

The moderating effect of work experience on the relationship between accounting students' big five personality characteristics, trait professional skepticism, and anticipatory socialization

Angela Mei Vani

fani92.amf@gmail.com

Accounting Study Program, Faculty of Business, President University, Cikarang, Indonesia

Setyarini Santosa

setyarinis@president.ac.id

Accounting Study Program, Faculty of Business, President University, Cikarang, Indonesia

Abstract

Some studies in accounting categorized professional skepticism as trait professional skepticism and state professional skepticism. A prior study found that big five personality characteristics were correlated with trait professional skepticism and anticipatory socialization. State professional skepticism that is triggered by situational factor, might have an influence on the relationship. Therefore, this study examines the moderating effect of work experience, which represents the existence of state professional skepticism, on the relationship between big five personality characteristics and (1) trait professional skepticism; and (2) anticipatory socialization. The data were collected from 342 first to final-year undergraduate accounting students in several universities in Indonesia and then analyzed using regression analysis. The results show that work experience has no significant effect on the relationship between big five personality characteristics to trait professional skepticism and anticipatory socialization. However, this might be influenced by centralized distribution of questionnaire and the absence of separation between respondents who are currently working and no longer working.

Keywords: *trait professional skepticism; big five personality characteristics; anticipatory socialization; work experience*

Abstrak

Beberapa penelitian dalam akuntansi mengkategorikan skeptisisme profesional sebagai skeptisisme profesional bawaan dan skeptisisme profesional situasional. Penelitian sebelumnya menemukan bahwa lima besar karakteristik kepribadian berkorelasi dengan skeptisisme profesional bawaan dan sosialisasi antisipatoris. Skeptisisme profesional situasional yang dipicu oleh faktor situasional, mungkin saja mempengaruhi hubungan tersebut. Oleh karena itu, penelitian ini menguji pengaruh moderasi pengalaman kerja, yang mempresentasikan keberadaan skeptisisme profesional situasional, pada hubungan antara lima besar karakteristik kepribadian dan (1) skeptisisme profesional bawaan; dan (2) sosialisasi antisipatoris. Data dikumpulkan dari 342 mahasiswa akuntansi sarjana tahun pertama hingga tahun terakhir dari beberapa universitas di Indonesia dan kemudian dianalisis dengan regresi. Hasil penelitian menunjukkan bahwa pengalaman kerja tidak memiliki pengaruh signifikan pada hubungan lima besar karakteristik kepribadian dengan skeptisisme profesional bawaan dan sosialisasi antisipatoris. Namun, hal ini mungkin dipengaruhi oleh distribusi kuesioner yang terpusat serta tidak adanya pemisahan antara responden yang sedang bekerja dan tidak lagi bekerja.

Kata kunci: *skeptisisme profesional bawaan; lima besar karakteristik kepribadian; sosialisasi antisipatoris; pengalaman kerja*

INTRODUCTION

Professional skepticism has been considered as an important element in auditing profession (Hurt et al., 2013). According to the report by Public Company Accounting Oversight Board, a lack of this skeptical attitude can lead to audit deficiencies or audit failures (PCAOB, 2018). Fraud or intentional actions that could not be detected during the audit will cause a negative effect on financial reporting (Putra & Dwirandra, 2019). According to Farag & Elias (2012), accounting profession has dealt with a lot of fraud issues, and professional skepticism played a big role in discovering such actions. Therefore, auditor needs to maintain an appropriate level of professional skepticism, which will eventually result in an increase in audit quality (Popova, 2013).

Liu (2018) stated that even though studies related to professional skepticism were conducted mostly in US accounting and auditing standards context, the growing concerns about audit deficiencies due to the lack of skepticism have raised and spread over international accounting and auditing practice. However, research about professional skepticism in Indonesia is still limited (Nurkholis, 2020). Besides that, the majority of studies focused on auditors' professional skepticism, not accounting students. Meanwhile, accounting students are prospective auditors who will later plunge into the auditing profession (Liu, 2018). From there, we can see the importance to explore further about accounting students' professional skepticism in Indonesia.

