

The Effect of Type A Personality and Public Accountant Law Perception on Career Interests as Public Accountants

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ABSTRACT

Individuals with type A personalities are people with high achievement-oriented, competitive, and fast workers. They are considered qualified to be public accountants. However, the perceptions of public accountant laws influence their career interests. The purpose of the research is to investigate the influence of type A personality and perception of public accountant law on career interests of accounting students as public accountants. The data were collected by disseminating questionnaires to respondents of 94 accounting students of the 7th semester and above at the private universities in Denpasar. All instruments are valid and reliable. Data distribution has been freed from classical assumptions. The findings indicate that type A personality and the perception of public accountant laws have positive and significant effects on accounting student career interests as public accountants.

Keywords: Accounting, Career Interest, Law, Public Accountant Law, Type A Personality

JEL Classification Codes: H83, H89, M40

INTRODUCTION

Law Number 5 of 2011 states that public accountants are those who have obtained permission from the Minister of Finance to provide services of attestation and non-attestation services (Law Number 5 of 2011). One of the duties of a public accountant is to declare the fairness of a financial statement. Its accountability is highly vital since it is a mandatory process business owners should take to maintain their businesses. The statements are initial information of company calculations (Windasari, Handayati, & Wardoyo, 2020). This underlines that the importance of public accountant roles makes this profession a public concern. However, In Indonesia, this profession has a few receptions despite the growing need for public accountants. The Indonesian Institute of Public Accountants (IAPI) revealed that Indonesia lacks public accountants, in anticipation of the growth of the business sector (Rahayu, 2014). This great need for public accountants affords fine opportunities for students to pursue a successful career as public accountants.

According to Handoko (2011, p. 122), career planning is a stage of identifying career goals. Interests are influenced by talents and the surrounding environment. Internal and external factors also contribute to the student career preferences. One internal factor is personality traits. Personality is one's characteristic pattern of behaviors including thoughts, feelings, and motivation (Uher, 2007). It is one's psychological characteristic that determines how a person reacts to the environment (Chan, 2012). It poses problems for those unable to adapt to a work environment. This makes them find jobs that match their personality traits.

Individuals with type A personalities work hastily and competitively; they are performance-oriented, and ambitious (Kristianti, 2017). Wany (2011) argued that students with perfectionist and loyalist personalities expect recognition for their achievements and are likely to choose a career as public accountants. They like challenges and are willing to accept complex tasks. This suggests that personality influences one's career choices (Laksmi & Hafiz, 2009; Merdekawati & Sulistyawati, 2011). As of January 2019, Indonesia has certified public accountants (CPA) of approximately four people. Thailand, which has a gross domestic product of half of Indonesia, has twelve thousand certified public accountants (Antara, 2019). The large employment opportunities of public accountants were also supported by the implementation of the ASEAN Economic Community (AEC) in 2015. The ASEAN countries have also made agreements outlined in the mutual recognition arrangement on accountancy services (MRA on accountancy services). Following this agreement, ASEAN Chartered Professional Accountant (ASEAN CPA) certificate holders have equivalent qualifications allowing them to practice in ten ASEAN countries.

One external factor affecting career choices is the understanding of the public accountant law. Public Accountant Law Number 5 of 2011 is made to protect public interests and the profession of Public Accountant. It is to provide legal protection for both public accountants and their service users (Susanto, Sujana & Adiputra, 2014). It provides the students with the rights and responsibilities of public accountants. This highly contributes to their career preference as the understanding of the law has a positive effect on career selection as public accountants (Darmawati, Endang, & Yuli, 2016). Their perception of the law motivates them to be public accountants. The motivation urges them to behave towards the achievement of a particular goal (Sulila, 2019). On this basis, this paper investigates the effect of type A personality and of public accountant law on career interest of Accounting Student as a public accountant.

