

Yiming (Michelle) Kong

38691151

Professor Tara Fleming

ENGL112-14N

April 6th 2016

To What Extent Do Undergraduate Accounting Students Take Personality Traits into Consideration When Selecting Accounting Major?

Introduction

"There is, perhaps, no college decision that is more thought-provoking, gut wrenching and rest-of-your life oriented - or disoriented - than the choice of a major." (St. John 22).

Among the many factors that need to be considered when making this "thought-provoking" decision (St. John 22), such as earnings potential, school reputation, interests and personality traits, to what extent do accounting students view personality traits as an important factor?

Patrick Wheeler points out that one of the challenges facing current accountants is the incongruence of their personality traits and what is expected in the workforce (2001). "The CPA (Chartered Professional Accountant) Vision Project and Beyond" confirms this concerning actuality by claiming that many of the accounting professionals' personalities do not fit in the working environment well (AICPA 1997). Consistent with these findings, one study that focused on first-year students in accountancy showed that earnings potential and employment availability were significantly more important to accounting students than other factors including whether their personalities match with what is expected (Gul, Andrew, Leong, Ismail 1989). However, in a survey with 238 students enrolled in a financial accounting class, 59% of the respondents choose personality- major congruence as one of their decision factors (S. Adams, Pryorah, and L. Adams 1994). Both of the surveys mentioned above are conducted without separating the students according to their ethnicity. Therefore, the effect of culture on the extent that accounting students take personality traits

into consideration when selecting a college major is ignored. Culture plays a significant role in affecting how people make choices (Leong and Chou 1994). Reaching conclusions of whether or not accounting students consider personality as an important factor without considering how ethnicity might play a role in making decisions misrepresents the truth. Thus a more precise study (differentiating students according to ethnicity) needs to be conducted in order to compare the difference in the extent that accounting students consider personality when choosing accounting major among different ethnic groups.

Elaboration

Ignoring the cultural effect on the decision making process of undergraduates choosing accounting major misrepresents the true situation of the population. Frederick T. L. Leong and Elayne L. Chou argue that career-relevant choices for some Asian students from a collectivistic culture are not necessarily the decision of their own will but a compromise between their parents' expectations and their own preferences, while Caucasian students tend to make choices based on their own will (1994). This finding suggests that personality is less likely to play a critical role in Asian students compared to Caucasian students. Therefore, distributing surveys without differentiating between Asian and Caucasian students produces inconclusive results that are not representative of either party. In Gul et al.'s research, 87 accountancy students were surveyed in University of Sydney and University of New South Wales. According to Australian Education Network, there are 22.6% and 25.1% of international students present in the University of Sydney and the University of New South Wales respectively (2014). In University of Sydney's statistical reports (2014), 17% of its international students are from South-East Asia and Central Asia. Therefore, the survey results concluded by Gul et al. are not reliable nor accurate as it fails to distinguish between cultures. Similar to Gul et al.'s sample, S. Adams, Pryorah, and L. Adams's sample was drawn from a large, residential state university. S. Adams, Pryorah, and L. Adams only

divided the samples based on their genders but not ethnic groups. Although both researches misrepresent the true result of the population in the same way, they produce conflicting results. Gul et al. (1989) conclude that students do not consider personality as an important factor compared to other factors such as earnings potential and employment availability while S. Adams, Pryorah, and L. Adams (1995) claim that 59% students view the fit between personality and subject as the most important factor. The difference in results might be due to the difference in demographics, for example, one has a higher percentage of Asian while the other has a higher percentage of Caucasian. The fact that both surveys use the same but inappropriate methodology and produce opposite results further proves that an accurate representation of data is adversely affected when neglecting the cultural effect on the decision making process of the accounting undergraduates.

