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Auditing Knowledge, Professional Skepticism, Professional Ethics, and a Two-Item Auditor Career-Interest Proxy: A Cross-Sectional Study of Accounting Students in Serang City

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Abstract

Prior audit-career research has emphasized professional familiarity, career perceptions, and general accounting-career choice, whereas professional skepticism and ethics have been studied mainly among practicing auditors. This study therefore examines whether auditing knowledge, professional skepticism, and professional ethics are associated with a narrowly operationalized auditor career-interest outcome among accounting students in Serang City. A quantitative cross-sectional survey was conducted with 55 students from three universities who had completed advanced auditing coursework and were recruited through incidental non-probability sampling. PLS-SEM indicated that auditing knowledge was positively associated with the two-item career-interest proxy ($\beta = 0.445$, $t = 2.199$, $p = 0.028$), whereas professional skepticism ($\beta = 0.128$, $p = 0.563$) and professional ethics ($\beta = 0.177$, $p = 0.243$) were not statistically significant; R^2 was 0.442. Supplementary diagnostics nevertheless require caution: the reconstructed SRMR was 0.1017, Harman's first component explained 51.6% of item variance, and the X2-X3 HTMT bootstrap interval [0.593, 1.024] included 1.00. A full-collinearity VIF check did not show severe collinearity, but it does not eliminate common-method concerns. Accordingly, the results are presented as provisional, sample-specific evidence rather than a comprehensive test of career intention. Practically, the findings support further evaluation of audit-knowledge exposure using stronger, validated multi-item career-intention measures and more rigorous sampling and method-bias controls.

KEYWORDS

auditing knowledge; professional skepticism; professional ethics; auditor career-interest proxy; PLS-SEM.

Introduction

The audit profession is a crucial component of financial accountability because independent assurance supports confidence in financial reporting. Regeneration of the Indonesian public accounting profession has been a documented concern. The Ministry of Finance reported 1,368 active public accountants as of 21 January 2019; 26.1% were older than 60 years and 25.6% were aged 50-59, while new public-accountant licenses declined from 212 in 2017 to 86 in 2018 ([Pusat Pembinaan Profesi Keuangan, 2019](#)). A separate Ministry of Finance communication in 2020 similarly noted that more than half of registered public accountants were over 50. These official figures are historical rather than current headcounts, but they provide concrete evidence that professional regeneration has been a longstanding policy concern and make accounting students an important potential pipeline for Indonesian public accounting firms.

International literature indicates that students' perceptions of auditing are shaped by professional familiarity, educational exposure, stereotypes, social identity, and access to career information. [Thuy et al. \(2022\)](#) found that proximity and knowledge were related to students' perceptions of auditors, while [Pelzer & Nkansa \(2022\)](#) emphasized social

perceptions, professional identity, and career information. Amondarain et al. (2023) further showed that auditing stereotypes can influence intention to enter the profession. These studies establish the importance of career perceptions, but they do not fully explain whether audit-specific knowledge and the core professional values of skepticism and ethics function as direct antecedents of career interest among students who have limited practical audit experience.

Research on accounting career choice has generally emphasized financial rewards, professional reputation, certification, family and peer influence, career prospects, and perceived job fit (Bhatt & Khan, 2023; Ilias et al., 2022; Kong et al., 2020; Marsintauli et al., 2022). Studies focused specifically on auditing also show that professional familiarity and perceived attractiveness matter (Graschitz et al., 2023; Thuy et al., 2022; Wulan et al., 2023). However, three gaps remain. Theoretically, TPB-based career studies rarely distinguish capability-related audit knowledge from professional-value constructs within one model. Empirically, Indonesian studies more often examine accounting or public-accounting careers broadly rather than the joint direct effects of auditing knowledge, skepticism, and ethics. Contextually, evidence from students in Serang City is scarce, despite differences in university exposure and access to public accounting firms compared with larger metropolitan centers.

Auditing knowledge is central because students who understand standards, procedures, evidence, audit risk, materiality, and reporting may perceive the work as more manageable. Within TPB, this construct is most closely related to perceived behavioral control: knowledge can strengthen students' assessment that they possess, or can acquire, the capability required to perform audit tasks (Ajzen, 2020). This study does not directly measure self-efficacy or perceived behavioral control; rather, it treats auditing knowledge as an educational antecedent that is theoretically expected to support those perceptions (Rietz, 2018). Professional skepticism is a core audit mindset involving a questioning attitude, suspension of judgment, and critical evaluation of evidence. It may increase perceived person-profession fit among students who value analytical and investigative work. However, skepticism may also remain an abstract professional norm when students have limited engagement experience. Therefore, its relationship with career interest is conceptually plausible but not necessarily immediate or direct. Professional ethics provide the moral foundation of auditing through integrity, objectivity, confidentiality, competence, and responsibility to the public interest. In TPB terms, ethics should not be equated automatically with subjective norms, which refer to perceived social pressure. In this study, professional ethics are treated primarily as a moral-norm and value-based extension of TPB that may shape attitudes toward the profession. Ethical awareness may enhance the perceived dignity and social contribution of auditing, but it may also be broadly endorsed across occupations and therefore have limited power to differentiate career choices. Digital audit technologies provide relevant background because they are changing the competencies expected of new auditors, but digital competence is not a tested construct in the present model. Accordingly, technology is treated only as contextual motivation and as a potential extension for future research rather than as an explanation of the present structural paths (Felski, 2023; Zhang et al., 2024).