Hurt (2010) distinguished professional skepticism into two, which are trait professional skepticism and state professional skepticism. In recent years, there has been a lot of studies examined the factors influencing trait professional skepticism and one of the proven factors is personality, that is confirmed by Farag & Elias (2016). According to Ali (2018), despite of many models of personality influencing recent researches, the Big Five Model is the most widely known and used model nowadays.

According to Anjos et al. (2018), there is a complex process for students in turning into a professional. As a socialization process in shaping personality, anticipatory socialization helps people to get understanding about their position and role in the profession (Adli & Dewi, 2019). Herda & Martin (2016) stated that socialization process is important to induce auditors' professional commitment and must be started long before auditors join the company. It means that students' anticipatory socialization should be developed before they become auditors.

Previous study by Farag & Elias (2016) recommends the future research to conduct a similar study for students who have joined audit training to identify whether the relationship between big five personality characteristics, trait professional skepticism, and anticipatory socialization still persist in workplace, especially when state professional skepticism exists. Current study replaces the audit training with work experience because there is no clear difference between training and experience in terms of quality which helps improve the auditor's level of professional skepticism and both of them can be said to be same and related to each other (Curtis, 2014). According to Jawabri (2017), internship has played a big role in providing work experience to the students in addition to their formal classes. It enhances student's personal skills as well as professional growth and experience (Anjum, 2020). Helyer & Lee (2014) examined the role of work experience through internship in securing the graduates employment in the future. Therefore, current study also considers internship as a form of work experience.

This research uses first to final-year accounting students as the sample. They are selected because first to third-year students usually have not received any work experience, while the final-year students already received work experience, at least through the internship program. This research compares the mean scores of trait professional skepticism between students with work experience and students with no work experience. So, first year students are used to show the initial level of professional skepticism (Ciołek & Emerling, 2019). Then final-year students are used as proxies for entry-level auditors (Ciołek & Emerling, 2019; Hughes et al., 2009). Therefore, change in trait professional skepticism level can be seen clearly.

Moreover, researchers have called for further research to examine whether training or experience affects trait professional skepticism (Hurtt et al., 2013). In accordance to the recommendation from prior study and in response to the importance of both trait and state professional skepticism, this study extends the Farag & Elias (2016) study by examining the effect of state professional skepticism by using work experience as the moderating variable on the relationship between accounting students' big five personality characteristics, trait professional skepticism, and anticipatory socialization.

LITERATURE REVIEW

Big five personality characteristics

The majority of academics defined personality as a combination of individual's thoughts, feelings, and motivation (Dehghanan et al., 2014). Laksmi & Al Hafis (2019) stated that people personality differs with each other, so someone will select a job that suits their personality. In Big Five Model, personality is divided into five personality traits, consists of openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism. Erder & Pureur (2016) defined openness to experience as the personality of imaginative and creative individuals who like to explore new things or experiences. Conscientiousness is the personality of person who is organized, has achievement orientation, and shows self-discipline (Erder & Pureur, 2016).

Extraversion is person with friendly attitude, sociable, and has a positive mood, as well as empathy (Farag & Elias, 2016). According to Rossberger (2014), agreeable individual usually has an optimistic view of human nature and tend to be honest and reliable. Neuroticism is defined as an individual tendency to experience emotional instability and be self-conscious (Shi et al., 2018). This individual tends to worry and get frustrated easily, be impetuous, and pessimistic (Erder & Pureur, 2016).

Professional skepticism

According to Ciołek (2017), professional skepticism is an attitude comprises of questioning mindset and critical judgment in evaluating audit evidences. Skepticism does not mean a totally lack of trust, but an act of verification after receiving information from other parties, including client management (Curtis, 2014). In conducting an audit, this attitude is very important and must be possessed by auditors (Yustina & Gonadi, 2019). Auditors with high level of professional skepticism will look for more information and conduct more examination in purpose to formulate a sufficient foundation for audit decision (Sayed Hussin et al., 2017).

