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The Effect of Personality on the Intention of Undergraduate Accounting Students to be a Public Accountant

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Abstract
A public accountant becomes one of the graduate profiles of the undergraduate accounting students at Maranatha Christian University. To decide on a career as a public accountant, ideally, the students have to possess the investigative or conventional personality as the primary code of Holland, besides carrier prospect. If they do not have one of two personality types, it will not be easy for them to work in this field. The objective research is to prove and analyze the effect of personality on the students who choose a public accountant career. The validity and reliability tests get done on carrier prospect first before analyzing data by a logistic regression model. After examining data and discussing the hypothesis testing results, this study infers that the conventional personality students positively tend to select the carrier as a public accountant. Similarly, this tendency applies to the carrier prospect impact.

Keywords: Public Accountant, Carrier Prospect, Holland Personality Types

1. INTRODUCTION

A public accountant is one of the careers for the graduated accounting students to select besides internal, governmental, and educating accountants (Mulyadi, 2017). This career can facilitate them to work professionally (Chan, 2012). This carrier becomes essential because of the dramatic increase in the number of appearing companies in Indonesia (CNN Indonesia, 2019). To get hired in a public accounting firm, they first need to follow and pass a chartered accountant's exam. This condition becomes the requirement to take a certified public accountant (Januarti & Chariri, 2019) held by the Indonesian Institute of Certified Public Accountants (Indonesian Institute of Certified Public Accountants, 2018).

After that, the positions in a public accountant wait for them. Firstly, a junior auditor. At this level, someone has to do the procedure's detail and make paperwork to file the executed audit. The second is a senior auditor. Someone at this level is responsible for matching the audit schedule to realize, directing, and assessing the junior auditor's works. Thirdly, a supervising manager. This manager has to assist a senior auditor in planning the audit program and schedule. The top position is a partner. At this level, someone is accountable for the relation with clients and the whole auditing (Mulyadi, 2017).

The research about the relationship between the personality and the student's intention to be a public accountant gets already done (Chan, 2012; Suyono, 2014; Saadullah, Shawish, & Abdulbasith, 2017; Asmoro, Wijayanti, & Suhendro, 2015; Susanti, Dewi, & Sufiyati**,** 2019**;** Rosalina, Yuliari, Purnamasari, & Zati 2020). Unfortunately, the results do not reach a consensus. For example, Chan (2012), Suyono (2014), and Rosalina et al. (2020) find a positive influence of personality on student career choice to be a public accountant occurs. However, Asmoro et al. (2015) and Susanti et al. (2019) cannot illustrate the effect.

Unlike Chan (2012), Suyono (2014), Asmoro et al. (2015), Susanti et al. (2019), Rosalina et al. (2020), using the answer of the students based on a set of question items, this research uses the personality type of Holland (1997), followed by Saadullah et al. (2017). Hence, this study investigates the impact of personality on the undergraduate accounting students' intention at Maranatha Christian University to be a public accountant. This situation is relevant because it aligns with the Curriculum of Higher Education's accounting department documents based on the National Qualification Framework in Indonesia validated by Rector Decree No. 058/SI/AK/UKM/IX/2019. This document declares that this profession becomes one of the graduate profiles besides an internal auditor, an internal accountant, the tax and public sector accountants, and an entrepreneur.

The personality proposed by Holland (1997) is a brilliant concept. Psychologists frequently use this concept to find a suitable employee in a specific position. Furthermore, Holland (1997) divides the personality into five types: realistic, investigative, artistic, social, enterprising, and conventional. The recommended works based on these personality types can get looked at in Table 1 as follows.

Table 1. The right work field according to the personality type of Holland

Type of personality	The right work field
Realistic	Farming, forestry, engineering, architecture
Investigative	Medicine, geology, mathematics, physics
Artistic	Fine art, music, mass communication, and theatre arts
Social	Foreign service, Social welfare, lecturing-and-guidance, as well as counseling
Enterprising	Law, catering, political science, public administration, and estate management
Conventional	Accounting, banking, library science, and secretarial work

Source: Holland (1997)

The suitable character type for the student career choice as a public accountant is investigative because of the positive relationship with auditing grade (Saadullah, Shawish, & Abdulbasith, 2017). The persons with this type tend to use their intelligence to think, manage notions, attempt to comprehend all things (Onoyase & Onoyase, 2009). Unlike Saadulah et al. (2017), Onoyase & Onoyase (2009) show the appropriate kind of personality to be the accountant is conventional, who tends to enjoy the sequential steps and follow the guidelines for their activity. The study conducted by Chan (2012), Suyono (2014), Rosalina et al. (2020) concludes that the student with the appropriate personality has a positive intention to be public accountants. Based on this research evidence, hypothesis one gets declared like this.

