non-Public Accountant Office have stereotype against External Auditor, which is a positive characteristic that is in accordance with Friedman and Lyne Research (14) explained that the professionalism expected of an external auditor is to be honest, careful with money, and can Dependable and polite. Based on a study on 60 respondents to apprentice students at a public accountant firm of 30 people and an internship at a non-Public Accountant Office for 30 people, statistical Testing results of Mann Whitney U Test showed no distinction between apprentice students at Public Accountant offices and internship students at non-public Accountant offices is indicated by a value of asymptotic Sig. of 0.548 is greater than 0.05 which is the standard significance of Mann Whitney U Test. The results showed that the results of the study received the H0 hypothesis for an internship group that rang no significant distinction between apprentice students at Public Accountant offices and interns in non-public Accountant offices against External auditors stereotype.

The results of the study conducted on the group of internships college student and non-internships college student showed the difference in stereotype of external Auditor from the two groups. Different test results seen from the mean rank show internships college student and non-internships college student stereotype on an external auditor by an internship is 53.18 while the non-internships college student is 30.13 which shows very significant difference. The results of this study correspond to the framework of thinking and developing hypotheses that say internships give students a glimpse of reality (15) which means students get a new point of view after they performs an internship. It is also in line with the thought Young and Baker(16) that internships can also be an effective liaison between classroom education and practice.

The results of this research have also been in accordance with the theory of social learning which says that one can learn through the observation and direct experience(17) where the internships college student gain experience and direct observation through an internship agency that is executed and provide a positive stereotype of an external auditor. Students who do not intern do not have a broad picture such as an apprentice student because they do not observe and do not have experience directly regarding the view of an external auditor (18). This can also happen because students who are not interns are less interested in the profession of external auditors, or work related to other accountants' profession and also no effort to seek further information on how the External Auditor conducts the profession, so that students who do not join an internships, do not have a meaning stereotype (19).

Based on research to 90 respondents for internship students of 60, both internships at Public Accountant Office and non-public accountant firm and the students did not intern as many as 30 people, the results of the statistical testing Mann Whitney U Test showed there was a distinction between internship students and non-internship students who were shown with the value of asymptotic Sig. of 0.000 is smaller than 0.05 which is the standard significance of Mann Whitney U Test (20). The results showed that the research results

received H1 hypotheses for student groups that read there were significant differences between internship students and non-internship students against stereotype External Auditor. Based on the two different test above, shows that a significant difference in the image of the auditor is only shown between internship students and non-internship students. Through this study it is known to conclude that reviews on the image of auditors are important (21). The review relates to the performance stability of the public accountant firm considering that auditors have an important role. This research can be used as a preliminary reference for more in-depth research into the image of external auditors in Indonesia..

5. CONCLUSION

The results of the research conducted on the internships student group both in public Accountant office and non-Public Accountant Office showed that in general there is no difference External Auditor stereotype in both groups of internship students. This indicates that both interns who interact in Public Accountant Office, as well as study at the company/non-agency for public Accountant have provided a positive impact of stereotype against the profession of external auditors. Subsequently, the group of interns and non-internships showed that there was a significant difference in Auditor external stereotype between the two groups. Based on the results, the auditor's image for Internship student and non-internship student is different. The image difference of these external auditors should be further excavated given the role of auditors have implications on the performance of public accountant office.

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