According to Hurtt (2010), professional skepticism is a multi-dimensional characteristic that can be categorized into two, trait professional skepticism and state professional skepticism. Trait professional skepticism is relatively stable personal characteristics which differs on each person and state professional skepticism is a short-term condition triggered by situational factors during the audit (Hurtt et al., 2013). Trait professional skepticism consists of six

characteristics, which are questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy, and self-esteem (Hurt, 2010).

Anticipatory socialization

According to O'Brien (2018), professional socialization is acceptance of certain norms and values of a profession. There are three stages of socialization, which are anticipatory stage, encounter stage, and acquisition stage (Ahmad et al., 2012). The first stage happens during higher education or college years and the second stage happens when the individual gets involved for the first time in the new professional activities (Anjos et al., 2018). The last stage is an acquisition of profession's characteristics after working for a long time, including the duties, roles, norms and values of an organization (Ahmad et al., 2012).

Anticipatory socialization is an adoption process of certain group's attitudes and beliefs in preparation for becoming a part of it (Adli & Dewi, 2019). In this study, anticipatory socialization refers to a socialization for students before they become a member in auditing profession. Although anticipatory socialization happens in college, the effect extends throughout the individual's professional life (Anjos et al., 2018).

Work experience

Work experience can be described by the results of student's learning process, in terms of knowledge, understanding, ability, and skills that they got from professional environment, which cannot be obtained from formal education (Tran & Soejatminah, 2017). According to Rothman & Sisman (2016), an opportunity that enables business students to explore about occupation and areas of interest while having a foothold in higher education is internship. It is not only as a means to get real work experience, but as an apprenticeship or part of the journey to specific profession (Helyer & Lee, 2014). According to Tan et al. (2016), internship also gives the students an opportunity to learn the practical applications, understanding about company's operation, environment, even work-ethic, that can help them in making a right decision for their career path. Increased number and duration of internship will enhance students' anticipatory socialization (O'Brien, 2018).

Hypotheses development

The relationship between big five personality characteristics and trait professional skepticism

According to Nelson (2009), auditors with high level of skepticism exhibit more doubt related to the validity of data. Individuals with characteristic of openness usually are open, imaginative, and curious about new things (Erder & Pureur, 2016). Basically, both of openness to experience and skepticism have a same characteristic that encourage individuals to search more information or curiosity.

Conscientious individuals tend to be competent and dutiful (Shi et al., 2018). According to Quadackers et al. (2014), high skeptic auditors will show more skeptical judgments than a less skeptic auditor. In other words, conscientious individuals want to achieve best result on their job and it is in line with professional skepticism that encourages auditors to accomplish their duties and achieve audit success.

According to Farag & Elias (2016), an extrovert tends to look for thrills or excitement and be skeptic throughout an investigation. It is also the characteristic of skepticism that encourages individual to have skeptical mindset. Then, agreeable individuals tend to be honest and reliable (Rossberger, 2014). According to Fatmawati et al. (2018), auditors who show professional skepticism usually determine their own initial hypothesis and neglect client's explanation since they tend not to trust the client completely. It indicates that both agreeableness and professional skepticism encourage individuals to act with honesty and fight for the truth. Therefore,

openness to experience, conscientiousness, extraversion, and agreeableness are expected to have positive relationships with trait professional skepticism.

According to Erder & Pureur (2016), people with neuroticism personality tend to experience negative emotions, such as anxiety and pessimism. In contrary, high skeptic individuals tend to be emotionally stable and are not easily depressed, which are the characteristics of people with low neuroticism. Therefore, neuroticism is expected to have a negative relationship with trait professional skepticism. Based on the explanation, the first hypotheses are:

H_{1a}: Personality characteristics of openness to experience, conscientiousness, extraversion, and agreeableness have positive relationship with accounting students' trait professional skepticism.

H_{1b}: Personality characteristics of neuroticism has negative relationship with accounting students' trait professional skepticism.