H_1: The students with a conventional personality code of Holland tend to select a public accountant career.

2. RESEARCH METHOD

2.1. Variable definition

The utilized variables in this study consist of two types. The first variable is the dependent variable named the career selection classified into the three categories, i.e., a public accountant, another accountant, and the non-accountant. The second variable is the explaining variables, i.e., the dummy indicating the presence of conventional personality based on the determination of the instrument of Holland (1997), D = 1 if the students have the conventional one, and D = 0 if they have the other ones.

2.2. Method to take the samples and collect data

This study's population is the undergraduate students taking the accounting study program at Maranatha Christian University, Bandung. The students researching, including those who need the extra time to complete it, become the intended ones in the even semester 2019/2020. According to the academic administration, the number of students is 58. Moreover, 58 become the total population (N).

To calculate the total samples (n), we utilize the Slovin formula in Suliyanto (2009) with a 10% margin of error (e). Furthermore, this formula is available in equation one.

$$n = \frac{N}{1+Ne^2} \quad \text{(Equation 1)}$$

Through this formula, the total samples (n) we get is $\frac{58}{1+58(10\%)(10\%)} = \frac{58}{1.58} = 35.90 \approx 36$ students. Likewise, 36 students get grabbed by the simple random sampling method.

After we know the 36 students' names, we distribute the online questionnaire to take their answers. For career choice, we demand the students select the type of work based on their preference. For personality, we require the students to complete the instrument of Holland's characters.

2.3. Method to analyze the data

By devoting the kind of research variables, this study employs the multinomial logistic regression model. This model is appropriate when the dependent have the categorical scale (Ghozali, 2016). By following Ghozali (2016), the total equations in this regression become two because of the three categories in the dependent variable, as seen in equations two and three.

$$\text{Ln}\frac{P(Y_i = Non-accounting\ career)}{P(Yi = Public\ accountant)} = \beta_{0i1} + \beta_1 . DConventional_i + \varepsilon_{i1} \quad \text{(Equation 2)}$$

$$\text{Ln}\frac{P(Y_i = Other\ accounting\ careers)}{P(Yi = Public\ accountant)} = \beta_{0i2} + \beta_2 . DConventional_i + \varepsilon_{i2} \quad \text{(Equation 3)}$$

Before testing the statistical hypothesis, we examine the goodness of fit model, as required by Ghozali (2016). To execute it, by following Widarjono (2013), we apply the likelihood ratio by seeing the significance of the additional independent variable, i.e., D_Coventional, from the model containing intercept (β_0) or restricted model.

Furthermore, the chi-square statistic gets calculated by substracting the -2* log-likelihood (LL) of the complete model from -2*LL of the restricted one. To test the meaningfulness of the change in -2*LL, we compare the probability of that change with a 10% relaxed significance level (α) by referring to this rule:

a. If the probability is lower than α, the additional variable is meaningful; therefore, the model fits the data.
b. If the probability is the same as or higher than α, the additional variable is meaningless; therefore, the model does not fit the data.

3. RESULT AND DISCUSSION

3.1. Results

The results presented in this section cover the students' profiles joining the survey as the samples of 36 and the statistical testing associated with the research model.

A. The student profiles consist of the totals according to batch, gender, and the latest grade point average.

- Table 2 provides information about the number of students joining this survey based on the batch. The number of students from 2016 is the largest, i.e., 19 (52.8%), but the lowest is from 2017, i.e., 1 (2.8%).

Table 2: The total students based on batch

Batch	Frequency	Percent
2013	3	8.3
2014	5	13.9
2015	6	16.7
2016	19	52.8
2017	1	2.8
2018	2	5.6
Total	36	100.0

Source: Output of IBM SPSS 20.

- Table 3 illustrates information on the total students participating in this survey based on gender. The total males are 20 (55.5%), and females are 16 (44.4%).

Table 3: The number of the students based on gender

Gender	Frequency	Percent
Male	20	55.6
Female	16	44.4
Total	36	100.0

Source: Output of IBM SPSS 20.

- Table 4 displays information about the total students based on their grade point average (GPA). Based on GPA, the highest number of students contains 15 (41.67%) from 3.01 to 3.50. However, the lowest one consists of 6 (16.67) from 2.76 to 3.00.