Accordingly, this study examines the direct associations of auditing knowledge, professional skepticism, and professional ethics with auditor career interest among accounting students in three universities in Serang City. Its novelty is primarily theoretical and contextual: it integrates one capability-related educational construct and two audit-specific professional-value constructs in a TPB-informed

model, while testing that model among prospective rather than practicing auditors. Practically, the study evaluates whether classroom-based knowledge and professional-value education are equally salient for students' career intention. The restricted local sample is used to generate context-specific evidence rather than broad population estimates.

Theoretical Review and Hypothesis Development

The Theory of Planned Behavior and Auditor Career Interest

The Theory of Planned Behavior explains behavioral intention through attitudes toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 2020). Applied to career choice, students are more likely to consider auditing when they view the profession positively, perceive relevant social or professional support, and believe they can perform the required work. This study uses TPB as an organizing framework rather than claiming that the three predictors are exact substitutes for the original TPB dimensions.

Auditing knowledge is positioned as a capability-related antecedent of perceived behavioral control because technical understanding may make audit tasks appear learnable and manageable. Professional skepticism is positioned as an audit-specific mindset that may contribute to attitudes and perceived person-profession fit. Professional ethics are treated as a moral-norm extension that may shape the perceived social value and legitimacy of the profession, rather than as a direct measure of subjective norms. This more cautious mapping recognizes that perceived behavioral control, attitudes, subjective norms, and professional identity were not measured as separate mediators in the present model.

Auditing Knowledge and Interest in Becoming an Auditor

Auditing knowledge includes an understanding of auditing standards, audit objectives, risk assessment, materiality, audit procedures, audit evidence, and reporting. In accounting education, this knowledge is acquired through lectures, practicums, case studies, simulations, and internships. Students with greater audit knowledge tend to have a more realistic view of the auditor's work, thereby reducing the perception of career uncertainty.

Knowledge and familiarity can reduce uncertainty about professional work and improve career attractiveness (Ali et al., 2024; Thuy et al., 2022). Indonesian evidence also suggests that professional knowledge, learning exposure, and career information are associated with interest in public accounting (Setiawan et al., 2025; Welly et al., 2022). Students who understand audit procedures and evidence may be better able to imagine themselves completing audit assignments and developing the required competence. Therefore, H1 is formulated as follows: H1: Auditing knowledge is positively associated with accounting students' interest in becoming auditors.

Professional Skepticism and Interest in Becoming an Auditor

Professional skepticism is a mental attitude that includes questioning, suspension of judgment, seeking knowledge, and critical evaluation of evidence. In audit practice, skepticism is necessary to assess the risk of material misstatement, respond to indications of fraud, and prevent auditors from relying too heavily on management representations. Previous research has shown that professional skepticism is relevant to audit judgment and audit quality (Fawziah et al., 2023; Savira et al., 2021; Sumartono et al., 2022).

For students, skepticism may signal alignment with analytical and investigative work and thus strengthen perceived job fit. Conversely, because skepticism is usually developed and understood through ambiguous evidence, client interaction, and engagement experience, students may endorse it as an important professional norm without using it as a career-selection criterion. The direct association is

therefore theoretically plausible but may be weaker before practical exposure. Based on the expected person-profession fit mechanism, H2 is formulated as follows: H2: Professional skepticism is positively associated with accounting students' interest in becoming auditors.

Professional Ethics and Interest in Becoming an Auditor

The professional ethics of an auditor encompass integrity, objectivity, professional competence, confidentiality, and professional conduct. Ethics are the foundation of public trust because auditors work to provide assurance to stakeholders. Research on audit quality shows that auditor ethics is related to audit quality, audit judgment, and the ability to maintain independence (Parluhutan et al., 2022; Rizky & Astuti, 2023; Surya et al., 2021).

Ethical awareness may improve attitudes toward auditing by emphasizing integrity, public responsibility, and professional legitimacy. However, ethics may also be perceived as a general obligation across professions, operate indirectly through professional identity, or show limited variance because respondents tend to endorse socially desirable ethical statements. Thus, a positive direct relationship is plausible, but it may not emerge among students with limited professional exposure. Based on the expected value-fit mechanism, H3 is formulated as follows: H3: Professional ethics are positively associated with accounting students' interest in becoming auditors.

Methods

Research Type

This study used a quantitative, cross-sectional survey design to estimate associations among auditing knowledge, professional skepticism, professional ethics, and a narrowly operationalized two-item proxy for auditor career interest. The three predictor constructs were modeled reflectively. The outcome was retained because only two career-related items were collected in the original survey; it is therefore not presented as a comprehensive or validated career-intention scale. Because all variables were measured at one point in time using self-reported perceptions, the design does not establish temporal order or causality. PLS-SEM was used to estimate the reported measurement and structural relationships within the available sample, but all structural findings are treated as provisional and sample-specific.

