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Attractiveness of External Auditing

How to attract students to the field of auditing?

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1 Introduction

1.1 Introduction

Attractiveness of auditing is a current topic. External auditing as a profession has challenges on attracting graduating and recently graduated students as work force. There are not enough auditors entering into the business and at the same time there are people retiring. Majority of the current auditors are on the edge of retiring. To be an authorized auditor one needs to pass authorizing test. To get into the test one needs to have three years of experience in auditing. This means that auditing needs new professionals to enter the profession to grow into authorized auditors. Attractiveness of audit is current topic to me personally because I have experienced that auditing was more attractive than I thought it would be.

The purpose of this study is to find suggestions on how to attract more auditors. First I will find out reasons why students and recent graduates are or are not interested in external auditing. Also, I want to know what auditors do and do not value in their job. Through these two perspectives in my research I will capture the current perception of auditing and the problems auditing as a profession need to concur. Theory will help me to bring solutions to these problems found in my empiric research. The solutions will help auditing as a profession to attract more potential auditors.

1.2 Context

This study concentrates on external audit as a profession. Auditing has realized it is losing good candidates to other professions even before people try it. Still the need for auditors has stayed the same for recent years. I wanted to study the problem from the business aspect and not from any company's point of view. This enables the possibility for different companies being able to use the results. I want to focus on the profession instead of one company because the causes for lack of employees seems to be deeper than just company benefits, location of the entity or branding of the company.

I am doing my thesis in co-operations with Suomen Tilintarkastajat Ry. I reached out to them to see if they felt this is a relevant topic and if they agreed that it is a current prob-

lem. Through Suomen Tilintarkastajat Ry I got to spread knowledge of my research inside the auditing community. They have 1 450 auditing professionals as members (Suomen Tilintarkastajat 2018). Other than Suomen Tilintarkastajat Ry I have not had any special co-operation with any other entities.

With this study I want to help auditing as a profession to create ways to attract more individuals to the profession. I want to help the business understand why auditing is losing the war of employees or at least why auditing is not the number one choice. With the help of my study and research, I want to give tools on how to resuscitate the incoming flow of employees.

1.3 Challenge of this research

The challenge of this study is to attract graduating and recently graduated students to external auditing as work force. There are not enough auditors entering into the business and at the same time there are people retiring. The company I currently work for is in external auditing. When I asked for a topic for my Master's Thesis this was the topic the company suggested. They had realized the potential labour force is choosing another field of business more often than external auditing. Partners in our firm knew that this was not only a company specific problem but a business wide problem. It has been stated by several auditors outside our firm that this is a big problem and this needs to improve in order to meet the requirements of the profession in the near future. Auditing is losing potential professionals to other businesses. External auditing as a business needs more workforce to enter the profession because the demand of the business is not dropping dramatically due to the legislation requirements. The goal of this research is to give suggestions on how to attract more students and recent graduates to choose external auditing as their career.

Attractiveness of auditing raised my interest from my personal point of view. I have a bachelor degree in tourism and I was an external auditor for a year and a half. Few years back, when I was looking for something new, my superior suggested external auditing for me. I took the challenge without actually knowing what I would be getting into. I would have never guessed beforehand that the work would be as interesting as it was. Even though I did not stay in external auditing, based on my own positive experience, I wonder if there is a knowledge gap between the actual work of external auditing and the potential

employees. I wanted to see if the unawareness of the interesting aspects of external auditing is one of the reasons why people do not feel auditing is attractive profession.

Research questions to help my study are: What is students understanding of external auditing as a profession? What qualities do students want from their jobs and how do these qualities compare to experiences of external auditors? Why do current external auditors choose the field of business? What are the factors which drives the candidates away from external auditing? How could external auditing attract more students and recent graduates?

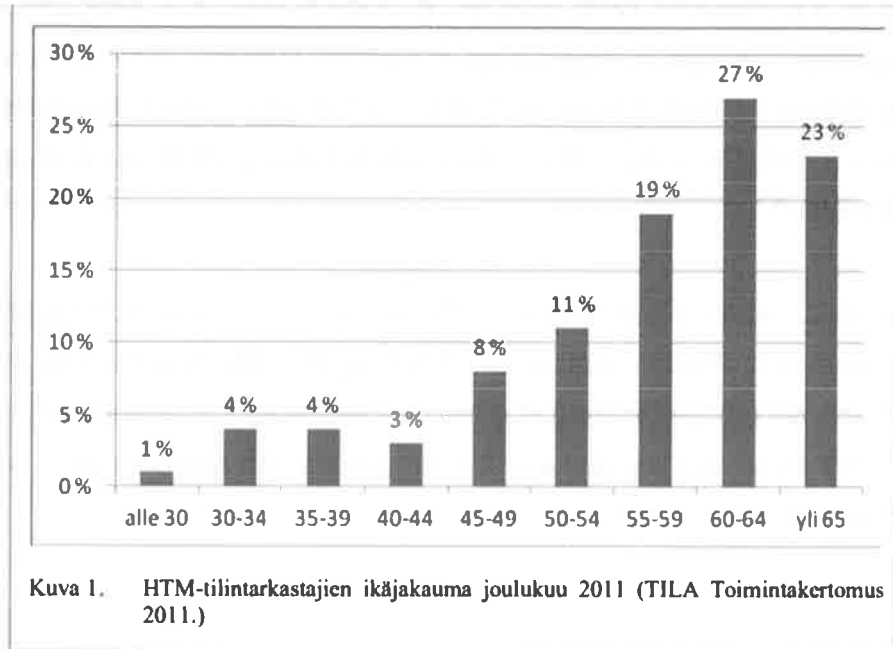
It is expected that there are company differences in the way of working and attracting new employees in different companies. Identifying the differences will be one aspect in my research. My problem interest is at the business level. I am interested in why people do or do not prefer auditing and why it is not seen as an attractive job. I will not name any companies or individuals in my research.

1.4 Why new auditors are needed

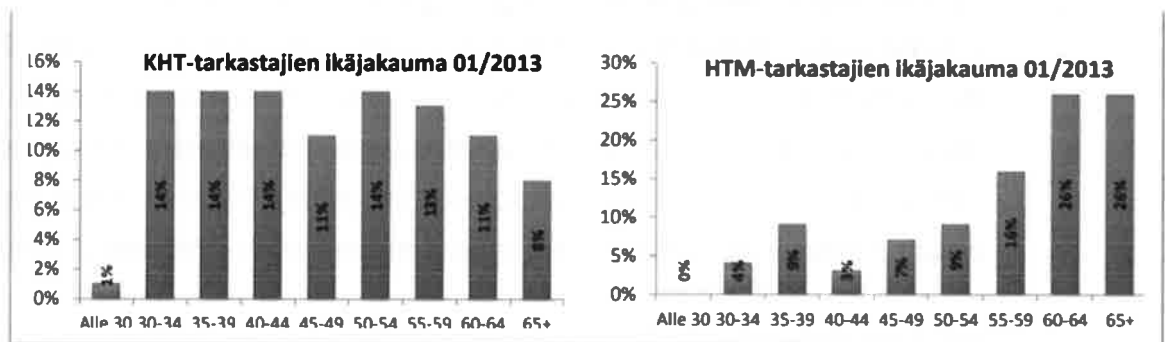
Lahti (2015) shows in her study that the amount of authorized external auditors in Finland have decreased heavily after the beginning of the new millennium. Also the amount of external auditor companies has decreased after 2008 (Lahti, 2015). Lahti (2015) states that 34% of authorized external auditors are over 60 –years old in 2015. As seen in picture 1. in year 2011 50% of HTM auditors were over 60-years-old. During year 2011 there were 21 new authorized auditors accepted (HTM) (Pöllänen, 2013). As seen in the picture 2. there is not a big increase in new auditors when compared to picture 1.

There was a change in the regulation in 2012. After that year not all could perform as an auditor. The regulation change in 2012 has increased the need for authorized auditors. Before 2012, for example, housing corporations could use any individual as their auditor to give financial statements. Now housing corporations can use operational checker instead of auditor. However, they cannot give an official financial statement. Operational checker has the same requirements as an auditor but they do not need to be authorized by the Chamber of Commerce. An auditor cannot be incompetent or an individual who has gone through bankruptcy. Also, an auditor is required to maintain and develop one's profession. In addition, an auditor needs to be independent from the organization. These are the requirements for getting into the authorization exam: university degree, complete

required accounting classes, legal science classes, economic classes and external auditing experience for minimum of 3 years. Auditors can work until they are 70-years old. (Pöllänen, Laura. 2013) These factors have not changed after Pöllänen's study.



Picture 1. represents the ages of HTM-auditors in Finland in year 2011. (Pöllänen, 2013)



Picture 2. represents the age of KHT- and HTM –auditors in Finland in year 2013.

The number of KHT-auditors in Finland has decreased from the year 2015 to 2016, from 780 to 709 KHT-auditors. The amount of auditing companies has decreased from 70 to 64. In total there are 1 470 auditors at the end of 2016 and in the end of 2015 there were only 1 417. (Kertomus PRH:n tilintarkastusvalvonnan toiminnasta, 2016)

1.5 Outcome of the study

As the outcome of the study, I will propose recommendations on how to attract students to auditing. These proposals will concrete on helping the implementation. There will also be short guidelines on how to implement these proposals and who should be implementing these proposals. This proposed guidance will be for all organizations working in auditing profession. The organization will determine itself who in the organization will the responsibility.

1.6 Terminology

This study uses the term external auditing. Auditing and an auditor is used as an abbreviation of this term. A synonym for external auditing is statutory auditing. External auditing means, auditing which is required by law and is regulated by The International Ethics Standards Board for Accountants (IESBA). The term external auditing is chosen instead of statutory auditing because some external audit work can be referred from a parent entity. For example, subsidiary company of a big organization company is not required to be audited by their local laws but auditing is required due to laws applying to the parent company in its local country. External auditing physically means, that an independent quarter looks into the client company's accounting of the company and gives financial statement.

1.7 Thesis Structure

The first chapter is the **introduction** of the study. It gives an over view of the whole Thesis.

The second chapter presents **preliminary literature** which helps me to form the research.

The third chapter introduces the **current state analysis** regarding my research challenge.

The fourth chapter presents the rest of the **literature** which helps me to build my objective.

The fifth chapter presents **proposal** based on the study.

The sixth chapter is the **conclusion**.

The seventh chapter **reflects** on the study and gives some ideas for further study.

2 Research methods

In this chapter I present the approach of the research. In addition, I want to present the theory I used for building my research design. I gathered some background information on how to perform and to build my research. I will present how I will analyze the data received from my research.

2.1 Research Approach

The research material was gathered by using both qualitative and quantitative research. I ended up using qualitative research because I want to get a more general opinion. Qualitative research gave me a better understanding on what I was researching on and what might be the reasons behind the general opinions. Qualitative research was performed as interviews and quantitative research was performed as online-questionnaire. I wanted to use quantitative questionnaire to get a good base for the research findings. I wanted to use online questionnaire to reach as many people as possible.

My personal auditing experience could be a positive and a negative experience when building my research. The challenge as researcher, is that, I had to try to be as neutral as possible while building my research. To get an honest response, I tried not to guide the answers of the participants especially in the quantitative research. At the same time, performing qualitative research can be an advantage because, I know what auditing is. I was an auditor, I had contacts and this helped me on spreading the knowledge of my study and to arrange interviews with the auditing individuals.

2.2 Building questionnaire

Before formatting my questionnaire, I wanted to take a look in previous studies on similar research. I compared my ideas with Lahti (2015) and Grönroos (2013) questionnaires. This reflection helped me to use relative terms and see what others thought were important factors to this type of research. Lahti's (2015) and Grönroos (2013) examples

encouraged me to use statements with the possibility to scale the answers. The responder could define how important that statement was for them. These scale answers helped me analyse the results. Also, they assisted me to determine what terminology to use in my questionnaire. None of the previous studies had any open-ended questions.

I decided to use statements in most sections. The statements had scale answers from one to five to help to understand how important the statements are. One being least important and five being most important. Auditors would answer from their auditing experience point of view and students would answer from their future job point of view. I wanted to add some open-ended questions. Hoping it would help me to get a better understanding on why people leave auditing business or why students did not see auditing as attractive job. To map out the attractiveness of external auditing, I will compare students' thoughts what is important to them and what is not. I wanted to create only one questionnaire but I divided it into three different parts: basic information, questions for non-auditors and questions for auditors. I found this to be important because when I send the questionnaire link to students. I could not know if they had worked in auditing or not. If I would have created two separate questionnaires, I would have sent two links. One questionnaire also gives me the opportunity to analyze one questionnaire results at a time.

2.3 Research design

To get my current perception of auditing profession I used both qualitative and quantitative research approach.

I chose quantitative research to be performed through online questionnaire. This way I could reach as many students and recent graduates as possible. In addition, I get a general understating of their opinion of job qualities they appreciate. The students also got to answer to couple of questions regarding external auditing. A person cannot become an authorized auditor from outside auditing business. The individual has to have a certain amount of auditing experience. This is why most of the new auditors come straight from universities. This is the reason why I am concentrating on mapping out students' and recent graduates' opinions. The questionnaire was also sent to individuals who had worked or were currently working auditors, to see how they feel about the business after working there.

Qualitative research was performed through interviews. I targeted individuals who were or had been part of external auditing profession. I included only auditors because I wanted to get a better understanding on why they chose the profession, why they stayed and why some left. Interviews also gives me a change to ask additional questions to find reasons on why something happened. By understanding what they value in a job and in external auditing will help me to reach to my objective.

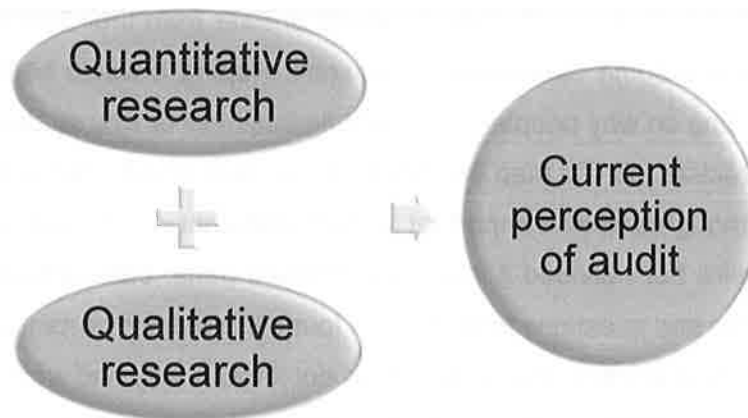


Figure 1. Illustrates the framework for the research.

2.4 Research data collection

The knowledge of both qualitative and quantitative were spread through Suomen Tilintarkastajat Ry's newsletter. They sent the e-mail newsletter to all of their members. The newsletter contained a short introduction to my research problem, my contact information to attract people for interviews and a link to my questionnaire. This distribution was very valuable. This way my research reached the whole external auditing community and hopefully gave me new contacts from different companies both for my interview and for the questionnaire. Some of the interviewees I also got through from my personal contacts in the auditing community.

The qualitative research was performed through interviews. The interviews were mainly performed as one-on-one interviews. Notes were taken by typing. Some of the interviews I performed over the phone and some face-to-face, depending on how it suited the interviewees schedule. I preferred one-on-one interviews because I wanted to give the interviewee a free environment to say what they felt without the possible present of other individuals. A group conversation was also an option. This became too difficult because

some of the interviewees contacted me personally through the information given. Some of the individuals were in higher position in a firm and I did not want them to feel the need to hold back in front of their employees or peers. Also, some of the interviews were performed in audits busiest season and at that time of the year, it was very hard to get interviews in the first place. I also preferred one-on-one interviews because it gave me the ability to learn as an interviewer and develop my questions and understanding between the interviews.

The quantitative research was performed with a questionnaire at Google Docs. I chose this service provider because it was free and allowed me to form the questionnaire as I wanted. Some other service providers allowed only for example only maximum of 10 questions or they did not allow me to divide the questionnaire into two after a certain question. I wanted to create only one questionnaire but divided it into three different parts: basic information, questions for non-auditors and questions for auditors. Being able to divide one questionnaire based on one question, allowed me to send the same link to both universities and to audit companies. I did not have to worry if students had performed auditing or not while studying before sending the link. Because I had only one questionnaire it was easier for me to draw out the results and easier for me to compare only one questionnaires results. I reached students through different universities' faculty responsible by asking them to circulate the link to my survey. All were happy to do so.

2.4.1 Qualitative research

I performed my qualitative research as interviews. The interview was drafted in English and the frame of questions can be found in Attachment 2. Even though the questions were in English the interviews were performed fully in Finnish because all of the interviewees were native Finnish speakers. With the help of Suomen Tilintarkastajat Ry I got some contacts to interview from outside the capital area of Finland. In total I interviewed 14 individuals. Most interviews I got through my personal contacts. Most of the interviewees are located in the capital are of Finland.

The target audience of my interviews was on audit professionals from different levels. All of the interviewees could tell me why they chose auditing as a profession. I assumed that all of auditors know individuals who had left the profession and give at least some comment on why those individuals left auditing. They could tell me what their expectations were before entering and how they matched to the reality. The young auditors could

tell me about their personal and possibly peers thoughts regarding the profession. They had the recent knowledge of how students nowadays get information of auditing. The middle level auditors who had been working for 2-6 years, could tell me why they stayed in auditing. I assume that they could also tell me younger professionals thoughts to some extent because they work in managing position. I targeted a couple very experienced individuals with authority to hear their opinions and to get the full picture of all range of auditors thought. I also interviewed one individual who did not perform any auditing but was very much involved in human recourse matters, in an auditing company. This individual was involved in the hiring process and exit process of auditors at the firm. Through my personal contacts I reached to some individuals who had left external auditing. These individuals gave me insight from a different perspective compared to the auditors and students.

According to Hyvärinen, Nikander and Ruusuvuori (p 12 and 13, 2017) interviews are always an interaction between people and also the interviewer needs to be prepared for unexpectancies. I had a list of questions (Attachment 2) but I was also prepared to ask additional questions if some issues needed elaborating. My questions were in chronological order: starting with how the individual started up in auditing, and ending with how they see the future aspects of robotics and artificial intelligence influence the attractiveness of auditing. The question list was reviewed by an auditor before I started to perform the interviews. I did not feel the need to get the questionnaire analyzed any further because the questions were not sent to the interviewees beforehand and the questions were meant for my eyes only.

In the beginning of every interview, I explained that the interview was anonymous. I explained that the interviewees names would not appear in the thesis and they could not be recognized from this study. In the beginning I tried to make the atmosphere as comfortable as possible to help the individual to be as honest as possible. All of the interviews went very well and all of the individuals were very co-operative. The only tough topic was salary but only for a few interviewees. After I reminded the fact that they would remain anonymous they felt more relaxed and continued. With some individuals steering the conversations was harder than others. In some interviews it was harder to concentrate on the profession level problems and not company specific problems. I was trying to keep the focus on the topic and try to dig a little deeper into the topics that seemed to be relevant in each interviewees case.

2.4.2 Quantitative research

Quantitative research was performed through an online survey. I used Google Docs because it gave me the best tools to execute the survey as I wanted. My plan was to provide both English and Finnish survey but Suomen Tilintarkastajat Ry informed me that they would need only Finnish version. Therefore, the survey was written in Finnish. After that I did not see any need for an English questionnaire. I wanted to have only one questionnaire for both students and external auditors. I wanted students point of view to see what they wanted in their upcoming careers and what they thought of external auditing. I wanted current auditors' knowledge and understanding on why they had chosen auditing, if the profession had met their expectations and how they felt about auditing now. The questionnaire can be found in full in Attachment 1.

While constructing the survey I needed to remember that I have two target groups: auditors and students. Also I needed to remember that I could not know if the students at school had done any auditing or not. If I would have created two separate questionnaires for my two target groups, I should have send two links. The questionnaire consisted of three parts: basic information, questions for non-auditors and questions for auditors. Basic questions were same to everyone. The defining question which divided the rest of the questionnaire was "Have you performed any auditing?". The last two sections were different. People answered only one of the last two sections, depending on if they had performed any auditing or not. I wanted to separate the answers of the individuals who had never worked in auditing and the ones who had auditing experience, because it was easier to construct questions. Even though I separated the two sections, I still wanted to keep the statement format similar, to help me to compare the results. The last sections have more statements than questions. People can choose in scale from 5 to 1 if they disagree or agree with the statements. These last two separate sections would have many of the same statements to enable comparison but asked to be looked at from a different point of view. The second part also had couple of open ended questions, which helped me to understand the answer to the previous statement. Individuals who had not performed any external auditing had total of 26 questions and statements and individuals with auditing experience had total of 31 questions and statements. Both surveys ended with an open feedback box and my contact information.

As the questionnaire link was sent, I explained to every party, that this is an anonymous survey, the answers could not be traced back to the individuals and the study was not

done to any auditing company specifically. Suomen Tilintarkastajat Ry helped me spreading out link to my survey among auditors throughout the network. They sent the link in their newsletter to every member they have. This helped me to reach all authorized auditors. To get students involved I contacted different universities' faculty responsible and asked them to circulate the link to my survey. Both in the auditing community and university community were very co-operative and happy to help me.

On the first round of sending the questionnaire link to schools and companies, I had total of 112 answers. 33% of them were auditors and 67% of them were students. I was not satisfied with this ratio. I wanted more answers from the individuals with auditing experience. I decided to send the questionnaire link to five biggest auditing firms in Finland. I asked them to circulate the link preferably amongst the employees who have been in the firm for 2 years or less. I sent my request to the companies during audit business busy season and this can be part of the reason why the number did not increase as much as I hoped. After the second round I got total of 155 answers to my questionnaire. The ratio between people who had never performed auditing (in red) and auditors (in blue) had been evened out which you can be seen in the figure 1.

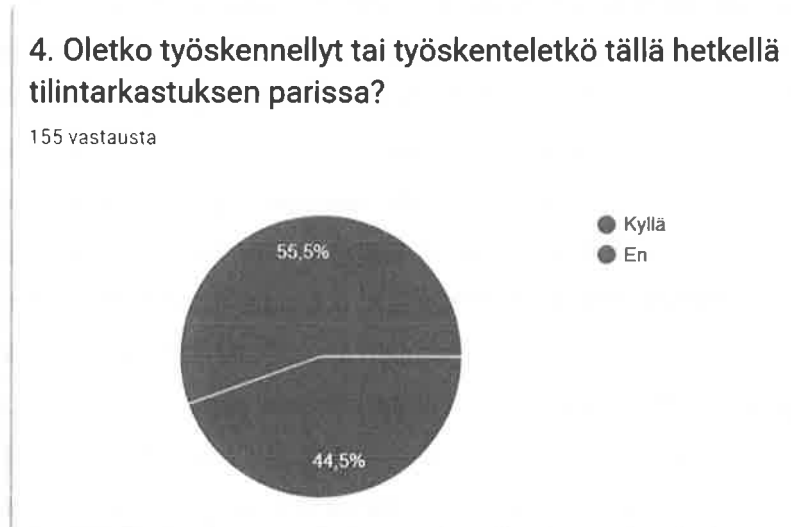


Figure 1. Have you worked in auditing or not?

2.5 Analysing Data

Interviews I will break down based on repeating themes. The analysis of the questionnaire will be honest and without filtering the answers. I will search for thoughts regarding same subjects and bring them together. Also, individual thoughts will be brought forward. Towards the end of analysing the results, I will try to fade out the individual voices and find general concerns regarding auditing. This will help me to focus on biggest problems, see if they reflect on the online questionnaires results and find solutions for them.

