

# Assessment of Job Satisfaction Among Statutory Auditors – Survey Findings

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## Abstract

**Objective:** To assess the job satisfaction of statutory auditors and identify potential strategies for promoting the profession among individuals entering the labour market.

**Research methodology / approach:** The study utilised a survey questionnaire containing closed-ended questions. The research was conducted among statutory auditors during the 2024 Annual Auditing Conference.

**Findings:** The study identified the advantages and disadvantages of working as a statutory auditor, as well as the reasons for abandoning the profession. Given the declining number of practising auditors, respondents were asked what actions should be taken to encourage young professionals to pursue the statutory auditor qualification and, consequently, to promote the career. Additionally, the study examined the



factors supporting professional auditing practice and the role of artificial intelligence (AI) in audit firms.

**Research limitations / implications:** The survey findings open the door for further research on:

- a) The image of the statutory auditor profession from the perspective of young individuals considering career choices;
- b) The use of AI by statutory auditors, the enhancement of the profession's attractiveness, and maintaining active participation in the field.

**Original contribution / value:** The findings and conclusions presented in this study should encourage and inspire all entities engaged in education, auditing, and audit oversight to undertake joint initiatives aimed at raising public awareness of auditing as a discipline that enhances economic security.

**Keywords:** Statutory auditors, profession discontinuation, AI in auditing, career promotion.

## Introduction

The rapidly changing economic environment (including legal conditions), social expectations, and the development of artificial intelligence (AI) contribute to a new perception of various professions. Public trust professions (Smarż, 2021) are losing prestige, and those practising them begin to perceive them differently. Revealed financial scandals have undermined trust in auditing and auditors, calling into question the validity of further promoting auditing as a key element of the socio-economic system (Cieślak, Dobija, 2013). Under such circumstances, international organisations and national authorities are developing and implementing solutions aimed at strengthening the credibility of auditing. This credibility is in the interest of all professions involved in accounting, as auditing plays a crucial role for businesses and investor relations.

In Poland, by the end of 2023, 2,570 out of 4,948 total statutory auditors (52%) declared that they were actively practising. In 2023, the number of active auditors decreased by 93 individuals (compared to a decrease of 82 individuals in 2022)<sup>1</sup>. However, by

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<sup>1</sup> <https://www.bankier.pl/wiadomosc/Coraz-mniej-bieglych-rewidentow-A-popyt-na-uslugi-ma-wzrosnac-8773043.html>

December 2024, the number of practising statutory auditors fell to 2,536 out of a total of 4,854 (52%), representing a further decline of 34 individuals in a single year<sup>2</sup>.

Given these circumstances, a qualitative study was conducted among statutory auditors to explore whether the profession brings benefits and job satisfaction and whether it should be promoted among young professionals.

## 1. Research Methodology

On 7–8 October 2024, the 25th Annual Auditing Conference was held in Jachranka under the title “Statutory Auditor – A Multidisciplinary Profession”. During the conference, a qualitative study was conducted using a survey questionnaire. The conference was held in a hybrid format, with a total of 399 participants: 234 attending online, 165 attending in person. Conference participants had the opportunity to complete the survey either electronically or in paper format. A total of 186 statutory auditors participated in the study, representing over 46% of all conference attendees.

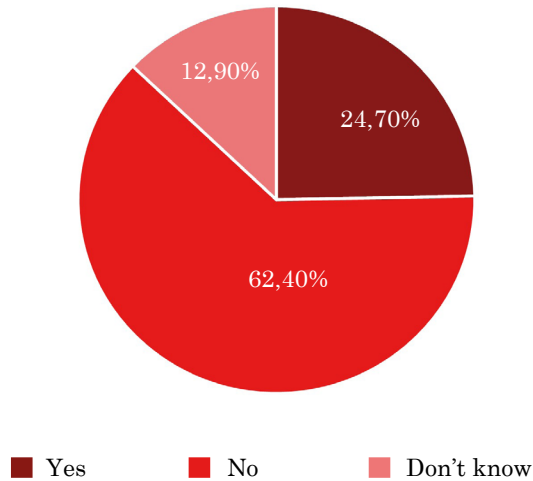
Among the 186 respondents, there were 123 women and 63 men. 59% of respondents were over 51 years old, and approximately 11% were under 40 years old. A fifth of respondents had less than 10 years of experience in the profession, while 45% had over 20 years of professional experience. The survey questionnaire consisted of two sections. The first section contained substantive questions regarding the job satisfaction of statutory auditors. The second section (demographic details) collected information on work experience and employment structure.

