

CHAPTER FOUR

RESULTS

This chapter which reports the results of the survey from 47 questionnaires is divided into three parts as follows:

- 4.1 The demographic data of the respondents collected from forty seven auditors.
- 4.2 The overall quality of life of the auditors
- 4.3 Important reasons for being an auditor

4.1 DEMOGRAPHIC DATA OF THE RESPONDENTS

The first part of the questionnaire sought the demographic data concerning gender, age, marital status, educational background, length of service, and income.

4.1.1 Gender of the Respondents

Table 4. Gender of the Respondents

Gender	Frequency	Percent
Male	42	89.40
Female	5	10.60
Total	47	100.00

$n=47$.

Most of the respondents were female (89.40%), and the rest were male as shown in Table 4. From the result of gender of the respondents, most of the auditors were female because students graduated from schools of accounting were mainly female. Men who studied accounting and became auditors were only 10.6%. From this result, although the school of accounting welcomed both men and women but men were more interested in studying school of mathematics to become engineers.

4.1.2 Age of the Respondents

Table 5. Age of the Respondents

Age	Frequency	Percent
20 to 25 years old	20	42.60
26 to 30 years old	23	48.90
31- 35 years old	4	8.50
Total	47	100.00

$n=47$.

Most of the respondents were in the age group of 26 - 30 years old (48.9%), followed by that of between 20 - 25 years old and that of 31 to over 35 years old (8.5%) respectively as shown in table 5.

4.1.3 Marital status of the Respondents

Table 6. Marital Status of the Respondents

Marital status	Frequency	Percent
Single	44	93.60
Married	3	6.4
Total	47	100.00

$n=47$.

Most of the respondents were single (93.6%), whereas 6.4% of them were married as showed in Table 6. From the result, it can be inferred that most auditors are single because they have to work very hard, and they are unlikely to have time for romance.

4.1.4 Educational Background of the Respondents

Table 7. Educational Background of the Respondents

Education Level	Frequency	Percent
Bachelor Degree	40	85.10
Master Degree	7	14.90
Total	47	100.00

$n=47$.

Most of the respondents had a Bachelor's degree (85.1%) and the rest of the respondents (14.9%) had earned a Master's degree. From the result, it can be assumed that one of the most important qualifications to be an auditor is to graduate with a Bachelor degree in accounting.

4.1.5 Length of Service of the Respondents

Table 8. Length of Service of the Respondents

Length of Service	Frequency	Percent
Less than 1 year	8	17.0
More than 1 but not over 3 years	13	27.70
More than 3 but not over 5 years	16	34.0
More than 5 years	10	21.30
Total	47	100.00

$n=47$.

Most of the respondents had worked for 3 to 5 years (34%), about 27.7% of them had worked between 1 to 3 years, and only 17% of them had worked for more than 5 years.

4.1.6 Income of the Respondents

Table 9. Income of the Respondents

Salary Range	Frequency	Percent
10,000 - 20,000	4	8.50
20,001 - 30,000	22	46.80
30,001 - 40,000	10	21.30
More than 40,000	11	23.40
Total	47	100.00

$n=47$.

Most of the respondents had an income of between 20,000 - 30,000 baht (46.8%), where as 23.4% of them had an income of higher than 40,001 baht, 30,001 - 40,000 baht (21.3%), and 10,000 - 20,000 baht (8.5%) respectively. Starting from 10,000 - 20,000 baht per month, this means that most auditors earned more every year. When referring to table 10, the longer they worked, the higher salary they received.

To conclude, most auditors are single, and they are mainly women because they may prefer to study accounting more than men. To become an auditor, one must graduate at least with a bachelor's degree, preferably in accounting field; after passing the examination, he or she will be trained as an auditor. The standard salary of a fresh new auditor with a right qualification starts from 10,000 - 20,000 Thai Baht, and his or her salary will increase every year. In an exchange for high salary, most auditors have to work very hard.

4.2 QUALITY OF LIFE OF THE RESPONDENTS

The second part of the questionnaire consisted of 26 questions which were focused on measuring the quality of life of the respondents in four dimensions which were (1) physical health, (2) psychological health, (3) environment, and (4) social relationship.

4.2.1 The Overall Level of Quality of Life of the Respondents

Table 10. Level of Quality of Life of Auditors

Quality Level	Frequency	Percent
Very Poor	4	8.50
Poor	12	25.50
Moderate	23	48.90
Good	8	17.0
Very Good	0	0
Total	47	100.00

$n=47$.

According to Table 4.7, the overall quality of life was found to be at a moderate level (average = 3.13, 48.9%). To be more specific about the level of quality of life of the respondents, an examination of the components of the quality of life is described in detail in Table 10.

Table 11. *The Components of Quality of Life from the Respondents*

Quality Level	Physical Health	Psychological Health	Social Relationship	Environment
Maximum	1.74	2.68	3.55	2.28
Maximum	3.23	3.83	3.67	3.53
Mean	2.58	3.28	3.61	3.05

$n=47$.

In Table 11., after further examining the components of quality of life what the researcher found at a high level was social relationship (average = 3.61). Psychological health and environment was at moderate level respectively (average = 3.28, and 3.05). From the result, it is clear that social relationships are the most important factor for auditors. The social relationship can be referred to as the way auditors felt about other people around them such, as their colleagues, and their clients.

4.3 IMPORTANT REASONS FOR BEING AN AUDITOR

In this part, the researcher tended to explore factors influencing one to become an auditor by asking what was the important reason for being an auditor. The result from forty-seven subjects was as follows:

Table 12. *Important Reason for Respondents to Become an Auditor*

Dimension	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
Audit work is Challenging	55.30	17.0	14.90	8.5	2.1
High salary and good benefit package	29.80	23.40	27.70	6.40	8.50
Auditors are needed in a profession market	6.4	17.0	19.10	36.20	12.80

(Table continues)

Table 12. (continues)

Dimension	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree
Auditors are considered as a honorable profession	4.3	29.8	23.4	21.3	10.6
Family supportive	4.3	6.4	10.6	10.6	36.2

n=47.

Most of the respondent chose “audit work is challenge” as the most important reason (55.3%). Because the auditing job was not the same as accounting, auditors found the work was a challenge when they had to find out the errors that were hidden in the account data of a company.

The second most important factor for being an auditor is high salary and benefit package (29.8%). Most auditors were pleased with their salary and benefit package that the company offered such as health care benefit, and business trips aboard.

“Audit work is needed in the market” was the third factor being chosen by subjects. The high turnover rate may be one of the reasons for the need of auditors in the work market. However, it takes years of experience for a junior auditor to become a senior auditor.

“Audit work is a mark of honor” was the forth reason chosen by subjects. They believed that preventing fraud is the most important factor for being an auditor. In a social perspective, people praise occupations that uphold rights and prevent frauds.

The least important factor for being an auditor was the support from the family (at 4.3%) because auditing took time from auditors’ lives and prevented them from spending much time with their families and friends.

The findings of the study will be summarized and discussed in the next chapter.