Results from my primary research confirms my hypothesis (Appendix A) by indicating that same ethnic groups produce similar results of the extent to which they take personality into consideration when selecting a major, regardless of which countries they are in. Among the Asian students surveyed in Canadian universities, 76.5% identified their major choices being a compromise between parents' expectation and personal preferences. On a scale of 1 to 10, where 1 being not considering personality at all when choosing major and 10 being selecting major solely based on personality, the mean score of the 76.5% accounting students is 2.7 (Appendix B5). Almost consistent with the results of Asian students in Canada, 73.3% of the Asian Students in Singapore and China recognized that their choices of major are compromises between their parents' expectation and their own preferences. Among these 73.3% students, the mean score of whether they have taken personality into consideration when choosing accounting is 2.2 (Appendix B5). Unsurprisingly, Asian students produce very similar results regardless of their country of residence or where they are studying at. This finding further proves the unreliability and invalidity of Gul et al. and S.

Adams, Pryorah, and L. Adams's researches as they did not realize that students' decision making process of selecting major could potentially be affected by the cultural environment that they have grown up in.

Taking a closer examination on the results produced in three countries (Appendix B5), accounting students in general, regardless of their ethnicities, do not consider personality as an important factor when choosing major. However, more precise and meaningful results are obtained by further dividing those students according to their ethnic groups. Asian students tend not to take personality into consideration when choosing accounting compared to Caucasian students. This is strongly shown by the two groups of Asian students having overall mean scores of 3.1 and 3.2 respectively, whereas the Caucasian students have an overall mean score of 5.0. To further investigate the difference in the mean score, which is potentially due to the proposed type of culture, I grouped the students according to whether studying accounting is of their own will or a compromise between parents' expectation and their own preferences. Asian accounting students whom decisions are of their own will have a higher mean score (approximately equal to that of Caucasian accounting students) compared to those who make compromises (Appendix B5). This evidence indicates that Asian students tend not to take personality into consideration when choose accounting due to the fact that majority of the Asian students make compromises. When making compromises between their parents' expectation and their own preferences, there is a lower chance to consider personality in the decision making process. My primary research results further proves that the present research concluding their survey results without differentiating between the ethnic groups is not advisable.

It is important for students to choose a major that fits well with their personality traits (Balsamo, Lauriola and Saggino 2012). According to Holland's vocational theory, students are expected to flourish as long as there is a good fit between personality and environment

characteristics (Holland 1996). Unsurprisingly, it has been found that a poor fit would adversely affect the students' well-being and performance in school, which may eventually lead students to drop out of the college (Tracey and Robbins 2006). This further motivated me to conduct interviews with accounting students whose personality types are not ISTJ or ESTJ, the two dominant personality types that produce high performance in accounting field (Wheeler 2001). However, my interview responses produce conflicting results with Tracey and Robbins' findings. Weihuan Yeoh, an interviewee who with an INFP personality, claims that she has been achieving more than 90% in her accounting courses (Weihuan, Interview 2016) although she does not have an ISTJ or ESTJ personality type, which, according to Holland's vocational theory (1996), would be a "poor fit" and therefore adversely affect performance in school. However, Nelson argues that grades are not good predictors of job performance as there are situations where skills learnt in school are not required in the job or skills not learned in school affects job performance, such as social skills (1975). Lack of social skills is also mentioned in "The CPA Vision Project and Beyond" as one of the signs of incongruence between accountants' personality traits and what is required in the workforce (AICPA 1997). The consistency in the findings of Nelson and "The CPA Vision Project and Beyond" proves that accounting students who do not have ISTJ or ESTJ personality types might achieve good grades in accounting courses but that does not necessarily mean that they would be a good fit in the job. It is therefore still concerning to see students who did my survey generally not considering personality when selecting their major. In my interview with Pamela Pan, an ISFJ personality type, she mentions that she is not aware of her own personality type nor what kind of personality would be a good fit for accountants because she has never been informed of the importance of compatibility between personality and environment traits (Pamela, Interview 2016), which is echoed by all the five interviewees (Pamela, Weihuan, Huimin, Regine, Xinyan, Interview 2016).