## 2. Professional Development and Qualification Process

The first question asked respondents whether they believe the statutory auditor profession is perceived as prestigious and whether it attracts interest among young individuals entering the labour market (Figure 1). 146 respondents (62.4%) stated that the profession is not considered prestigious by young people, which limits interest in obtaining the necessary qualifications. Only one in four respondents (24.7%) viewed the profession as attractive for young professionals. 24 respondents were unable to assess how young individuals perceive the profession.

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<sup>2</sup> <https://pana.gov.pl/aktualnosci/aktualne-dane-na-temat-rynku-bieglych-rewidentow-i-firm-audy-torskich-w-polsce/>



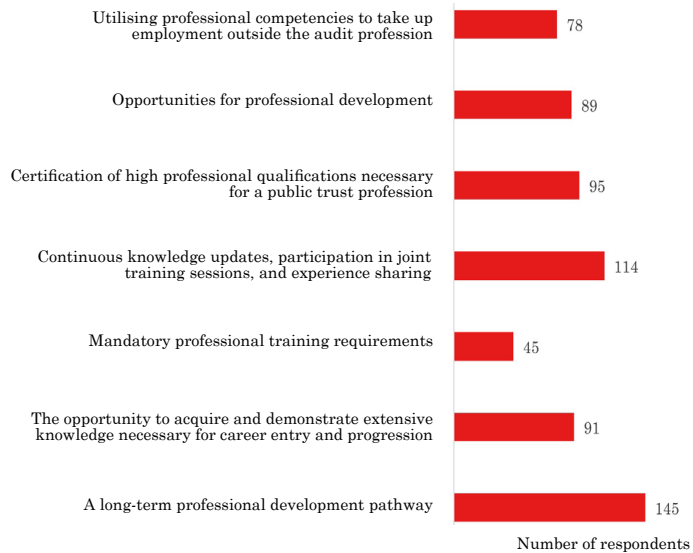
**Figure 1.** Do you believe the statutory auditor profession is prestigious and attracts interest among young people entering the labour market?

Source: Own study based on survey findings.

The next question asked respondents to evaluate the process of obtaining and holding the statutory auditor qualification. This was a multiple-choice question, allowing respondents to select more than one answer. The most frequently chosen responses indicated that the profession entails:

- a long-term professional development pathway,
- continuous knowledge updates, participation in joint training sessions, and experience sharing,
- certification of high professional qualifications required for a public trust profession,
- the opportunity to acquire and demonstrate extensive knowledge necessary for career entry and progression.

The results presented in Figure 2 highlight that continuous education is perceived as an inherent aspect of the statutory auditor profession. Obtaining qualifications and subsequently practising as a statutory auditor is considered a long-term professional development process, where education and acquiring the necessary professional credentials play a crucial role. These qualifications require constant updates, especially in light of the evolving economic and regulatory environment.



**Figure 2.** Obtaining and Holding the Statutory Auditor Qualification.

Source: Own study based on survey findings.