The measurement model was evaluated using item loadings, average variance extracted (AVE), Cronbach's alpha, composite reliability, the Fornell-Larcker criterion, and the heterotrait-monotrait ratio (HTMT). The structural model was

evaluated using R^2 , adjusted R^2 , path coefficients, inner VIF, f^2 effect sizes, bootstrap inference, Q^2_{predict} , and SRMR. A supplementary reanalysis used 5,000 percentile bootstrap resamples with a two-tailed 5% significance level. The reconstructed SRMR was calculated as the square root of the mean squared off-diagonal standardized residuals between the empirical indicator-correlation matrix and the model-implied correlation matrix generated from the retained outer loadings and construct-correlation matrix; the exact value was 0.1017. Because 0.1017 exceeds the commonly cited 0.08 benchmark, model-data discrepancy remains material and no claim of satisfactory global fit is made (Hair et al., 2020). Theory-driven results were therefore supplemented with reduced-model SRMR checks and a composite-score bootstrap regression as robustness analyses rather than post hoc model optimization.

Population and Sample

The operational sampling frame consisted of accounting students who were reachable through the three participating universities in Serang City during the data-collection period. Eligible students were approached through printed-questionnaire distribution and circulation of a Google Forms link via WhatsApp. Inclusion criteria were: (1) enrollment as an accounting student at Universitas Serang Raya, Universitas Pamulang Serang Campus, or Universitas Sultan Ageng Tirtayasa; (2) completion of an audit concentration or equivalent advanced audit coursework; and (3) voluntary submission of a usable questionnaire. Responses not meeting these criteria or incomplete for study variables were excluded. Incidental non-probability sampling was used because recruitment depended on eligible students who were accessible during the collection period. A total of 55 usable

Table 1. Distribution of Respondents

Category	Group	Frequency	Percentage
University	Universitas Serang Raya	28	50.9%
University	Universitas Pamulang Kampus Serang	21	38.2%
University	Universitas Sultan Ageng Tirtayasa	6	10.9%
Gender	Female	48	87.3%
Gender	Male	7	12.7%
Total	All respondents	55	100%

Source: Primary data processed, 2026.

Table 2. Operational Definition of Variables

Variable	Operational definition	Indicators	Scale
Auditing Knowledge (X1)	Understanding of audit standards, procedures, risks, materiality, and evidence.	X1.1 standards; X1.2 risk-materiality-procedure; X1.3 practicum experience; X1.4 audit evidence analysis.	Likert 1-5
Professional Skepticism (X2)	Critical mental attitude in evaluating information and delaying judgment until sufficient evidence exists.	X2.1 suspension of judgment; X2.2 search for knowledge; X2.3 self-esteem.	Likert 1-5
Professional Ethics (X3)	Moral and professional principles guiding auditors in maintaining public trust.	X3.1 public interest; integrity; X3.2 X3.3 objectivity; X3.4 confidentiality; X3.5 technical standards.	Likert 1-5
Auditor Career Interest Proxy (Y)	Internal tendency to choose auditor as a career based on perceived fit and career prospects.	Y1 challenging work; Y2 career path.	Likert 1-5

Source: Research instrument developed from the thesis data and recent audit career literature.

responses were analyzed (Table 1). No complete invitation or eligibility log was retained, so the number approached, the denominator for a response rate, and the characteristics of nonrespondents are unavailable. Consequently, response rate and nonresponse bias cannot be estimated, adding uncertainty beyond the selection bias inherent in incidental sampling. A sensitivity power calculation for three predictors, $\alpha = 0.05$, $N = 55$, and 80% power indicates reliable detection only for effects of approximately $f^2 = 0.214$ or larger. Unequal university representation and the predominance of female respondents further limit external validity.

Instrumentation or Tools

The instrument was a closed-ended questionnaire administered in Indonesian using a five-point Likert scale from strongly disagree to strongly agree. The items were developed for the original thesis-based study and were conceptually informed by audit education, professional skepticism, professional ethics, and accounting-career literature, but the available records do not provide verifiable documentation that the items were adopted or systematically adapted from established validated scales (Table 2). The records also do not document a formal pilot test or expert content-validity assessment before data collection. Therefore, pre-use content validity cannot be established retrospectively and is treated as a major measurement limitation, not merely a reporting omission. The questionnaire was originally developed and administered in Indonesian, so English-to-Indonesian translation or back-translation was not part of data collection. The outcome contains only two items concerning challenging work and career path. Measurement literature generally favors multi-item measures for broader latent constructs because they provide wider content coverage and more stable construct representation; shortened measures require strong conceptual justification (Diamantopoulos et al., 2012; Hair et al., 2020). Because these two items primarily reflect perceived job attractiveness and career structure rather than explicit plans, willingness, or likelihood of entering auditing, the outcome is retained only as a narrow auditor career-interest proxy. Complete item wording is provided in Appendix A.