Personality theory states that behavior can be predicted by understanding the three main components of personality: basic tendencies, characteristic adaptations, and self-concepts (Damayanti, 2019). Type A personality describes those who do their jobs quickly. They tend to be competitive and achievement-oriented. They prefer challenges and love complex work. It characterizes those with a highly competitive desire for achievement and recognition, along with a tendency towards hostility and aggression, and an extreme sense of urgency. They always pursue their goals and challenges to overcome (Vera-Villaruel, Sánchez, & Cachinero, 2004). A student with perfectionist and loyalist personalities expect recognition for their achievements and are likely to choose



a career as public accountants. Perfectionists and loyalists are identical to Type A personalities. Public accountants must dare to take risks in audit decision-making and that caused by ethical dilemmas. This implies that individuals with a high A personality tend to be more precise when becoming public accountants. Based on the description, we propose the hypothesis:

H₁: Type A personality positively influences the career choice of accounting students as public accountants.

Law Number 5 of 2011 regulates professional regulators, professional associations, licensing, rights and obligations, responsibilities, sanctions, and other matters related to the profession of public accountants. It states that students of accounting and non-accounting departments can become public accountants. Theoretically those with an accounting education background would have a great chance of passing the Public Accountant Professional Education exam. Hence, the application of this Law will increase motivation, optimism and career planning of accounting students (Ertanto, Hasan, & Sofyan, 2015). Susilowati (2011) stated that accounting students who accept the application of Law Number 5 of 2011 optimistically can become public accountants since they are believed to have better quality compared to non-accounting students. Legal certainty of a profession can increase student attractiveness to particular professions. When a profession has a legal part, its social value will be increased. This suggests our hypothesis:

H₂: The perception of the public accountant law positively affects the career choice of accounting students as public accountants.

RESEARCH METHOD

The population in this study is 1,570 accounting students of semester VII and above at four private universities in Denpasar. They are Mahasaraswati University, Undiknas University, Warmadewa University, and UNHI University. The students were selected since they have attended auditing courses with adequate comprehension of the basics of auditing. The private universities were selected as they were considered more flexible in responding to information about labor market demands in both the public and private sectors (Budi & Jakaria, 2021). As for the sampling method, we applied the probability sampling method with Slovin formula to determine the number of samples. Based on the formulation, the amount of the sample is 94 people.

Operational Variables

Career Choices

The research instrument used is adapted from Putro (2012), with the indicators:

- a. Concentration
- b. Curiosity
- c. Motivation
- d. Needs

Type A Personality

Type A personality is measured by the Bortner Scale consisting of 14 questions.



Perception of Public Accountant Law

Perception of this regulation is measured by indicators adapted from Dwitantiningrum research (2019) in the form of public accountant rights, public accountant obligations, and sanctions.

The data were collected by questionnaires distributed to respondents. The research instruments in the form of statement items in the questionnaire were tested by the validity and reliability tests. Subsequently, the data were tested with a classic assumption test: normality, multicollinearity, and heteroskedasticity. Once the data are free from the classic assumption problems, the tests were processed to the multiple linear regression analysis.

RESULTS AND DISCUSSION

Respondent Description

Based on our data collection results, the respondents comprised 77 females and 17 males. Most of the respondents were 20 years old (51%). All respondents were unmarried. A total of 12 respondents joined the lectures while working.

Instrumental Test Result

Validity and Reliability Test

An instrument is reliable if the Cronbach's alpha value is higher than 0.60. Our data processing signifies the reliability test results for type A personality, perception of Accountant Public Law, and career interests are consecutively 0,763; 0,821, and 0,856. An instrument is valid if the correlation coefficient value is greater than 0.3. The entire correlation coefficient value of all instruments is higher than 0.3. This indicates that all instruments are valid.

Classical Assumption Test

Table 1. Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		88
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.37998927
Most Extreme Differences	Absolute	.139
	Positive	.096
	Negative	-.139
Kolmogorov-Smirnov Z		1.299
Asymp. Sig. (2-tailed)		.068

a. Test distribution is Normal.

b. Calculated from data.



The data are normally distributed when the value of *asympt. Sig. (2-tailed)* is higher than 0,05. Table 1 shows that the value of *asympt. sig. (2-tailed)* is 0,68 indicating that the data are normally distributed.

Table 2. Multicollinearity Test Result

Variable	Collinearity Statistics	
	Tolerance	VIF
Type A Personality	0,77	1,299
Perception of Accountant Public Law	0,77	1,299

Table 2 shows that the tolerance value of Type A personality variable and the perception of public accountant law variable are 0,770 and 0,770 respectively. VIF values of Type A personality and perception of public accountant law are 1,299 and 1,299 respectively. The tolerance value greater than 10 percent (0,10) and VIF value less than 10 indicate there is no multicollinearity.