### 3. Advantages and Disadvantages of Practising as a Statutory Auditor

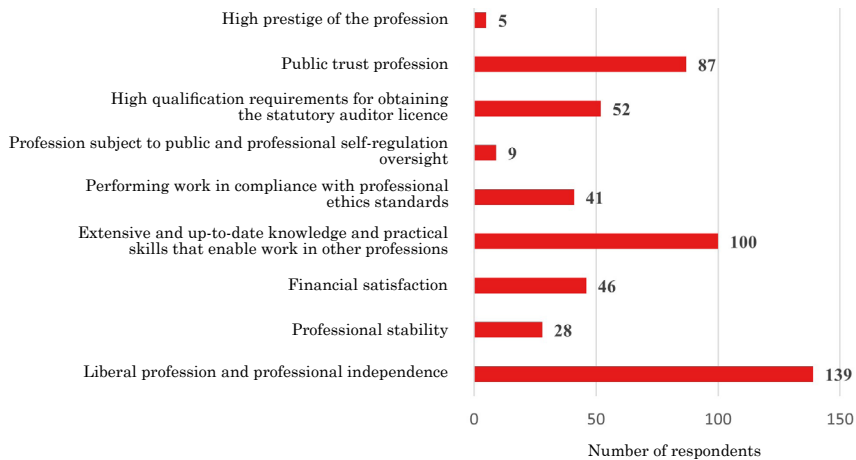
The next set of questions in the survey focused on the advantages (Figure 3) and disadvantages (Figure 4) of practising as a statutory auditor.

The most frequently mentioned advantages of the statutory auditor profession included:

- the ability to practise as a liberal profession, providing professional independence,
- extensive and up-to-date knowledge, along with practical skills that enable work in other professions,
- practising a public trust profession,
- the high requirements for obtaining the statutory auditor qualification.

Respondents indicated that the high qualification requirements for practising as a statutory auditor were an advantage, as they allow individuals to obtain essential competencies necessary for properly fulfilling public trust responsibilities. However,

from the perspective of young professionals, particularly Generation Z, who expect a rapid career progression, this long qualification process is seen as discouraging.

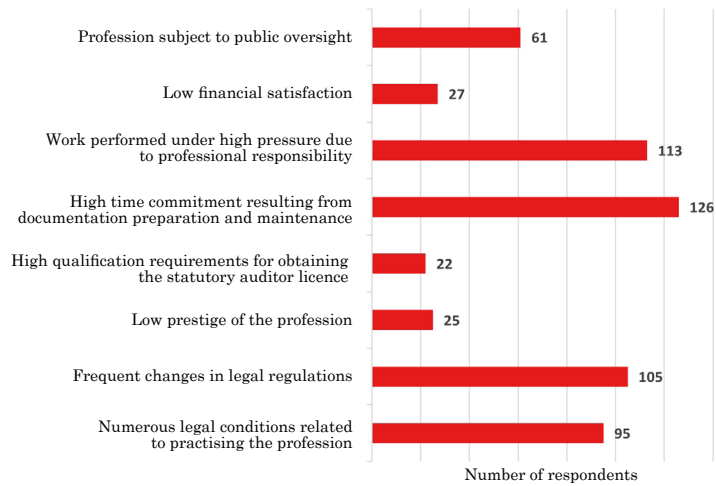


**Figure 3.** Advantages of Practising as a Statutory Auditor

Source: Own study based on survey findings.

Among the disadvantages of the statutory auditor profession, the most frequently mentioned were:

- high time commitment due to the preparation and maintenance of documentation required for audit oversight,
- performing work under high pressure, associated with the responsibility of the profession,
- frequent changes in legal regulations,
- being subject to public and professional self-regulation oversight.



**Figure 4.** Disadvantages of Practising as a Statutory Auditor.

Source: Own study based on survey findings.