Data Collection Procedure and Research Ethics

Data were collected from 29 April to 8 May 2026 through printed questionnaires and Google Forms distributed via WhatsApp. Before participation, respondents received information about the study purpose, voluntary participation, confidentiality, anonymity, and their right to decline or withdraw before submitting the questionnaire. No directly identifying information was included in the analytical dataset. The study was not submitted to an institutional ethics committee before data collection, and no formal ethics approval, waiver, or separate institutional permission letter was obtained. Accordingly, the manuscript does not claim institutional ethical approval or exemption. The study nevertheless applied basic participant-protection procedures through voluntary participation, prior study information, anonymity, confidentiality, and analysis of de-identified responses. No separate formal data-protection protocol was used beyond these de-identification and confidentiality procedures. This absence of prospective institutional ethics

review or formal waiver is reported transparently as a research-governance limitation and remains subject to the journal's ethics requirements for publication.

Data Analysis

Analysis proceeded in two stages. Descriptive statistics summarized respondent characteristics and construct scores. PLS-SEM was then used to assess the reported measurement and structural relationships. Convergent validity was evaluated using outer loadings (>0.70) and AVE (>0.50), internal consistency using Cronbach's alpha and composite reliability (>0.70), and discriminant validity using Fornell-Larcker and HTMT. Structural assessment included R^2 , adjusted R^2 , inner VIF, f^2 , path coefficients, bootstrap confidence intervals, Q^2_{predict} , and SRMR. Because all variables were collected from the same respondents in one questionnaire, common method bias (CMB) was evaluated using two diagnostics: Harman's single-factor test and a full-collinearity VIF assessment. Following (Kock, 2015), full-collinearity VIF values below 3.3 were treated only as evidence against severe collinearity-related method bias, not as proof that CMB was absent. A marker-variable adjustment could not be implemented because no theoretically unrelated marker variable was included in the original questionnaire (Lindell & Whitney, 2001).

Result and Discussion

Descriptive Statistics

Table 3 reports summed construct scores. To make constructs with different indicator counts comparable, mean scores per item were also calculated: auditing knowledge = 3.91, professional skepticism = 4.24, professional ethics = 4.31, and auditor career interest = 3.92. Using a descriptive interpretation in which 3.41-4.20 indicates agreement and 4.21-5.00 indicates strong agreement, auditing knowledge and career interest fall in the agreement range, while skepticism and ethics fall in the strong-agreement range. These statistics describe response tendencies only and are not used to infer structural relationships.

Measurement Model

The reported predictor measurement models met the stated convergent-validity and reliability thresholds: outer loadings exceeded 0.70, AVE values exceeded 0.50, and Cronbach's alpha and composite reliability exceeded 0.70. The two career-related items also loaded strongly in the original SmartPLS specification, but high loadings and reliability do not resolve construct underrepresentation. The items 'challenging work' and 'career path' capture only a narrow portion of what a comprehensive behavioral career-intention construct would normally include. Consistent with measurement guidance favoring adequate content coverage for broad constructs (Diamantopoulos et al., 2012; Hair et al., 2020), the outcome is not interpreted as a validated latent career-intention scale. Instead, all structural findings involving Y are framed as provisional evidence for a narrowly operationalized two-item career-interest proxy.

Figure 1 presents the SmartPLS 4 outer model for the measurement model evaluation.

Table 3. Descriptive Statistics of Research Variables

Variable	N	Mean	Std. Dev.	Minimum	Maximum
Auditing Knowledge (X1)	55	15.655	4.133	4	20
Professional Skepticism (X2)	55	12.709	2.492	4	15
Professional Ethics (X3)	55	21.527	4.185	7	25
Auditor Career Interest Proxy (Y)	55	7.836	1.983	3	10

Source: SmartPLS 4 output, 2026.

Figure 1 shows that the retained indicators had loadings above 0.70. This evidence supports indicator reliability but does not establish the substantive importance of any individual item for career interest. Accordingly, the loadings are interpreted only as measurement evidence; substantive conclusions are based on structural path estimates and additional effect-size diagnostics (Table 4).

Discriminant validity requires particular caution. The HTMT point estimate between professional skepticism and professional ethics was 0.884, below 0.90 but above the more conservative 0.85 guideline (Henseler et al., 2015). A 5,000-resample percentile bootstrap reanalysis yielded a 95% interval of approximately [0.593, 1.024], so discriminant validity between X2 and X3 is not established. Indicator-level inspection also showed notable cross-construct correlations, especially X2.1 with X3.4 ($r = 0.713$), X3.3 ($r = 0.698$), and X3.5 ($r = 0.681$) (Table 5), suggesting that students may perceive delayed judgment, objectivity/fairness, confidentiality, and procedural conduct as overlapping aspects of desirable professional behavior. A post hoc deletion sensitivity check reduced HTMT to 0.776 when X2.1 was omitted and to 0.841 when X3.1 was omitted. Neither deletion was adopted: removing X2.1 would leave skepticism with only two indicators, while deleting X3.1 solely to improve a threshold lacks a priori conceptual justification. The original constructs are therefore retained for transparency, but their

separate structural paths are treated as empirically unresolved and interpreted only provisionally.

