A study on Personality differences of Accounting students and Computer Information System (CIS) students

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Abstract

The purpose of this research is to study personality differences of Accounting students and Computer Information System (CIS) students. 120 questionnaires have been evenly used to collect data from the Accounting students and Computer Information System (CIS) students of ASA College respectively. The quantitative method has been implemented to obtain the relevant data from respective respondents. The independent variable used in this research is extroversion, neuroticism and conscientiousness and the dependent variable are Accounting students and (CIS) students. The study used quota non probability sampling method which categorizes the Accounting students and (CIS) students. This study in use of the histogram, Homoscedasticity scatterplot, descriptive analysis, One-way analysis of variance (ANOVA), Cronbach's Alpha reliability statistic, Levene's Homogeneity test and Robust tests of Equality of Means are the appropriate data analysis that have been done for this research which the results are from the SPSS source. Hence, the results on personality differences of Accounting students and (CIS) students are significantly impacted by the independent variables in terms of extraversion, conscientiousness and neuroticism. This study will also examine the acceptance and rejection of null hypothesis according to Levine's Homogeneity test and Robust test of Equality of Means the result was null hypothesis is accepted for extraversion and neuroticism variable but rejected for conscientiousness variable will benefit future researchers related to personality mainly in educational sector. The future research is encouraged to conduct a study on various sectors and countries so this may help them to check the difference or similarities on the result of their findings.
Key words: Personality, Accounting students, Computer Information System students, Neuroticism, Conscientiousness, Extroversion.

1. INTRODUCTION

The Purpose of this study is to investigate the personality differences of accounting students and the computer information system students in Malaysia. There are many past researches done on personality. The earlier research of Barrick (1991) and Harrison (1993) investigated influence of personality dimensions and performance measurement; Then Davidson (1995) and Baril (1998) have done research on personality and critical thinking of accounting students. Wolk (1997) has done research on personality types of undergraduate and graduate accounting students. The current state of research showing there are more studies to come about student's personality as in Jaffa (2013) aims to study the accounting undergraduate personality profiles that has relationship towards career preferences. The three researches of Shazad (2013), D'Souza (2014) and Jones (2014) have similar purpose on personality that aims undergraduate students that is accounting or non-accounting students to make their decision on their majoring choice or academic programs. Similarly, the scope of this research is on personality difference of accounting students and Computer Information System (CIS) students

Accounting students seems to be more in practical or logical style but some accounting students are being more creative and has a visionary style rather than being practical in recent years does this makes personality differences because (CIS) students are known as creative and visionary gentry but they have also been practical which can been seen in the research conducted by Kruck (2014) towards (IT) students. Therefore, the personality differences of students are still being an issue that has been discussed until now in recent years. The research of Shazad (2013) shows there is a significant impact of Big 5 personality traits on students. The results have been made from selection of business or non-business undergraduate programs. Jones (2014) and D'Souza (2014) results indicates that future career of students depends on personality traits that they will fit in and there is no actual differences on the impact of gender or their grade marks.
1.1 Research Objectives

- To examine the personality differences of Accounting students and Computer Information System students in terms of extraversion.
- To examine the personality differences of Accounting students and Computer Information System students in terms of neuroticism.
- To examine the personality differences of Accounting students and Computer Information System students in terms of conscientiousness.

2. LITERATURE REVIEW

According to Funder (2004), when an individual's emotion and behavior get into psychological aspects it will shape up the characteristic of a person. Besides that, Larsen & Buss (2005), defines personality is an organized psychological traits of an individual that is influenced and connected with different types of environment such as social and physical. Mayer (2007), stated that an organized and develop personality system of a person will give collective action to the person's psychological subsystems majorly.

