

Determinants Influencing Audit Career Choice: Perspectives of Accountancy Students at Rajarata University of Sri Lanka

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Abstract

Auditors play a crucial role in ensuring financial transparency and accountability. However, declining interest among undergraduates in auditing careers, particularly in developing economies, raises serious concerns. While previous studies have focused primarily on financial rewards and job security, limited attention has been given to how job satisfaction, social influence, and practical exposure affect career intentions. This study explores the determinants influencing accountancy students' intentions to pursue auditing careers at Rajarata University of Sri Lanka. Grounded in Social Cognitive Career Theory and the Theory of Planned Behaviour, this quantitative study employed structured questionnaires administered to 148 third and final-year accountancy students. Data were analyzed using SPSS, including descriptive statistics, correlation, and multiple regression, examining six variables: financial rewards, job security, career development opportunities, job satisfaction, social influence, and practical exposure. The findings revealed that practical exposure, career development opportunities, job satisfaction, and social influence significantly influenced students' career intentions, while financial rewards and job security showed no significant effect. These results extend existing career theories by highlighting the importance of experiential learning and intrinsic motivators over traditional financial incentives. The study offers practical recommendations for universities to enhance practical training components, for auditing firms to develop engaging internship programs, and for policymakers to facilitate industry-academia collaboration to enhance the profession's attractiveness.

Keywords: audit career choice, career development, job satisfaction, practical exposure, social influence