The relationship between big five personality characteristics and anticipatory socialization

Individuals with high level of openness to experience tend to show curiosity and willingness to try something new (Erder & Pureur, 2016), thus it is likely that they will look for more information, the same as what happened in the beginning of anticipatory stage. People with high level of conscientiousness are organized and tend to plan their actions (Avinun et al., 2020). Thus, it can be said they are likely to set clear goals for their future and it is in line with anticipatory stage that encourages students to prepare their future and develop themselves. According to Farag & Elias (2016), extraverted individuals tend to be friendly and like to socialize with many people, therefore it is expected to positively related to anticipatory socialization that plays a role as a socialization process.

Agreeable individuals tend to be sympathetic and to stay away from conflict (Avinun et al., 2020). They focus on maintaining a positive interactions with other people (Tov et al., 2016). Therefore, agreeableness encourages a good relationship with others and is expected to have a positive relationship with anticipatory socialization. On the other hands, individuals who easily get anxious (neuroticism) is expected to negatively related to anticipatory socialization since they are likely to have negative feelings and appraisals of their environment. Based on the explanation, the second hypotheses are:

H_{2a}: Personality characteristics of openness to experience, conscientiousness, extraversion, and agreeableness have positive relationship with accounting students' anticipatory socialization.

H_{2b}: Personality characteristics of neuroticism has negative relationship with accounting students' anticipatory socialization.

The relationship between work experience and trait professional skepticism

According to Nugraha & Suryandari (2018), experience is a process that increases the acquisition of knowledge which is obtained from direct or indirect observation. The amount of knowledge and insights that an auditor has will give an impact to his/her professional skepticism (Putra & Dwirandra, 2019). Since internship as a form of students' work experience gives more knowledge and skills to the students, it is expected to be related with trait professional skepticism and cause a difference on the level of professional skepticism between students who have received an exposure to work experience and the others who have not received it yet. Based on the explanation, the third hypothesis is:

H₃: Accounting students who have received work experience have higher level of trait professional skepticism than those who have not received it yet.

The relationship between work experience, big five personality characteristics, and trait professional skepticism

Each auditor has different work experience and personality characteristics, and therefore different levels of trait professional skepticism. Auditors with many working experiences are tend to be more careful, meticulous, and vigilant to certain conditions in auditing practice (Hai et al., 2020). It shows that there is a change in individual's personality because of the exposure to work experience. Therefore, work experience is expected to influence accounting students' personality since they become more knowledgeable and have experiences working with new people in certain work situations.

For example, an accounting student with high openness to experience is known as curious individual. He or she after receiving internship experience might become more knowledgeable, skillful, even skeptical since they have learned a lot and got feedback during the internship. It might trigger him or her to keep looking for knowledge and information, and therefore increasing their level of trait professional skepticism. On the other hand, if the student gets stressed easily or having a high level of neuroticism, internship might make his or her stress level worse and then decrease their willingness to seek information and eventually lower their level of trait professional skepticism. Based on the explanation, the fourth hypothesis is:

H₄: Work experience moderates the relationship between big five personality characteristics and trait professional skepticism.

The relationship between work experience, big five personality characteristics, and anticipatory socialization

Internship gives students an opportunity to learn and mingle with many people in workplace (Cook et al., 2015). Learning itself does not mean a personal activity, but includes a larger relationship and social network in the work environment (Zehr & Korte, 2020). It is safe to assume that work experience provides accounting students with both knowledge and ability to get along with their colleagues. For example, accounting students with characteristic of extraversion tend to socialize. Through the internship, they may build a good relationship with professionals who are willing to explain and teach them about the work in certain field. Therefore, work experience allows students to know deeper about the profession. From there, their level of anticipatory socialization will also increase. Based on the explanation, the fifth hypothesis is:

H₅: Work experience moderates the relationship between big five personality characteristics and anticipatory socialization.