Empirically numerous theories has been addressing the personality issue in detail. Jung’s theory uses past experiences of an individual to recognize personality development method in the present. Jung’s personality theory apply Myers-Briggs Type Indicator (MBTI) test to know personality similarities and differences. It can also indicate the attitudes of extraversion and introversion (Hanewitz, 1978). In addition, Allport's theory is also in the shelf that is stimulated well with the study of personality and it has been a landmark in studies on this area. Gordon Allport have has been a proactive psychologist in personality studies. The Allport’s theory is mainly about expressive behavior which can be explained as a non- purpose behavior. It can be viewed as spontaneous behavior which lack of conscious awareness (Allport, 1937). Another is the big 5 factor model in this arena that have been used till date by the current researchers for it’s widen radius framework; Neuroticism, Extraversion, Openness, Agreeableness and Conscientiousness (Anderson, John, Keltner and Kring, 2001). Lucas & Diener (2001) proves that there is significant of positive emotions when it comes to extraversion factor. So, those who are highly extraverted will handle social surroundings in a good way only if the environment too in a good manner. Lastly, The Maslow's theory has done studies on self-actualization but there is no experimental or correlation methods included in his research. After some years, Personal Orientation Inventory (POI) is
implemented in this theory to measure the correlation studies of this research in terms of behavior and personality. (Williams & Page, 1989)

Hence, Personality is also been a widely appreciated topic in scholarly circles since last numerous decades and have grasp more attention in the recent times. Shazad (2013) did a research on personality differences for a comparative study on business and non-business students in Pakistan. The sample size used by the researcher is 254 undergraduate students. The variable used by the researcher is the extroversion, agreeableness, emotional stability, conscientiousness and openness from Big 5 Model (Goldberg, 1999). The findings shows that business students has high score for extroversion and emotional stability and low scores agreeableness, openness and conscientiousness.

Kruck (2014) did a research on personality in Computer Information System course performance in United States. The sample size used by the researcher is 864, students from year 2008 - 2013. The variable used by the researcher is MBTI (Extraversion-Introversion, Sensing-Intuition, Thinking-Feeling, and Judging-Perceiving). The findings show that thinking and judging type students performed better then feeling and perceiving students.

Norton (2014) did a research on personality types for pathology professions and the communication sciences and disorders majors in United States. The sample size used by the researcher is 385. The variable used by the researcher is MBTI (Extraversion-Introversion, Sensing-Intuition, Thinking-Feelings, and Judging-Perceiving). The findings show that there are similarities and difference for both types of students that use individual dichotomies to know the personality result as a whole.

Baro (2014) did a research on personality traits for comparative study on physical education and general education teachers in Assam, India. The sample size used by the researcher is 100 which are distributed evenly. The variable used by the researcher is only extraversion. The findings show that there are insignificant differences personality traits between those two type of teachers and physical education teacher is more extrovert then general education teacher.
2.1. Conceptual Framework-Big Five Personalities

Extraversion is a very popular personality trait among the students. Almost all the theories that have reviewed above do have effect on this type of personality. So, this variable will help my research to know the personality differences of accounting students and (CIS) students. Baro (2014) did a research on personality traits for comparative study on physical education and general education teachers in Assam, India which gives insignificant differences of personality in terms of extraversion variable. Neuroticism is very important aspect in terms of student's personality and this variable is common in the big 5 model. There is high neuroticism which gives attributes such as depression, metal distraction, moody and worried feeling where else if low neuroticism it gives attributes such as encouragement, secured and hopeful.(Martin, Watson & Wan, 2000). Conscientiousness is well important because it shows a student's discipline; responsibility, persistent and it will also show students action that being careful or careless. Lower attributes in neuroticism and conscientiousness will be a positive indication. This has been proven by research that been conducted mostly using The Five Factor Model, (Anderson, John, Keltner, & Kring, 2001).
3. RESEARCH DESIGN AND METHODOLOGY

3.1 Research Investigation Method

The investigation method for this study will be descriptive research. Descriptive method will help the researcher to achieve the objective of this research that is to examine personality differences of accounting students and computer information system (CIS) students.

3.2 Research Methodology

The research methodology that used by this research will be quantitative method. This is justified because it can examine the proposition, have a larger set of data, which is more derived towards this research objectives (Creswell, 2003).

3.3 Data Collection

This research will be conducted using the primary data. The main reason of this consideration in primary data is there is choice for a researcher to go on with a direct or indirect analysis or the analysis can be done by a survey using questionnaire. This research will be doing a survey to collect from a particular college and the students there will be the participant for the given questionnaire. The data from primary research will be accurate and trustworthy rather than the secondary data because the information will be gained for the first time. (Hramiak, 2005)

