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A STUDY ON THE AWARENESS AND PERCEPTION OF SOCIAL AUDITAMONG QUALIFIED AND ASPIRING CHARTERED ACCOUNTANTS

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ABSTRACT

Social audits have emerged as an important mechanism for promoting transparency, accountability, stakeholder participation, and responsible organizational practices. While conventional auditing primarily focuses on financial information and compliance, social audits extend attention to the social outcomes and broader responsibilities of organizations. With growing emphasis on accountability and sustainable practices, awareness of social audits among accounting professionals and future professionals is increasingly relevant. Chartered accountants, with their expertise in accounting, auditing, assurance, and governance, may have an important role to play in the development and adoption of social-audit practices.

This study aims to assess the awareness and perception of social audits among qualified and aspiring chartered accountants. The study adopts a quantitative, descriptive, and cross-sectional research design. Primary data will be collected through a structured questionnaire from qualified chartered accountants and students pursuing the Chartered Accountancy course. A five-point Likert scale will be used to measure respondents' awareness and perception of social audits. Descriptive statistical techniques will be employed to assess the overall levels of awareness and perception, while appropriate inferential techniques will be used to examine differences between qualified and aspiring chartered accountants and the association between awareness and perception.

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The study is expected to provide insights into the current understanding of social audit among accounting professionals and future professionals and highlight the relevance of social audit within the broader field of accounting and assurance. The findings may also indicate the need for greater academic exposure, professional awareness, and practical orientation towards social audit among aspiring and qualified chartered accountants. The study may contribute to discussions on strengthening the role of accounting professionals in promoting organizational transparency, accountability, and social responsibility.

Keywords: Social Audit, Awareness, Perception, Chartered Accountants, Aspiring Chartered Accountants.

INTRODUCTION

Social audit is a process of examining and assessing the social, economic, ethical and environmental performance of an organization or institution. It focuses on how the activities of an organization affect its stakeholders and the wider community. The concept developed through efforts to improve social responsibility, transparency and accountability, and gained importance from the mid-twentieth century onwards. In India, social audit developed strongly through grassroots movements, particularly the efforts of the Mazdoor Kisan Shakti Sangathan (MKSS) in Rajasthan. These efforts emphasized the importance of access to information, public participation and verification of official records. Social audit was given a formal statutory basis under the **Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005**, which provides for regular social audits by the Gram Sabha. Social audits have also been used in areas such as education, health, public distribution and other government programmes to help citizens monitor their rights and entitlements. The process is based on principles such as **transparency, participation, monitoring and accountability**. It also helps organizations identify their social performance and areas that require improvement. As organizations and governments face increasing expectations regarding responsible and accountable practices, social audit has become an important mechanism for participatory governance. In this context, professionals with knowledge of accounting, auditing, governance and accountability have an important role in understanding and supporting such processes. **Chartered Accountants, with their background**

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in accounting and auditing, may therefore be relevant stakeholders in the development and implementation of social audit practices. Hence, the present study focuses on the **awareness and perception of social audit among qualified and aspiring Chartered Accountants**.

OBJECTIVES

- To measure the level of awareness of social audit among Qualified and aspiring Chartered accountant
- To examine the Perception of social audit among Qualified and aspiring Chartered accountant
- To compare the Awareness of social audit between Qualified and aspiring Chartered accountant
- To compare the Perception of social audit between Qualified and aspiring Chartered accountant
- To examine the association between awareness and perception of social audit among qualified and aspiring Chartered Accountants."
- To examine the effect of awareness on the perception of social audit among qualified and aspiring Chartered Accountants.