Conclusion

By ignoring the effect of ethnicity on whether accounting students take personality into consideration when selecting college majors, the current discussions have misrepresented the present situation in universities around the world. Due to the collectivistic and individualistic cultures associated with Asian and Caucasian respectively, students take personality into consideration to a different extent. Asian students who are more strongly affected by the collectivistic culture, which is shown by them making compromises between parents' expectation and their own preferences when selecting majors, tend to consider personality to a smaller extent. However, regardless of ethnicities, students across the globe generally consider personality to a very small extent when selecting majors. High school educators should pay more attention to this growing issue, as this might not only adversely affect a student's performance in school, but also lead to incongruence of personality and environmental traits in the workforce. This could be resolved through inviting certified professionals to inform the students on desired personality types of each industry and raising awareness of the importance of taking personality tests before choosing majors. Although my research fills the knowledge deficit of the present studies, I was limited in terms of the scope of ethnicities as I was only able to find reliable peer-reviewed articles on the cultural characteristics of Asian versus Caucasian. Therefore, my survey results do not apply for other ethnicities. Moreover, the number of Caucasian respondents is much less than that of Asian respondents, which potentially negatively affects the accuracy when made comparisons using percentages. Future research could expand on this topic by researching representative cultural characteristics of other ethnicities other than Caucasians and Asians, collecting sufficiently large samples for each of the ethnicity and possibly extending to other majors present in universities other than accounting only. Complete information is crucial to make students informed when selecting a college major, one of the few important decisions in life.

Appendix

Appendix A: Methodology

Relying solely on secondary studies is nearly impossible to obtain the information that tailor to my research focus, as the current studies fail to take into consideration how culture might affect the decision making process. Therefore, I chose to do a survey (Appendix B) as the first step of my primary research. In order to collect more qualitative responses to further develop my claim, I conducted interviews (Appendix C) with five students. Caucasian and Asian are the two main ethnicity groups that I am conducting research on. According to Susan Cain, these two groups best represent the individualistic and collectivistic cultures (Cain 2007), which potentially have an effect in the decision making process (Leong and Chou 1994). I have distributed surveys to students in Canada, China and Singapore through social networking websites. I conducted surveys in three geographic locations as I would like to produce results representative of the globe. Moreover, I hypothesize that people belonging to same ethnic groups, regardless of the countries that they are in, would produce similar results. Details of the summarized survey results are included in Appendix B.

To ensure the fairness of the survey, the same personality test, Myers Briggs Type Indicator (MBTI) has been used. MBTI is a questionnaire-style instrument which classifies an individual into one of the 16 personality type - a four way interaction of the preferences. The MBTI has been subjected to several reliability tests, including split-half procedure, alpha coefficient and test-retest procedure (Wheeler 2001). The scores from these tests are within acceptable ranges (Nunnally and Bernstein 1994). Therefore, validity and reliability of MBTI is proven.

A total of 79 students are surveyed in China, Singapore and Canada. 62 students indicated that they have either declared or are intending to study accounting (Appendix B3).

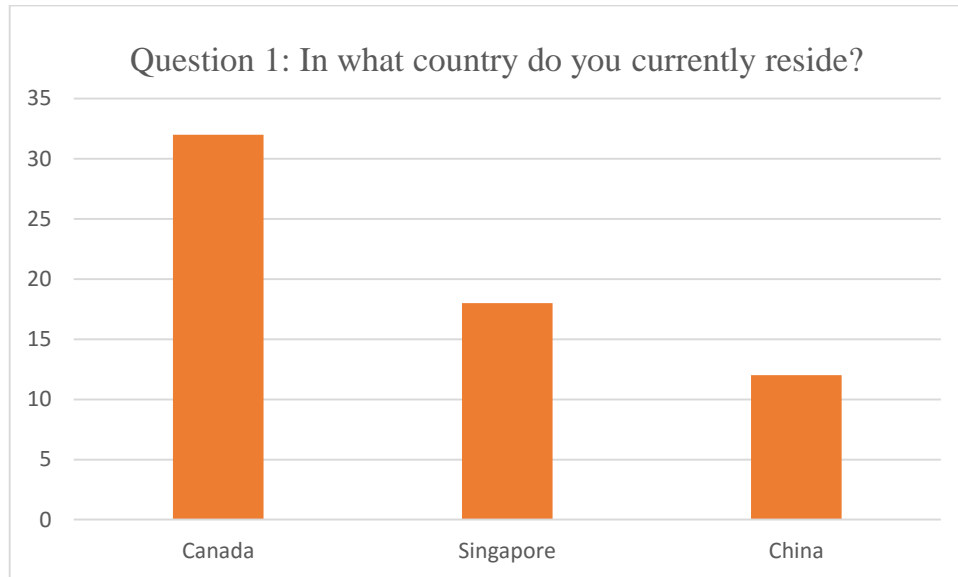
Appendix B – Survey Questions and Results