Quantitative questionnaire is done with Google Docs. The system will automatically give me charts and percentages based on the answers. The results can be found in Attachment 3 in full. I will first analyse auditors' answers and then see if they match to the themes received in the interviews. Then I will compare students' answers to the external auditing individuals' responses. After comparing the results, I will see what differs and what is similar. There are some open-ended questions, which will be analysed answer by answer and I will try to find themes in the answers. Analysing the answers helps me to define the current impression of auditing and the problems of external auditing in attracting new employees.

3 Current perception of audit

Current perception of auditing is based on my own research. In this section I will first go through the results of the interviews. I will analyse the factors, which were repeated in my interview and also, some interesting single suggestions or comments. Then I will go through the results of the quantitative questionnaire. I will not go through all of the statements of my questionnaire. In the last section of this chapter will gather most important findings and problems after comparing the results. After revealing the results, I will know what seemed to be the main problems based on my research in attracting students to auditing and auditing as a profession. The full results can be found from Attachment 3.

3.1 Qualitative Interview Findings

In this section I will reveal what people have told me in my interviews. This was an anonymous interview. I am concentrating to the problems from the whole professions point of

view not company specific. The bases for my interview questionnaire is Attachment 2. I interviewed 14 individuals with different relationships to auditing. Some had left the profession, some were in the beginning of their career, some were very experienced, one brought HR perspective to the research, some were from a big company, some were from a smaller company, some were from outside the capital area, most were from capital area and some had experience from different companies and different areas of Finland. All of the interviewees were university graduates, most had Master's Degrees and couple had Bachelor Degrees. Around half of the interviewees had experienced in another field of business before entering into auditing and the other half entered auditing straight from school, usually while still studying. This chapter is structure in reoccurring themes which occurred in the interviews.

3.1.1 How did interviewees enter into auditing?

None of the individuals who were interviewed knew before entering university that they wanted to be auditors. Couple people knew they wanted to be auditors at university when auditors appeared as visitor lecturers at university classes. Some of the interviewees heard recommendations about auditing from their current co-workers while working in another business as undergraduates. Other students recommended the job. When auditing was recommended to these individuals it was often mentioned that auditing would be a good experience, it would show versatility of companies' ways of working and different fields of business through client companies. Many interviewees explained that auditing was a natural continuance of their studies. Couple of interviewees said that it was pure accident they ended up in auditing and that auditing was just one option among others. One even had to google what auditing was after hearing something good about it. Another says that, one though it would look good in CV and that is why they entered into auditing

3.1.2 Positive factors about auditing based on experience

Most interviewees mentioned a positive thing in auditing is team work and the feeling of community. Some even said that the work environment and coworkers were the strongest factors to stay in the job. Team work also meant that there was always someone to ask help from and someone to talk to about difficult situations. In financial administration

this is not usually the case, elaborated someone who has worked in financial administration. Even though team work was important to many, some individuals felt it was important to be able to perform some of their work alone. Remote work possibility was appreciated. These gave the auditors the sense of freedom and flexibility. Some knew that the people who had left auditing miss the community feeling. The juniors felt of belonging into the community when one started at the same time with other people at the same time in the same situation. Some of the individuals said that they were surprised positively about the community feeling in audit business. Team work in big auditing firms could bring an international aspect to the work place. Many had worked or was working at the time with international colleagues, which was seen as a positive thing. Couple interviewees mentioned the possibility of working abroad but also the fact that this aspect should have been taken advantage of more often. Only one of the interviewees had actually had a change to go abroad but this individual did not stay in auditing to take that job. Based on my interviews the possibility of working abroad seems to be more theoretical possibility or an exception, than reality.

Client relationships and interaction with clients was mentioned mainly as a positive aspect of the job. One interviewee mentions that, it was also exhausting and energy consuming when one needs to meet and get to know new people all the time. Client contacts was seen as a positive thing. One of the positive things is that, a junior auditor could get to talk to CEO's and CFO's of client companies, which would probably not happen in any other job as early in their career. Work tasks seemed to be very versatile and also the audited clients change a lot. Some felt that even though the tasks might have been same from one engagement to another, the client change kept the job interesting. It was mentioned many times that one learns a lot in a short period of time. An interviewee pointed out that auditors work was sometimes a lot more than just looking at figures. Auditors needed to make process descriptions and understand how the company works. One interesting aspect was that inside an audit company, auditors seem to be managing other auditors quite quickly after entering into profession. If not as a manager but as a team member, they got to give advice to juniors on what to do and monitor their job. More experienced auditors told me that they feel that they will never be ready as auditors, in auditing profession there is always more to learn.

Many mentioned that this job takes a lot but the knowledge you receive is beyond valuable. Everyone felt the busy seasons is rough. One interviewee revealed that even though there was a lot of work, one did not have to take more work if one did not want

to. When asked, everyone agreed that there is enough work for everyone who wants to perform external auditing.

There were some differences in regarding the salaries and the competitiveness of salaries. Many agreed that the salary curve is steeper in auditing than on the other side of the table. Some thought that salary was best at the beginning and when one becomes a partner at the firm. Then again there were some interviewees who thought that the audit beginners' salary is unable to compete with other professions salaries. However, after that the curve goes higher faster than on the other side of the table. The different opinions regarding the salaries was most likely because of individuals working in different companies. Even though, there might have been some differences regarding salaries many agree that a positive thing is that the career path is clear and advancing it is very much possible.

3.1.3 Surprising factors in auditing

The work phase and work load were surprising to most of the interviewees even though it was mentioned before they started to work in auditing. Specially the busy seasons were very heavy. One mentioned that, in addition to the work phase, one was surprised about how much the work required multitasking. Even though, versatility was mentioned as positive thing, some felt surprised, how much of the work was quite pedantic work and regardless of different clients the same proceeds were completed every time. In other words, the routine like work was unexpected. Even though the work phase had been fast for some, some mentioned that they have learned more than they expected to learn. They said that they saw variation of companies and businesses more than they would have expected. The amount of responsibility and training surprised many interviewees.

From my interviews, I discovered that, for some was unexpected how little school prepared them for work. The background and the laws and regulations could be studied in the class but not the actual work. There was also a big difference between auditing a small corporation than a big listed organization. At school the auditing tasks were very superficial and one could not know how detail oriented the work actually was.

Surprising fact was how much auditing looked back and how sometimes it was not positively seen from the client's point of view. Team would be asking about some uncomfortable facts which would already be in the past for the client. It was unexpected that when there was a problem the work became more detailed oriented. One had to repair the work and the project was more time consuming than it was expected to be.

Couple disagreements were regarding the orientation. One said that one was surprised about the amount they received support at the beginning and another said that they received hardly any training at the beginning. The latter individual felt that one was left quite a lone with the work sometimes. These individuals might be in different companies and that can be why they feel so differently.

The amount of client work and how much client controlled the work was surprising. Auditing actually audits a lot broader aspect of client's business than expected. It was not only figures but also the processes of the company. Many companies operate in Finland and some outside Finnish borders and the international work surprised some auditors. Some individuals were also surprised how much they had to travel for work, even just inside Finland. The employee experiences do not seem to be consistent.

3.1.4 Why students seem to choose auditing

Many of the interviewed said that student choose auditing because they value and respect auditing as a profession. External auditing has a good brand and it is highly appreciated experience as basis for other fields of business. Many professionals said that external auditing is perceived as a good basis for financial administrative work. The new beginners would learn more about auditing than in the financial administration department, because they see different businesses and different ways of working. According to the interviewees some students want to enter big firms because they had different types of clients and they get to learn a lot. It is described that the learning curve is very high in the beginning and it is very satisfying.

Many of the interviewees evaluated that auditing gives a solid ground for future but most of the individuals have no intention on staying in auditing. Auditing looks good in CV and the work is appreciated elsewhere. Couple interviewees speculated that students enter the field even though they know the salary might not be as good as in other fields but they want to work in audit because they know the experience is so valuable. They also

said that students choose auditing because the company looks good in CV and the benefits in some companies are very good. Some explained that it is easy to get into auditing because companies need a lot of trainees and analyst level individuals. It was mentioned that students often know that auditing work will not end in any time soon and this stability might be a reason why they want to be auditors.

There seems to be quite many misunderstandings when students apply or enter to auditing. It was stated that some of the students do not understand what they are getting into when they start to work. Some mention that there are expectations of auditing which influence on the matter that student do not even consider entering. For example, that the business would be full of “gray” and old people who only go through piles of papers. Even though the business is full of young people and like mentioned before entering at the same time into the business.

Couple individuals explained that their companies have co-operation with local schools and they got into the schools and tell about auditing. This was one of the reasons students start auditing. Internships before graduation is a mutual benefit for both students and the entities, the individuals explained.

3.1.5 Challenging factors in auditing

Unsurprisingly all of the interviewed individuals mentioned challenging factors are the amount of work auditing requires and the amount of time it takes. Busy season is in the beginning of calendar year and during the spring seemed to be evaluated as number one problem in auditing. Even though all of the individuals mentioned this, also many told me that would be manageable and the work was worth it. There were also people who could not bear the work load and had left auditing. If the interviewee was still in auditing profession, they knew people who had left auditing because of the workload. Many said that in the recruiting process or at school it was told that the amount of work is a lot. Workdays stretch and sometimes work would be done during the weekends, but many still did not understand how much work it actually was before starting to work. Despite of this there were some individuals who told me that they did not work after 6pm and had at least one day off during the week. One advised not to drain yourself in the beginning of the season and one way to do this was to lay basic rules when one would work and when not. The workload made people think their values in life – what they want to use their time for. Someone stated that the business would be a lot more attractive if

the workload would be more manageable. Seems that there were different environments and different experiences but still everyone agreed that the workload is too much.

Admin work and regulation was seen to be burdening on top of the actual auditing work. Someone mentioned that auditing includes more admin work than they thought. For example, building teams, billing and filling in forms. Also, regulation was felt to be more baring with time than expected. But others said, it was good that auditing is regulated because regulation keeps the business in constant change. Another review aspect in auditing are internal and external reviewers, which are demanded by law and regulations. In general, increasing regulation and stricter laws were seen as a negative and a challenge to attract new people into auditing. One told me that, this usually was a problem for the more experienced auditors. However, the knowledge of these matters might push people away from auditing. New requirements seemed to take more time without adding anything concrete to the clients and it was also hard to explain to the client; it is told me.

People told me that many have the wrong image of auditing. The image of old men working around old folders and not trendy or youthful at all. People did not see auditing as an interesting profession says someone. The amount of manual work annoyed someone. Some of the work started to be very boring. An individual told me that, auditing is always looking behind and never ahead, this might be a turnoff for some people at least in the long run. In addition, the client might not like that auditors are digging up some old negative issues up. As explained before meeting the client's is said to be draining for some and sometimes means that auditors need to travel.

When I asked about challenging factors in auditing, many times people raised the salary issue again. Some said that the starting salary is not as good as on other fields of business and some say it is as good. I would assume based on these answers that the salary is entirely dependent on the company and not the business. It seemed to me that even though the salaries would be the same, it would not be enough because the amount of work hours are not same as in other professions they explained to me, especially in the busy season. This leaves me wondering if there is enough compensation on the time put into auditing, especially during busy season. Then again in my experience, I had to work longer hours than usually but I did not have to work during weekends if I did not want to. There is also some contradiction regarding the curve of the salary after the trainee period is over. Some say that it is not as good as in other businesses and some say that it is a lot better than in financial administrative work for example. One individual explained that

the companies try to compensate poor salary with bonuses. Someone else said that bonuses are not given at the beginning of the career so this would not help the beginners salary. This is again seeming to be company specific problem. People questioned if the salaries for higher positions are good enough because the work load usually grows and responsibilities grow a lot more compared to other businesses. One said that the companies do not seem to have as much interest in rewarding employees as they should and one reason might be that the money is away from the executive's paycheck. One person interviewed crystallized the salary problem: the challenges is that the client does not usually see the value it is getting from auditing; it is just mandatory and is not willing to pay more. Auditing business is very competitive and because of the business is so regulated the competition is usually done with price reduction. Because the amount of work is very standard. It cannot be reduced and the prices need to be put so low the salaries cannot be that high.

There is also a difference in demand of new auditors in the capital area and the countryside, one specialist working outside the capital area told me. One individual who had worked both in the capital area and in a smaller city says that the atmosphere in capital area is more tense and demanding than everywhere else. Because there are more people in the capital area, so it makes the hiring a lot easier. It is even harder for other areas to hire new auditors because of the location. Of course, I am focusing on the bigger picture that auditing as a profession needs more people, but it is interesting to hear.

A couple of interviewees reveal that because auditing requires team work, some challenges rise when individuals who do not actually know how to manage are put into managing position. Some people are better with people than others, this has influence on the team chemistry and how one experiences one's work. Some people say that people in manager roles hardly get any training to become a manager. One explains that it is completely defined by change what kind of teams, managers and work one gets in the beginning of auditing career. Also the orientation into the work differs a lot on who one works with. It does not help that team structures change a lot due to people leaving. Someone said that it was hard in the beginning to understand how the work should be performed because sometimes the guidelines were followed and sometimes they were not. In some cases, people were interested only afterwards why something was left out and not during the work.

The more experienced people told me challenges external auditing has as a business is that it has pyramid employment structure. There are a lot of trainees entering into auditing but one challenge is that auditing has the talent entering into the business but they do not stay. The problem arises because auditing cannot be learned anywhere else but in auditing. This was a good thing to know but it was a little bit off my topic because I am concentrating on getting new individuals into auditing.

3.1.6 Why auditors seem to leave

The reoccurring theme in my study seems to be auditors' workload. Two most common reasons mentioned for people leaving in all of the interviews, were work the load and balancing work with personal life. Workload brings the problem in balancing work and life outside work for many auditors. Even if one would like the work in general, the work load in the busy seasons would be too much. Many say that the people with families leave auditing if they do not have a good support system. Someone stated that when one has family working in auditing, it seems to become more of a question of values, how much work one is willing to do. Also, the pressure at work is seen as one of the reasons why people leave. Some individuals say that it is basically expected that auditors work over time and auditors usually brag about the amount of overtime hours they have. These are some reasons why one interviewee estimated that most of the people getting into auditing do not stay in the business. Would be interesting to know how many people annually enter auditing and leave auditing, but unfortunately this data is not available.

Some interviewees think that as long as the good people and teams stay the work is good, but there is a lot of turnover usually in auditing and this effects on the atmosphere at work. There might be bad superior relationship and that is the reason why the younger auditor leaves. Someone who just started auditing gets an unexperienced superior who does not have the tools to coach the younger auditor are in some cases the reason to leave, says couple of people.

Some people who enter the auditing business know from the start they are only trespassing and not planning to stay. These people usually leave when they have had enough of experience or even just after trainee program which usually lasts for three months some of the people mention. Auditing makes it easier to go to the other side of the table and to other businesses. Most of the people say that if someone leaves auditing they go to the other side of the table and usually this means financial administration. On

the other side of the table there is no pressure of billable hours and the workload is more evened out throughout the year. One individual says that the turnover is usually a problem only in the biggest companies and not in the smaller companies.

One interviewee said that some people leave if they do not get the promotion they are expecting, because they feel like they do not get the appreciation they deserve. Some people told me that some leave because the salary is not good enough to compensate the amount of work they perform and the possible bonuses are just a quick fix to a bigger problem. One says that the actual reason to leave is the content of work.

There are always extreme cases. One individual told me how after not sleeping well or not getting enough sleep one's body was telling it had had enough by throwing up couple of mornings in a row. Then this person got really sick and the only way one could stop working was by going on sick leave. This person was doing good job, was getting compliments of one's work and more teams wanted this person to their team. This particular individual did not want to give up and say no. It was hard to say "no" because of the competitive aspect of the business. Eventually this person left auditing and has been very satisfied with the decision.

3.1.7 Thoughts about future

There are some people who think that robotics and artificial intelligence (AI) is not going to help auditing for a while and some people say that it will come quite soon. One said that the tools exist already and auditing just needs to start using the tools. At least standardized accounting report will help auditors a lot. Standardized reports mean that all accounting reports are the same and easier to analyse. In general digitalization will have a positive impact on nature of the work and work should become less time consuming when it is digitalized. Almost all of the interviewed agree that when robotics and AI will enter auditing it will decrease the amount of manual work and increase the more analytical tasks which seem to be more meaningful for the auditors. AI and robotics most likely shifts the focus of auditing from figures to systems, states couple of people. They wonder if auditing will be more system testing and analysing digital processes than actual numbers. This would require new capabilities from auditors and also students to focus on different aspect at the universities. There should be a company who would have the courage to show the way and lead by example.

Some of the manual audit work could be outsourced to Asia for example, says one of the interviewees. This could be a good solution if digitalization cannot be used yet. I also asked about the digitalization effecting team work. None of them said it would influence too much it would just enable to serve clients remotely and decrease traveling. One pointed out, that this would bring new problems like privacy protection issues. These new aspects could leave time for auditors to improve client relationships and marketing.

Some people mentioned the following problems regarding AI, automation and digitalization related solutions in auditing. One individual raised a concern, if the big firms have the resources to implement new tools for auditing and the small companies will stay behind. Even though auditors might be able to use robotics and AI it might not work with all clients, because clients' systems might not be at the level needed. It can be also the other way around. If clients have advanced systems and enable different things auditors need to follow them. Because there is the possibility that manual work is decreased many say that the structure of employment will change from pyramid to something else. This means that there would be less need for trainees and junior analysts. This brings a problem to one's mind on how auditing will get enough people to guarantee people to stay in auditing is to become authorized auditors. In my opinion the answer lies in the question: if the manual work decreases, the job becomes more enjoyable and the people want to enter. Another individual stated that if there is less people, maybe there is more salary to give.

When it comes to the regulation and the future aspects couple people assume that the auditing requirements will rise. This means that in the future the level of required auditing by law will have a higher euro limit. The amount of companies who are required to be audit by law will decrease. Some feel it is negative that the law does not require auditing from certain level of companies because this will decrease the need of authorized auditors. For example, in small cities would have fewer companies, which are required to be audited by the law. This rose a question in one person's mind: will auditing be even more centralized in the big companies, because they have the resources to audit big companies? It was mentioned that tightening regulation would appear, for example, in terms of more external reviews of auditors and audit companies. Some say that it is a good thing that regulation changes, because it brings some variability to the job. Despite that one positive thinker, most of the interviewees expect that regulation is one of the factors that would push possible auditors away from the business. One interviewee states that tightening the rules and regulations would lead to the fact that auditors have more work, but

it would not bring any additional value to the client and the client would still expect the auditor to perform in the same timetable as before.

Because there is uncertainty and unawareness of the future some feel it can influence negatively to the attractiveness of auditing. Will there be enough work and what will the work actually be in practice, when these new aspects take over auditing.

3.1.8 Other thoughts from interview

There were some matters that the interviewees wanted to rise which did not really fit into any of the previous sections. Here are some thoughts which came up in the interviews.

Couple of times during my interviews it came up that auditing in the capital area of Finland would have a different nature than in the other parts of Finland. Also the big companies have a different culture than the smaller ones and this is why they are not comparable. New auditors are felt to target big audit organizations just to get the company's name in their CV's. This is not enough reason for them to stay for too long in most cases.

Many of the people mentioned small things, that the employee could do better. One said that it would be nice, that the employer would show appreciation towards one's work and to engage the worker to the company they are working for. Another example was that companies should pay more attention to the individuals they really want to keep in the business. There was one example who announced at work they are leaving auditing and only at that point this individual found out that the company actually appreciated a lot of their work and was sad to see one go. Then again some suggest, that more of the orientation or introduction of the profession should be done more at the universities. One suggestion to reveal the work load would be to spread out the work load for the whole year.

I asked if the problem is that there aren't enough jobs available and they all disagreed. Everyone feels that there are enough jobs available, almost all year round. I found out that auditors seem to feel that the full picture is more important than the salary, regulation or any of these things when attracting new auditors. For most of the interviewed people, the work is worth all of the negative factors of the job.

One person who left to the other side of the table said that one missed the team works and the ability to exchange ideas with someone. This person said that the versatility of tasks and client work were mentioned to be the reasons to get back to auditing.

Then there is the opposite example: One individual told me that one left auditing because one was not happy anymore and one's body started to react on the work phase by throwing up in the morning. This same person even turned down a job offer to working in California with all benefits and better salary. This individual did not take the job and left auditing because of the workload. Based on my experiences with the people I interviewed, this was a very extreme case but is worth telling because it is a warning example for the business but also for the people entering into auditing.

I asked for ways to improve auditing professions image. Many people mentioned that auditing should add visiting lecturers at schools. This is interesting because it is something that is already done by companies. I wonder if the quality of the visits is not high enough or should there be more of these visits. The co-operation with schools could start earlier in the student's career, says one person. One participant reveals to me, that their company works very closely with their local university and one is actually responsible for the relationship. This company tells very openly about the problems of the business in between the good things and they have gotten very good feedback from the students on how the reality matches the expectations.

3.1.9 Findings

Many of the interviewees did not know what auditing was. One even had to google it when their teacher recommended auditing job for them. If people do not know anything about auditing, it is important to promote the profession. Also image of auditing seems to be false. This indicates that students do not know what auditing is and what kind of people work in auditing.

Biggest problem seems to be the workload. The consumed time and amount of work is more than some can handle, especially in long time. In the beginning the learning curve is fast and this keeps individuals in auditing but in long term the workload seems to be too much. In addition, team work is something that keeps people in the profession. However, a bad team it might make all the difference and one might leaving auditing because of it.

Digitalization is seen mostly as a good thing. This means that business develops and manual work should decrease. This leaves more room for analysing and focusing on the important factors.

Increasing regulation seems to be a trend in auditing. Couple interviewees say that this is a good thing. Changes will keep the profession in moving and push the profession forward. Some interviewees already knew, that some had left auditing because it involved too much bureaucracy and if this will increase, will not help in keeping employees in auditing. This is a problem which is faced merely among the more experienced auditors.

Some issues were company specific but could be taken into consideration among the whole field of auditing. For example, appreciating employees is something that everyone in auditing could look into.

3.2 Quantitative Questionnaire Findings

In this section I will go through the quantitative questionnaire results. Questionnaire was sent to multiple universities in Finland. Suomen Tilintarkastajat Ry sent a link to the questionnaire in their newsletter to all of their members, which include all authorized auditors in Finland. In addition, I sent the link to a couple of the biggest companies in auditing in Finland to get more answers from auditors who have worked in auditing for less than two years. In total I received 155 answers between 30.10.2017-16.3.2018. In the upcoming sections I will focus on the most relevant results of the survey. The answers can be found in Attachment 3 in the attachment section in full.

The questionnaire consists of a basic information section where the individuals are required to fill in some basic information. At the end of the section, there is a question asking the individuals auditing experience. Based on the answer to this question the questionnaire is divided in two different sections. The main part consists of statements and the people can choose in scale of 1 to 5 if they agree or disagree with the statement. The statements for individuals with auditing experience is asked to be answered from the point of view, what they think of auditing. The statements for individuals who have not done any auditing are asked to answered from the point of view what they would appreciate their future jobs to be like. Both questionnaires have couple of open ended

questions to defined their responses. The questionnaire ends with the possibility to give feedback and my contact information.

I will first go through the answers from basic section. The questionnaire was structured so that students question section was before auditors. Despite this I will first go through the auditors answers and then the students' answers. This way I can compare audit questionnaire results with the auditors' interviews. After I have analysed the auditors' answers, I can compare the students' answers' to both the interview and questionnaire results of auditors.