RESEARCH METHOD

Sample of this research is undergraduate accounting students in Indonesia. In determining the sample size, this research refers to Hair et al. (2014), which requires the researcher to collect a minimum of five respondents for each question. This research consists of an independent variable, two dependent variables and a moderating variable, with a total of 63 questions, therefore the minimum sample is 315 respondents.

The data were collected by distributing an electronic questionnaire (google form) through social media and messaging applications. The questionnaire was presented on two languages,

English and Indonesian, to give a better understanding to the respondents. Before distributing the questionnaire to the real sample, a pilot test was conducted to improve the quality of the questionnaire so that it can be easily understood by the respondents. It involved 30 respondents from management and business administration students in several campuses since they usually belong to business faculty and learn the basic knowledge of accounting. Therefore, they might have a better understanding of each question.

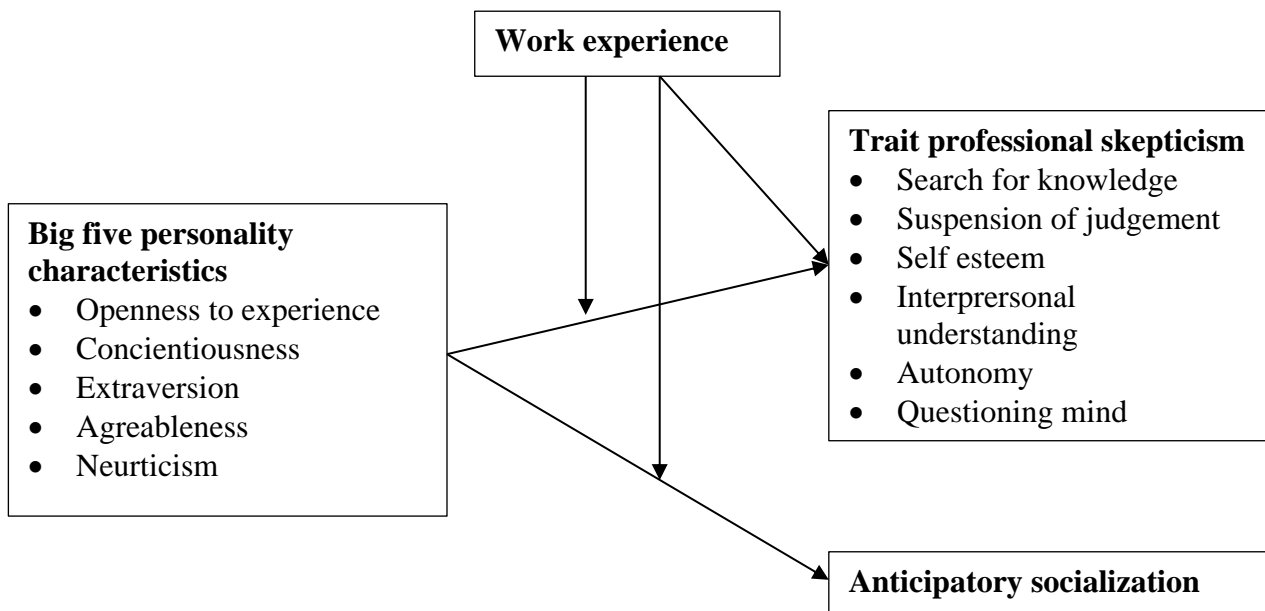


Figure 1. Research framework

Variables

The independent variable of this research is big five personality characteristics (PC). To measure PC, a 20-items questionnaire developed by Donnellan et al. (2006) was used. The respondents were asked to record their answers on a five-point scale, ranging from 1 (very inaccurate) to 5 (very accurate).

The dependent variables of this research are trait professional skepticism (PS) and anticipatory socialization (AS). To measure PS, a 30-items questionnaire developed by Hurtt (2010) was used. The respondents were asked to record their agreement on the statements on a five-point scale, ranging from 1 (strongly disagree) to 5 (strongly agree). To measure AS, a 11-items questionnaire developed by Clikeman & Henning (2000) was used. The respondents were asked to record their agreement on the statements on a five-point scale, ranging from 1 (strongly disagree) to 5 (strongly agree).