Appendix B1:

Question 1: In what country do you currently reside?

- Canada
- China
- Singapore

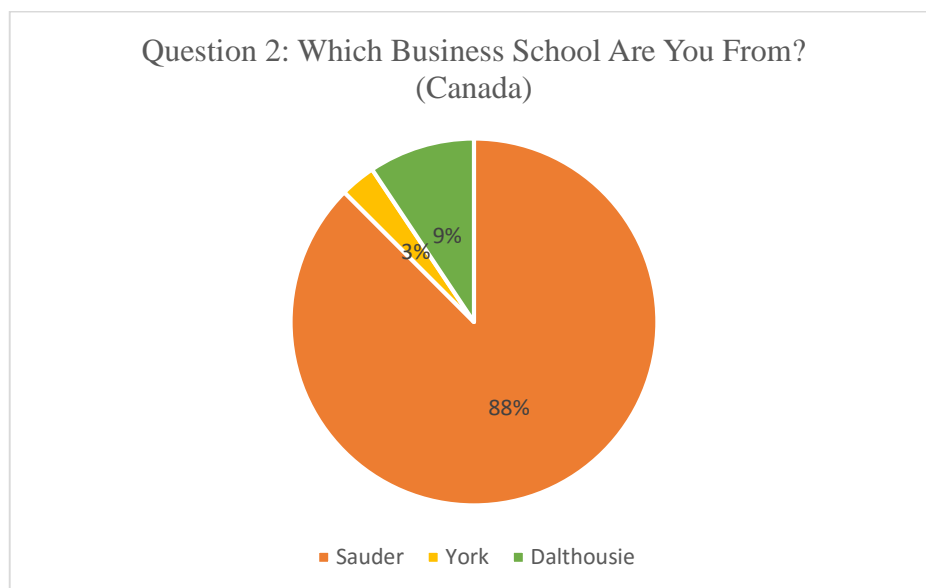
Results:



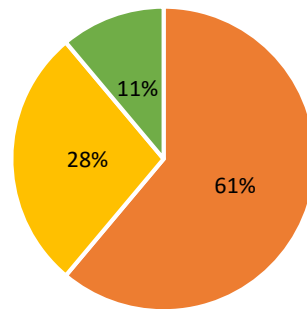
Appendix B2:

Question 2: Which business school are you from?

Results:

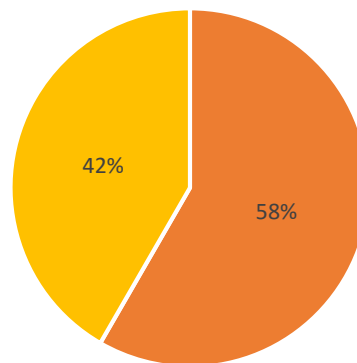


Question 2: Which Business School Are You From?
(Singapore)



- Nanyang Business School
- National University of Singapore Business School
- Singapore Management University Business School

Question 2: Which Business School Are You From?
(China)



- GuangHua Business School
- International School of TJUFE

Appendix B3:

Question 3: What is your intending/declared major?