3.2.1 Basic information

66% of the people who answered were women and 34% were men. The scale of the age of the people can be seen in the figure 3. 52% of the respondents has a Bachelor degree from university and 41% has a Master's degree. Like mentioned before in research design section 55,5% (total of 83) of people had never participated in auditing and 44,5% (total of 69) of people had or were still working in auditing. It was surprising that only 9 out of 69 auditors who answered to this survey had graduated from university of applied sciences. This is based on the fact that if one wants to be a certified auditor Bachelor degree in any university is not enough to become one. I do not want to concentrate on gender in this study because I feel it is irrelevant.

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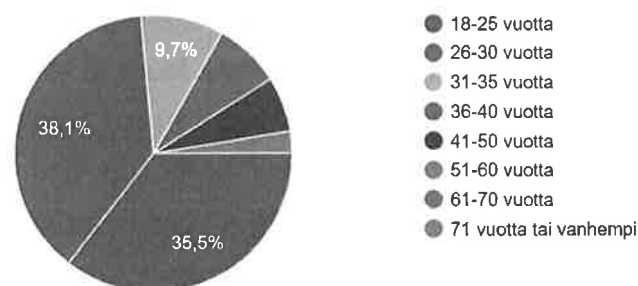


Figure 3. illustrates the age range of the people who answered to the questionnaire.

3.2.2 Opinions about auditing as a profession

First question after basic information the auditors' needed to answer in the questionnaire was an open-ended question. I asked why they chose audit as their profession. Many said that they chose audit because they got the calling at audit at school or it matched exactly what they had been studying at school. Couple stated that, the job seemed interesting for various reasons like quick development at the job, good employment possibilities, versatility of work tasks or because their personality seemed to fit to the profession. Some said that, auditing was recommended to them or they liked their internship in auditing and decided to continue. A few mentioned that, it was only by chance that they ended up in auditing.

The first statement for auditors was: auditing met my expectations. This had a lot of variation: 17,4% disagreed, 33,3% partially disagreed, 15,9% did not have an opinion, 30,4% partially agreed and 2,9% agreed with the statement. This was interesting and it was in line in some level with the answers from interviews. The interviews also had a big range if auditing matched their expectations. After the statement I asked the people to give me a reasoning to these answers in an open-ended question: What has been surprising in auditing? Many stated that positive surprises have been versatility of work, auditing is not only about analysing numbers and focusing on small details. The evolution of an individual was faster than was thought before. Many people raised that they did not expect auditing to require so much human interaction both inside the company but also with the clients. One said that the traveling has been a surprising factor. Surprising is the difference between auditing small companies and listed companies. Couple negative factors that appeared, were the poor balance between workload and salary. Also, clients usually see auditing as a mandatory negative issue or they see auditors as the ones who come to the company and find the faults in client's operations. Couple people stated that, auditing is more documenting oriented work than they expected and documenting more time than expected. Many mentioned, that it is surprising that the busy season does not limit to spring but it seems to continue all year round. It seems to be surprising, how new employees are given tasks to do which they do not know how to do and one needs to figure out by themselves how to do the job. Even though many said that it was surprising how much team work and client contact it is required in auditing, many also mentioned that most of the work is done alone and the work is lonesome.

Same factors are brought up in the questionnaire as in the interviews. The positive surprises are the versatility of the job and social aspect of the job. Negative things were the struggle balancing between work and life and auditors felt that they got too much responsibility to cope with by themselves.

26,1% of auditors agree and 55,1% partially agree with this statement that their work has more meaning than earning money. 87% of auditors more or less agree with the statement that they enjoy their job. These are great numbers, when thinking about the job satisfactory rate.

The next statement is about salary. 21,7% agree and 52,2% partially agree that their work is well paid. This is interesting and it differs quite a lot when compared to the comments on the interviews. The people interviewed did not seem to be satisfied with their salaries but these numbers indicate otherwise. Because more people answered to the questionnaire than to the interview, the answers to the questionnaire would reflect more of the general opinion.

Only 5,8% agree and 11,6% partially agree with the fact that "I work tops 8 hours per day". 18,8% disagree and 42% partially disagree with this statement. This is very much in line with the interviews. Most of the interviewees stated that they have difficulty to keep work and life balanced.

When the statement "I work with interesting people" was answered, around half (50,7%) agreed and 42% partially agreed with this statement. This tells that auditors work with interesting people. This also indicates that, working with these people is a positive thing rather than negative. This is in line with the interviewees answers. They mentioned it was a positive thing to be working with people. The next statement is related to this: I get to know different types of people through my job. 39,1% agreed and 43,5% partially agreed with this statement. This indicates that there is versatility among the people auditors work with. Some might feel that this is a negative thing but I would say this is a positive thing. Of course, it is not defined if these different types of people are client side or team members, but I still feel that versatility is a positive thing more than a negative thing.

The next statement was "I get to see different companies on different fields of business at my job". As expected most (59,4%) of the auditors agreed with this statement and

many agreed partially (33,3%). This is in line with the interviews. This gives a wide understanding on how different types of organizations work. Also, it gives the opportunity to get a better understanding of different types of businesses that one might not be familiar with. Because auditors work with different clients the company sizes differ and this brings also new aspects to work.

60,9% people from auditing agreed and 30,4% partially agreed with that work tasks are versatile. This is again something that the auditors I interviewed and who answered the questionnaire agreed with. It has been very clear, that audit work changes a lot. The versatility can be influenced by the previous factor, meaning that the auditing tasks change also because of the different client companies and client businesses.

55,5% agree and 39,1% partially agree that their work is challenging. Interviewed auditors stated the same thing. More experienced individuals also stated that auditors will never be done, there is always something to learn.

When stated if auditing is respected among others, 23,3% agrees and 56,5% partially agrees with this statement. This is very good, that the people performing auditing feel like their work is respected.

Most auditors agree (52,2%) and many partially agree (40,6%) with the statement that they have the opportunity to advance in their career. This is good because it is important for individuals usually to be able to go forward and have goals. Some mentioned this in the interviews. Again many agree (34,8%) and most partially agree (55,1%) that they have the possibility to work in a responsible position at their work. Not everyone wants to be in a responsible position or have too much responsibility in their everyday tasks. It is good to know that auditing offers this. This is good for marketing purposes.

Next statement is "There is a lot of free-time left after work". The opinions are more spread out than I thought. 14,5% agree, 26,1% agree partially, 36,2% do not agree nor disagree, 20,3% disagree partially and 2,9% disagree with this statement. I would have assumed, based on the interviews, that more people would disagree and think that they do not have a lot of free time. Also, many people disagreed or partially disagreed that they work only 8 hours per day. These answers might indicate that, even though they do not work regular hours, people feel that they have enough free time. It might also be that auditors are not getting enough free time all year round. But after they have worked in

the busy seasons many get to take more time off by using their over-time hours and for example, combine them with summer vacation.

People were divided when asked if the people work mainly independently. 40,6% did not agree nor disagree with this statement. 30,9% disagreed partially and 21,7% agreed partially. This might be a full picture of the different possibilities in auditing. There are companies where people work more individually, there are companies where auditors work more in a team and then there is a mixture of these two different ways of working.

10,1% disagreed, 33,3% disagreed partially, 31,9% did not agree nor disagree, 21,7% agreed partially and 2,9% agreed with the statement "My work is very regulated and standardized". The weight of the answers was on the disagreeing side and this was a little surprising to me. I expected that, it would be more to the other side. I assumed that because auditing is so regulated the auditors would feel it in every level. Some people I interviewed thought there was too much regulating and some thought it was not a problem. Based on the more general opinion from the questionnaire this might not be as big of a problem as I thought. In addition, auditors and companies cannot really do anything about this.

Only 23,2% of auditors have tried another profession after or during auditing. After stating this I wanted to know what were the factors which had kept individuals in auditing profession. The reasons did not differ a lot from the information stated in the interviews and the factors mentioned in the questionnaire. These were the most often mentioned factors: advancing possibilities, constant learning, interesting work tasks, co-workers, clients, challenging job and versatile work tasks. It is also positive that, some say that they have been auditors for only couple of months but they could see themselves in auditing for a long time. One said that after two years they are only beginners and still want to stay.

Then I wanted to know why people left auditing. These were the most frequent answers: workload was too much, wanted to get involved in making commercial decisions, salary was not in balanced with the workload and the mentality that work goes above everything else, even health and happiness, was not for the individual. Some other comments were frustration on client works different aspects, operative ways of working and clients lack of appreciation of thier work. One experienced that they never received the feeling of

satisfaction from work, another's life outside of work suffered from the workload and one did not even enjoy the work they did.

3.2.3 Opinions about the work students would like to have

90,7% of people agree completely or partially that they would like to have job that has more meaning than just money. Also 87% agreed with the statement that they would like to have work which is enjoyable. These answers were quite expectable. If one spends most of the time in their life at doing something it would expected to be enjoyable and have some type of meaning to the person. These answers matched with auditing. Of course, it is subjective what is pleasant and what is meaningful. However, auditors feel they do meaningful work and enjoy what they do.

The next statement was that the work is manual. 40,7% agreed or partially agreed on the statement that they would like the work to be manual. 45,3% did not disagree or agree. Based on the answers of the questionnaire, auditors themselves feel that auditing is not as manual as students would want their work to be. 18,8% of auditors disagree, 30,4% partially disagree, 34,8% do not agree nor disagree, 14,4% partially agree and only 1,4% agree with the same statement. Auditing is perceived as partially manual work as was stated in the interviews. Even though the answers differ with these results, I would assume that students would like to work in audit. Of course this is just one measurement.

75,6 agree or partially disagree with this statement "My job is well payed for". This indicates that money matters to these people. Also, most of auditors agreed with this statement. Interviews indicate that there are many opinions on this but they might be company specific.

Next statement was: "I work maximum of 8 hours per day". This had more variation than the others. 18,6% agreed with the statement, 32,6% partially agreed, 24,4% did not agree nor disagree, 18,6% partially disagreed and 5,8% disagreed with this statement. I would say it is understandable, that people would like to have free-time but of course some people are more flexible than others. These opinions might depend on the life situation the people have at the moment. These answers would all suite in auditing profession based on auditors' answers, they were as diversified as these answers. Based on the interviews it might not be that easy to keep working days close to 8 hours per day but it is possible. Another statement related to working hours, was that if there should be

a lot free time left after work. From the students 24,4% agreed and 41,9% partially agreed. These numbers are very high. Workload would be a problem according to these results.

Next two statements were if the person would like to meet new people and if they would like to work with interesting people. Most of the people agreed (25,6%) or partially agreed (53,5%) that they would like to work with interesting people. Most of the people also agreed (16,3%) or partially agreed (46,5%) that they would like to get to know different types of people in their work. These results indicate that students want to meet new people and want to work with different types of people. This is line with the interviews and the questionnaire results completed by auditors. Interviews confirm that this is usually seen as a positive factor also from the auditors' side. Auditors like to have team work either inside the company or with the clients.

Most of the people partially (38,4%) or fully agree (11,6%) with the statement that they get to see different companies on different fields of business at their job. Some (3,5%) disagreed, some (20,9%) partially disagreed and the rest (25,6%) did not disagree nor agree. This indicates that auditing would be an interesting job for these people. At least for the ones who are interested to see different fields of business.

More than half (51,2%) of the students partially agreed that their work assignments should be versatile. Versatility in audit work tasks was definitely something that came up in the interviews and in the questionnaire. Also, many auditors said in their interview that their job is challenging, even the more experienced people agreed. Questionnaire results from auditing backs up this opinion of audit work. The students also want a challenging job. Well over half of the students agree partially with this statement (62,8%) and many fully agree (23,3%).

Auditing seems to be respected by others according to auditors themselves. Also, students would like to have a job which is respected by others. 44,2% of the students partially agree and 22,1% agree that their work should be respected by others. Students also would like to advance in their careers. More than half (51,2%) feel that it is important to have the opportunity to advance in their career. 39,5% partially agree with this statement. Based on the previously discovered results from auditors' point of view this is very much achievable in external auditing. Especially now when the number of auditors is diminishing this leaves room for opportunities. Advancing in one's career means many

times that one needs to work in a responsible position. This is also what the students want: 59,3% of the people partially agree that they would like to work in responsible position and 25,6% agree with the statement. Obviously, auditing is already a responsible position but as one advances in their career they, will also receive more responsible from the society's point of view.

15,1% agree, 38,4% partially agree, 32,6% do not agree nor disagree, 12,8% partially disagree and 1,2% disagree that that the work should mainly be independent. This indicates that, most of the people would prefer to work most of the time by themselves or they do not have an opinion about this. This is a little bit different from what auditors replied. It is also interesting to see that many of the students would like to meet new people and work with different types of people but mainly work alone.

The next statement is: "Work is very standardized and regulated". 12,8% disagree, 26,7% partially disagree, 32,6% do not agree nor disagree, 25,6% partially agree and 2,3% agree with this statement. This would indicate that auditing has room in this group. Even though I do not know if the students actually understand how regulation and standards effect of auditing. Also, some stated in the interview, that regulations and standards do not effect a lot on the beginner's work.

20,3% of auditors agreed and 59,4% of auditors partially agreed that they use adaptability in their work. Most of the students were agreeing or partially agreeing with this statement and would like to have adaptability in their job. 11,6% agreed and 50% partially agreed with this statement. Almost the rest (30,2%) did not know how they felt about it or just did not have an opinion about it. Both of the auditors' and students' results seem to be in line with each other.

At last, students were asked if they have considered auditing as a profession 61,6% say they have and 38,4% say they have not. This is very good percentage for auditing. I asked for some reasoning behind this thought and this is what I found out. Many say that they do not see it as an interesting option, not versatile enough, too monotonous or dull job. Based on my results, the main issue is the lack of knowledge of auditing. It is obvious that students do not know what external auditing actually is. Certainly, for some external auditors the work has been too much of the same things but still by far most people who have worked or still work in auditing feel that the tasks are versatile. Some students answered that they do not know about auditing, which proves my most resent point.

Some state that the focus of auditing seems to be off for them. Auditing focuses on, the thing that has been done right in the past, rather than how things could be done better in the future. This is understandable and true. The auditors cannot tell the client companies what to do and how to do it. Couple of students say, that the responsibilities puzzle them. This is also understandable, because at some point the auditors' have a lot of responsibility. Some also state, that based on their experience at school auditing is not for them because marketing is more interesting or auditing is too challenging. When asked this question many stated bluntly that they are not interested but unfortunately not reasoned why.

I want to point out a couple of interesting statements people wrote. One stated that, in the beginning of their studies, it was not explained to them what courses are best suited for an individual who would like to become an auditor. Because of this way they did not know what the right courses were to take. Luckily, this individual is still interested in auditing. This is very unfortunate and indicates that schools should be clearer on what classes students should pick, if they are interested in certain jobs. Especially in auditing, because the requirements are quite standardized. Also, the responsibility would be on external auditing to get involved earlier. Even though this is just one opinion but there might be many more, who would have been interested in auditing but are too reluctant to study more than the required amount.

Another comment is regarding the image of auditing. Two people stated that the image of auditing is very boring. One of them said, that they are interested in financial administrative work but not auditing. The basis of this opinion, is the image one has. Auditing is bureaucratic, following the rules, documenting and requires to be many days away from the office. The last bit of being away from the office might be true but based on the information received from auditors in this research, these other reasons are just false ideas of external auditing. All these statements increase the thought of cleansing the image of auditing and increasing awareness of auditing among students.

3.3 Findings of research

It is quite clear based on this current state analysis what are the core problems for external auditing to attract new auditors: work load and mental image.

3.3.1 Mental Image

It is a matter of opinion on, what is challenging and what amount of work is overloading. But regardless of this matter, based on my research, students seem to want same aspects from a job than the external audit profession has to offer. This strongly indicates, that students do know and understand what external auditing is. This is also found in another study done by Lahti (2015) and Grönroos (2013). They both state that students have the wrong mental image of auditing. In addition, the students seem to be interested, however, based on their comments they do not know what auditing actually is. This confirms the fact that increasing awareness of students needs to be done better. There is a previous study related to this issue. Lahti (2015) found, that these five elements are the most important issues for students at Laurea: working environment, the possibility to advance in the career or possibility to get promotions, interesting work tasks, good salary and versatility of work tasks. According to Lahti (2015), the mental images of external auditors are mainly negative or neutral.

3.3.2 Workload

Based on questionnaire comments and many of the interviews, work load seems to be something that none of the students found worth mentioning. Although, it seems to be a common problem inside auditing. This is a problem in the profession, that needs to be worked on one company at a time. External auditing is very standardized and many times the price of an engagement is the only way to compete. Of course it does not help if the client does not appreciate the work of auditing and considers it more as a compulsory expense. It is understandable that more workers would mean more costs, which would mean less ability to compete.

4 Theory

In this chapter I will tell about the discoveries of previous studies. Theory of this research consists theoretical articles, thesis and a book. Also, I will shortly present previous studies regarding mental images of auditors and the profession. This chapter will consist of improvement suggestions to the problem of how auditing profession should improve its image and workload. I will concentrate relatively on new data and good quality of theory.

4.1 Mental images of profession

Johanna Lahti (2015) studied the interest of business economic students towards auditing. The study included the reasoning for the interests and what are the reasons not to be interested in external auditing. Her study was carried out only among Laurea students. The study showed that there is a slight interest towards the business (19%) even though, over half (53%) of the students were not interested. Some of the students who did not know a lot about auditing, were interested in learning more. According to Lahti (2015) the relation between students' interest towards external auditing and financial administration was strong. The study showed that some students knew about the good possibilities for employment and it raised their interest towards the profession. The main source students get information about the business is from teachers, internet, acquaintances and auditors (Lahti, 2015).

Lahti (2015) asked from students what they thought about auditors. The words describing auditing the best, was that the work is challenging, needs an eye for detail, respected, auditing is independent work, there is a lot responsibility and it requires problem solving skills. Students were also asked to list what they thought was interesting about auditing profession. They listed salary, employment possibilities, financial administration, systematic work, challenging work, demanding work, flexible work, social work, routine-like work and independent work. Also, negative images were asked and students mentioned the following: handling with paper, focusing on figures, monotonous and routine-like work. Students mentioned things that was the least related to auditing were: creativity, international, traveling, youthful/trendy, creating something new and short work days. (Lahti, 2015)

Navalla, del Campo and Camacho-Minano studied in 2016 about the stereotypes towards auditors. They state that, stereotypes have a great impact on public opinions and who chooses which profession. Navalla, del Campo and Camacho-Minano have found that recent studies show that people do not know auditing profession and process, not only between auditors and stakeholders but also between students. They say that negative stereotypes might discourage the best students to even continue with accounting as their major. They also have found, that it is difficult to change social perceptions because they are over determined.

4.2 Suggestions for improvement

4.2.1 Improving external auditing image

Lahti (2015) explained that students need more information on the profession at universities and it should be done in an interesting way. Half of the students did not know the difference between an accountant and an auditor. 25% of the students did not know auditing is an option for a Bachelor of Business Administration from Laurea. In Lahti's (2015) study, students made suggestions on improving the knowledge regarding audit. They suggested that, schools should add courses, practical auditing tasks, auditors should visit schools, bring up positive experiences and exciting career stories, the actual nature of the business should be brought to better attention, also someone should tell about the good employment possibilities and visiting companies.

Fisher (2001) suggest that audit firms should concentrate on employees' stress management, to improve auditors job satisfaction and performance. He points that companies should focus on "stress-intervention programs" to develop auditors coping and problem-solving skills. This is based on his previously discovered stress literature which indicates that an efficient coping strategy implementation on professionals brings out beneficial results.

Auditors have started to improve their visibility among university students in Spain (Navalla, del Campo and Camacho-Minano, 2016). They are trying to make a difference through different activities one being "Auditors for a day". This means that students get to be literally auditors for one day. Companies who co-operate with schools take students to their engagements for a day. Students chosen for this study were selected by their

accounting teacher and they were motivated. Navalla, del Campo and Camacho-Minano created a questionnaire of auditing for the students, which they had to fill out before and at the end of the day. The questionnaire measured students' opinions of auditing and the task itself. 43 completed the day and the questionnaire.

After the Auditors for a day –activity was over the students were asked to fill in the same questionnaire. Some opinions had changed. Students thought auditors were, friendlier, diligent and ready to work in a group after the day. Some of the positive opinions remained the same, for example, auditor's competence, dutifulness and order. Students rated the actual activity higher after the activity than before. When comparing the results of the study Navalla, del Campo and Camacho-Minano students expected to learn more from the task than they actually did. But students also thought that the exercise was useful for further business courses, rewarding, enjoyable and students expected it to be a lot harder than it was. Attractiveness towards auditing grew during the test and students thought auditing is a profession for public more after than before test. Auditor for a day –activity seemed to have a positive impact on student's opinions and reduced negativity regarding auditor's stereotypes. According to the study the activity also helped the student's social image and introduced them in auditing. (Navalla, del Campo and Camacho-Minano, 2016).

Levy (2017) explores in his study, if the auditing profession is attracting the right people to meet auditing's challenges. He states that businesses are usually looking for process-oriented people to auditing than goal-oriented people. Process-oriented people are usually good at robotics and are checklist-driven. Goal-oriented people are comfortable with reaching into goals and they can work competitively. He says that this is not a bad thing but the business should be balanced with more goal-oriented people. Or even be focusing on goal-oriented individuals, because they will bring more quality and success to the firm. Goal-oriented people appreciate more the responsibilities, nature and challenges in auditing. In addition, Levy (2017) states that young auditors are not aware of the high responsibilities, which are growing as they proceed at the profession and this is one cause to the turnover in auditing. "It has been reported recently that many firms typically experience an annual turnover rate of up to 25%. According to the society of Human Recourse Management 14-18% 'is fairly normal' for CPA firms.", writes Levy (2017). Levy (2017) also states that, auditing should be looking for the people who are psychologically suited for auditing and can look beyond the stereotypes of the profession. Like stated before, auditing companies should look more for goal oriented people rather than

process-oriented people because goal oriented people understand and can appreciate the nature of auditing better. He even suggests that career counseling should have a tool to separate goal-oriented people and process-oriented people and help students choose the right career paths.

There is a working group in the Audit union in Finland who is suggesting that there should be a united study plan. For auditors for basic studies and after that program, it would be possible to specialize to for example, listed entities. The working group is also suggesting that auditors should be able to work after 70-year of age to gain more authorized auditors. (Pöllänen, Laura. 2013)

There was a social media campaign called *AuditProud* started by Center for Audit Quality (CAQ) located in Washington DC, USA. This campaign is an effort to attract more potential candidates to the audit profession. The idea is for auditors to use #AuditProud in social media especially on a day in September. This campaign was launched in 2015 and again in 2016. (Center for Audit Quality, 2016)

There was a regular comment in *Workforce* in June 2015 about recruiting. This article states that, a company should have good strategies and branding messages for recruiting. Companies should also invest in recruiter training and a close co-operation with hiring managers and the recruiter will also make a difference. It is important to define what the company needs in a person. Working with marketing helps, because they also generated blog posts, marketing campaigns, social media ads and referral campaigns to increase traffic to the site. (Workforce. June 2015. Recruiting Orientation Guide.)