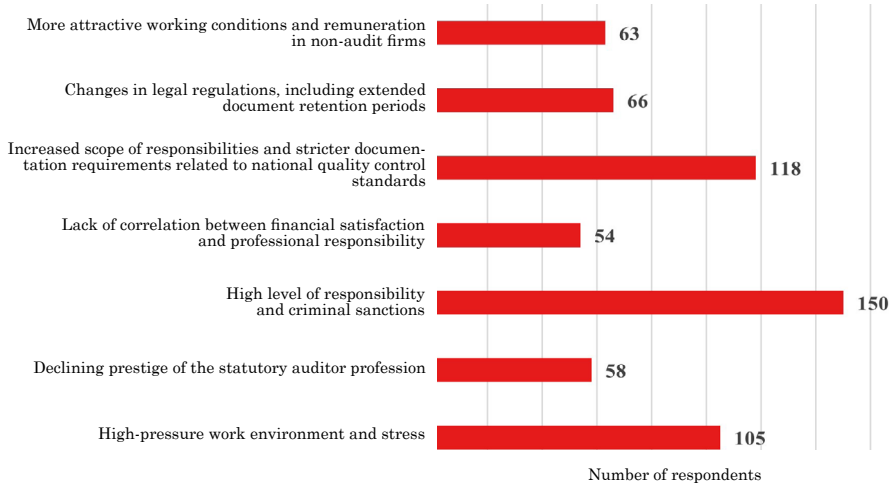
Five respondents stated that the high prestige of the statutory auditor profession is an advantage, whereas 25 respondents identified low prestige as a disadvantage. Another aspect related to advantages and disadvantages is financial satisfaction. 46 respondents indicated that financial satisfaction is a benefit of the profession, with 27 respondents citing low financial satisfaction as a drawback. The perception of the profession among statutory auditors is diverse, influenced by individual experiences and personal attitudes towards the job, which is a characteristic feature of liberal professions.

#### 4. Reasons for Abandoning the Profession

The next question addressed the reasons for abandoning the statutory auditor profession. More than 80% of respondents (150 individuals) indicated that the primary reason for leaving the profession is the high level of responsibility and criminal sanctions associated with it. Statistical data suggests that each year, some auditors abandon the profession for reasons other than retirement. Other key reasons for abandoning the profession include: increased scope of responsibilities and stricter documentation requirements and national quality control standards (118 respondents), as well as high-pressure work environment and stress (105 respondents). Additionally, 30% of respondents highlighted:

- The declining prestige of the profession;

- The lack of correlation between financial satisfaction and professional responsibility;
- Changes in legal regulations, including extended document retention periods;
- More attractive working conditions and remuneration in non-audit firms.



**Figure 5.** Reasons for Abandoning the Profession.

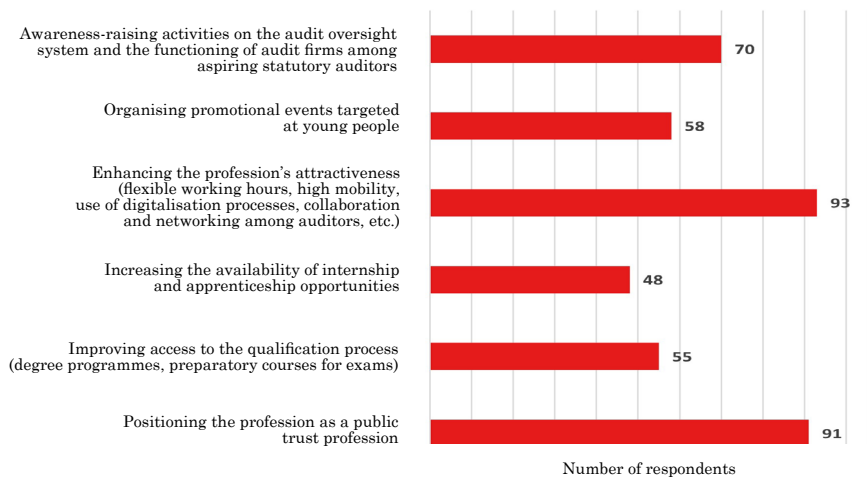
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## 5. Promotional Activities to Increase Interest in the Profession

The next question asked respondents to identify actions that should be taken to prevent professionals from abandoning the profession and encourage young people to pursue a career as statutory auditors (Figure 6). The most frequently mentioned promotional activities were those aimed at enhancing the profession's attractiveness, particularly by: introducing flexible working hours, emphasising high mobility opportunities, utilising digitalisation processes, and facilitating collaboration and networking among statutory auditors. From this perspective, the statutory auditor profession should be promoted as a modern career path, allowing professionals to leverage digital tools while enabling collaboration and knowledge-sharing within the profession. Another key aspect of promoting the profession is positioning it as

a public trust profession, with nearly 50% of respondents supporting the need for further efforts in this area.

