
Assessment of professional satisfaction of statutory auditors - results of a survey

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Aim: Assessment of professional satisfaction of auditors and indication of potential directions for promoting the profession among people entering the labor market.

Methodology / research approach: The study used a survey questionnaire containing closed-ended questions. The study was conducted among auditors during the Annual Auditing Conference in 2024.

Results: The advantages and disadvantages of practicing the profession of auditor and the reasons for leaving and ceasing to practice the profession were indicated. Due to the decreasing number of auditors professionally active on the market, respondents presented what actions should be taken to encourage young people to start working and obtain auditor qualifications and promote the profession. Additionally, elements supporting the professional performance of the profession and the role of artificial intelligence (AI) used in the work of audit firms were identified.

Research limitations / implications: The presented results of the survey open up possibilities for conducting further research on the practice of the profession of auditor from the perspective of young people facing the choice of a career path, but also in the group of auditors in the field of the use of AI, increasing the attractiveness of the profession and remaining professionally active.

Originality / value: The presented research results and conclusions should encourage and inspire all entities involved in education, audit and audit supervision to undertake various and joint projects aimed at improving public awareness of the



perception of audit as an activity influencing the improvement of the security of economic transactions.

Keywords: auditors, cessation of the profession, use of AI in audit, promotion of the profession