4.2.2 Tools for improving employee experience

Jacob Morgan concentrates on improving employee experience in his book called *War for talent* (2017). Morgan (2017) presents three areas an organization should focus on: culture, technology and physical environment. To improve these factors, the organization should know their employees. The challenge is that every individual is different. Morgan (2017) states that once an employee reaches a certain base salary, the bonuses and so on do not motivate them anymore. They need something else. That is why he is advising companies to focus on these three areas. Everyone wants more than just to survive to the payday or retirement while working in an awful job. Morgan (2017) elaborates that customer experience is studied a lot and is very important for many companies, but why

not focus on employee experience? According to Morgan (2017) humans used to be just as part of the process in an organization because we did not have robots. Workers needed to just show up and do as they always had done and then go home. Now the problem is to redesign the organization and focus more on the human than the process according to Morgan (2017). He states that companies cannot rely on the fact that people need jobs because they need money. This is not the case anymore. Both employee and employer are responsible of employee experience. (Morgan, Jacob. 2017.)

The goal is to have every employee engaged. New employees are engaged when they enter the company. What happens when they become disengaged? Companies should pay attention on how their current employees lose their interest. Companies should not hire any other than employees that are committed to their work. If disengaged employees are brought in the company, the company should look into their hiring process. Companies should measure employee experience and there should not be limits on how often employee experience is measured – people change all the time. For example, one company takes a sample every month but not everyone would answer every month, this way the company does not burden the whole company every month. Figure 4 shows the ways Morgan encourages companies to focus on to engage employees. (Morgan, Jacob.)

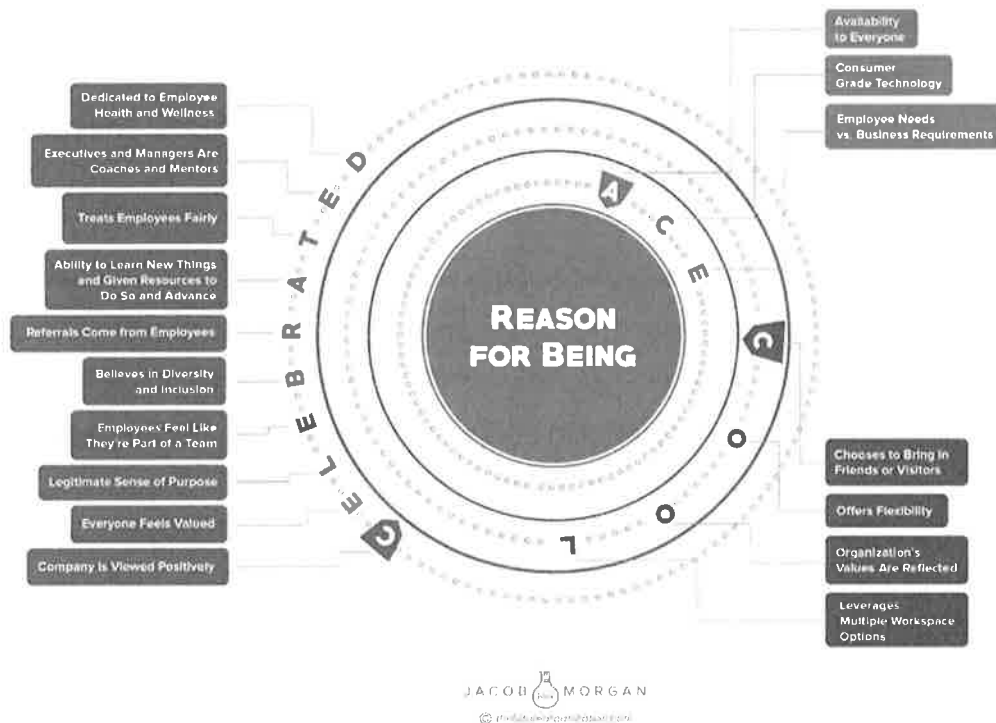


Figure 4. represents Jacob Morgan's 17 aspects where employees should focus on.

Morgan (2017) writes that very often engagement efforts feel like manipulation and thus doesn't create trust or loyalty among employees. Lack of trust and loyalty, human potential remains locked, which means no business impact for the organization. If companies would focus on employee experience, then they would realize that if employee is satisfied, the employee would put more effort into engaging others and improve their customer service. The book tells how the only thing that a competitor cannot fully take away is your people. They can take away your business model, services and clients, but not your people. Having a bad employee reputation influences on the costs of employees – basically the organization cannot compete with reputation so it has to compete with money. Morgan (2017) says that it would be interesting to know why someone would not promote their employee in social media? Another great question according to Morgan (2017) would be, even though they might not talk down the employer why are they not promoting it either? (Morgan, Jacob. 2017.)

One interesting comparison is that Amazon changes its webpages according to the user – what if same could be applied inside a company. Organizations have a lot of data of their employees and they should use it. For example, LinkedIn created a heat map and can now predict when an employee is most likely in the risk of leaving the firm. There is another way to gather employee data. Morgan (2017) tells how there is this thing called Tracking ID-patches. The ID patch can track who employees spend time with, where you are located most of the time and does a boss actually spend time with its team, as they say they are. (Morgan, Jacob. 2017.)

Morgan (2017) lists ways to engage employees. Create a work environment where flexibility work is possible. Employees could be involved in creating the office space. Employer could focus on implementing consumer grade technologies to work place. It is important for the employer to understand how and why employees work. It is also important to acknowledge employees for the work they do and making employees understand the impact they have increase their productivity. (Morgan, Jacob. 2017.)

According to Morgan's (2017) research the companies who focused on employee experience were at the top of the list for many measurements. For example, customer service, innovation, most powerful, brand value, financially doing better and so on. Morgan says "*Experimental Organizations had 20 percent fewer employees, 40 percent lower turnover, 1,5x the employee growth, 2,1x the average revenue, 4,4x the average profit, 2,9x*

more revenue per employee, and 4,3x more profit per employees when compared with nonExperiential Organizations. “ (Morgan, Jacob. 2017.)

Even though these findings are regarding organizations and how they should work, this also helps the audit profession to get better. Like the saying goes: A team is as strong as their weakest link. The profession image is as good as the operating companies make it look. Morgan’s study consisted of 252 companies from different fields of business. This indicates that the business does not matter in his results. According to Morgan (2017) companies need to focus more on how they do it instead of what they do. (Morgan, Jacob. 2017.)

Herad (2012) discover in his study that involving employees in decision making helps with job satisfactory. When companies are making decisions for example, regarding paid time-off or scheduling work and they involve their employees, these decreases burn-out and strengthens the relationship between the two parties. This could be one way to help keep auditors in the business.

5 Proposed Recommendations

This chapter focuses on giving tools external auditing as a profession, to better attract young talent. The union supporting auditors is Suomen Tilintarkastajat Ry. Some of the tools can be used by the union to help the profession and its member companies till some extend. All of the tools can be used in an audit company. The profession cannot change its image without the companies first starting to change the way they currently operate, in terms of attracting new talent. Just like in a community, nothing changes unless the people inside the community start to behave differently. Here are some tools for individuals in an audit company who are responsible for attracting new talent on how to improve the image and attractiveness of external auditing.

5.1 Changing the image

There is a correlation between a lack of knowledge of the students and incorrect image of auditing as a profession among the students. By improving the knowledge of auditing among the students, it would correct the students’ image of auditing. My research

showed that students seem to want similar aspects from their jobs as external auditing already has to offer. Many students had stated, that they are not even aware of what auditing actually is and this needs to change. Auditing has great features: working in teams, interacting with clients, seeing how different companies operate, auditing has a clear career path, it is challenging, it has versatile work tasks, it is not just about the figures and it brings also a great opportunity to work remotely. It was observed many times in my research that auditors visit universities as visiting lectures. When I asked what the profession should do better, people mentioned repeatedly that auditors should visit schools more. Even though there is co-operation with schools and companies, many students still suggested this approach in my interviews and also in the previous studies I have familiarised myself with. This indicates that, both the quality of the co-operation and the quantity of the co-operation should be increased. It is important to change, not only the image of auditing as a profession, but also the image of auditors who perform the work. My study discovered the fact that students are interested in auditing will help in this process. Students want to come into the profession. Now it is just about spreading the knowledge and improving the image.

5.1.1 School Co-operation

There are several things to improve in the co-operation with schools. The companies need to reflect on who they send to schools to speak about the profession. These people should be the regular people from today's auditing world. An auditor, who the students can relate to easily and the auditor should be equipped with couple of interesting stories on what they have experienced in their career. The people introducing the profession should be enthusiastic and passionate about what they do. People are usually more excited about their job in the beginning of their employment relationship, which would catch the students' attention. Also, people in the beginning of their careers are more relatable to the students, than the auditors who have years of experience. Auditors who speak at schools could be selected by their different back grounds, to display that the path to be an auditor varies.

My study shows that students do not know what auditing actually is. Auditors could visit schools more often than they currently do. The relationship could be more frequent so the students would have an actual possibility to get to know auditing. The true image of auditing should be emphasized because the story is appealing. Most of the people involved in my study mention that auditors should visit schools to spread the knowledge

on the profession. This is already done, so my suggestion is that all the organizations within the profession, should reflect on what they do at these visits. The visitors should emphasise the positive facts about auditing while visiting the schools, without leaving out the reality of auditing. Team work, versatility of auditing tasks and social aspect of the profession could be facilitated through exercises during the visits. Auditors should give concrete examples on how the work is versatile and give an example what regular week as an auditor looks like. The problem is that auditing is now different than it was 10 years ago but auditor's image is still based on the outdated image. The co-operation with schools and auditors should start earlier in the university careers. This would help students to adjust their studies according to the auditing requirements. Auditors could visit even high schools to tell about the profession. This could attract students who have not considered auditing as their future profession. Visiting high schools plants the seed of interest in auditors before they start university studies and this would help the students to choose their curriculum better towards auditing requirements. My study showed that auditors need better managing skills. When auditors visit universities they could emphasise the importance of choosing management and leadership as elective studies.

There should also be visits by the students to the offices of the audit companies. This way students could imagine themselves in the companies and imagine working in external auditing. Audit companies could do more co-operation with schools by arranging "Auditor for a day" –events (Navallas, 2016). This event would be targeted for students with certain studies at the universities. Universities would gather a group of students who are most interested in auditing, has the targeted study plan and send them to this "Auditor for a day" event to learn about auditing. This experience would show the reality on what auditing actually is and also engage students with the organizations. The day should be formatted in workshops rather than lectures. A day like that, students would get a better understanding of what auditing is by participating in actual auditing tasks in the actual environment.

Another suggestion for familiarizing auditing for people outside auditing community, is by auditing companies arranging "open-house" events. The difference to "Auditor for a day" would be that, the target audience would not be students but for anyone who is interested could come to these events. The open-house event should have more of a lecture format about external audit profession. Auditors could tell about different experiences, examples and different aspects of the job. Open house concept would attract anyone who has ever had interest towards auditing. The knowledge of auditing would

spread. Auditing profession might attract people who have been interested in auditing but are not familiar with it and due to that reason have not jumped into auditing.

Co-operation with schools:

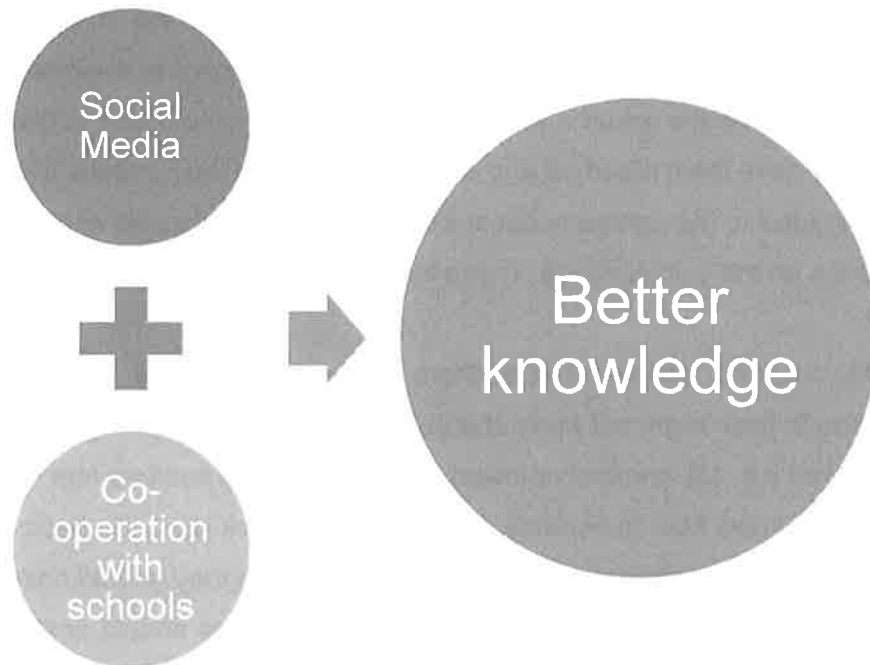
- Start the relationship with the schools early
- Make sure the messengers are auditors who the university students can relate to and are versatile
- The messenger emphasizes positive factors: versatility of work, team work, learning curve, etc.
- Emphasize the importance of management and leadership skills for auditor
- Auditors should always reflect on the visits and how it could be done better
- Auditors should visit schools more often
- Students could experience what it is like to be an auditor for a day
- Open-house concept enables anyone to familiarize themselves with audit

5.1.2 Social Media

Currently, social media has a huge impact on the society and students spend a lot of time in different social medias outlets. Audit companies and auditors should consider cooperating in a similar manner they did in the U.S. with *AuditProud*-campaign (Center for Audit Quality, 2016). This particular *AuditProud*-campaign increased awareness on auditing as a profession through auditors publishing pictures on their own social media accounts. This campaign should be launched by the union and be followed by the companies in the profession. The union should agree on a hashtag to use during and after the campaign. People in general are interested in people and auditing companies should increase the awareness of auditing through its people in social media. Using people to anchor auditing it makes auditing more relatable profession. The auditors inside the profession, would give a face to auditing and it would no longer be an unknown matter. Through pictures and stories in social media auditing could show that the profession has changed and students could see what auditing is in reality today. Some campaigns could develop a campaign for auditing, with a marketing professional to maximize the attractiveness of the profession. In the previous section, I suggested different ways to spread knowledge of auditing. Those events should be promoted in social media to maximise the promotion of these events.

Social Media

- Awareness campaign arranged by Suomen Tilintarkastajat Ry and engaging all entities and auditors within the organization
- Agree on a hashtag for audit community
- Big companies should emphasize the audit business and the people in it
- Company specific campaigns to raise awareness



This figure 4. presents my frame work for increasing knowledge of auditing among students.

5.2 Change the work environment

The biggest challenge when getting into auditing is the workload. Based on my research it seems to me that most of the auditors are comfortable with it. However, I think that, there is still something the profession and the companies can do about it. Especially when I know that there are individuals who are not comfortable with the workload and who most of the time work fairly regular hours. My research showed that many companies seemed to have the culture of working a lot. Companies in auditing business should cut down the culture of having a big workload. Companies should emphasise that healthy and balanced life also support good outcomes at work. In addition, there are other things

that the companies could emphasise on to engage employees more to the company. Morgan's (2017) theory show that if an employee is engaged they are more likely to stay in a company.

Audit companies could start by doing employee experience surveys to map out the situation they are in. According to Morgan (2017) the organizations could ask questions like "Do you show up to work every day with the intention of helping others succeed?" or "Would you refer this organization to your friend?". This gives a good overall picture on how employees perceive the workplace and it gives the employer an idea where they should start the developing process. Another engaging example by Morgan (2017) is how a company asked a volunteer group of their employees to plan the office. The company gave them a budget and let them even build the furniture. The employees felt more engaged to the company because they felt they were part of building it and could influence on the surroundings. These kind of engaging tools could be used more often.

My research showed that auditors end up very quickly in managing positions. Even though they might not be in charge of the team, they still might guide a younger auditor in their job. My research showed, that many of the auditors feel, that managing auditors do not know how to manage people and they lack even the basic skills. Morgan (2017) states, that if companies have leadership training they should have also emotional intelligence or self-awareness training. Audit companies should analyze whether they have these types of trainings. Organizations could improve their training plan, according to my research. Morgan (2017) also advises that the managers should think of themselves at the bottom of the pyramid and pushing the employees to succeed and not the other way around.

Companies should also focus on the hiring process of the young professionals. First the companies need to define clearly what is it that they want, then they need to make sure the recruiter knows these factors and finally, they need to focus on hiring versatile employees. Many times, the goals of the audit function and the hiring individual might not be in sync and the recruiting process is not successful. Companies should invest in versatility of people. Levy (2017) presents that there should be enough goal-oriented people to drive the companies and at the same time the profession forward, in addition to the process-oriented people.

Salary was many times a topic in my research. I believe Morgan (2017) makes an excellent point when he says, that people care about salary only to some extent. I also believe that if a person is happy doing what they do, they would not concentrate so much on the salary. Most of the individuals in my research agree that the salary curve in auditing is quite good. This would indicate, that if companies hired more people to share the overwhelming workload the employees would be happier at their jobs. It is mentioned in my research, that some feel, that the busy season is not only limited to couple of months per year, but it more often continues throughout the year. This would indicate, that there is too much work over all. Should an audit company hire more people and therefore maybe suffer of lower profits for a period of time, the employee satisfaction would be better due to decreasing workload. In the long run this would lead to happier employees which would lead to lower employee turnover, better profitability and more attractive profession. According to some auditors, client companies are most likely going to bigger because most likely the limits for statutory auditing will rise. If clients were getting bigger, auditing work would spread out through the whole calendar year and workload would spread more evenly through the year. Auditing should actively look into robotics and artificial intelligence to find solutions for manual work and this way decrease the work of auditors.

6 Conclusion

The reason behind this study was to find tools for external auditing profession to attract employees. This need arises from the small amount of auditing professionals. There are not enough new auditors arriving to the business and there are auditors retiring every year. An additional challenge for external auditing is that an auditor has certain requirements before they can become authorized auditor: certain university courses need to be completed, they need to have minimum of three years of auditing experience and they need to pass authorization exam. This means that new auditors cannot be taken from other profession straight to authorized auditing positions. Auditors need to grow into the position. My study shows that the companies inside the auditing profession need to start making changes for the problems to change.

First I established what is the current image of auditing among students. Current perception of external auditing was gathered through interviews and online questionnaire. This research was done among students who helped me to answer the questions: What are students understanding of external auditing as a profession? What qualities do students

want from their jobs and how do these qualities compare to experiences of external auditors? It turned out that the students do not have a realistic mental image of external auditing. The research done among auditors helped me to answer the questions: What are the factors which drives the candidates away from external auditing? How could external auditing attract more students and recent graduates? Auditors stated, that auditors leave mainly because the work load is more than the individuals can handle. The struggle to balance between work and life was the biggest minus on the profession according to auditors. These research results were the practical problems I needed to get solutions for in my study. Through my theoretical research I found supporting material to my suggestions for external auditing companies on how to better attract new auditors to the profession.

My proposal for how external auditing could attract more students and recent graduates to external auditing was based on two main problems: the lack of awareness of external auditing and workload in auditing profession. The suggestions can be categorized in three groups: co-operation with universities and schools, social media and working environment.

One root cause of faulty image of external auditing among students is lack of knowledge of the profession. Improving the image could be done through different tools by spreading knowledge of auditing. The companies should start the co-operation with universities earlier. The companies could start visiting schools even at the high school level. This would help the interested individuals to choose their university and curriculum at university according to the requirements of auditing. The students should be encouraged to choose leadership and management courses to their curriculum to maximize the leadership skills at work. External auditing companies should carefully select which individuals visit universities. Companies should send enthusiastic and relatable auditors to tell about the positive and realistic qualities of the profession at universities. Auditing organizations should also enable interested students and possibly other individuals to visit the company's premises. Organization could arrange audit workshops and open-house types days at the audit companies' facilities. The co-operation with universities should be more frequent than it is now and the audit organization should always reflect on the visit and improve them. An additional, to improve co-operations with universities, auditing profession should implement a social-media promotion as steps to spread knowledge of auditing profession. Suomen Tilintarkastajat Ry should launch a social media campaign with the organizations in the auditing field to raise

awareness of auditing in social media. They should agree on a hashtag for the community to use in social media. Companies should also take individual responsibility in social media to raise awareness of auditing. Social media should be used as a tool to anchor auditing to individuals working in the profession. This way the profession is more relatable and approachable.

The second root problem is the big workload in external auditing. The easiest way would be to hire more auditors to share the workload. This is also the costliest solution. My suggestion is, that the companies need to improve the employee experience. They need to change the culture in the work environment towards wellbeing. To start, the companies need to map out what it is that they need to improve the most and then they need to actually act on the action plan. There are small tools for companies to engage individuals for example, employees could participate in planning the company facilities. The audit companies need to add training for individuals in managing position due to lack of managing skills. In addition, the companies should improve their hiring process and make sure that the individual responsible for hiring is aware of the requirements. Companies should also put emphasis on good mixture of process-oriented and goal-oriented individuals to ensure balance in their audit teams.

With these improvements, the attractiveness of external auditing will increase. Students will be more aware who auditors are and what they do. Also, the working environment will be better and engage new and experienced auditors better.

7 Reflection

This was throughout an interesting project and I it felt easy to write. Gathering the material for this was not too time consuming and I got help from Suomen Tilintarkastajat ry which was a big help. The interviews went smoothly and everyone was co-operative. I am quite satisfied with the number of interviews but I wish I could have gotten more responses to the questionnaire.

The overall findings were very interesting. I feel that I could have done more. Nevertheless, still I assume this brings value to auditing profession and to the companies operating in the profession. I feel like the proposals are very concrete and can be implemented in a short time frame.

For future studies I would recommend to focus on the fact why auditors are not staying in the profession. Like I have discovered in my study, it is not possible to become a manager in auditing straight from another profession. This is why it would be very important to study that. My assumption would be that some of the reasons for leaving are the same reasons why students do not want to enter the profession.

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Title of the Attachment

Attachment 1. Online Questionnaire – Attractiveness of External Auditing

Attachment 2. Qualitative Interview

Attachment 3. Online Questionnaire Results – Attractiveness of External Auditing

Tilintarkastusalan houkuttelevuus

*Pakollinen

Perustiedot

1. 1. Sukupuoli *

Valitse kaikki sopivat vaihtoehdot.

- Nainen
- Mies
- En halua kertoa

2. 2 .Ikä *

Merkitse vain yksi soikio.

- 18-25 vuotta
- 26-30 vuotta
- 31-35 vuotta
- 36-40 vuotta
- 41-50 vuotta
- 51-60 vuotta
- 61-70 vuotta
- 71 vuotta tai vanhempi

3. 3. Mikä on koulutustaustasi? *

Merkitse vain yksi soikio.

- Yliopisto - Kandi
- Yliopisto - Maisteri
- Ammattikorkeakoulu - Alempi
- Ammattikorkeakoulu - Ylempi
- Muu: _____

4. 4. Oletko työskennellyt tai työskenteletkö tällä hetkellä tilintarkastuksen parissa? *

Merkitse vain yksi soikio.

- Kyllä Siirry kysymykseen 26.
- En Siirry kysymykseen 5.

Mielipiteesi yleisesti työhön liittyen

Seuraavaksi esitetään väittämiä työelämään liittyen.