Structural Model and Hypothesis Testing

The R^2 value for the career-interest proxy was 0.442 (adjusted $R^2 = 0.409$), indicating moderate in-sample explanatory power. Inner VIF values were 1.880 for auditing knowledge, 3.045 for professional skepticism, and 2.272 for professional ethics. Effect sizes were $f^2 = 0.186$ for auditing knowledge, 0.010 for skepticism, and 0.024 for ethics. Repeated 10-fold cross-validation yielded Q^2_{predict} values of 0.276 for Y1 and 0.184 for Y2. The exact reconstructed SRMR was 0.1017, above the 0.08 benchmark. Sensitivity checks did not show that simple theory-reducing respecification solved the discrepancy: SRMR was 0.0909 when skepticism was omitted, 0.1119 when ethics was omitted, and 0.1049 in a knowledge-only model. Because none reached 0.08, the original theory-driven specification was retained rather than selecting a model solely to improve fit. Structural conclusions are consequently treated as provisional.

As an additional robustness check independent of the latent-score specification, standardized composite means were regressed on the two-item outcome proxy and evaluated with 5,000 nonparametric bootstrap resamples. The composite-score coefficients were 0.448 for auditing knowledge, 0.086

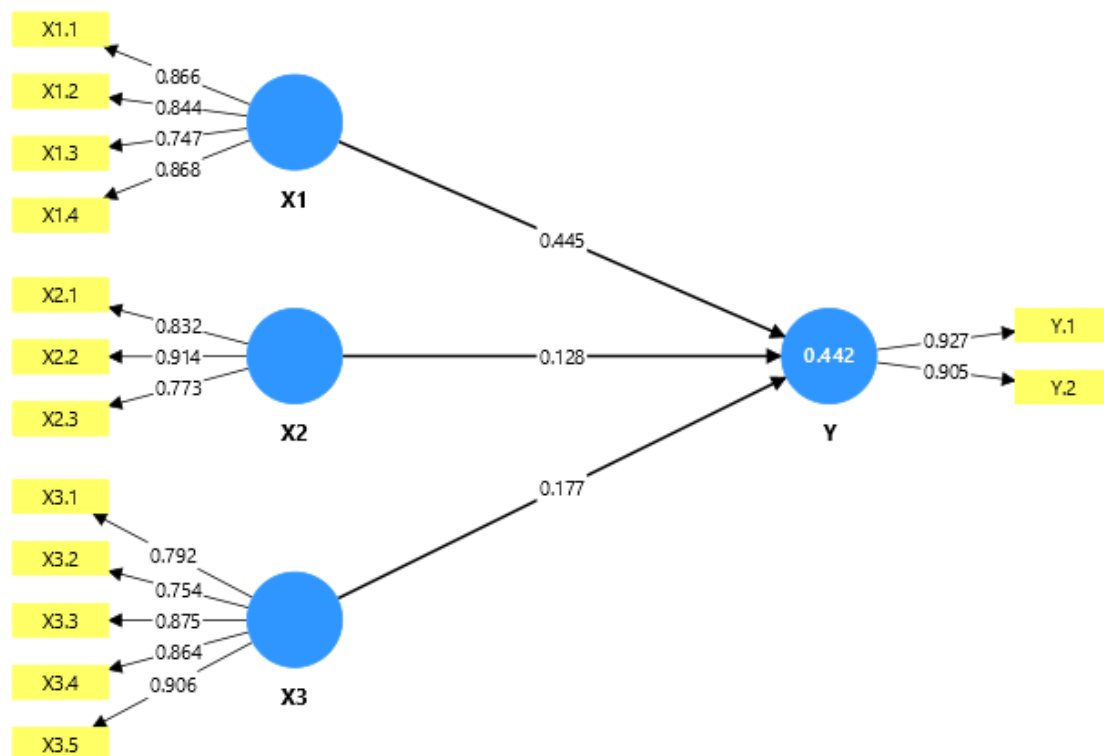


Figure 1. Outer Model Schematic

Source: SmartPLS 4 Output, 2026.

Table 4. Measurement Model Evaluation

Construct	Outer loading range	AVE	Cronbach alpha	Composite reliability	Decision
Auditing Knowledge (X1)	0.747-0.868	0.694	0.852	0.900	Valid and reliable
Professional Skepticism (X2)	0.773-0.914	0.708	0.795	0.879	Valid and reliable
Professional Ethics (X3)	0.754-0.906	0.706	0.895	0.923	Valid and reliable
Auditor Career Interest Proxy (Y)	0.905-0.927	0.839	0.809	0.912	Valid and reliable

Source: SmartPLS 4 output, 2026.

for skepticism, and 0.200 for ethics; the corresponding 95% bootstrap intervals were [0.090, 1.007], [-0.436, 0.553], and [-0.128, 0.484], respectively. This check reproduces the direction and qualitative pattern of the PLS paths, with only auditing knowledge showing a bootstrap interval that excludes zero, but it does not overcome the measurement, sampling, model-fit, and CMB limitations.