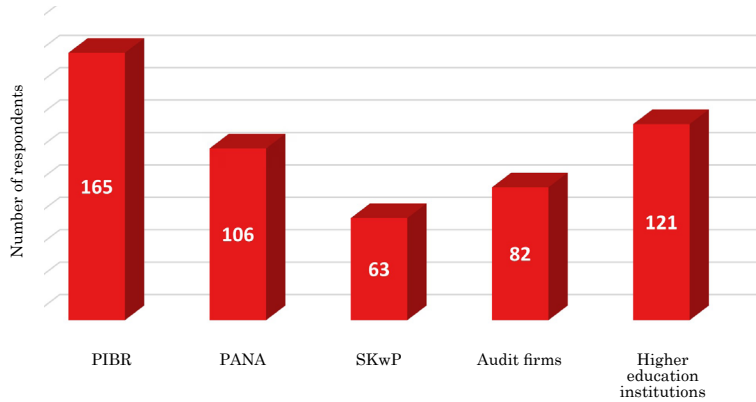
Among other factors considered essential for attracting young professionals to the field, respondents highlighted the need to promote awareness of the audit oversight system and the operation of audit firms. Additionally, respondents emphasised the importance of improving access to the qualification process, particularly through collaboration with universities and educational institutions to organise degree programmes and preparatory courses for the statutory auditor exams.



**Figure 6.** Actions to Encourage Young People to Enter the Profession and Obtain the Statutory Auditor Qualification.

Source: Own study based on survey findings.

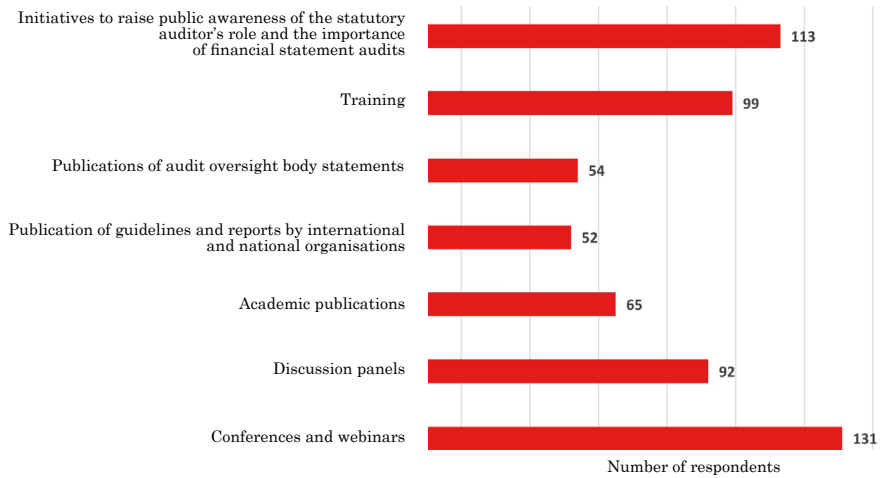
The next question asked respondents to identify the entities that should undertake promotional activities among young people (Figure 7). The majority of respondents (nearly 90%) indicated the Polish Chamber of Statutory Auditors (PIBR). Other frequently mentioned entities included: higher education institutions, the Polish Agency for Audit Oversight (PANA), audit firms, and the Accountants Association in Poland (SKwP). From these findings, it can be inferred that joint initiatives among these entities could be effective, as they share common interests in ensuring economic security, promoting professional development, and supporting educational activities.



**Figure 7.** Entities That Should Undertake Promotional Activities for the Statutory Auditor Profession Among Young People.

Source: Own study based on survey findings.