The moderating variable of this research is work experience (WE). To measure WE, this research refers to the questions used by Ciołek & Emerling (2019). It includes the questions about length and type of professional experience.

Statistical analysis

The first step of analyses is to conduct the validity and reliability tests of pilot study. This research uses correlation analysis to test H_{1a}, H_{1b}, H_{2a}, H_{2b}; one-way ANOVA (Analysis of Variance) to test H₃ by comparing the means; Moderated Regression Analysis (MRA) to test H₄ and H₅. The next step is to test the assumptions of correlation analysis and ANOVA. MRA

was chosen because it is the most popular analysis to test the moderating effect of a variable (Helm & Mark, 2012). The last step is hypothesis testing with appropriate analysis tool. This study used SPSS version 25 to run the data.

RESULTS AND DISCUSSION

Validity and reliability tests of pilot study

Correlation coefficient Pearson is used to check the validity of constructs because the instrument show linear relationship between the indicators presented (Ahrens et al., 2020). Table 1 shows the result of validity test for indicators of PC. This research uses 5% significance level because this is the commonly accepted level for research in social science field (Sekaran & Bougie, 2016). There are 10 valid items or indicators to measure big five personality characteristics, which are PC04, PC06, PC07, PC08, PC09, PC10, PC15, PC17, PC19, and PC20 ($p < 0.05$; 2-tailed).

Table 1. Validity test for indicators of PC

Variable	Indicator	p Value	Results
PC	PC01	0.399	Not valid
	PC02	0.364	Not valid
	PC03	0.834	Not valid
	PC04	0.047	valid
	PC05	0.756	Not valid
	PC06	0.001	Valid
	PC07	0.046	Valid
	PC08	0.002	Valid
	PC09	0.015	Valid
	PC10	0.026	Valid
	PC11	0.078	Not valid
	PC12	0.240	Not valid
	PC13	0.859	Not valid
	PC14	0.433	Not valid
	PC15	0.004	Valid
	PC16	0.069	Not valid
	PC17	0.001	Valid
	PC18	0.108	Not valid
	PC19	0.002	Valid
	PC20	0.000	Valid

Source: Output of validity test

Table 2 shows the validity result for indicators of PS. There are 15 valid indicators to measure trait professional skepticism, which are PS01, PS03, PS04, PS05, PS06, PS09, PS10, PS12, PS13, PS14, PS15, PS24, PS26, PS28, and PS29 ($p < 0.05$; 2-tailed).

Table 2. Validity test for indicators of PS

Variable	Indicator	p Value	Results
PS	PS01	0.000	Valid
	PS02	0.099	Not valid
	PS03	0.000	Valid

PS04	0.000	Valid
PS05	0.023	Valid
PS06	0.000	Valid
PS07	0.135	Not valid
PS08	0.109	Not valid
PS09	0.000	Valid
PS10	0.000	Valid
PS11	0.871	Not valid
PS12	0.041	Valid
PS13	0.015	Valid
PS14	0.009	Valid
PS15	0.027	Valid
PS16	0.559	Not valid
PS17	0.119	Not valid
PS18	0.676	Not valid
PS19	0.434	Not valid
PS20	0.054	Not valid
PS21	0.071	Not valid
PS22	0.192	Not valid
PS23	0.319	Not valid
PS24	0.003	Valid
PS25	0.053	Not valid
PS26	0.002	Valid
PS27	0.051	Not valid
PS28	0.005	Valid
PS29	0.003	Valid
PS30	0.074	Not valid

Source: Output of validity test

The result of validity test for indicators of AS and WE are presented on Table 3. There are six valid indicators to measure anticipatory socialization, which are AS01, AS03, AS06, AS08, AS09, and AS11 ($p < 0.05$; 2-tailed).