- Accounting
- Finance
- Marketing
- Business Technology Management
- Entrepreneurship
- Organizational Behaviour and Human Resources
- Operations and Logistics
- Real Estate
- General Business Management
- Global Supply Chain and Logistics Management

Results:

A total of 79 students are surveyed		
Major	Number of Students	Percentage
Accounting	62	78.5%
Finance	5	6.3%
Marketing	7	8.9%
Business Technology Management	0	0.0%
Entrepreneurship	0	0.0%
Organizational Behaviour and Human Resources	2	2.5%
Operations and Logistics	2	2.5%
Real Estate	0	0.0%
General Business Management	0	0.0%
Global Supply Chain and Logistics Management	1	1.3%
Total	79	100.0%

Appendix B4:

Question 4: What is your Myers–Briggs Type Indicator (MBTI) Type? If you have done one before but forget about the results, please search "16personalities" in your email as you would have received the results before. If you have not done one before, here is the link to the personality test: [16Personalities](#)

- ISTJ
- ISFJ
- INTJ
- INFJ
- ISTP
- ISFP
- INFP
- INTP
- ESTJ
- ESFJ
- ENTJ
- ENFJ
- ESTP
- ESFP
- ENFP
- ENTP

Results:

Among the 62 students who choose accounting as their intending/declared major				
Personality Type	Number of Caucasians	Percentage of Caucasians	Number of Asians	Percentage of Asians
ISTJ	6	46.2%	14	29.8%
ISFJ	1	7.7%	4	8.5%
INTJ	0	0.0%	0	0.0%
INFJ	1	7.7%	2	4.3%
ISTP	0	0.0%	1	2.1%
ISFP	0	0.0%	0	0.0%
INFP	1	7.7%	5	10.6%
INTP	0	0.0%	1	2.1%
ESTJ	1	7.7%	5	10.6%
ESFJ	0	0.0%	0	0.0%
ENTJ	0	0.0%	1	2.1%
ENFJ	0	0.0%	2	4.3%
ESTP	1	7.7%	1	2.1%
ESFP	0	0.0%	3	6.4%
ENFP	0	0.0%	8	17.0%
ENTP	2	15.4%	0	0.0%
Total	13	100.0%	47	100.0%

Appendix B5:

Question 5: What's your ethnicity?

- White/Caucasian
- Native American or Aboriginal
- Asian or Pacific Islander
- Black or African American/Canadian
- Hispanic or Latino
- Other

Question 6: Did you choose your intending/declared major based on your own will? Or is that a compromise between your parents' expectations and your own preferences?

- A: My own will
- B: A compromise between my parents' expectations and my own preferences

Question 7: Based on your personality result, on a scale of 1 to 10, where 1 is you have never considered there is any relevance between personality and choice of major and 10 is you selected the major solely based on your personality, how much did you take personality into consideration when you were/are selecting major/area of study?

Combined Results of Question 5.6.7:

Among the 62 students who choose accounting as their intending/declared major							
Country	Question 5:			Question 6:			Question 7:
	Ethnicity	Number of Students	Percentage	Own Will or Compromise	Number of Students	Percentage	Mean Score
China and Singapore	Asian	30	100%	Own Will	8	26.7%	5.6
				Compromise	22	73.3%	2.2
				Total	30	100.0%	3.1
	Caucasian	0	0%				
	Total	30	100%				
Canada	Asian	17	53%	Own Will	4	23.5%	4.8
				Compromise	13	76.5%	2.7
				Total	17	100.0%	3.2
	Caucasian	13	41%	Own Will	12	92.3%	5.3
				Compromise	1	7.7%	1.0
				Total	13	100.0%	5.0
	Black or African American	1	3%				
	Others	1	3%				
	Total	32	100%				

Appendix C – Interview Questions

Requirements of interviewees:

- Declared/Intending Major: Accounting
- Personality Type: Any type but ISTJ and ESTJ

Question 1: Based on your personality result, on a scale of 1 to 10, where 1 is you have never considered there is any relevance between personality and choice of major and 10 is you selected the major solely based on your personality, how much did you take personality into consideration when you were/are selecting major/area of study?