Figure 2 presents the path coefficients and significance testing results generated through the bootstrapping procedure in SmartPLS 4.

The original SmartPLS bootstrapping results showed that auditing knowledge was positively associated with auditor career interest ($\beta = 0.445$, $t = 2.199$, $p = 0.028$). Professional skepticism had a positive but non-significant direct path ($\beta = 0.128$, $t = 0.578$, $p = 0.563$), as did professional ethics ($\beta = 0.177$, $t = 1.168$, $p = 0.243$) (Table 6). In the supplementary 5,000-resample percentile bootstrap reanalysis, the approximate 95% confidence intervals were [0.123, 0.920] for auditing knowledge, [-0.343, 0.562] for skepticism, and [-0.151, 0.491] for ethics (Table 8). Thus, only H1 was supported. The non-significant results for H2 and H3 indicate that direct associations were not detected in this sample; they do not demonstrate that skepticism or ethics are unimportant to audit practice or career development. The full-item-level outer loadings for all indicators are presented in Table 7, with values ranging from 0.747 to 0.927, all exceeding the 0.70 threshold.

Common method bias diagnostics yielded mixed evidence. Harman's single-factor analysis of all 14 questionnaire items showed that the first unrotated component accounted for 51.6% of total standardized item

variance, slightly above the conventional 50% screening threshold; therefore, common method bias cannot be dismissed and may inflate or distort observed relationships. As an additional full-collinearity assessment, each construct score was regressed on the remaining construct scores. The resulting VIFs were 2.181 for auditing knowledge, 3.019 for professional skepticism, 2.311 for professional ethics, and 1.720 for the career-interest proxy, all below the 3.3 threshold proposed by (Kock, 2015). This second diagnostic does not show severe full-collinearity contamination, but it does not negate the Harman result or the single-source, single-time design. Because no marker variable or temporal/source separation was available, CMB remains a material threat to inference rather than a resolved issue.

Interpretation of Key Findings

H1 was supported in the original PLS specification: auditing knowledge was positively associated with the two-item career-interest proxy ($\beta = 0.445$, $p = 0.028$; $f^2 = 0.186$). The

Table 5. HTMT Discriminant Validity

Construct	X1	X2	X3	Y
X1				
X2	0.822			
X3	0.596	0.884		
Y	0.737	0.681	0.588	

Source: SmartPLS 4 output, 2026.

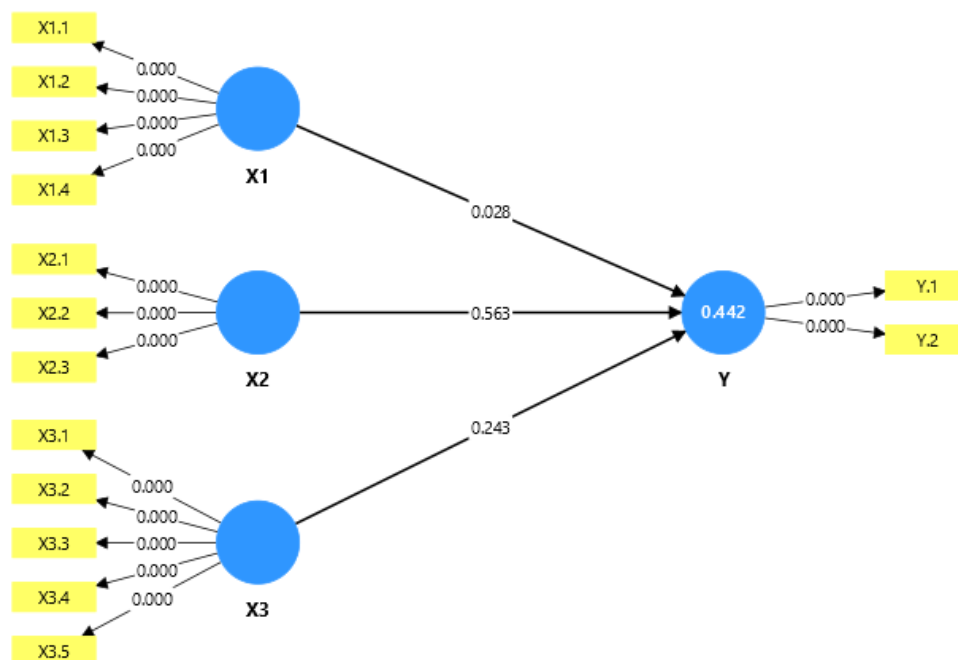


Figure 2. Path Coefficient and Significance Test (Bootstrapping)

Source: SmartPLS 4 output, 2026.

Table 6. Hypothesis Testing Results

Hypothesis	Path	Original sample	t-statistics	p-values	Decision	Interpretation
H1	X1 → Y	0.445	2.199	0.028	Supported	Positive direct association with the two-item proxy supported in this sample.
H2	X2 → Y	0.128	0.578	0.563	Not supported	Direct association not supported; null result interpreted cautiously.
H3	X3 → Y	0.177	1.168	0.243	Not supported	Direct association not supported; null result interpreted cautiously.