REVIEW OF LITERATURE

- **Saini, Suresh (2025)** [1], in his study entitled *"Social Audit: A New Perspective"* examined the changing role of Social Audit in promoting transparency, accountability and participatory governance. The study highlighted its contribution to improving service quality, reducing irregularities and strengthening community participation. It identified lack of awareness, political interference, inadequate training and weak follow-up as major challenges. The study emphasized technology, capacity building and institutional support for effective implementation. It also highlighted the importance of greater public participation in the audit process. The study concluded that effective Social Audit can strengthen transparency, accountability and participatory governance.
- **Kumar, Amit and Bidushee Singh (2025)** [2], in their study entitled *"Empowering Progress: Unveiling the Transformative Influence of Social Audit in India"* examined the development and impact of Social Audit on governance in India. The study highlighted its

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role in promoting transparency, accountability, citizen participation and community empowerment. It identified limited awareness, resource constraints, bureaucratic resistance and political interference as major challenges. The study emphasized stronger institutional mechanisms and capacity building. Greater access to information and community participation were also considered important. The study concluded that stronger institutional and participatory mechanisms can improve the effectiveness of Social Audit.

- **Gupta, S. K. and Ashish Porwal (2024)** [3], in their study entitled *"Social Audit: A Key Enabler for Enhancing Outcomes of Social Projects"* examined Social Audit as a mechanism for assessing the social performance and outcomes of projects. The study emphasized stakeholder participation, transparency and accountability in comparing intended and actual outcomes. It highlighted the role of Social Audit in identifying gaps, improving service delivery and ensuring better utilization of resources. Community participation was considered an important component of the audit process. The study suggested regular monitoring and greater stakeholder involvement. It concluded that Social Audit can contribute to improved project outcomes through participation and accountability.
- **Kumar, Rajiv (2024)** [4], in his study entitled *"Role of Social Audit in Decentralized Democracy"* examined the role of Social Audit in strengthening decentralized governance and democracy at the grassroots level. The study highlighted its contribution to transparency, accountability and citizen participation. It showed that communities can identify irregularities and question authorities regarding development programmes through Social Audit. Lack of awareness, limited resources, political influence and inadequate information were identified as challenges. The study emphasized capacity building, greater participation and effective follow-up of audit findings. It concluded that Social Audit can strengthen decentralized democracy through citizen oversight.
- **Dey, Nikhil, Sowmya Kidambi and Suchi Pande (2024)** [5], in their study entitled *"Auditing by the People: The Collective Conceptualization of Public and Social Audits in India"* examined the evolution of public and Social Audits as mechanisms of citizen participation and accountability. The study traced their origins to grassroots *jan sunwai* and the Right to Information movement in Rajasthan. It highlighted their contribution to the

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institutionalization of Social Audits under the National Rural Employment Guarantee Law. Uneven implementation, limited institutional autonomy and inadequate follow-up were identified as challenges. The study suggested independent Social Audit agencies, citizen participation, adequate funding and effective grievance redressal. It concluded that public and Social Audits can mutually reinforce citizen-centred accountability.

- **Singh, Sanjoy, Satish Modi and Raj Maurya (2023) [6]**, in their study entitled *"Assessing the Effectiveness of MGNREGA's Social Audits and Training in Madhya Pradesh"* examined Social Audits and training among tribal beneficiaries in Anuppur and Dindori districts. Based on 640 respondents, the study found low participation in training and Social Audit programmes. However, participation showed a positive relationship with awareness and beneficiary satisfaction. The study also identified weaknesses in wage payments, compensation, medical facilities and Social Audit implementation. It emphasized regular awareness programmes, training and continuous Social Audits. The study concluded that stronger training and Social Audit participation can improve awareness and accountability under MGNREGA.
- **Sahoo, Golock Chandra (2023) [7]**, in his article entitled *"Social Audit in India: A Myth or Reality"* examined the concept, objectives and implementation of Social Audit in India, particularly under MGNREGA. The study highlighted its role in promoting transparency, accountability and public participation through Gram Sabha and Social Audit Units. It distinguished Social Audit from conventional auditing through direct community involvement and on-ground verification. Lack of awareness, inadequate participation, weak remedial action and limited involvement of women were identified as challenges. The study emphasized regular audits, public awareness and effective follow-up. It concluded that meaningful public participation and proper implementation are essential for effective Social Audit.
- **Singh, Bhagirath and Richa Singhal (2022) [8]**, in their study entitled *"Social Audit: A Monitoring Tool for the Schemes of Panchayati Raj Institutions in India"* examined Social Audit as a participatory monitoring mechanism for Panchayati Raj schemes. The study emphasized the involvement of beneficiaries and stakeholders in planning, implementation and monitoring. It highlighted Social Audit as a tool for improving transparency,