3.3 Population and sampling methods

The population that has been targeted for this research is accounting students and computer information system students (CIS) from private college, known as ASA College. The total students are around 1200 students. Population that has been targeted might be impossible to satisfy entirely thus it can be taken from a particular population which is reachable whenever conducting a research but must ensemble with the resources (Yount, 2006). A total of 120 questionnaires distributed evenly to the students of this courses. The sampling methods that have been applied in this research are quota non-probability sampling method. This method is implemented because the quota sampling method has set a target population of specific groups that the research are interested on the targeted population according to the targeted size of population (Battaglia, 2008).
3.4 Data Collection Methods
According to Saunders et al. (2009) questionnaires can be design in three ways such as implement the same question that was design in the previous questionnaire, comply past questions to the questionnaire or establish a brand-new questionnaire. In this research there will be a Likert scale for this questionnaire which can be describe as 1-strongly agree, 2-agree, 3-neither agree or disagree, 4-disagree and 5-strongly disagree.

3.5 Ethical consideration and limitation
This research has some limitation such as the financial issues should be covered by own, there is also time limitation which we have to follow the time regulation given by the college and this means our personal timing might get effected. Finally, the result of this study is entirely dependent on the participant so their involvement or commitment is essential in that case we will be more responsible on which may affect other task.

3.6 Data Analysis Plan
The data analysis will be done using SPSS software for this research. Apart from that, SPSS software is essential when the researcher wants to examine descriptive analysis and One-way Anova analysis.

4. DATA ANALYSIS

4.1 Leven’s Test for Homogeneity of variances:

<table>
<thead>
<tr>
<th>EXTROV</th>
<th>Levene Statistic</th>
<th>df1</th>
<th>df2</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CONSCIE</td>
<td>2.900</td>
<td>1</td>
<td>118</td>
<td>.091</td>
</tr>
<tr>
<td>NEUERO</td>
<td>10.225</td>
<td>1</td>
<td>118</td>
<td>.002</td>
</tr>
<tr>
<td>NEUERO</td>
<td>2.871</td>
<td>1</td>
<td>118</td>
<td>.093</td>
</tr>
</tbody>
</table>

From the above Table 1, it can be seen that Levene’s statistics test is analysed by deviating the data set of the group mean of both Accounting students and (CIS) students and the comparing the absolute values which has relationship between F statistic and ANOVA. Furthermore, the indication of P value should be less than .05 to known the violated assumptions. Let’s say if there is a violation the probability to conduct a research without any assumptions on the analysis will be further relevant. Thus, in this research homogeneity of Extroversion and Neuroticism not significance but
positive for this test because it doesn’t violated assumptions as shown in the Table 1 for Conscientiousness (P=0.002) which is lesser than the given value of (.05). This means there is no significant differences of Mean values of Extroversion and Neuroticism suggesting that the means values are normally distributed among the groups. However there is a significant differences in Mean values among the CIS and Accounting students in terms of Conscientiousness. This suggests to conduct further analysis to confirm the robustness of the Mean value variance among the two groups.

4.2. Robust test of equality of means:

<table>
<thead>
<tr>
<th>Table 2: Robust test of Equality of Means</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXTROV</strong></td>
</tr>
<tr>
<td>_________</td>
</tr>
<tr>
<td>Welch</td>
</tr>
<tr>
<td>Brown-Forsythe</td>
</tr>
<tr>
<td><strong>CONSCIE</strong></td>
</tr>
<tr>
<td>_________</td>
</tr>
<tr>
<td>Welch</td>
</tr>
<tr>
<td>Brown-Forsythe</td>
</tr>
<tr>
<td><strong>NEURO</strong></td>
</tr>
<tr>
<td>_________</td>
</tr>
<tr>
<td>Welch</td>
</tr>
<tr>
<td>Brown-Forsythe</td>
</tr>
</tbody>
</table>

There is an interrelated statement between the Brown-Forsythe & Welch (Robust Tests of Equality of Means) and Homogeneity test of variances significant value and statistic valuation for both is parallel (Welch & Brown-Forsythe). In addition, if the significant value falls under the range of .05 in the homogeneity test than the Robust tests of equality of means should be consider. By robustness, we mean the ability of the test to not falsely detect unequal variances when the underlying data are not normally distributed and the variables are in fact equal. The Table 2 shows that in terms of both Tests, there is a significant variance or differences in personality among the CIS and Accounting students. The significant value range given should be less or equal to.05 and the adjusted F ratio is also given. In this research, the unreal hypothesis will be rejected even if the adjusted F ratio is justified to be significant because conscientiousness (.002) variable is under the significant value range rather than the other two variables which are Extroversion and Neuroticism which is clearly out of the significant value range suggesting there is no unequal significant differences in Mean value among the CIS and Accounting students.