Source: SmartPLS 4 output, 2026.

supplementary composite-score bootstrap analysis showed the same direction and a confidence interval excluding zero. Within the TPB-informed framework, this pattern is consistent with, but does not prove, a capability-related mechanism in which audit-specific knowledge reduces uncertainty about professional tasks. Because perceived capability or self-efficacy was not measured directly, the mechanism remains theoretical. Moreover, the elevated SRMR, narrow outcome measure, unresolved X2-X3 discriminant validity, and mixed CMB diagnostics mean that the association should be regarded as provisional rather than a robust causal or population-level finding.

The result has practical relevance because auditing has substantial technical and procedural demands. Classroom exposure to risk assessment, internal control, evidence evaluation, working papers, and reporting may allow students to form a more concrete view of professional work. The structural coefficient, together with the effect size to be reported, should be used to assess practical importance. Outer loadings are not used to infer which learning experience causes career interest, because they indicate measurement quality rather than substantive impact.

H2 was not supported: no statistically significant direct association was detected between professional skepticism and the two-item career-interest proxy ($\beta = 0.128$, $p = 0.563$; $f^2 = 0.010$). This null result cannot establish absence of a relationship. The sample has limited power for small effects, the outcome is narrowly operationalized, CMB cannot be excluded, and X2 is not empirically distinct from X3 under the bootstrap HTMT criterion. The separate skepticism path should therefore be interpreted as indeterminate rather than evidence that skepticism is unimportant to career development.

H3 was not supported: professional ethics did not show a statistically significant direct association with the two-item career-interest proxy ($\beta = 0.177$, $p = 0.243$; $f^2 = 0.024$). As with H2, the null result is inconclusive because content validity is limited, the sample may not detect small effects, common-method influences remain possible, and the X2-X3 distinction is empirically unresolved. Ethics may also operate through professional identity or value fit rather than through a direct path, but those mechanisms were not tested.

Taken together, the analyses provide provisional evidence that auditing knowledge is positively related to the narrowly defined career-interest proxy in this sample, while separate direct associations for skepticism and ethics were not established. The pattern should not be generalized to a comprehensive model of auditor career intention because the outcome contains only two job-characteristic-based items, the sample is small and non-probabilistic, nonresponse bias cannot be assessed, SRMR remains elevated, common method bias remains possible, and skepticism and ethics are not empirically distinct under the HTMT bootstrap test.

Comparison with Previous Studies

The provisional knowledge finding is directionally consistent with international research linking audit-career perceptions to professional proximity, knowledge, and perceived attractiveness (Amondarain et al., 2023; Grascitiz et al., 2023; Thuy et al., 2022). However, because the present dependent measure is only a two-item career-interest proxy, the result should not be interpreted as demonstrating the same construct as validated behavioral career-intention scales used elsewhere.

The result is also compatible with accounting-career research showing associations with perceived benefits, career prospects, personal capability, and educational exposure (Kong et al., 2020; Marsintauli et al., 2022; Srirejeki et al., 2019). In the present data, auditing knowledge has the largest reported structural coefficient, but the model's

elevated SRMR and measurement limitations prevent a firm conclusion that competence-based exposure is more influential than professional-value variables in the wider student population.

The non-significant skepticism and ethics paths differ from studies of practicing auditors, where these constructs are often associated with audit judgment, quality, and professional behavior. That comparison should be made cautiously: the present X2-X3 discriminant-validity problem means that their separate coefficients may be unstable or difficult to interpret, while students also have less engagement experience than practicing auditors. The current study therefore treats these null paths as unresolved rather than as evidence that professional values do not matter.

The digital audit literature also helps interpret these findings. Felski (2023), Damerji & Salimi (2021) and Eilifsen et al. (2020) show that audit education must keep pace with technology and analytics. If students associate audit with outdated manual checking, they may not see the profession as attractive. Conversely, if they encounter audit analytics, data visualization, and AI-supported audit tools, auditing knowledge may become more engaging and contemporary. Thus, integrating digital audit content may strengthen the effect of knowledge and gradually make skepticism and ethics more meaningful through data-driven cases.

Practical Implications

The findings support specific curriculum actions. Accounting programs can establish audit case laboratories in which students complete risk assessment, control evaluation, substantive testing, and working-paper documentation. Audit analytics modules can require students to use spreadsheets or specialized tools to identify anomalies and visualize evidence. Skepticism can be assessed through evidence-conflict cases, delayed-judgment exercises, and mock client interviews, while ethics can be assessed through dilemma analysis,

Table 7. Full Item-Level Outer Loadings

Indicator	Outer loading
X1.1	0.866
X1.2	0.844
X1.3	0.747
X1.4	0.868
X2.1	0.832
X2.2	0.914
X2.3	0.773
X3.1	0.792
X3.2	0.754
X3.3	0.875
X3.4	0.864
X3.5	0.906
Y1	0.927
Y2	0.905

Source: SmartPLS 4 output, 2026.