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accountability and community participation. The study also showed its importance in strengthening decentralized governance. Greater public awareness and participation were considered necessary for effective implementation. The study concluded that Social Audit can strengthen monitoring and accountability in Panchayati Raj Institutions

- **Rajkumar, K. (2022) [9]**, in his study entitled *"Awareness and Impact of Social Audit in Local Governance"* examined awareness and the impact of Social Audit in local governance. The study found that many respondents had limited awareness of the objectives and processes of Social Audit. However, respondents recognized its potential to strengthen democratic local governance. The study highlighted the importance of public awareness and participation in Gram Sabha activities. Greater citizen involvement was considered necessary for effective Social Audit. The study concluded that improved awareness and community participation can strengthen Social Audit in local governance.
- **Pande, Suchi (2021) [10]**, in her study entitled *"Social Audits in India: Institutionalizing Citizen Oversight"* examined the development of Social Audits from grassroots *jan sunwais* to institutionalized citizen oversight. The study highlighted transparency, access to information and citizen participation as important elements of Social Audit. It examined the institutionalization of Social Audit under employment guarantee legislation. Uneven implementation, limited government capacity and inadequate training were identified as challenges. The study emphasized government–civil society collaboration and capacity building. It concluded that meaningful citizen participation is essential for effective instituionalized Social Audits.

RESEARCH GAP

Existing studies on Social Audit have primarily focused on transparency, accountability, citizen participation and the implementation of government programmes. However, limited research has examined Social Audit from the perspective of professional accountants, particularly qualified and aspiring Chartered Accountants. Although ICAI has developed Social Audit Standards and identified Chartered Accountants as potential Social Audit professionals, there is limited empirical evidence regarding their awareness, understanding and perception of Social Audit. There is also a need to examine their perceived relevance of Social Audit to the CA profession, willingness to pursue it as a professional opportunity and need for specialized training. Therefore, the present

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study attempts to fill this gap by studying the **awareness and perception of Social Audit among qualified and aspiring Chartered Accountants**

RESEARCH METHODOLOGY

POPULATION: The population for the study is Qualified and Aspiring chartered accountants in Chennai District

SAMPLE SIZE: The sample size is 50

SAMPLING TECHNIQUE: The technique used in this study is convenience sampling.

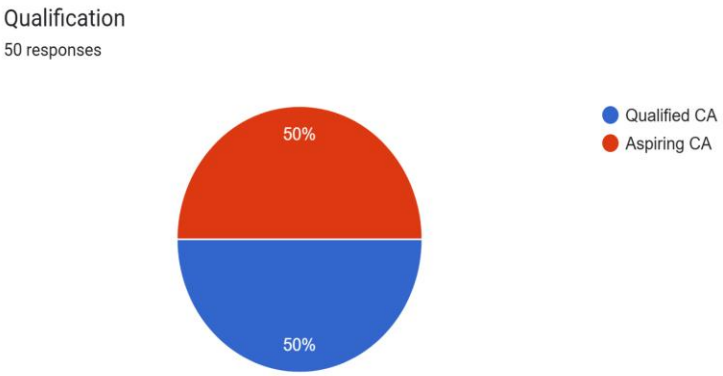
DATA COLLECTION: The data used in this study is collected from both primary and secondary sources.

PRIMARY DATA – Collected from a Structured Questionnaire through Google Forms.