Valitse, kuinka tärkeitä seuraavat väittämät tulevassa työssäsi ovat sinulle. 1. ei yhtään tärkeää, 2. ei kovin tärkeää, 3. et osaa sanoa, 4. jonkin verran tärkeää tai 5. hyvin tärkeää

5. 5. Koen, että työlläni on muukin kuin taloudellinen merkitys. **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

6. 6. Työni on manuaalista **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

7. 7. Nautin työstäni **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

8. 8. Työni on hyvin palkattu **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

9. 9. Teen töitä enintään 8 tuntia päivässä **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

10. 10. Työskentelen mielenkiintoisten ihmisten kanssa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

11. 11. Tutustun erilaisiin ihmisiin työni kautta **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

12. 12. Pääen näkemään eri alojen yrityksiä työni kautta **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

13. 13. Työtehtäväni ovat vaihtelevia **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

14. 14. Työni on haastavaa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

15. 15. Työni on ajoittain stressaavaa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

16. 16. Työni on arvostettua muiden keskuudessa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

17. 17. Työni vaatii luovuutta **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

18. 18. Minulla on mahdollisuus edetä uralla **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

19. 19. Minulla on mahdollisuus toimia vastuullisessa asemassa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

20. 20. Työn jälkeen jää paljon vapaa-aikaa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

21. 21. Työskentelen pääosin itsenäisesti **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

22. 22. Työni on hyvin säädeltyä ja standardoitua **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

23. 23. Työni vaatii soveltamiskykyä **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

24. Mitä mieltä olet tilintarkastuksesta?**24. 25. Oletko koskaan miettinyt tekeväsi tilintarkastusta työkseksi? ****Valitse kaikki sopivat vaihtoehdot.*

- Kyllä
- En

25. 26. Perustelisitko hieman edellisen kysymyksen vastaustasi? *

Siirry kysymykseen 51.

Mitä mieltä olet tilintarkastuksesta?

26. 5. Mikä sai sinut valitsemaan tilintarkastusalan? *

27. 6. Tilintarkastusala on vastannut odotuksiani *

Merkitse vain yksi soikio.

	1	2	3	4	5	
Täysin	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Ei yhtään

28. 7. Mikä on ollut yllättävää tilintarkastustyössä? *

Mitkä asiat koet työssäsi tärkeiksi?

Tässä osiossa esitetään väittämiä tilintarkastustyöstä.

Valitse, ovatko työhön liittyvät väittämät sinulle 1. ei yhtään tärkeää, 2. ei kovin tärkeää, 3. et osaa sanoa, 4. jonkin verran tärkeää tai 5. hyvin tärkeää.

29. 8. Koen, että työlläni on muukin kuin taloudellinen merkitys. *

Merkitse vain yksi soikio.

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

30. 9. Nautin työstäni *

Merkitse vain yksi soikio.

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

31. 10. Työni on manuaalista *

Merkitse vain yksi soikio.

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

32. 11. Työni on hyvin palkattu **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

33. 12. Teen töitä enintään 8 tuntia päivässä. **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

34. 13. Työskentelen mielenkiintoisten ihmisten kanssa. **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

35. 14. Tutustun erilaisiin ihmisiin. **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

36. 15. Pääsen näkemään eri alojen yrityksiä työni kautta. **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

37. 16. Työtehtäväni ovat vaihtelevia **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

38. 17. Työni on haastavaa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

39. 19. Työni on arvostettua muiden keskuudessa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

40. 20. Työni vaatii luovuutta **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

41. 21. Minulla on mahdollisuus edetä uralla **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

42. 22. Minulla on mahdollista toimia vastuullisessa asemassa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

43. 23. Työn jälkeen jää paljon vapaa-aikaa **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

44. 24. Työskentelen pääosin itsenäisesti **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

45. 25. Työni on hyvin säädeltyä ja standardoitua **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

46. 26. Työni vaatii soveltamiskykyä **Merkitse vain yksi soikio.*

	1	2	3	4	5	
Ei yhtään tärkeää	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Hyvin tärkeää

27. Miltä tilintarkastusala on sinusta tuntunut?**47. 28. Oletko tehnyt tilintarkastuksen jälkeen tai välissä muita töitä? ****Valitse kaikki sopivat vaihtoehdot.* Kyllä En**48. 29. Mikäli et, mikä sai sinut pitäytymään tilintarkastusalalla?**

49. 30. Mikäli kyllä, miksi vaihdoit alaa?

50. 31. Mikäli kyllä, miksi mahdollisesti tulit takaisin?

*Siirry kysymykseen 51.***Kommentteja ja palautetta**

51. Tähän voit antaa kommentteja ja palautetta kyselyyn liittyen.

Kiinnostaako tutkimuksen aihe sinua?

Haluaisitko antaa mietteitäsi ja kommenttejasi haastattelun muodossa tähän asiaan liittyen? Teen myös laadullisia haastatteluja. Mikäli haluat osallistua haastatteluun, olethan yhteydessä sähköpostitse: kaisa.valtakari2@metropolia.fi

Kiitos vastauksistasi!

Palvelun tarjoaa



Google Forms

Qualitative questionnaire

How did you end up in statutory auditing? How early did you know this is what you would like to do?

How long have you been working on the field of statutory auditing?

What attracted you to the field of statutory auditing?

Have you worked in any other similar field? Why did you choose statutory auditing?

Did your impression of statutory auditing match to the reality? What was different?

Why do you think students do choose or do not choose statutory auditing as their profession?

What do you think about the attraction of statutory auditing nowadays? Do you feel like it matches to the reality? What are the biggest differences?

Is there something the business field could do?

Do you feel there are enough jobs available for people who want to get into the field?

Do you feel like the salary is comparable to other fields of business?

Is wage trend attractive (palkkakehitys) and is there lucrative career path?

How do you see the future of statutory auditing? How do you see regulation will effect on the profession and its attractiveness? How do you think analytic tools (automation) and robotics will change the field? Will or shift it to be better or worse?

What is your experience, why do you think people leave statutory auditing?

Is there something the business could do to keep at least some of the leavers?



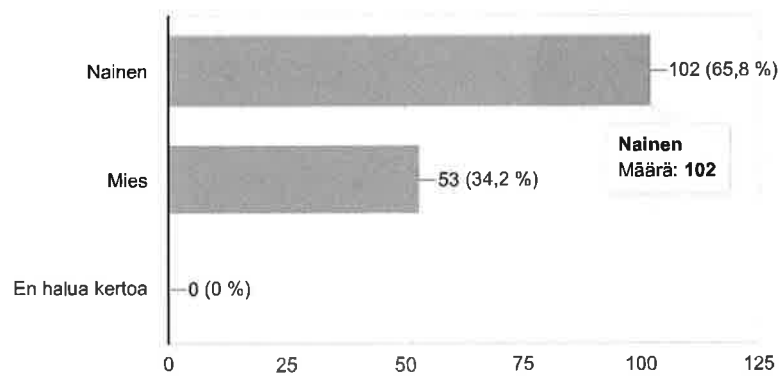
Tilintarkastusalan houkuttelevuus

155 vastausta

Perustiedot

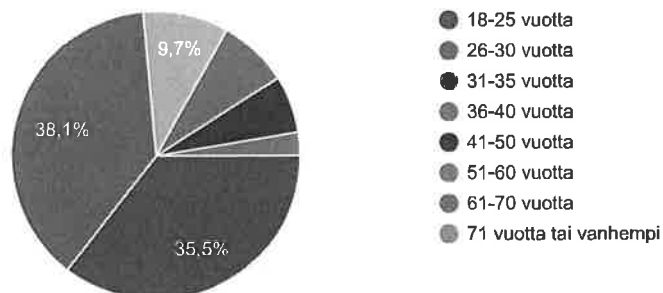
1. Sukupuoli

155 vastausta



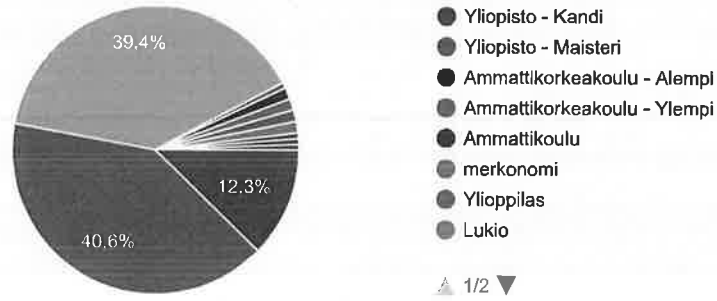
2. Ikä

155 vastausta



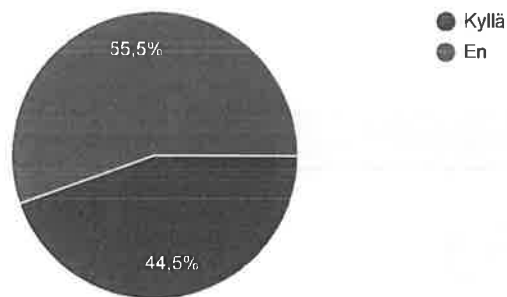
3. Mikä on koulutustaustasi?

155 vastausta



4. Oletko työskennellyt tai työskenteletkö tällä hetkellä tilintarkastuksen parissa?

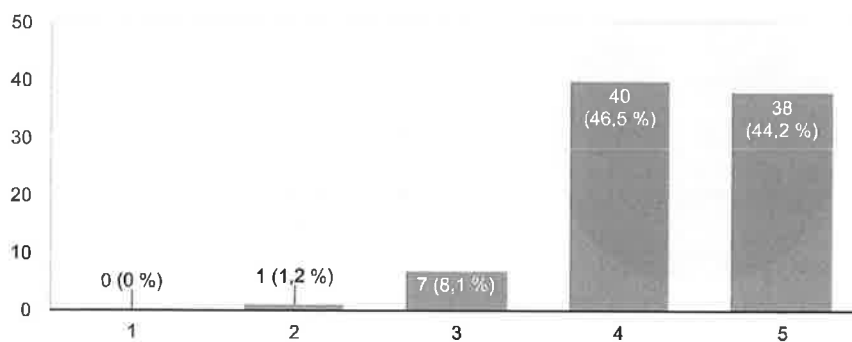
155 vastausta



Mielipiteesi yleisesti työhön liittyen

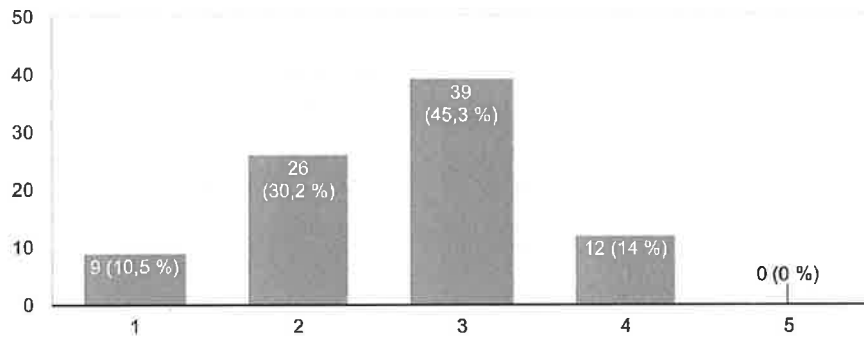
5. Koen, että työlläni on muukin kuin taloudellinen merkitys.

86 vastausta



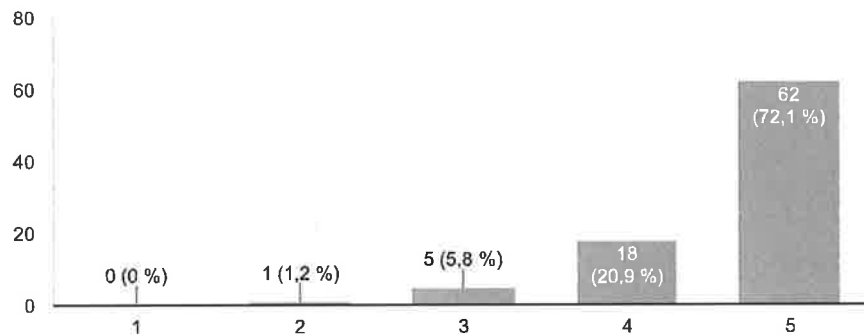
6. Työni on manuaalista

86 vastausta



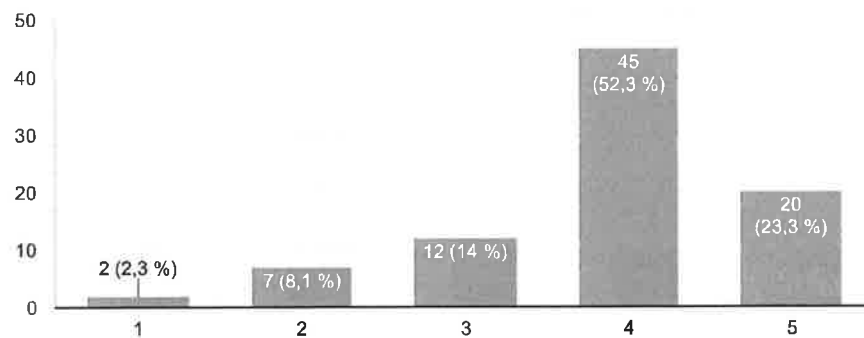
7. Nautin työstäni

86 vastausta



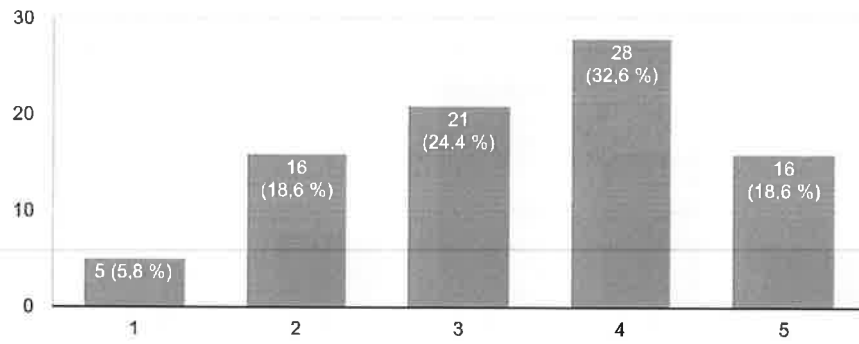
8. Työni on hyvin palkattu

86 vastausta



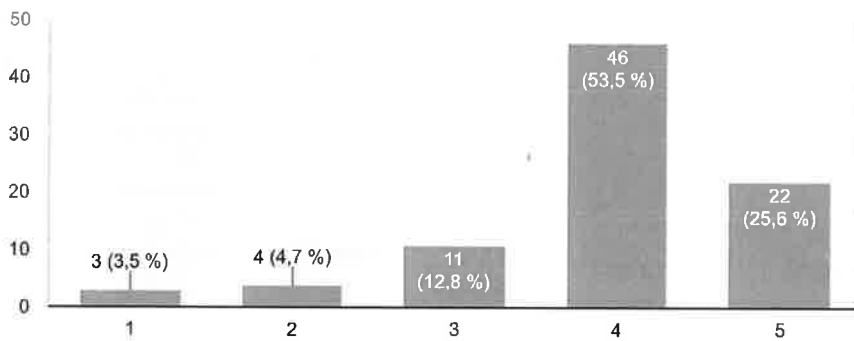
9. Teen töitä enintään 8 tuntia päivässä

86 vastausta



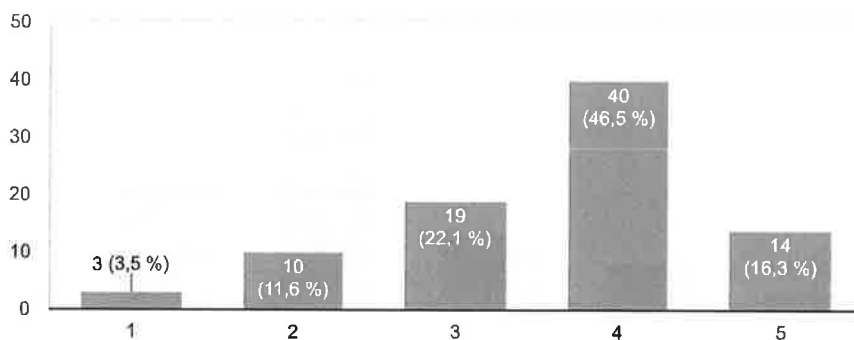
10. Työskentelen mielenkiintoisten ihmisten kanssa

86 vastausta



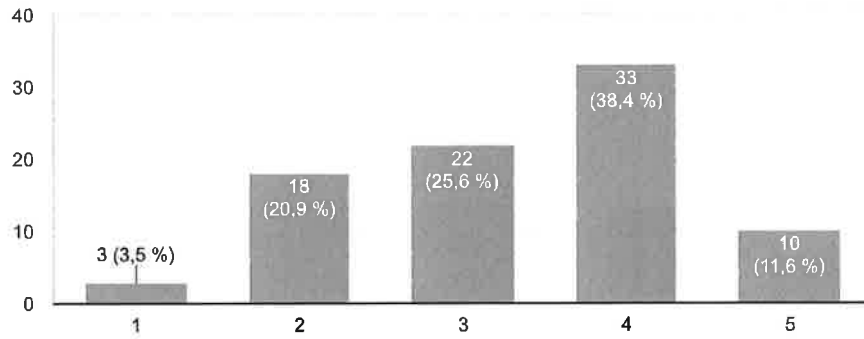
11. Tutustun erilaisiin ihmisiin työni kautta

86 vastausta



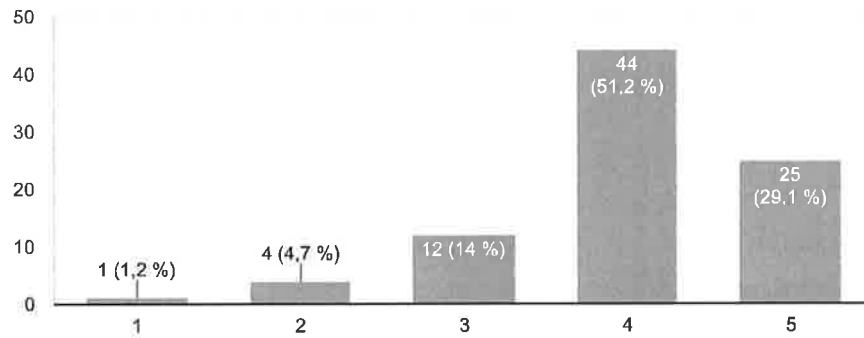
12. Pään näkemään eri alojen yrityksiä työni kautta

86 vastausta



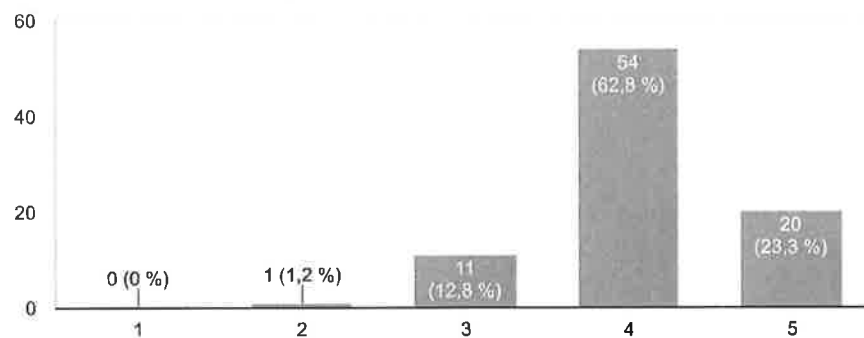
13. Työtehtäväni ovat vaihtelevia

86 vastausta



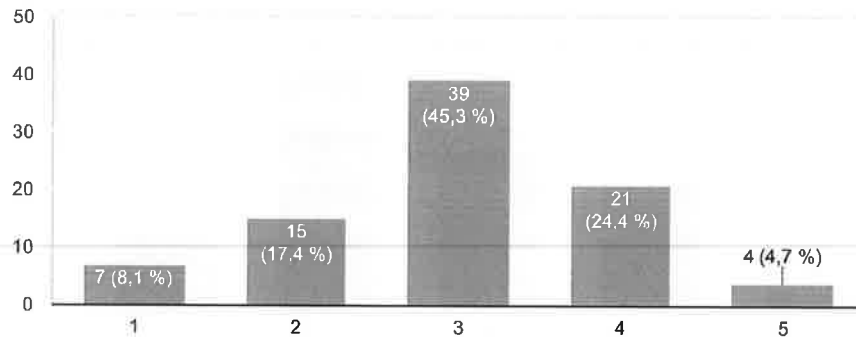
14. Työni on haastavaa

86 vastausta



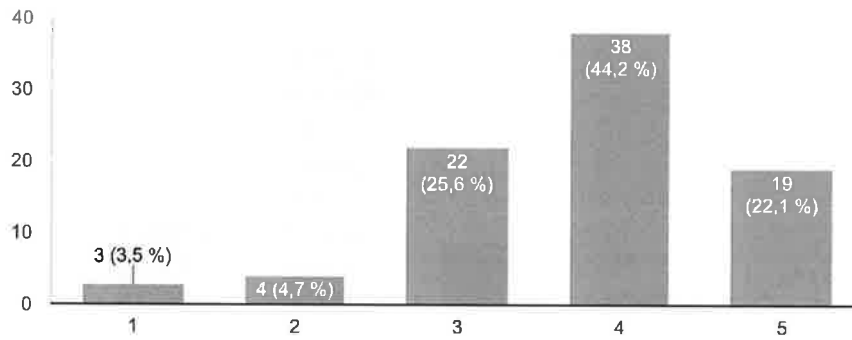
15. Työni on ajoittain stressaavaa

86 vastausta



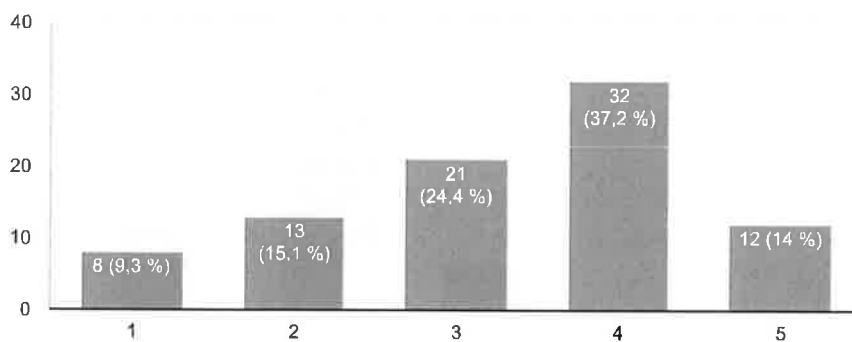
16. Työni on arvostettua muiden keskuudessa

86 vastausta



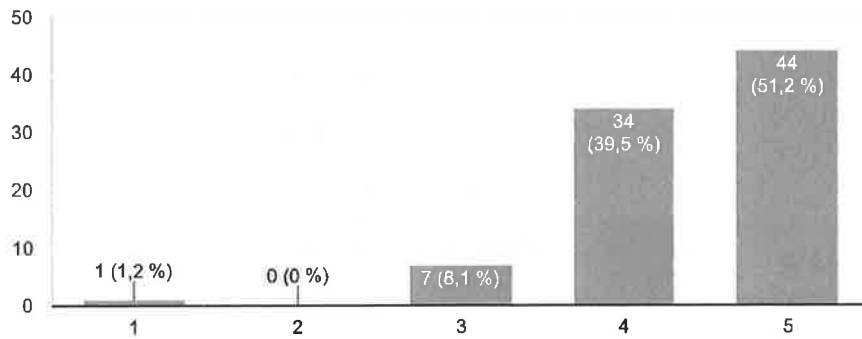
17. Työni vaatii luovuutta

86 vastausta



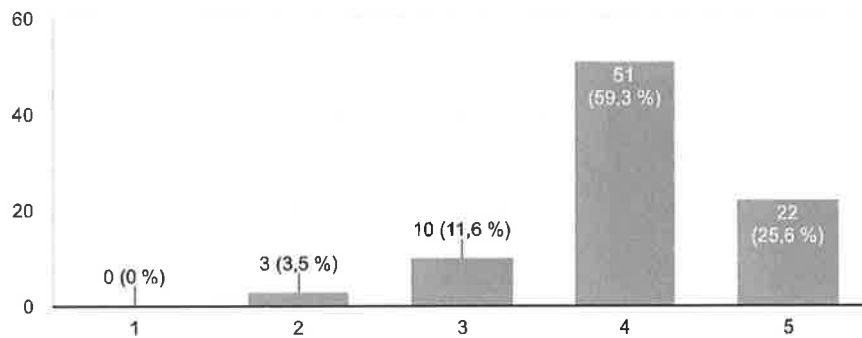
18. Minulla on mahdollisuus edetä uralla