Table 3. Heteroscedasticity Test Result

Variable	t	Sig.
(Constant)	4,28	0,000
Type A Personality	-1,353	0,180
Perception of Accountant Public Law	-1,960	0,053

Table 3 shows the heteroscedasticity test results. A good regression model does not contain heteroscedasticity symptoms or has a homogeneous variance. The model in this is free from heteroscedasticity as the significance value of Type A personality and the perception of accountant public law is higher than 0,05. The significance value of Type A personality and perception of public accountant law are 0,180 and 0,053 respectively.

Table 4. Multiple Linear Regression Results

Variable	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	6,694	2,964	2,259	0,026
Type A Personality	0,425	0,085	5,024	0,000
Perception of Accountant Public Law	0,325	0,108	3,014	0,003

The adjusted R square value is 0.414. This shows that 41.4% of career choice is influenced by type A personality and the perception of public accountant law. The remaining 58.6% is influenced by other variables outside the model. The F test significance value is 0.000. As it is smaller than 0.05, the model used in this study is fit.



Table 4 shows that the significance value of type A personality is 0.000 with B value of 0.425. This indicates that the first hypothesis is accepted. This signifies that type A personality has a positive and significant effect on career choices. Ivancevich, Robert, and Micahel (2006) proposed that those with type A personalities are individuals with an aggressive attitude such as ambitious, task-oriented, competitive, and on the move. Also, they are highly competitive, achievement-oriented, aggressive, fast, and agile (Wijono, 2010). They work dedicatedly in situations of high time pressure (Kumar, Lal, & Varma, 2015). A public accountant is required to work under tight budgetary pressures due to an imbalance between the available audit time budget and the real-time needed to complete the entire audit program (Wintari, Badera, & Sukartha, 2015). Those with personality type A are believed to be able to work with such conditions, thus they tend to choose a career as public accountants. The personality type ensures that personality traits can facilitate one's decision-making and reasonable deduction. It affects decision makers' ability to process large amounts of information, time pressures, and self-resilience. It also influences the rules and communication patterns of the decision-makers (Ismail, 2016). A person with type A personality is highly competitive and achievement-oriented. They are more aggressive and courageous to take risks (Rokhmani, Malikah, & Junaedi, 2018). Therefore, they are more willing to take risks as public accountants must be risk-takers when ethical dilemmas arise in audits.

The significance value of perception of accountant public law is 0.003 with a value of B is 0.325. This suggests that the second hypothesis is accepted. The perception of public accountant law has a positive and significant effect on career choices. Law Number 5 of 2011 is drafted with the aim of protecting the public interest, supporting a healthy, efficient and transparent economy, maintaining public accountant integrity, as well as protecting their interests in accordance with professional standards and codes of ethics. It is expected to provide legal protection and certainty and regulate the profession of public accountants. This law aims to encourage the realization of a qualified public accountant to compete at the international level. Susilowati (2012) stated that some students respond to the rules by doing various activities to support career achievements as a public accountant, one of which is by doing an internship at public accounting firms. They are increasingly optimistic to become public accountants after the law was drafted. They already have the knowledge of accounting than students of non-accounting departments. They will be easier to attend professional accounting courses and have more possibility to pass the public accountant certification exam (USAP) (Ertanto et al., 2015). This is in line with Samrotun and Endang (2016) stating that the perception of public accountant laws has a positive effect on career choices of accounting students as public accountants.

CONCLUSIONS

Our analysis leads to the conclusion that type A personality and the perception of public accountant law have positive and significant effects on the career interest of accounting students as public accountants. As for the external factor, the perception of accountant public law is believed to influence the career choices of accounting students. Accountant public law describes all rights and responsibilities of accountant publics. This

emphasizes that personality and the public accountant law perceptions can be taken into consideration in making career choices. Further research shall use respondents from students of non-accounting departments as Law Number 5 of 2011 confirms that non-accounting students can work as public accountants. That would be a novelty in similar research.

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