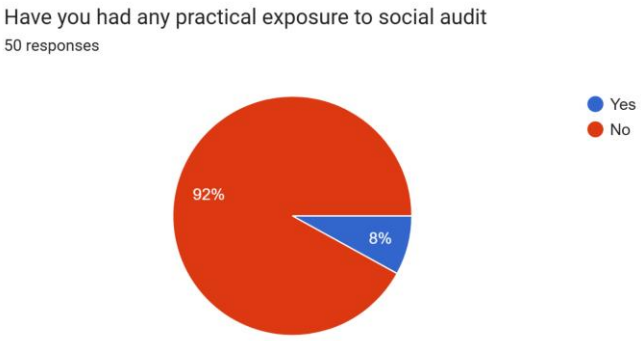
SECONDARY DATA– Journals, Research Papers & Articles.

RESEARCH DESIGN **:** Quantitative, descriptive, cross-sectional research design with a comparative approach.

PIE CHARTS



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SOURCE : Primary data

DESCRIPTIVES

Descriptives		
	MEAN A	MEAN P
Mean	3.52	3.99
Standard deviation	1.17	0.869

INTERPRETATION

1. The respondents showed a high level of awareness of social audit, with a mean score of 3.52. The standard deviation of 1.17 indicates considerable variation in the awareness levels among the respondents, suggesting that the level of awareness was not uniform across all respondents.

2. The respondents showed a high level of perception towards social audit, with a mean score of 3.99. The standard deviation of 0.869 indicates moderate variation in the perception scores among the respondents, suggesting that the perceptions were relatively consistent across the respondents.

NORMALITY TEST

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	MEAN A	MEAN P
Shapiro-Wilk W	0.920	0.894
Shapiro-Wilk p	.002	<.001

INTERPRETATION

The Shapiro–Wilk test was conducted to examine the normality of the awareness and perception scores. The results showed **W = 0.920, p = 0.002** for awareness and **W = 0.894, p < 0.001** for perception. Since the p-values were less than 0.05, both the awareness and perception scores **significantly deviated from a normal distribution**. Therefore, the awareness and perception scores were considered **non-normally distributed** for selecting appropriate statistical tests. Based on these results, non-parametric tests were considered appropriate for further analysis.

MANN-WHITNEY U TEST

Null Hypothesis (H_0): There is **no significant difference** in the awareness of social audit between qualified and aspiring Chartered Accountants.

Alternative Hypothesis (H_1): There is a **significant difference** in the awareness of social audit between qualified and aspiring Chartered Accountants.

		Statistic	p
MEAN A	Mann-Whitney U	234	.128

Note. H_a $\mu_{\text{Aspiring CA}} \neq \mu_{\text{Qualified CA}}$

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INTERPRETATION

The Mann–Whitney U test was conducted to compare the awareness scores of qualified and aspiring Chartered Accountants. The test produced a **U value of 234 and a p-value of 0.128**. Since the p-value is greater than 0.05, there is **no statistically significant difference** in awareness between qualified and aspiring Chartered Accountants. Therefore null hypothesis is accepted.

Homogeneity of Variances Test (Levene's)

	F	df	df2	p
MEAN A	0.928	1	48	.340

Note. A low p-value suggests a violation of the assumption of equal variances

INTERPRETATION

Levene's test was conducted to examine the equality of variances in awareness scores between qualified and aspiring Chartered Accountants. The result showed **F(1,48) = 0.928 and p = 0.340**

Since the p-value is greater than 0.05, there is no significant difference in the variances between the two groups. Thus, the variances can be considered **equal**.

Null Hypothesis (H_0): There is **no significant difference** in the perception of social audit between qualified and aspiring Chartered Accountants.

Alternative Hypothesis (H_1): There is a **significant difference** in the perception of social audit between qualified and aspiring Chartered Accountants.

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		Statistic	p
MEAN P	Mann-Whitney U	247	.197

Note. H_a $\mu_{Aspiring\ CA} \neq \mu_{Qualified\ CA}$

INTERPRETATION

The Mann–Whitney U test was conducted to compare the perception scores of qualified and aspiring Chartered Accountants. The test produced a **U value of 247 and a p-value of 0.197**. Since the p-value is greater than 0.05, there is **no statistically significant difference** in perception between qualified and aspiring Chartered Accountants. Hence null hypothesis is accepted.