86 vastausta



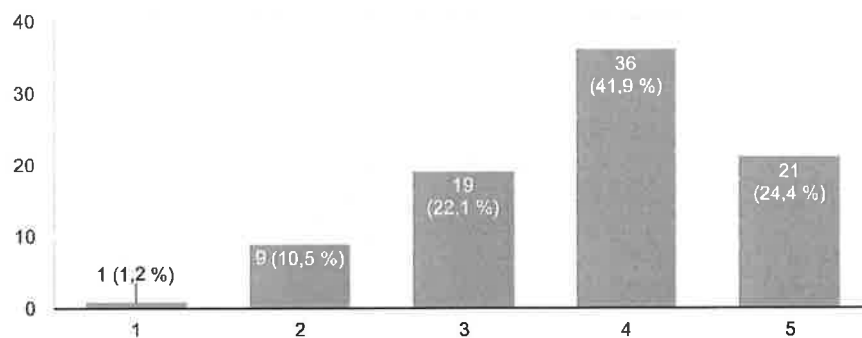
19. Minulla on mahdollisuus toimia vastuullisessa asemassa

86 vastausta



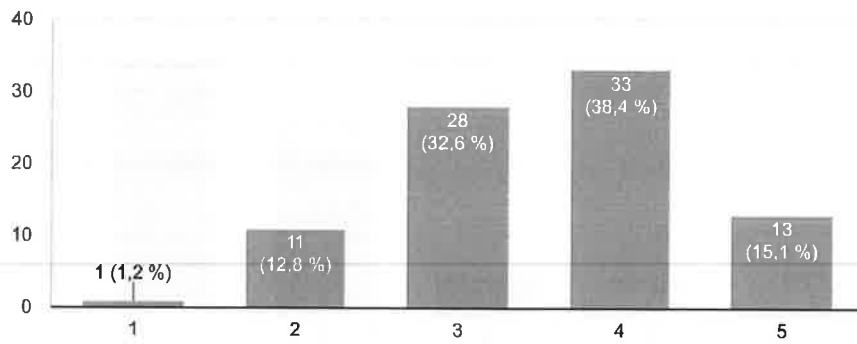
20. Työn jälkeen jää paljon vapaa-aikaa

86 vastausta



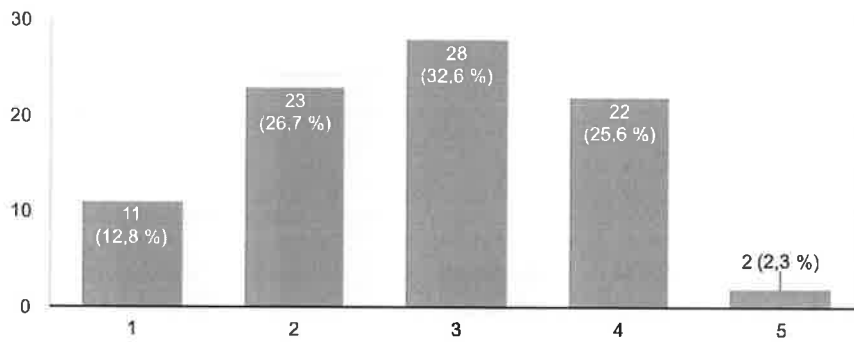
21. Työskentelen pääosin itsenäisesti

86 vastausta



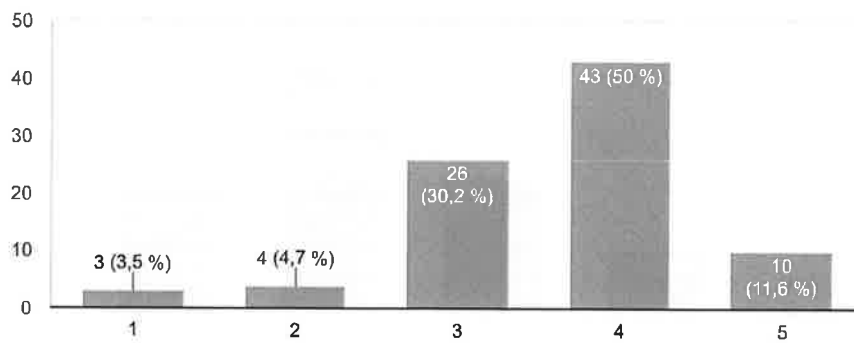
22. Työni on hyvin säädeltyä ja standardoitua

86 vastausta



23. Työni vaatii soveltamiskykyä

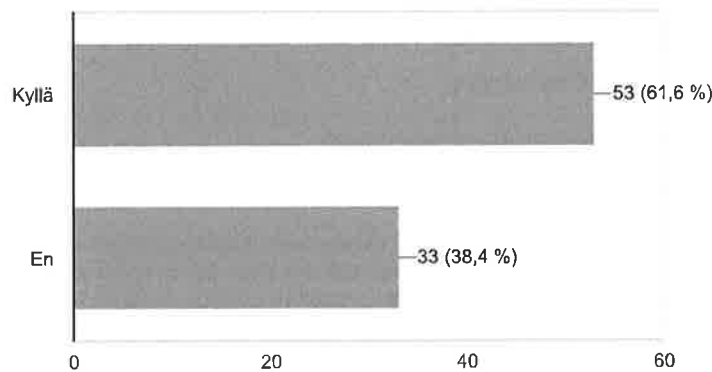
86 vastausta



24. Mitä mieltä olet tilintarkastuksesta?

25. Oletko koskaan miettinyt tekeväsi tilintarkastusta työksesi?

86 vastausta



26. Perustelisitko hieman edellisen kysymyksen vastaustasi?

86 vastausta

Koen olevani tarkka työssäni ja pidän numeroiden pyörittelystä. Lisäksi hyvä palkkaista hommaa. Ehkä kuitenkin hieman liian suuri vastuu. Virheestä voi koitua suuri sanktio.

Haluun käyttää työssäni luovuutta ja tilintarkastustyössä luovuutta ei pääse käyttämään kovin paljoa.

Olen menossa työharjoitteluun tilintarkastustoimistoon.

Opiskelen taloushallintoa ja tilintarkastajan työ on yksi uravaihtoehto. Olen myös kiinnostunut juridiikasta ja tilintarkastajan työhön liittyvä lainsäädännön soveltaminen ja työn vaatima tarkkuus yleisesti kiehtoo.

Tilintarkastus on mielestäni mielenkiintoista ja voisin hyvin kuvitella työskenteleväni sen parissa tulevaisuudessa.

opiskelin sitä varten aikaisemmin mutta opinnot jäivät kesken elämäntilanteen vuoksi

Voisi olla mukavaa olla numeroiden kanssa tekemisissä ja minulla on käsitys, että työ olisi säännöllistä kello 8-16 työskentelyä.

Ei vastaa osaamisalueita eikä herätä kiinnostusta.

Kävisi aika liian pitkäksi, ei ole minun juttuni. Kaipan vaihtelua

En koe alaa kiinnostavana tai minulle sopivana

Ei ole minua kiinnostava aihealue.

Ei ole tullut mieleen, koska ei ole mainostettu.

En ole kokenut alaa kiinnostavaksi

En koe taloushallinnon olevan mielenkiintoista

Liian yksitoikkoista

Olen liiketalouden opiskelija ja tilintarkastus kiinnostaa kovasti.

Tilintarkastus kiinnostaa mutta siihen liittyvä vastuu on mietityttänyt.

tilintarkastajana on mahdollisuus tutustua erilaisiin yrityksiin. lisäksi työpäivät eivät ole samanlaisia "rutiinipäiviä", vaan työssä on vaihtelevuutta, kuten eri asiakkailta käynti jne.

Minua kiinnostaa enemmän kirjanpito. Meillä oli 2,5 opintopisteen tilintarkastuksen kurssi, joka varsinkin sai minut tajuamaan, että tilintarkastus ei ole minun juttuni. Se on liian haastavaa ja tilintarkastajalla on myös omat riskinsä työssä.

On käynyt mielessä opintoja suorittaessani, mutta lain opiskelu ei ole mielenkiintoista, joten tyssää siihen.

Kiinnostuin tilintarkastuksen kurssista

Haluaisin saada alalta mahdollisimman laajan kokonaiskuvan ja osaamisen. Tilintarkastustyö olisi siihen hyvä keino.

Tykkään tehdä itse laadukasta jälkeä työssäni. Luulen että työ sopisi mielenlaatuuni hyvin.

Koen tilintarkastuksen kovin tärkeänä työnä.

Aloitan tilintarkastus assistentin tehtävissä tammikuussa

Äitini tekee työkseen tilintarkastukseen liittyviä asioita ja työ on kuulostanut/tuntunut mukavalta

Olen nähnyt tilintarkastajan työtä lähietäisyydeltä. Vastaanotto tilintarkastajille on harvoin mukava kohdeyrityksessä ja esim. sosiaalinen puoli jää usein jäykäksi. Kohdeyrityksen edustajat ovat varovaisia tilintarkastajan seurassa. Lisäksi haluan, että työni pääasiallisena lähtökohtana on kehittää prosesseja eteenpäin, ei etsiä niistä virheitä. Toki kehittääkseen pitää löytää ensin kehityskohde, mutta haluan työn painottuvan siihen kehityspuoleen, ei virheen kaivamiseen.

en ole kiinnostunut laskentatoimesta

Ei ole ollut millään tavalla kiinnostusta työskennellä kirjanpitoon liittyvissä tehtävissä

Olen numeroihminen

Taloushallinnon alan töistä tilintarkastus olisi yksi potentiaalinen vaihtoehto.

Se kuulostaa minulle sopivalta työltä.

Ystäväni kävi peruskursseja aikuiskoulutuksessa ja kiinnostuin. Lopulta kuitenkin visuaalisuuden käyttö työssä nousi korkeammalle arvotasolle, joten päädyin suuntautumaan markkinointiin.

Joskus olen pohtinut. Jäin kuitenkin miettimään, miten perhe ja työ voidaan tilintarkastuksessa yhdistää. Taloushallinnon puolella näin, että kuun vaihteessa oli aina ylityitä - samoin kuin tilinpäätöksen aikoihin.

Miellän työn rutiinomaiseksi ja säännellyksi ilman vaikutusmahdollisuuksia omaan työhön tai työtapoihin.

Koen tilintarkastuksen ehkä liian "tylsäksi" työksi, vaikka opiskelen laskentaa, toivon suuntautuvani HR-puolelle.

en ole kiinnostunut tilintarkastuksesta

Olen huono pyörittämään numeroita

en jaksa olla aina niin tarkka :) tilintarkastuksessa toistuu samat rutiinit vuodesta toiseen

Haluaisin yritysten tekemät mahdolliset väärinkäytökset kiinni.

Minua kiinnostaa enemmän esimerkiksi markkinointi, kuin tilintarkastus.

tuntuu jotenkin kuivalta alalta

Kuullostaa todella tylsältä ja yksitoikkoiselta hommalta. Kuiva mielikuva.

Laskentatoimi ja rahoitus kiinnostaa!

Liian mekaanista työtä, joka tehdään suurimmaksi osaksi yksin numeroita tutkiessa.

En oikein tiedä siitä mitään

Olen taloushallinnon ammattilainen ja tiedän, mitä tilintarkastaja tekee. Melko mielenkiintoista työtä.

Työ kiinnostaa vielä tällä hetkellä, vaikka en kauheasti siitä tiedäkään.

Olen nähnyt läheltä tilintarkastajien toimintaa, eikä se vaikuta vaikealta, eikä siihen duuniin tarvitse olla mikään älyn jättiläinen. Se voisi olla siis helppo ja hyvätalokainen työ jota voi tehdä ilman suurmpaa stressiä, vaikka töitä tuntuu olevan paljon.

Taloyhtiöiden kirjanpitoa tehdessä, kiinnostuu nousee myös tilintarkastusta kohtaan

Tilintarkastaminen kiinnostaa, koska olen numerotarkka, säntillinen, tietoa omaksuva ja erittäin tarkka. Kaikista pohtimistani toimista kirjanpito ja tilintarkastaminen ovat aina tuntuneet luontevimmilta vaihtoehdoilta.

mielenkiinto ei riitä työn tekemiseen ja aihe on tylsä

kiinnostaa

Taloushallinnon tehtävissä toimineena, pidin tilintarkastajan uraa yhtenä vaihtoehtona.

en ole numeroihminen. uskoisin että tilintarkastus edellyttää tarkkuutta, asiat pitää olla pilkulleen oikein. itse olen suurpiirteisempi ihminen

Kiinnostuin tilintarkastuksesta saatua tietää, että alalla on pulaa ja palkkaus on hyvä. Pidän edelleen vaihtoehtoa mielessä, mutta en usko että päädyn tilintarkastajaksi kuitenkaan.

Olen toiminut pitkään tilitoimistokirjanpitäjänä ja siinä ympäristössä kannustettiin suorittamaan KLT-tutkinto tai esim. tilintarkastuksen HTM-tutkinto.

Olen perehtynyt tilintarkastustyöhön ja se kiinnostaa minua. Opinnoissani ei selitetty alussa riittävän tarkkaan miten opinnot tulisi suunnitella, jotta osaamiseni vastaisi parhaalla mahdollisella tavalla tilintarkastajan työtä, mutta se kiinnostaa minua yhä. Suuntautunut olen laskentatoimeen ja rahoitukseen.

Haluaisin tarkkuutta vaativan yksilötyön, jossa saisin olla numeroiden kanssa tekemisissä.

En ole koskaan ollut kiinnostunut kirjanpitoon liittyvistä asioista, vaikka matematiikka onkin aina kiinnostanut.

Numeroiden parissa työskentely sopii minulle ja olen tarkka ja yksityiskohtainen.

Amk:ssa harkitsin opintopolkua, josta saa tilintarkastajan pätevyuden

En koe olevani niin tarkka, järjestelmällinen saati analyyttinen, että kokisin alan omakseni.

Opiskeltuani laskentatoimea pääaineena yliopistossa on tämä ollut minulle yksi luonnollinen vaihtoehto. Tällä hetkellä minua kiinnostaa kuitenkin muun tyyppisen työt, kuin pelkkä tilintarkastus. Olen töissä organisaatiossa, jossa voi tilintarkastus on yksi monesta suuntauksesta. Mielestäni olisi kuitenkin hyödyllistä päästä mukaan johonkin toimeksiantoon opettelemaan myös tilintarkastuspuolta.

Olen käynyt yhden kurssin liittyen tilintarkastuksen perusteisiin. Huolimatta siitä, että kurssi oli mielenkiintoinen, en koe että kyseinen työ olisi minua varten. Tilintarkastukshan on myös monien silmissä niin sanotusti "kuivaa" työtä, joka on vain numeroiden jatkuvaa pyörittelyä. Todellisuus on toki varmasti toisenlainen, mutta tällainen mielikuva ei ole alalle eduksi, kun mietitään miten uutta työvoimaa saataisiin kyseisen työn pariin houkutelua.

En koe sitä omana "juttunani", lähinnä koska tilintarkastuksessa katsotaan että asiat on esitetty oikein eikä keskitytä miten asioita voisi tehdä paremmin.

Opiskellut tilintarkastusta

Olen harkinnut, mutta tuskin tulen lähtemään sille uralle.

Haluan itse ideoida ja kehittää toimintoja. Koen, että tilintarkastuksen parissa parhaat ominaisuuteni tule hyödynnettyä parhaiten, vaikka voisin siinä pärjätäkin (olen huolellinen ja hyvä numeroiden kanssa).

En ole kiinnostunut tilintarkastuksesta enkä kirjanpidosta.

Joskus mietin, mutta lisäopiskelun myötä taitaa olla niin että enpä taida olla kykenevä niin vaikeisiin juttuihin.

Pääaineeni on laskentatoimi, ja tilintarkastus liittyy suoraan laskentatoimeen. Siinä myös oppisi paljon. Olen itseasiassa tällä hetkellä big4-yhtiössä töissä (muissa kuin tilintarkastustehtävissä), mutta tammikuulla menen mukaan kokeilemaan tilintarkastusta ja auttamaan heitä ruuhkapiikissä.

Tähänastinen työ- ja opiskelukokemukseni ei ole tuonut valmiuksia tilintarkastusalalla toimimiseen.

Opiskellessani tilintarkastuksen kursseja tuntui aihe hellolta ja näin minulle luonnolliselta. Nyt verotarkastajana, tilintarkastus oli myös vaihtoehto.

Tilintarkastustyö ei ole mielestäni lainkaan kiinnostavaa, en voisi koskaan kuvittelevani tekeväni sitä työkseni. Lisäksi toimistotyö ei sovellu minulle.

Koen tilintarkastuksen hyvin monipuolisena

Opiskelen laskentatoimea ja tilintarkastusta ja tilintarkastajan ammatti on alkanut kiinnostaa minua opiskelujeni aikana.

Opiskelen laskentatoimen ja tilintarkastuksen maisteriohjelmassa

Mietin tilintarkastuksen töitä, kunnes työpaikkani tilintarkastusassistenttina kariutui osakeomistuksini. Sen jälkeen en ole halunnut työskennellä tilintarkastusten parissa.

Ajatus on käynyt mielessä

Koulun kurssien perusteella koen tilintarkastuksen mielenkiintoiseksi

Työ on monipuolista ja palkkaus on hyvä. Verkostoitumismahdollisuudet ovat varmaan hyvät myös.

Olen opiskellut laskentatoimea ja tilintarkastusta laajasti, joten ala kiinnostaa opintojeni kautta erittäin paljon. Lisäksi vahvuksiani on olla tekemisissä erilaisten ihmisten kanssa, joten tilintarkastajana saisin työskennellä asiakaspalvelun parissa ja pääsisin tutustumaan erilaisten yritysten liiketoimintaan.

Eri kiinnostuksen kohteet työhön liittyen

Taloushallinnon työtehtävät kiinnostavat, mutta tilintarkastus ei. Syy voi olla turhat ennakkoluulot, sillä en tarkemmin tunne tilintarkastajien työtehtäviä. Minulla on sellainen mielikuva, että se on byrokraattista sääntöjen noudattamista, dokumentoimista ja paljon päiviä pois toimistolta asiakkaiden luona.

Olen harkinnut vaihtoehtoa hakeutua tilintarkastustoimistoon töihin.

Mitä mieltä olet tilintarkastuksesta?

5. Mikä sai sinut valitsemaan tilintarkastusalan?

69 vastausta

Kutsumusala. Minun piti alun perin mennä opiskelemaan rahoitusta, mutta laskentatoimi ja juridiikka veivät sydämeni.

Mielenkiintoiset kurssit yliopistossa. Houkuttelevat uramahdollisuudet.

Harjoittelun myötä innostuin

työtilanne, sillä valmistuessani v. 2012 vaikutti junioritason paikkojen tarjonta varsin rajalliselta

Mahdollisuus oman ammattitaidon nopeaan kehittämiseen sekä kiinnostava työnantaja.

Toimin investointi pankissa luottoanalytikko harjoittelijana ja silloiset kollegat suosittelivat tilintarkastusta vasta valmistuvalle KTM:lle, joka haluaa tulevaisuudessa työskennellä analyttikon tehtävissä.

Selkeä urapolku, hyvä oppikoulu, nuoria työntekijöitä, ei tiennyt oikein muista työpaikoista yhtä selkeästi - minne voi hakea valmistuttua tai opiskeluaikana, trainee-ohjelma (kokeilumahdollisuus)

Olin ajatellut nykyiselle työnantajalle hakemista ja opiskelujen alussa excun perusteella ja ajattelin että tarkalle ja analyttiselle luonteelle tilintarkastus voisi sopia.

Kiinnostus tilintarkastusalaa kohtaan alkoi herätä yliopistossa ja valmistuttua se tuntui luonnolliselta suunnalta uralle.

Mahdollisuus oppia paljon laskentatoimesta ja businessmaailmasta. Ala on myös koko ajan hyvin muuttuva, joten uutta asiaa ja opittavaa on aina.

Olen kirjanpidon ammattilainen ja halusin oppia lisää alasta.

Osittain sattuma: "ajauduin" tilitoimisto-alalle, ja parin vuoden kuluttua tuli tilaisuus siirtyä vähän vaativampiin tehtäviin tilintarkastusalalla.

Monipuolinen ala, jossa pääsee näkemään useiden yritysten toimintaa hyvin läheltä, sekä saa yrityksistä saman informaation, jota ylin johto käyttää.

Monipuolinen työnkuva, jatkuva oppiminen

Sattuma, olin parissakin työssä opiskelun aikana, mutta hain BiG6-yhtiöön töihin ja satuin pääsemään. Lopetin muut työt ja sitten ura lähti hyvin kehittymään.

Tilintarkastusala vastasi koulutusohjelmaani ja sain töitä valmistuttuani tilintarkastustoimistosta.

kaverit

Vastaa täydellisesti laskentatoimen ja yritys juridiikan KTM koulutustani, haastavia ja äärettömän mielenkiintoisia yhtiöitä tarkastettavana, saa työskennellä ammattilaisten kanssa ja työpäivät vaihtelevat asiakkaiden mukaan ja palkkakin on sopiva.

Työn tarve

Sattuma ja aikaisempi kokemus

Monipuoliset työtehtävät

tuntui omalta alalta

Edeltävän työpaikan esimiehen suositus kokeilla alaa

Työtehtävien mielenkiintoisuus, vaihtelevuus ja monipuolisuus

Koin alan sellaiseksi, missä pääsen parhaiten hyödyntämään oppimaani

Työskentely yritysten kanssa eri toimialoilta. Työn vaihtelevuus ja numeroiden kanssa työskentely.

Oma mielenkiinto alaa kohtaan

Tilintarkastusala tarjoaa hyvän lähtökohdan talousalalle. Eli valitsin alan työkokemuksen vuoksi. Lisäksi työssä pääsee tutustumaan eri aloihin.

Oppii oikeasti ymmärtämään tilinpäätöstä ja miten eri tapahtumat vaikuttavat siihen.

Kiinnostus numeroihin ja erilaisten yritysten liiketoimintaan. Lisäksi oman ymmärryksen kasvattaminen taloushallinnon tehtävistä.

Mielenkiinto laskentatoimea kohtaan, tilintarkastuksen monipuolisuus ja mahdollisuudet oppia uutta, vaikutti eniten omalta alalta

Hyvä yritys, mahdollisuus oppia paljon, arvostettu ala, paljon nuoria töissä, joten yhteisöllisyys korkea, vaihtelevat työtehtävät ja projektit

Haastavat ja monipuoliset työtehtävät

Osaamisen kehittäminen

Ajauduin niihin kun tulin Deloitteille tekemään muuta

Työmahdollisuudet hyvät

Äitini on tilintarkastaja, työskentelen hänen yrityksessään.

Kiinnostavat tehtävät ja mahdollisuus oppia paljon erilaisista yrityksistä.

Alalla näkee monipuolisesti eri yrityksiä ja työ on vaihtelevaa

Toimeksiantojen monipuolisuus, pääsee näkemään monipuolisesti eri alan yrityksiä.