Table 4. The total students based on the last GPA

Range of GPA	Frequency	Percent
2.00 – 2.75	7	19.44%
2.76 – 3.00	6	16.67%
3.01 – 3.50	15	41.67%
3.51 - 4.00	8	22.22%
Total	36	100.00%

Source: Output of IBM SPSS 20

- Table 5 presents information about the total students based on career selection. The first preference of the students is to be another accountant. It can be seen from their number of 17 (47.2%). The students' second choice is a non-accounting career with a total of 13 (36.1%). A public accountant becomes their third selection with a sum of 6 (16.7%).

Table 5: The total students based on the career selection

	Description	N	Marginal Percentage
Student Career Choice	Non-Accounting career	13	36.1%
	A career as another accountant	17	47.2%
	Public Accountant	6	16.7%
	Total	36	100.0%

Source: Output of IBM SPSS 20

B. The result of the statistical test

The test of the goodness of fit is essential to perform before estimating the regression coefficient. We employ the likelihood ratio to execute it, and the result can be seen in Table 6. In this table, the DCONV has the probability of the Chi-square statistic of 0.097. Because it is still lower than a 10% significance level, it means that the model is suitable for the data.

Table 6: The result of the Likelihood Ratio Test

Effect	Model Fitting Criteria	Likelihood Ratio Tests		
	-2 Log Likelihood of Reduced Model	Chi-Square	df	Probability
Intercept	11.467	0.123	2	0.941
DCONV	16.002	4.657	2	0.097

The chi-square statistic is the difference in -2 log-likelihoods between the final model and a reduced model. The reduced model gets formed by omitting an effect from the final model. The null hypothesis is that all parameters of that effect are 0.

Source: Modified Output of IBM SPSS 20.

After the model passes the goodness of fit examination, the next step is estimating the multinomial logistic regression model, in which the result is displayed in Table 7.

Table 7: The estimation result of the multinomial logistic regression model

Career (The reference category is: Public Accountant)		Regression Coefficient	Std. Error	Wald	df	Probability
Non-accountant career	Intercept	0.000	0.632	0.000	1	0.999
	DCONV	2.079	1.235	2.835	1	0.092
Another accountant career	Intercept	0.182	0.606	0.091	1	0.763
	DCONV	2.216	1.207	3.368	1	0.066

Source: Modified Output of IBM SPSS 20.

From Table 7, there are two estimated models:

a. The first model informs the conventional personality impact testing on choosing a public accountant using the two groups' students. Group one consists of those selecting a career outside the accountant. Group two contains those preferring a public accountant career, where this career becomes the reference category. In this model, the probability of the Wald statistic of DCONV is 0.092, still lower than the 10% significance level, and the regression coefficient shows a positive sign. It means a conventional personality positively affects the probability of picking a public accountant.

b. The second model notifies conventional personality impact testing on choosing a public accountant using the two groups' students. The first group consists of those selecting another accountant career. Group two contains those preferring a public accountant career, where this career becomes the reference category. In this model, the probability of the Wald statistic of DCONV is 0.066, still lower than the 10% significance level, and the regression coefficient shows a positive sign. It means a conventional personality positively affects the probability of picking a public accountant.

3.2. Discussion

The statistical test shows that the conventional personality positively affects student selection to be a public accountant. This research is not in line with Saadulah et al. (2017), indicating that the students with an investigative personality will choose this profession. Fundamentally, auditing work is based on orderly activities and standards as a rule. Thus, only students with conventional characteristics will take this job in the future. In other words, this positive effect supports the personality theory of Holland (1997) and the study of Onoyase & Onoyase (2009). By considering this evidence, we suggest collaboration between the accounting and physiology departments at Maranatha Christian University to detect students' personalities based on Holland's characters before they take the auditing as their primary concentration.

4. CONCLUSION

Education can facilitate undergraduate students to reach their dreams. To be a public accountant is one of the plans of accounting students. Through this research, the students can become public accountants if they have a conventional personality counting on working based on sequence and standards.

This research contains some limitations, such as a single determinant of career selection to be a public accountant, i.e., personality, and 58 students as a small population.

- The subsequent scholars can add some determinants in the research model, like gender, social value, financial compensation, working environment, community recognition, professional training, job marketplace consideration.
- To overcome the second limitation, they can apply the larger sample size, for example, 100 students, by utilizing the undergraduate accounting students from some university in Bandung. This way is helpful to produce the summary widely.

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