Homogeneity of Variances Test (Levene's)

	F	df	df2	p
MEAN P	1.33	1	48	.254

Note. A low p-value suggests a violation of the assumption of equal variances

INTERPRETATION

Levene’s test was conducted to examine the equality of variances in perception scores between qualified and aspiring Chartered Accountants. The result showed **F(1,48) = 1.33 and p = 0.254**. Since the p-value is greater than 0.05, there is no significant difference in the variances between the two groups. Thus, the variances can be considered **equal**.

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SPEARMAN CORRELATION

Null Hypothesis (H_0): There is **no significant relationship** between awareness and perception of social audit among qualified and aspiring Chartered Accountants.

Alternative Hypothesis (H_1): There is a **significant relationship** between awareness and perception of social audit among qualified and aspiring Chartered Accountants.

		MEAN A	MEAN P
MEAN A	Spearman's rho	—	
	df	—	
	p-value	—	
MEAN P	Spearman's rho	0.561***	—
	df	48	—
	p-value	<.001	—

Note. * p < .05, ** p < .01, *** p < .001

INTERPRETATION

The Spearman correlation coefficient of **0.561** indicates a **moderate positive relationship** between awareness and perception of social audit. This means that respondents with higher awareness levels tend to have more positive perceptions of social audit. Since **p < 0.05**, the null hypothesis is **rejected** and the alternative hypothesis is **accepted**.

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LINEAR REGRESSION

Null Hypothesis (H_0): Awareness of social audit does **not significantly predict** the perception of social audit among qualified and aspiring Chartered Accountants.

Alternative Hypothesis (H_1):

Awareness of social audit **significantly predicts** the perception of social audit among qualified and aspiring Chartered Accountants.

Model Fit Measures		
Model	R	R^2
1	0.521	0.271
Note. Models estimated using sample size of N=50		

Predictor	Estimate	SE	t	p
Intercept	2.625	0.3393	7.74	<.001
MEAN A	0.387	0.0915	4.23	<.001

INTERPRETATION

A simple linear regression analysis was conducted to examine whether **awareness of social audit predicts the perception of social audit** among qualified and aspiring Chartered Accountants. The regression model produced **R = 0.521** and **R^2 = 0.271**, indicating that awareness explains **27.1% of the variation in perception**. The regression coefficient for awareness was **B = 0.387** with **SE = 0.0915, t = 4.23, and p < 0.001**. Since the p-value is less than 0.05, the null hypothesis is rejected

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and the alternative hypothesis is accepted. The result indicates that awareness has a **positive and statistically significant predictive relationship with perception**. The regression equation is:

Perception Score = 2.625 + 0.387(Awareness Score)

This indicates that for every one-unit increase in awareness score, the perception score is expected to increase by **0.387 units**. Thus, higher awareness of social audit is associated with higher perception among the respondents.

SUGGESTION

It is suggested that **professional bodies and educational institutions** should organize workshops, seminars and training programmes to improve awareness of social audit among Qualified and Aspiring Chartered Accountants . More practical exposure through case studies, field visits and training activities can help respondents understand the practical application of social audit. Social audit concepts can also be given greater importance in professional and academic learning related to accounting, auditing and governance. **Regular discussions and awareness activities can help respondents understand the importance of social audit in promoting transparency, participation and accountability. Greater exposure to real-life social audit practices can also encourage Qualified and Aspiring Chartered Accountants to develop a stronger interest in this area.**

CONCLUSION

The present study concludes that qualified and aspiring Chartered Accountants have a **high level of awareness and perception towards social audit**. The study found no significant difference between the two groups in terms of awareness and perception. However, a **moderate positive and statistically significant relationship** was found between awareness and perception, indicating that respondents with higher awareness tend to have a more positive perception of social audit. The regression analysis also showed that awareness significantly predicts perception. Overall, the findings highlight the importance of awareness and knowledge of social audit among Qualified and Aspiring Chartered Accountants . **The study also indicates that improving awareness may**

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help in developing a better understanding and perception of social audit. This can contribute to greater professional interest in social accountability and responsible governance practices.

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