Alan monipuolisuus, haastellisuus sekä tiimityöskentely

Luulin että hyvä aka

mahdollisuudet

Vaikutti hyvältä paikalta oppia lisää ulkoisesta laskentatoimesta yritysmaailmassa. Mahdollisuus päästä tarkastelemaan useiden alojen ja yritysten tapoja tuottaa lain mukaista taloudellista raportointia.

Kyseisen alan monipuolisuus, monipuoliset työtehtävät, joiden parissa pääsee käyttämään hyväksi kaikkea opittua.

Opiskelin tilintarkastusta yliopistossa teoriassa ja halusin nähdä mitä tämä työ pitää sisällään käytännössä.

monipuolista hommaa

Ala kuulosti minulle sopivalta: tarkkaa itsenäistä työtä numeroiden kanssa yhdistettynä asiakastyöhön, jossa saa olla tekemisissä ihmisten kanssa

Kokeilunhalu, ammatista oli mielikuva, että se on monipuolista ja joustavaa

Monipuolisuus, oppimismahdollisuudet

Traineejakso kuulosti houkuttevalta kokemukselta, jonka myötä jatkoin työtä

Yliopistossa oli todella mielenkiintoisia kursseja ja päätin hakea traineeksi. Sitä kautta olen jäänyt työstekentelemään EY:lle.

Ystävän suosituksesta hain traineeksi ja sillä tiellä yhä

Laaja-alaiset kehittymismahdollisuudet

hyvä ala ja työnantaja, avaa paljon ovia tulevaisuudessa

Mielenkiintoinen ala

Monipuolisuus, haasteet, koulutusta vastaava työ

Kiinnostus laskentatoimeen sekä juridiikkaan

Oppimismahdollisuudet, näkee useita aloja ja arvokasta työkokemusta

Luonteenpiirre, työllistymistilanne, kehittämis- ja näköalamahdollisuudet, sisäisen siirtävyyden mahdollisuus, monipuolisuus

Yliopisto-opinnoista lähti kiinnostus tilintarkastukseen.

Opiskelutausta ja halu päästä soveltamaan opittua käytännössä

mielenkiinto työtä kohtaan, monipuolisuus,

Hyvä referenssi ja oppimiskokemus muihin tehtäviin.

mahdollisuus nähdä erilaisia yhtiöitä eri näkökulmista

Helppo päästä traineeksi ja saada jatkoa tämän jälkeen

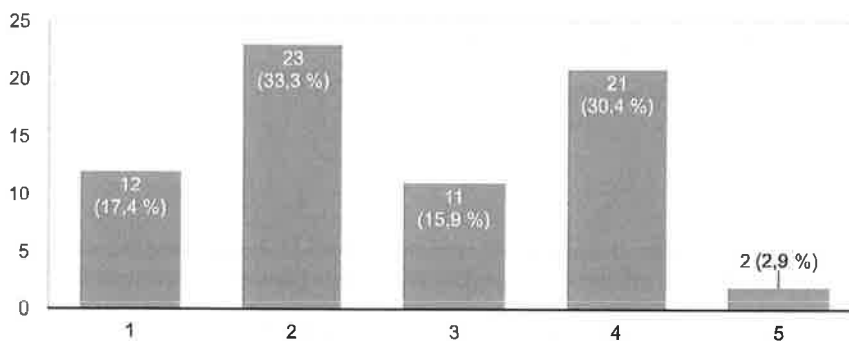
Kiinnostus tietää millaista tilintarkastus on

Hyvä ala nähdä laajasti liike-elämää ja kehittyä hyväksi talousalan osaajaksi.

Hyvä paikka oppia

6. Tilintarkastusala on vastannut odotuksiani

69 vastausta



7. Mikä on ollut yllättävää tilintarkastustyössä?

69 vastausta

Pitkät ajomatkat

Työn ihmisläheisyys. Se, kuinka nopeasti uralla voi edetä.

Monipuolisuus

monipuolisuus ja toisaalta myös se, miten teknistä työ on ja miten nopeasti toimintatavat kehittyvät ympärillä

Työn nopeatempoisuus sekä vaihtelevuus. Erilaiset asiakkaat tuovat paljon sisältöä ja vaihtelevuutta.

Tilintarkastus vaatinut paljon laajempaa yhtiön liiketoiminnan ymmärtämistä, kuin mitä aluksi kuvittelin (positiivinen) Loistava työteisyys, jossa koulutetaan paljon ja kollegat nuoria ja samanhenkisiä. (Posit.) Dokumentaatio taso tiukka ja siihen menee käsittämättömän paljon aikaa. (Negatiivinen) Asiakas yhtiöt kokevat tilintarkastuksen pakollisena pahana ja näin ollen suhtautuminen usein nuivaa (negatiivinen) Työkuorma ja palkkaus täysin epätasapainossa (neg.)

Se, että kiire ei ajoitu vain tammikuulle/keväällä, vaan se on nykypäivänä enemmän tai vähemmän jatkuvaa ympäri vuoden. Varsinkin, jos sattuu omaan asiakasportfoliossa olemaan paljon asiakkaita, joilla poikkeava tilikausi (ei kalenterivuosi). Lisäksi se, että kiirettä on kaikilla koko ajan, eikä esimiehiä tai HR:ää kiinnosta yksittäisten ihmisten työkuormitus millään muotoa. Lisäksi myös se, että työ on hyvin itsenäistä ja yksin/itse pitää pärjätä kovien haasteidenkin edessä. Myös se, että firman sisäiset arvot on suhteellisen kovat ja niitä jotka tekevät eniten töitä ja nopeiten arvostetaan eniten.

Se kuinka vähän työssä oikeasti on pelkkää täsmäyttämistä ja numeroiden pyöritystä ja kuinka paljon oikeasti pääsee miettimään ihan asiakkaiden bisnekseen liittyviä juttuja syvemmillä.

Yllättävintä (positiivisesti) on ollut se, kuinka paljon työhön todella kuuluu vuorovaikutustilanteita asiakkaiden kanssa.

Rahallinen kompensatio tehtyyn työhön nähden

Päivien vaihtelevaisuus, sesonkiluonteisuus

Alussa 1990-luvulla tulo ehkä yllätyksenä asiakastapaamisten ja -kontaktien suuri merkitys. Asiantuntijatyöksi mielletyt tehtävät eivät ole yksin aineiston kanssa puurtamista, vaan haastattelut ja keskustelut ovat merkittävä tapa hankkia tietoa.

Se, millä tavalla asiakkaat suhtautuvat tilintarkastajaan ja mitä tilintarkastajalta odotetaan. Osa pitää edelleen tilintarkastajaa vihollisena, osa odottaa ettei tilintarkastuksen jälkeen tilinpäätöksessä ole mitään virheitä; ja joillekin tilintarkastaja on läheinen taloushallinnossa auttava kumppani.

Työhön liittyy myös paljon ns. rutiinitehtäviä

Monipuolisuus, käytännössä pystyy auttamaan asiakkaita hyvin laaja-alaisesti.

Työn monipuolisuus

Kuinka sosiaalista ja monipuolista työtä tilintarkastus ok

Kuinka paljon lakia tulee osata, kuinka erilaisia toimintatapoja ja järjestelmiä asiakasyrityksillä on ja kuinka paljon myyntityötä asiakahankintaa ja lisätöitä varten tilintarkastajilta myös vaaditaan.

Alan sosiaalisuus

Miten paljon siihen kuuluu asioita nk. perinteisen tarkastuksen lisäksi

Työn kuormittavuus lähes koko vuoden

Työn sosiaalisuus

Mahdollisuus nähdä paljon lyhyessä ajassa heti uran alkuvaiheessa, jyrkkä oppimiskäyrä

Odotettua suurempi sosiaalinen puoli työssä

Riskilähtöisyys

Asiakaskohtaamisten vaihtelevuus.

Se miten saa olla tekemisissä liiketoiminnan johdon kanssa.

Työ on todella monipuolista ja sisältää paljon tiimityöskentelyä. Työ ei rajoitu vain lukujen pyörittelyyn vaan sisältää myös paljon asiakkaan liiketoiminnan riskien arviointia ja talousjärjestelmän taustalla olevien kontrollien ymmärtämistä.

Se kuinka sosiaalista työ on.

Yllättävää on ollut se, kuinka pieniin asioihin välillä joudutaan pureutumaan. Toisaalta välillä on yllättänyt myös se, kuinka paljon olennaisuudella on merkitystä, ja silloin pieniä summia ei tarkastetakaan (tämä on

ihan positiivinen seikka siis). Vaikka työtä pyritään suunnittelemaan hyvinkin pitkälle, niin välillä yllättää se tosiasia että ylimääräistä työtä tulee hyvin usein.

Kuinka nopeasti laitetaan tekemään sellaisia asioita, joista ei ole hirveästi haisua. Ns. tiputetaan kylmään päähän ja juttelemaan asiakkaan kanssa asiasta, josta ei ymmärrä mitään. Ja työt aloitetaan niin, että asiakkaalle ja työpaperia naaman eteen eikä asiaa olla käyty ensin läpi. Eli ei koulutusta/harjoitella jonkin erän tarkastusta, vaan oppii sitä työtä tekemällä.

Positiivisesti yllättäneitä tekijöitä: Korkea ryhmähenki kollegojen kesken, tehtävien monipuolisuus, ihmisille annetaan paljon vastuuta. Negatiivisemmin yllättäneitä: työlle omistautuneisuus, välillä vapaa-ajan pieni osuus,

Ei mikään

Kiireen määrä ympäri vuoden

Aallon kurseilla käytiin aika hyvin läpi, ei ole vielä yllättänyt. Asiakkaiden järjestelmät on sekavia ja siksi automatiikka lahaa.

Hektisyys ja stressi

Työn tarkkuus ja laajuus

Tarvittavan osaamisen määrä.

Tilintarkastus ei ole pelkästään tuloksen ja taseen tarkastamista vaan työhön liittyy paljon muutakin

Kiireelliset aikataulut

Epäarvostettu ammatti

vastuun saaminen heti alkuvaiheessa

Aika hyvin vastannut odotuksia.

Kuinka erilaista se on kun verrataan pieniä ja suuria yhtiöitä keskenään, vaikka kaikki joutuvat noudattamaan samoja lainsäädännöllisiä kappaleita. Sekä se kuinka paljon työpohjalta ollaan vuorovaikutuksessa asiakkaan kanssa loppupeleissä.

Se kuinka paljon virheitä löytyy! Suurinosa on toki huolimattomuusvirheitä, mutta tuntuu, että tilintarkastajan tekemää työtä todella tarvitaan.

Miten monimuotoista asiakkaiden tekeminen on, kaikki puuhaa juttuja omalla tavallaan

Kuinka paljon myös tilintarkastajan sosiaalisuus ja ihmisten kanssa toimeen tuleminen vaikuttavat tarkastuksen sujuvuuteen

Ylitöitä tehdään valtavasti ja sitä pidetään normaalina. Työ on todella itsenäistä ja jo harjoittelijalta odotetaan paljon osaamista.

Oman työympäristön yhteisöllisyys

Kiireellisyys on ollut odotettua suurempaa

Työnmäärä!

Kiire

Kuinka paljon siihen sisältyy kaikkea irrelevanttia lomakkeiden täyttämistä

työn mekaanisuus ja asiakaskeskeisyys

Ei yllättävää, mutta kuorman painotus tietyille ajankohdille on melko raskas

vastuu, jota saa alusta alkaen, tilintarkastuksen monipuolisuus

Dokumentoinnin merkitys

Työn paljous.

Olenaisuuskien ja tarkastustarkkuuden soveltaminen mielivaltaista kakilla tasolla. Olennaisiin virheisiin ei puututa asiakaspalvelun nimissä. IT:n ja analytiikan hyödyntäminen lapsenkengissä, osittain senkin takia, ettei näiden käyttäminen vähennä muuta tarkastustyötä (=GAM tulisi tuoda ajan tasalle). Palkkakehitys hidas. Positiivisena yllätyksenä asiakkaat ovat myönteisiä ja avuliaita tarkastukselle.

Kiire. Ehdottomasti tämä kiire tuli yllätyksenä. Se oli tavallaan jo tiedossa mutta ei tässä mittakaavassa.

Työtehtävien monipuolisuus, se miten laaja osaamiskenttä tilintarkastajan tulee hallita (eri lait, asetukset, säädökset ja niiden soveltaminen, eri toimialojen erityispiirteet, sisäinen tarkastuksen metodologia jne), miten paljon vastuuta työ sisältää sekä työn määrä

Työn monipuolisuus, työ on myös paljon kirjallista dokumentointia, ei vain excelin pyörittämistä

Työkuorma on ollut yllättävän suuri.

sääntelyn tiukkuus

Kuinka laaja ala on, kuinka paljon opittavaa on tästä syystä

Miten paljon töitä tehdään tiimissä

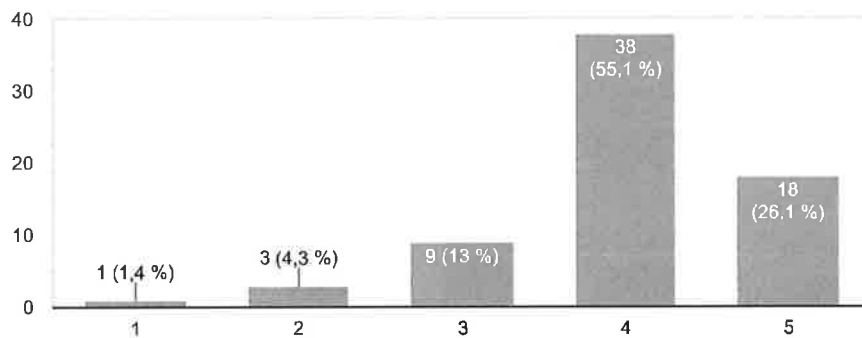
Työ on enimmäkseen asiakaspalvelua, eikä pelkästään numeroiden tarkastamista

Sen sosiaalisuus

Mitkä asiat koet työssäsi tärkeiksi?

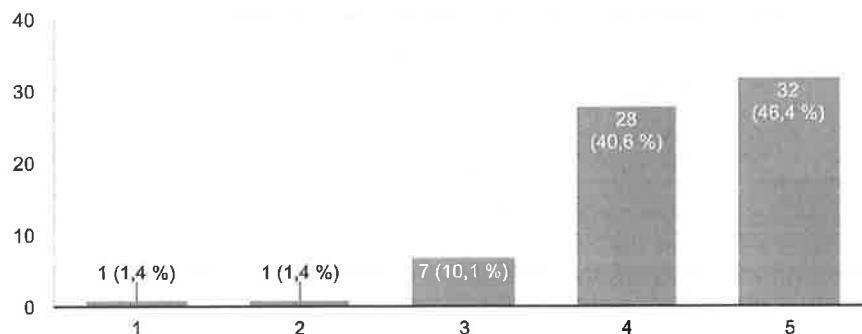
8. Koen, että työlläni on muukin kuin taloudellinen merkitys.

69 vastausta



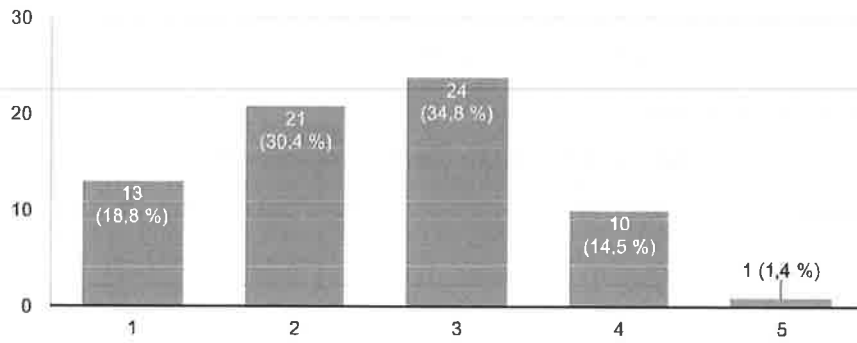
9. Nautin työstäni

69 vastausta



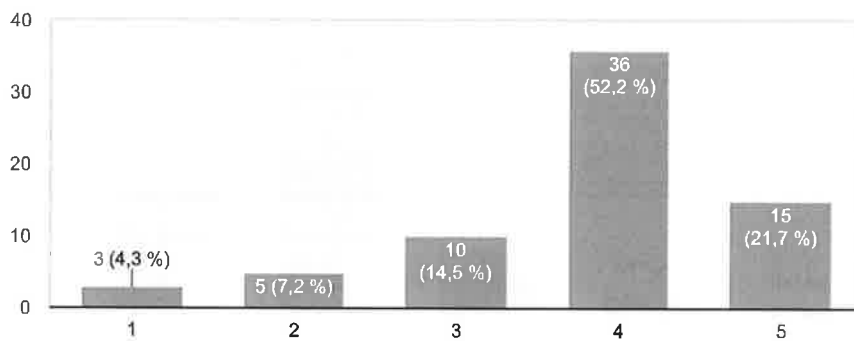
10. Työni on manuaalista

69 vastausta



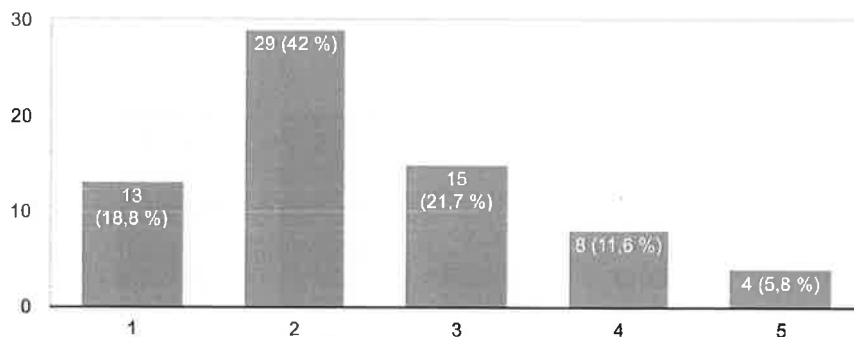
11. Työni on hyvin palkattu

69 vastausta



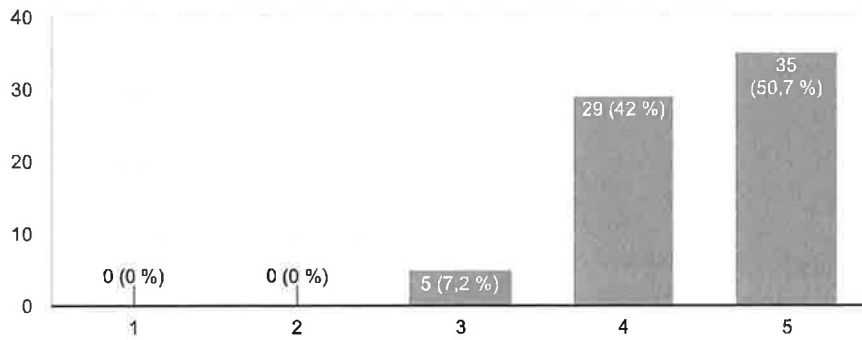
12. Teen töitä enintään 8 tuntia päivässä.

69 vastausta



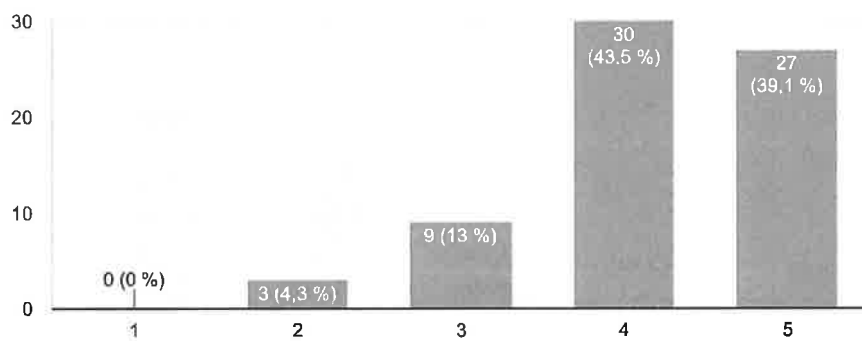
13. Työskentelen mielenkiintoisten ihmisten kanssa.

69 vastausta



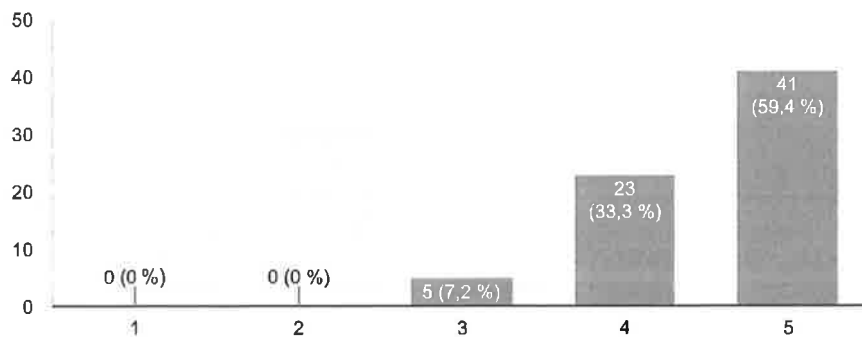
14. Tutustun erilaisiin ihmisiin.

69 vastausta



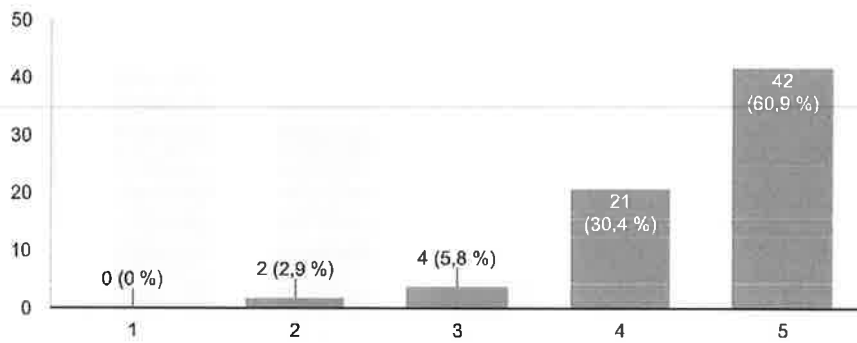
15. Pääsen näkemään eri alojen yrityksiä työni kautta.