4.3. One Way analysis of variances (Anova)

Table 3: One-way Analysis of Variance (ANOVA)
Besides that, ANOVA analysis does calculate the sum of squares and mean square which is essential to determine the effect size calculation from it. The formula is derives as Eta square = sum of squares between the group divided by total sum of squares. Based on research of Cohen (1988) found that there is range for the size effect which are (0.01) small effect, (0.06) medium effect and finally (0.14) big effect. So, for this research personality differences in terms of Extroversion variable will be (6.302/25.550 = 0.2) which is over the range of big effect. Next, in terms of conscientiousness variable it will be (5.105/33.912 = 0.15), suggesting a significant difference. Finally, in terms of neuroticism variable it will be (15.769/45.498 = 0.3) which is over the range, indicating a significant differences in personality among CIS and Accounting students. This means the in terms of Neuroticism, there is a significant difference between Accounting and CIS students.

Descriptive Mean analysis shows that the highest total of Mean is in terms of neuroticism (2.8792) where else the lowest total of mean is in terms of Extroversion (2.7250) and the mean that have been in between is in terms of conscientiousness (2.7854). The One-way ANOVA analysis suggests that the Personality variables (extroversion, conscientiousness, neuroticism) had an outcome in terms of the mean average and this will interpret the data. As a conclusion, the significant value of this research is .000 which are less than the given significant value which are in the range of .05 so this will be resulting that the ANNOVA analysis have statistically significant differences in the relationship of mean average and the above mentioned personality variables.

<table>
<thead>
<tr>
<th></th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Between Groups</strong></td>
<td>6.302</td>
<td>1</td>
<td>6.302</td>
<td>38.635</td>
<td>.000</td>
</tr>
<tr>
<td><strong>EXTROV Within Groups</strong></td>
<td>19.248</td>
<td>118</td>
<td>.163</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>25.550</td>
<td>119</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CONSCIE Between Groups</strong></td>
<td>5.105</td>
<td>1</td>
<td>5.105</td>
<td>20.910</td>
<td>.000</td>
</tr>
<tr>
<td><strong>Within Groups</strong></td>
<td>28.807</td>
<td>118</td>
<td>.244</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>33.912</td>
<td>119</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NEURO Between Groups</strong></td>
<td>15.769</td>
<td>1</td>
<td>15.769</td>
<td>62.589</td>
<td>.000</td>
</tr>
<tr>
<td><strong>Within Groups</strong></td>
<td>29.729</td>
<td>118</td>
<td>.252</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>45.498</td>
<td>119</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5. CONCLUSION AND RECOMMENDATION
5.1 Conclusion:
According to the empirical studies, the social support for others will be beneficial towards those students who are being extrovert rather than being introvert (Harrington & Loffredo, 2001). The three personality attributes shows that there is a significant differences in personality among the CIS and Accounting students. These three personality differences are Extroversion, Neuroticism and Conscientiousness. Therefore we conclude that there is significant differences in personality among the CIS and Accounting students. This may be due to the discipline or due to the um-bringing or due to the colleague they hand around with. This requires further studies.

5.2 Recommendations
The other variables that can be implemented for personality studies are from the big five factor model such as agreeableness and openness to experience or adapt to a different type of model for personality know as Myers-Briggs Type Indicator (MBTI) test. There are 16 types of indicator for (MBTI) such as ESTJ are known as extroverted, sensing, thinking and judging and ISTJ are knows introverted, sensing, thinking and judging. This has been very popular among the researchers in the past and even until now. The future researchers can also manipulate the interpreted data to know why it is significant or not significant to the study. It is important to carryout a research to show which group of student display which attributes of personality. The future researchers can also do a study that opposes this topic of research such as a study on personality similarities of students or can include students from other disciplines of studies.

5.3 Implications and Future research directions
Furthermore, if there is continuity towards this study it will benefit future researchers and those who related to personality mainly in educational sector. Marketing managers can use this study to design their marketing campaigns when they promote a certain specific discipline. This will benefit them to reduce costs and attract more desired target groups. Also lecturers can consider this study when they deal with students from different disciplines to ensure they understand and to make them obtain higher grade

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