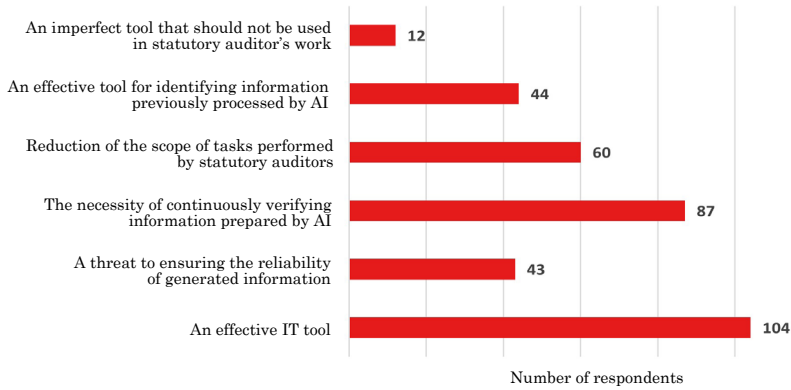
Respondents were also asked to identify elements that support the professional practice and perception of the statutory auditor profession. The primary support factor, cited by 113 respondents, was the need to increase public awareness of the role of statutory auditors and the importance of audit reports on financial statements. Additionally, respondents highlighted the need for organising conferences, webinars, and training sessions, as well as holding discussion panels. According to the respondents, an important element supporting professional practice includes academic publications, audit oversight body statements, as well as guidelines and reports from international and national regulatory authorities.



**Figure 8.** Elements Supporting the Professional Practice and Perception of the Statutory Auditor Profession.

Source: Own study based on survey findings.

Technological progress, the digitalisation process, and the development of artificial intelligence (AI) are transforming the role of statutory auditors across many areas of their work. This issue was addressed in the next survey question (Figure 9). For the majority of respondents (104 individuals), AI is seen as an effective IT tool. However, due to the responsibility associated with fulfilling professional duties and the need to rely on proven and trustworthy solutions, AI is not yet considered a fully effective and secure tool for statutory auditors. This is because its use requires continuous verification of the information it generates. The application of AI reduces the scope of tasks performed by statutory auditors (particularly those related to data analysis, information retrieval, and other highly repetitive processes). One in five respondents considers AI an effective tool, With the same number of auditors believing that AI poses a risk to ensuring the reliability of generated information.



**Figure 9.** Use of Artificial Intelligence in Audit Firms.

Source: Own study based on survey findings.

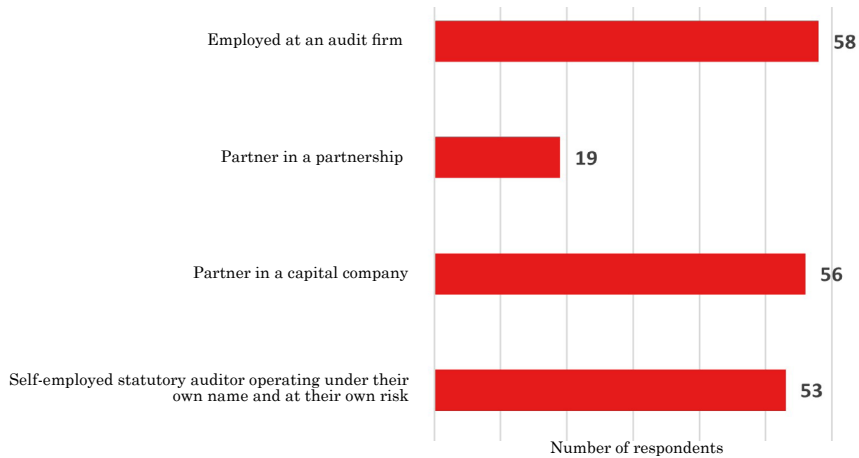
The final question directed at respondents concerned joint initiatives by auditors, audit controllers, academic institutions, and accountants aimed at raising awareness among various business sectors about the importance of reliability and credibility in financial and non-financial information. More than 96% of respondents agreed that all these professional groups should collaborate to increase public awareness of the importance of financial statements and audits in ensuring economic security. It is worth noting that economic security is crucial not only for business owners and investors but also affects all economic entities and individual households.