69 vastausta



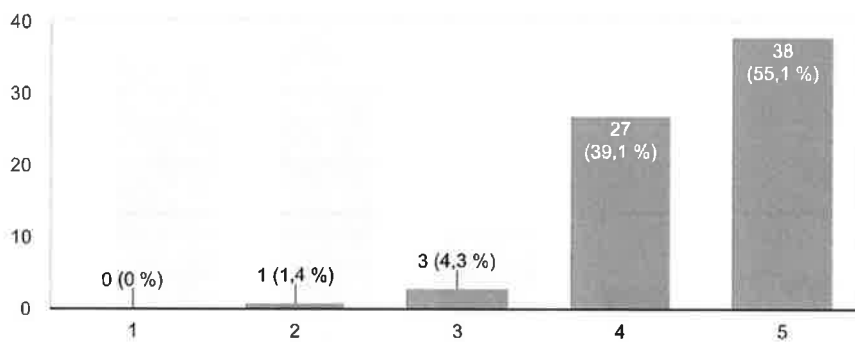
16. Työtehtäväni ovat vaihtelevia

69 vastausta



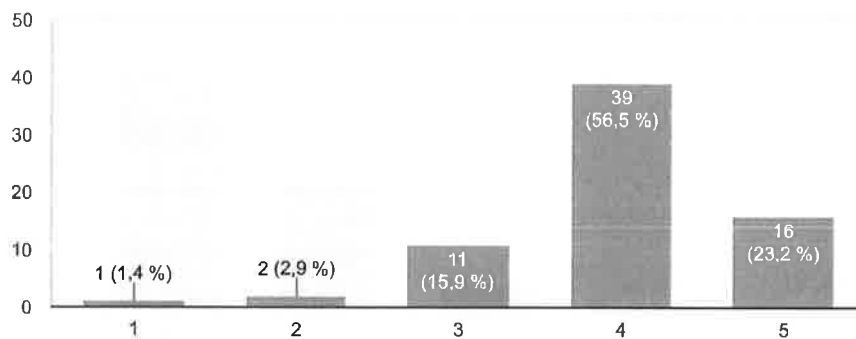
17. Työni on haastavaa

69 vastausta



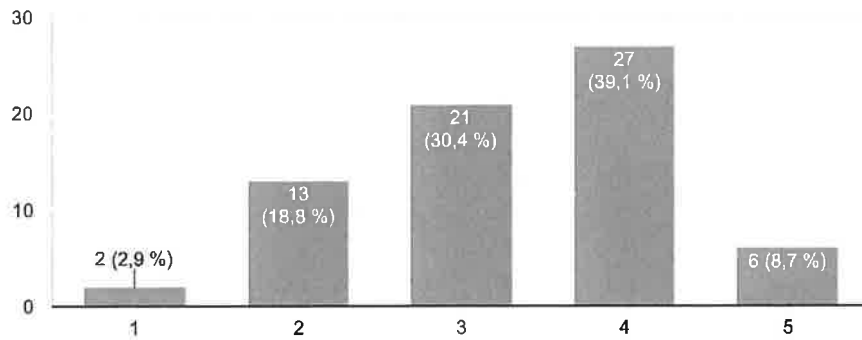
19. Työni on arvostettua muiden keskuudessa

69 vastausta



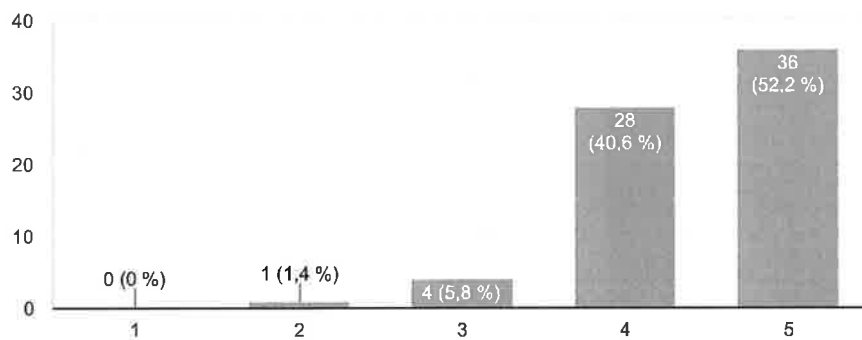
20. Työni vaatii luovuutta

69 vastausta



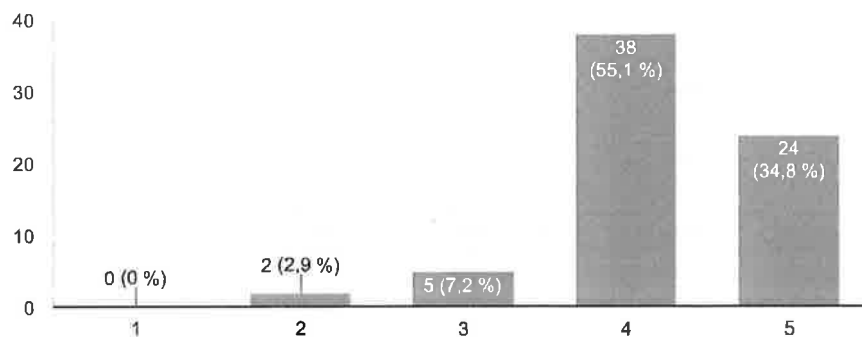
21. Minulla on mahdollisuus edetä uralla

69 vastausta



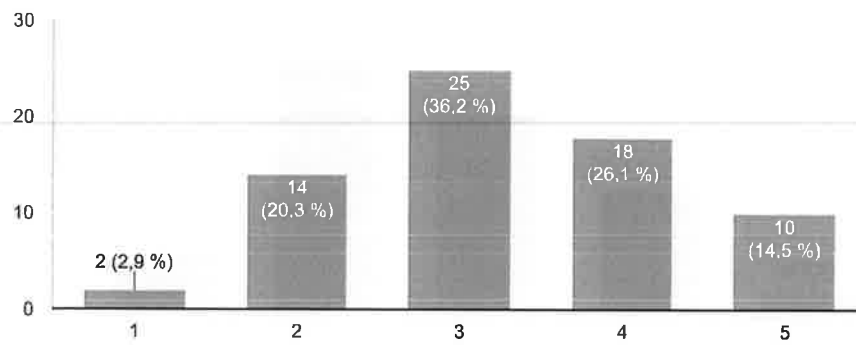
22. Minulla on mahdollista toimia vastuullisessa asemassa

69 vastausta



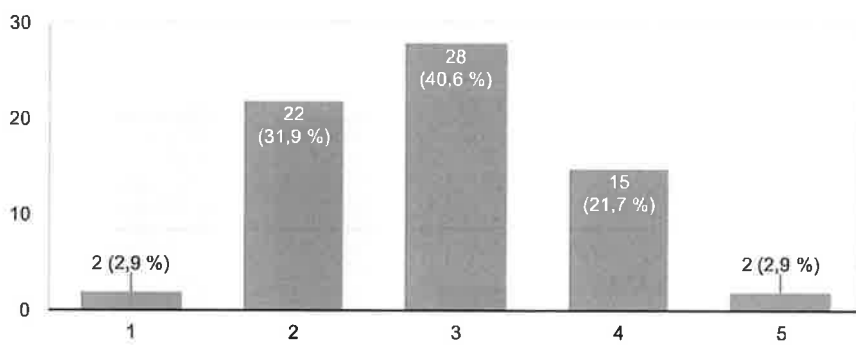
23. Työn jälkeen jää paljon vapaa-aikaa

69 vastausta



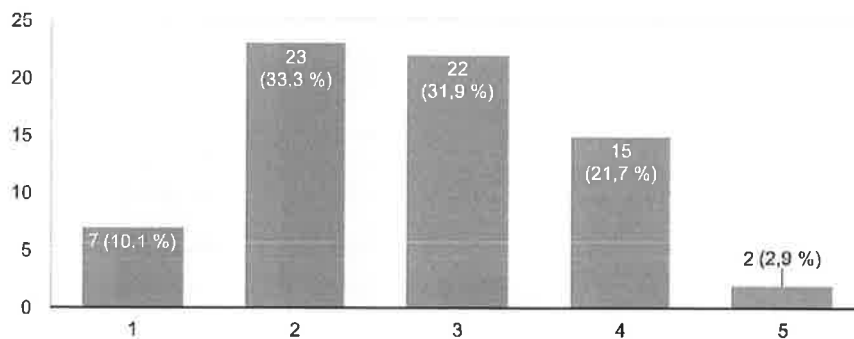
24. Työskentelen pääosin itsenäisesti

69 vastausta



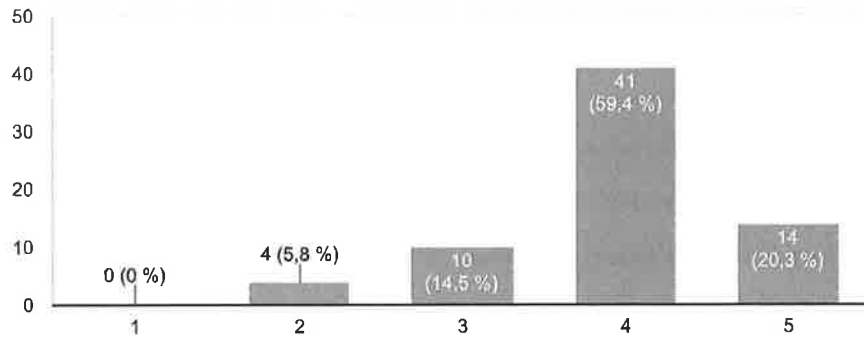
25. Työni on hyvin säädeltyä ja standardoitua

69 vastausta



26. Työni vaatii soveltamiskykyä

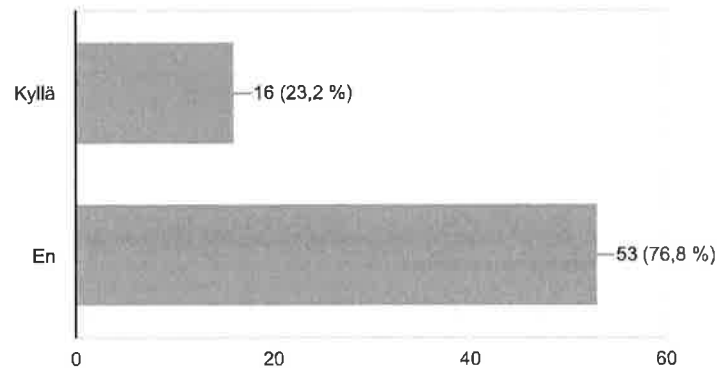
69 vastausta



27. Miltä tilintarkastusala on sinusta tuntunut?

28. Oletko tehnyt tilintarkastuksen jälkeen tai välissä muita töitä?

69 vastausta



29. Mikäli et, mikä sai sinut pitäytymään tilintarkastusalalla?

49 vastausta

Työn itsenäisyys, palkka ja muut edut, mielenkiintoiset työtehtävät, työn arvostus, auktorisointitutkinnot, työssä eteneminen.

Etenemismahdollisuudet ja jatkuva oppiminen

Järkevät uramahdollisuudet sekä työnantaja, jonka puitteissa on mahdollista päästä kansainvälisiin ympyröihin joustavasti

Hyvät etenemismahdollisuudet, tunne siitä että omaa panosta arvostetaan, työtehtävät muuttuvat koko ajan mielenkiintoisemmiksi kun näyttää että pystyy ottamaan lisää vastuuta, superkivat työkaverit

Oma mielenkiinto ja se että olen jo tehnyt erilaisia taloushallinnon tehtäviä ennen tilintarkastusuraa.

Hyvät työkaverit ja asiakkaat, kohtuullinen palkkaus ja mahdollisuus vapaa-aikaan kevään sesongin ulkopuolella.

Työssä on enemmän positiivisia, kuin negatiivisia puolia.

Hyvä ja nopea urakehitys Big6 ja myöhemmin Big4 yhtiöissä ja sen jälkeen yrittäjyys on tuonut merkittävän lisämielenkiinnon.

Monipuolinen työ, loistava työyhteisö & itsensä kehittämismahdollisuudet

Kokemus

Tilintarkastajan työ on tarjonnut toistaiseksi haasteita.

mitään mikä kuulostaa mielenkiintoisemmalta ei ole tullut vastaan

Työtehtävien monipuolisuus, mielekkäys ja haastavuus, mahdollisuudet edetä uralla

Parempaa työtä ei ole tullut eteen

Ala on tuntunut itselleen luontaiselta.

Hyvät kehittämismahdollisuudet ja mielenkiintoiset työtehtävät sekä työyhteisö.

Vielä on oppimisvuosia jäljellä, mahdollisuus edetä uralla nopeastikin

Olen vasta aloittanut - 3kk takana.

Aloittanut vasta muutama kk sitten.

Uramahdollisuudet

Olen Deloitella muissa töissä, en pääse karkuun

Olen tällä hetkellä vakituisesti tilintarkastusalalla. Mielenkiintoiset työtehtävät, mukavat työkaverit. Mahdollisuus nähdä eri aloja ja yrityksiä. Vaihtelevuus

Mahdollisuus tehdä koulun ohella.

Vasta aloittaneena kehitys tällä uralla kiinnostaa

Tulin kirjanpitäjän töistä tilintarkastusalalle.

Vakkaripositio

en ole kauan alalla ollut

Trainee-jakso on vielä kesken, mutta haluaisin jatkaa, koska tuntuu, että alalla on vielä paljon annettavaa ja on vielä paljon opittavaa. Plus tilkkaus on kivaa.

Työni on hyvin monipuolista, ja pääsen sen kautta tutustumaan uusiin ihmisiin ja laajentamaan toimialaymmärrystäni.

Olen ollut alalla vasta hetken, tuntuu, että minulla on vielä paljon opittavaa alasta.

jee

Olen ollut alalla vasta muutamia kuukausia, mutta ala vaikuttaa siltä, että voisin jatkaa pitkäänkin

Olen harjoittelijana tilintarkastusfirmassa, työsuhde loppuu jossain vaiheessa

Työn monipuolisuus

En ole vielä kokenut tarvetta vaihtaa alaa

Hyvä työpaikka

Halu saada työkokemusta alalta

Työilmapiiri

monipuolisuus, etenemismahdollisuudet

Kehittymisen ja oppimisen halu

Olen aloittanu syksyllä 2017

Leppoisaa hommaa, kivat työkaverit. Joustava työnteko. Mahdollisuudet kehittää alaa.

Olen vasta niin alussa tällä alalla (reilut 2 vuotta työkokemusta) että uskon saavani tästä työstä vielä paljon oppia enkä siksi ole halunnut vaihtaa alaa.

Mielenkiinto alaa kohtaan, mahdollisuus kehittyä, vaihtelevat työtehtävät, asiantuntevat työkaverit ja tiimit

Monipuolisuus, kehittävä ja vaativa työ (haasteellisuus)

Vakityö.

näkee paljon erilaisia yhtiöitä, saa kokemusta yritysten eri osa-alueista

Haluan vielä oppia ja nähdä enemmän

Olen vasta aloittanut

30. Mikäli kyllä, miksi vaihdoit alaa?

22 vastausta

- (4)

Kiinnosti nähdä pöydän toista puolta. Liian suuri työmäärä kiireaikoina. Lisäksi tuntien kirjaaminen on usein hankalaa.

Halusin päästä mukaan tekemään liiketoiminnallisia päätöksiä. Lisäksi sain työtarjoituksen nopeasti kasvavasta yhtiöstä mielenkiintoisella toimialalla.

Asiakkaat eivät arvostaneet tilintarkastustyötä. Halusin enemmän haasteita, jossa pääsen vaikuttamaan enemmän itse liiketoimintaan, kuin toimimaan salapolisina, onko kirjanpitokirjaukset tehty standardien mukaan. Palkkaus ja sen kehitys olivat todella huonot. Työpäivät olivat pitkiä ja hektisiä. Työkuorma tuntui uuvuttavalta ja ohjeistus työhön oli puutteellista kokeneemmilta kollegoilta. Toimeksiantoihin perehdyttiin ns. Venäläinen uimakoulu metodilla. Lisäksi kyllästyin esittämään asiantuntijaa asiakkaan edessä. Asiakkaille ohjeistettiin esittämään, että asioista tiedetään, vaikkei oikeasti tiedetty, koska he maksoivat tilintarkastuksesta ja "asiantuntijuudesta". Kirjanpitostandardit eivät kiinnostaneet.

Oma terveys, vapaa-aika ja onnellisuus tulivat tärkeämmiksi. Olen aika varma, että jos en olisi vaihtanut työpaikkaa olisin työuupunut tai saanut burn-outin aivan kohta. Lisäksi tajusin vasta töiden vaihtamisen jälkeen, kuinka onneton olin ollut tilintarkastustyössä ja tuntui ihan, että olin unohtanut, miltä tuntuu olla onnellinen. Elämäni paras päätös oli vaihtaa, enkä ikimailmassa halua enää kokea samaa. Sitä painoi vain töitä sumussa ja putkessa, kuten kaikki muutkin ja siitä että teki paljon töitä, eikä ollut vapaa-aikaa, eikä ollut onnellinen tuli uusi normaali, koska näin kaikki kollegat ympärillä myös tekivät ja kokivat. Lisäksi koin jatkuvaa riittämättömyyden tunnetta töissä. Koin, että en tehnyt mitään muuta kuin töitä ja kaikki muut elämän osa-alueet kärsivät tämän kustannuksella, mutta siltikin koin, että työmäärä, jonka tein ei riittänyt firmalle, esimiehille ja kollegoille eikä itselleni. Koin jatkuvasti olevani huono, hidas ja riittämätön. Vasta, kun kerroin irtisanoutuneeni, tulivat jotkut tiimin partnerit ja managerit kertomaan, että olin heidän mielestään hyvä työntekijä ja että on harmi että lähdin. Tätä ei kukaan minulle sanonut tai palkalla/bonuksilla millään muotoa koskaan osoittanut aiemmin.

Vaihdoin alaa ammattuurheiluun, koska sen aika on nyt eikä myöhemmin. Vaikka en olisikaan lähtenyt ulkomaille urheilemaan, uskon, että olisin vaihtanut alaa joka tapauksessa enemmän tai myöhemmin, koska en pitänyt siitä mentaliteetistä, joka alalla vallitsee, että työ menee elämän edelle ja että työntekijän tulee olla tavoitettavissa kellon ympäri. Myös työmäärä palkkaan nähden on melko kohtuuton.

Lähinnä se, että korvaus työmäärän nähden on niin huono eikä palkkausta pysty kilpailuttamaan, eikä yhtiöllä ole intressiä ns pitämään kiinni hyvistä tyypeistä koska uusia tulijoita on aina. Myöskin yhtiön sisällä siirtyminen toisiin tehtäviin ei tuntunut olevan hirveän helppoa.

Tavallaan vaihdoin alaa, kun noin 10v sitten lähdin Big4 toimistosta (jossa olin ollut lähes 12 vuotta) itsenäiseksi yrittäjäksi. Halusin aikaisempaakin paremman work-life tasapainon lasten ollessa vielä pieniä. Itsenäisenä yrittäjänä voin myös keskittyä hyvin pieniin toimeksiantoihin, joissa henkilösuhteet ovat erittäin tärkeitä. Hyvät työkaverit ja asiakkaat Big4:ssakin oli, mutta listayhtiön tarkastuksen tiimityössä ei kokonaisuus ole omassa hallussa.

Vaihtelunhalu

liikaa duunia

Tilintarkastaja on maailmassa pilvin pimein, vaihdoin sisäiseksi tarkastajaksi, sillä sisäisiä tarkastajia on paljon vähemmän. Tilintarkastajana olin lisäksi aina korvattavissa, tilintarkastaja on jonoksi asti. Lisäksi en pitänyt myyntityöstä: lisätöiden myymisestä esim veroilmoitustätyn palvelun myymisestä tai

asiakastapahtumista joissa piti hankkia yritykselle lisää asialkulta markkinoimalla omaa osaamista, koska yleensä hinta kuitenkin ratkaisee, enkä halua myydä osaamistani halvalla.

Halu keskittyä enemmän yksittäisen yrityksen kehittämiseen ja tietyn alan oppimiseen

Halusin kokeilla muuta ja tiesin, että 2-3 vuoden tarkastuskokemuksen jälkeen on hyvä mahdollisuus tarvittaessa palata tilintarkastustehtäviin.

Paremmat etenemismahdollisuudet ja halu oppia liiketoimintaa sekä taloudellista ymmärrystä.

Tilkkkaus on vaativaa, muttei kovin luovaa tai palkitsevaa. Olen jumissa

Tilintarkastusalan työpesti oli määrä-aikainen

Tulevaisuudessa ehdottomasti

sopimuksen määräaikaisuus

Harjoittelun ja vakituisen työsopimuksen välissä oli kesäkausi, jolloin palasin vanhaan työhöni hetkeksi perintäalalle. Harjoittelu loppui keväällä ja vakituinen työsopimus laadittiin alkamaan syksyille

31. Mikäli kyllä, miksi mahdollisesti tulit takaisin?

9 vastausta

- (4)

Työ muualla ei vastannut odotuksia. Tilintarkastuksessa parasta on vaihtelevat työtehtävät, paikat ja ihmiset.

en tulisi

Tilintarkastajana asiakkaat ja työkaverit vaihtuvat, työ on monipuolisempaa ja päivittäin kokee uusia haasteita

valmistuin yliopistosta

ks. ylle

Kommentteja ja palautetta

Tähän voit antaa kommentteja ja palautetta kyselyyn liittyen.

24 vastausta

Hyvä, tiivis kysely. Onnea opinnäytetyöhön :)

En ollut varma pitkö noihin väittämiin vastata sillä perusteella, että mitkä seikat ovat minulle nykyisin tärkeitä töissä vai mitkä seikat olivat minulle tärkeitä nimenomaan tilintarkastustöissä. Vastasin väittämiin nyt sillä ajatuksella, että mitä asioita arvostan yleisesti töissä (ei vain tilintarkastustöissä).

Hyvin toteutettu, napakka kysely, johon vastasi mielellään. Tsemppiä opinnäytetyön tekemiseen Kaisa! :)

Toimialan houkuttelevuuteen pari näkökohtaa. Tyypillinen "ensimmäinen työpaikka" valmistuneelle laskentaekonomille. Tarjoaa hyvän näköalapaikan monenlaisiin yrityksiin ja työtehtäviin, joten muutaman vuoden työkokemuksen jälkeen voi KHT-tutkinnon sijasta siirtyä asiakkaalle taloushallinnon töihin. Toimialan kannalta taas on suorastaan suotavaa, että osa assistenteista lähtee pois eikä jää

kyllästymään. Muuten työnantajan organisaation rakenne ei ole terve (tarvitaan vähän partnereita, kohtuullisesti keskijohtoa ja paljon apulaisia).

Kyselyssä oli melko paljon kirjoitusvirheitä.

Hieman kirjoitusvirheitä

Hyvä kysely, ei liian paljon kysymyksiä, ei vienyt paljon aikaa.

Kysely toimi oookoo.

Kannattaa kiinnittää huomiota kysymysten kirjoitusasuun, esim. "Työni on hyvin palkattu", tulisi olla "hyvin palkattu".

Muutamia kirjoitusvirheitä/typoja

Monivalintakysymyksissä en oikein tiennyt, kysyttiinkö omasta työstäni vai tilintarkastajan työstä yleensä?

Kannattaa tsekata kirjoitusvirheet etukäteen, luo ammattimaisemman kuvan kyselystä.

Sopivan mittaisia kysymyksiä

paljon kirjoitusvirheitä → tarkasta ennen kuin lähetät maailmalle ;)

vähän tuntui että kysyjää yritettiin johdatella antamaan tietynlaisia vastauksia, esim työaikaan liittyen

Viimeisessä kysymyksessä asteikko oli toisin päin.

Hyvä, kun kysely oli sopivan lyhyt ja yksinkertainen. Kirjoitusvirheet vielä pois.

kannattaisi korjata kirjoitusvirheet ennen kyselyn julkaisua :)

tsemppiä gradun tekoon!

Mitä on manuaalinen työ?

Erittäin hyvä kysely!

Kiitos :)

Tsemppiä lopputyöhön!

Esitettiin väittämiä tilintarkastustyöstä, jota pääsi kommentoimaan sen suhteen mitä pitää työssään tärkeänä, olisin toivonut vielä kysymystä että mitä mieltä olen väittämän totuuspohjasta, siis esim. minulle voi asia olla erittäin tärkeää mutta en koe tilintarkastustyön sinällään vastaavan vaihtoehtoa. Hyvä kysely kuitenkin! Tsemppiä valmistumiseen.

Kiinnostaako tutkimuksen aihe sinua?

Kiitos vastauksistasi!