Question 2: How are you doing in accounting courses?

- If the interviewee gives a number between 1 to 5 (including 1 and 5), then ask:

Question 3A: What are some of the reasons that you do not think the match between personality and major is important?

- If the interviewee gives a number between 6 to 10 (including 6 and 10), then ask:

Question 3B: Your answer to Question 1 indicates that you did take personality into consideration when you decided to study accounting. What are some of the possible reasons that your personality type is different from what are expected in professional accountants?

Question 4: Has your high school ever introduced you the relationship between personality and university major? If so, how did your high school convey the knowledge?

Works Cited

- Adams, Steven J., Leroy Pryorah, LaChance Adams. "Attraction and Retention of High-Aptitude Students in Accounting: An Exploratory Longitudinal Study." *Issues in Accounting Education* 19.1 (1994): 45-58. *Summon*. Web. 04 Apr. 2016.
- American Institute of Certified Public Accountants (AICPA). CPA Vision Project. *CPA Vision Project and Beyond*. American Institute of Certified Public Accountants, 07 Jan. 2016. Web. 05 Apr. 2016.
- Balsamo, Michela, Marco Lauriola, and Aristide Saggino. "Personality and College Major Choice: Which Come First?" *Psychology* 3.5 (2012): 399-405. *Summon*. Web. 07 Apr. 2016.
- Cain, Susan. *Quiet: The Power of Introverts in a World That Can't Stop Talking*. 1st ed. New York: Broadway Books, 2012. Print.
- Gul, F.A., B.H. Andrew, S.C. Leong, Z. Ismail. "Factors Influencing Choice of Discipline of Study – Accountancy, Engineering, Law and Medicine." *Accounting and Finance* 29.2 (1989): 93-101. *Summon*. Web. 06 Apr. 2016.
- Holland, John L. "Exploring Careers with A Typology: What We Have Learned and Some New Directions" *The American Psychologist* 51.4 (1996): 397-406. *Summon*. Web. 04 Apr. 2016.
- "International Enrolments 2014." *University of Sydney*. Web. 07 Apr. 2016.
- Kong, Yiming. Survey. 18 March, 2016.
- Leong, T. L. Frederick, and Elayne, L. Chou. "The Role of Ethnic Identity and Acculturation in the Vocational Behaviour of Asian Americans: An Integrative Review." *Journal of Vocational Behaviour* 44.2 (1994): 155-172. *Summon*. Web. 28 Feb. 2016.

- Nelson, Alice M. *Undergraduate Academic Achievement in College as an Indication of Occupational Success*. Washington, DC: Civil Service Commission, 1975. Print.
- Nunnally, J. M., and I. H. Berstein. *Psychometric Theory*. 3rd ed. New York: McGraw-Hill Book Company, 1994. Print.
- Pan, Pamela. Personal interview. 17 Mar. 2016.
- Seah, Regine. Personal interview. 18 Mar. 2016.
- St. John, E. "Majors." *Black Issues in Higher Education* 17.4 (2000): 21-27. *Summon*. Web. 02 Apr. 2016.
- "Student Numbers at Australian Universities" *Australian Education Network*. Web. 29 Mar. 2016.
- Tan, Huimin. Personal interview. 22 Mar. 2016.
- Tracey, Terence J. G., Steven B. Robbins. "The Interest-Major Congruence and College Success Relation: A Longitudinal Study." *Journal of Vocational Behaviour*. 69.1 (2006): 64-89. *Summon*. Web. 04 Apr. 2016
- Wei, Xinyan. Personal interview. 17 Mar. 2016.
- Wheeler, Patrick. "The Myers-Briggs Type Indicator and Application to Accounting Education and Research." *Issues in Accounting Education* 16.1 (2001): 125-150. *Summon*. Web. 05 Apr. 2016.
- Yeoh, Weihuan. Personal interview. 17 Mar. 2016.