**Figure 10.** The Need for Joint Actions by Auditors, Audit Controllers, Academia, and Accountants to Raise Awareness of the Importance of Financial Statements and Audit Reports in Economic Security.

Source: Own study based on survey findings.

The final question asked respondents about their form of professional practice.



**Figure 11.** Form of Professional Practice.

Source: Own study based on survey findings.

The most commonly cited form of professional practice was employment at an audit firm. A comparable number of respondents indicated that they worked as partners in capital companies or as self-employed statutory auditors. Only one in ten respondents stated that they practise as a partner in a partnership. The demographic questions regarding gender, age, experience, and form of professional practice were included for reference only, as the form of practice does not impact the quality of audit engagements or the reliability of issued opinions.

## 6. Conclusion

The statutory auditor profession is classified as a public trust profession. However, its perception differs between those practising the profession and the general public. Auditors view their work as prestigious, requiring continuous knowledge updates, and as the result of a long professional development path involving the fulfilment of high qualification requirements.

Like any profession, being a statutory auditor has its advantages and disadvantages. Among the challenges, respondents most frequently mentioned frequent changes

in legal regulations, pressure associated with professional responsibilities, and the need to comply with oversight and regulatory requirements. Some of these factors contribute to abandoning the profession and seeking new opportunities in the job market, particularly since the skills and expertise acquired as an auditor offer strong employment prospects in commercial entities. As respondents noted, this often translates into higher earnings.

Survey participants highlighted the need for proactive measures to promote the profession among young people and to educate the public through academic publications, oversight body statements, and guidelines and reports from international and national regulatory agencies. They also emphasised the importance of promotional efforts and raising public awareness regarding the importance of financial statements and audits in ensuring economic security.

The findings presented in this study may serve as guidelines for planning the promotion of the statutory auditor profession and as a starting point for further research on how young individuals — who are in the process of making career choices — perceive the profession.

## Literature

### Źródła internetowe:

<https://www.bankier.pl/wiadomosc/Coraz-mnie-bieglych-rewidentow-A-popyt-na-uslugi-ma-wzrosnac-8773043.html> (5.11.2024 r.)

[https://www.researchgate.net/profile/Dorota-Dobija-2/publication/286672839-Institutionalization\\_of\\_ethical\\_codes\\_as\\_a\\_tool\\_for\\_increasing\\_credibility\\_of\\_auditors/links/577d3c5108aed807ae75f99e/Institutionalization-of-ethical-codes-as-a-tool-for-increasing-credibility-of-auditors.pdf#page=137](https://www.researchgate.net/profile/Dorota-Dobija-2/publication/286672839-Institutionalization_of_ethical_codes_as_a_tool_for_increasing_credibility_of_auditors/links/577d3c5108aed807ae75f99e/Institutionalization-of-ethical-codes-as-a-tool-for-increasing-credibility-of-auditors.pdf#page=137)

Instytucjonalizacja zasad etycznych jako narzędzie budowania wiarygodności i zaufania publicznego do zawodu biegłego rewidenta I Iwona Cieślak Akademia Leona Koźmińskiego [iwonac@kozminski.edu.pl](mailto:iwonac@kozminski.edu.pl) Dorota Dobija Akademia Leona Koźmińskiego [dobija@kozminski.edu.pl](mailto:dobija@kozminski.edu.pl) Prakseologia nr 154/2013 (7.12.2024 r.)

<https://czasopisma.marszalek.com.pl/images/pliki/ppk/59/ppk5910.pdf>, Smarż J. Relacja pojęć „wolny zawód” i „zawód zaufania publicznego”, o którym mowa w art. 17 ust. 1 Konstytucji RP. Cz. II; Przegląd Prawa Konstytucyjnego Nr 1 (59) /2021 (1.12.2024 r.)

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