Table 8. Supplementary Structural Diagnostics

Predictor	Inner VIF	f^2	Effect-size interpretation	95% bootstrap CI for path
Auditing knowledge	1.880	0.186	Medium	[0.123, 0.920]
Professional skepticism	3.045	0.010	Negligible	[-0.343, 0.562]
Professional ethics	2.272	0.024	Small	[-0.151, 0.491]

Source: SmartPLS 4 output, 2026.

independence scenarios, and written justification rubrics. These activities should be integrated with internship partnerships, guest sessions with practicing auditors, KAP visits, professional certification preparation, and alumni mentoring so that students connect technical knowledge and professional values with realistic career experiences.

Collaboration with public accounting firms, professional associations, and alumni auditors can also improve professional proximity. Structured internships, mentoring, practitioner-led case reviews, and audit-technology demonstrations may clarify the nature of current audit work. Such interventions should be evaluated using pre-post measures of audit self-efficacy, professional identity, and career intention rather than relying only on satisfaction surveys.

Limitations and Cautions

This study has several substantial validity limitations. First, incidental sampling, the small sample, unequal representation across universities, and the predominance of female respondents limit external validity and may create selection/composition bias. Recruitment used printed questionnaires and WhatsApp-distributed Google Forms, but no complete invitation denominator or nonrespondent record was retained; therefore, the response rate and nonresponse bias cannot be assessed. The sensitivity analysis also indicates limited power for small effects. Second, the instrument lacks documented pre-use validation: the available records do not verify adoption or systematic adaptation from validated item-level scales, formal pilot testing, or expert content validation. This materially weakens content-validity claims and constrains interpretation of all structural paths.

Third, all variables were collected from the same respondents at the same time. Harman's first component explained 51.6% of variance, whereas full-collinearity VIFs were below 3.3; these mixed diagnostics mean CMB cannot be ruled out. Fourth, the cross-sectional design cannot establish temporal order or causality. Fifth, the outcome consists of only two items on challenging work and career path and therefore represents a narrow career-interest proxy rather than a validated behavioral career-intention construct. Sixth, discriminant validity between professional skepticism and professional ethics is not established because the HTMT bootstrap interval includes 1.00; indicator-overlap sensitivity checks did not justify a defensible post hoc deletion strategy. Seventh, the exact reconstructed SRMR of 0.1017 exceeds 0.08, and reduced-model checks also remained above 0.08, indicating residual model-data discrepancy. Finally, the study was not submitted for institutional ethical review before data collection and did not receive a formal ethics waiver or separate institutional permission letter. Although voluntary participation, anonymity, confidentiality, and de-identified analysis were applied, the absence of prospective institutional ethics oversight is an important research-governance limitation that must be considered by the journal in determining compliance with its publication ethics requirements.

Recommendations for Future Research

Future research should use probability-based or stratified recruitment where feasible, document the number invited so a response rate can be reported, and determine sample size

a priori through power analysis. Most importantly, auditor career intention should be measured with at least 3-5 validated intention items that directly assess willingness, plans, and likelihood of pursuing an audit career rather than relying on job-characteristic perceptions. The skepticism and ethics measures should also be refined and pretested to establish clearer discriminant validity.

Future studies should incorporate procedural and statistical controls for common method bias, including temporal or source separation where feasible and a theoretically unrelated marker variable that permits marker-variable adjustment. Longitudinal and mixed-method designs could test whether auditing knowledge affects career intention through self-efficacy or perceived behavioral control, and whether professional skepticism and ethics operate indirectly through professional identity, value fit, or practical audit exposure.

Conclusion

This study examined associations between auditing knowledge, professional skepticism, professional ethics, and a narrowly operationalized two-item auditor career-interest proxy among 55 accounting students from three universities in Serang City. In the original PLS model, auditing knowledge was the only statistically significant direct predictor ($\beta = 0.445$, $p = 0.028$), and a supplementary composite-score bootstrap check showed the same qualitative pattern. These results are provisional and sample-specific rather than a comprehensive test of career intention. Inference is materially constrained by incidental sampling and unknown response rate, undocumented pre-use instrument validation, the two-item outcome proxy, possible common method bias, an SRMR of 0.1017, and unresolved discriminant validity between skepticism and ethics.

Accordingly, the study's contribution is primarily diagnostic and exploratory: it suggests that audit knowledge deserves further investigation while also identifying measurement and design conditions that must be strengthened before broader claims are made. Future research should use validated multi-item career-intention scales, prevalidated skepticism and ethics measures, larger probability-based samples with documented recruitment denominators, prospective ethics oversight, stronger procedural and statistical common-method controls, and model specifications that demonstrate adequate discriminant validity and residual fit.

Author contributions

Denny Putri Hapsari contributed to conceptualization, data collection, data processing, and initial manuscript development. Denny Kurnia contributed to supervision, theoretical refinement, methodology review, interpretation of findings, and final manuscript editing. Both authors approved the final version of the manuscript.

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