Table 3. Validity test for indicators of AS and WE

Variable	Indicator	p Value	Results
AS	AS01	0.009	Valid
	AS02	0.147	Not valid
	AS03	0.009	Valid
	AS04	0.073	Not valid
	AS05	0.773	Not valid
	AS06	0.037	Valid
	AS07	0.220	Not valid
	AS08	0.035	Valid
	AS09	0.000	Valid
	AS10	0.307	Not valid
	AS11	0.002	Valid
WE	WE01	0.000	Valid
	WE02	0.040	Valid

Source: Output of validity test

Regarding WE, both WE01 and WE02 are valid to measure work experience. In total, there are 33 valid indicators of all variables. After the validity test has been assured, reliability test is conducted using Cronbach's Alpha (α). As shown in Table 4, the construct of PC resulted in Cronbach's α 0.774, PS 0.837, AS 0.481, and WE 0.780. Since PC, PS, and WE have Cronbach's $\alpha > 0.6$, these three constructs are already reliable, while AS is not reliable yet.

Table 4. Reliability test of PC, PS, AS, WE

Item	PC	PS	AS	WE
Cronbach's α	0.774	0.837	0.481	0.780

Source: Output of reliability test

Firstly, it can be seen on Table 5 that Cronbach's α would increase to 0.645 if item AS06, AS09, and AS03 were deleted sequentially. Therefore, those three items were dropped and then AS became reliable. The deletion of items is statistically reasonable since it can result in an increase of Cronbach's α and those items did not correlate well with the composite score of other items (corrected item-total correlation < 0.50) (Hajjar, 2018). In conclusion, there are 30 valid and reliable items from the total 63 questions that can be brought into the next analysis.

Table 5. Item-total statistics

Items	Corrected item-total correlation	Cronbach's α if item deleted
AS06	0.135	0.496
AS09	0.162	0.546
AS03	0.047	0.645

Respondent's profile

This research uses questionnaire survey to collect the data. Questionnaires were distributed through online platform and filled out by 342 respondents. However, 6 questionnaires were eliminated due to the bias and therefore the number of usable questionnaires is 336. There is no specific target for the number of universities, but it turns out that 336 participants come from 40 universities spread across Indonesia.

Table 6. Demographic characteristics

Description	N	%
Batch		
2016 and above	8	2.4%
2017	128	38.1%
2018	97	28.9%
2019	53	15.8%
2020	50	14.9%
Gender		
Male	77	22.9%
Female	259	77.1%
Age		
≤ 18 Years old	38	11.3%
19 Years old	61	18.2%
20 Years old	103	30.7%
21 Years old	102	30.4%
≥ 22 Years old	32	9.5%

Length of experience		
No Experience	179	53.3%
≤4 Months	114	33.9%
5-8 Months	20	6.0%
9-12 Months	6	1.8%
>1 Year	17	5.1%
Type of experience		
No experience	179	53.3%
Accounting department/office	30	8.9%
Auditing firm	51	15.2%
Financial department	26	7.7%
Other professional experience	50	14.9%

Table 6 shows that most of the participants are currently in their final-year of undergraduate studies (batch 2017). Questionnaires were distributed randomly and showed a result that female dominates the population. Besides that, the participants were mostly 20 years old and even though they are still in college, almost half of them already have work experience or are currently working. It can be seen from students who have work experience, that accounting students are more interested to work or have an internship in auditing firm than companies in other fields.

Descriptive analysis

Table 7 shows the means and standard deviations of each characteristic of PC, PS, and AS. Related to PC, the accounting students have lower score in extraversion, agreeableness, conscientiousness, and openness to experience compared to the findings of Farag & Elias (2016). However, they scored higher on neuroticism.

From that comparison with the result of prior research, it can be said that accounting students in Indonesia are less outgoing, less sympathetic, less goal-oriented, have lower interest to try new things, and tend to get stressed more easily than accounting students in US. Then, the mean of each dimension of PS shows that the highest score is on suspension of judgment. It shows that accounting students are really careful in making any judgment or decision. Accounting students usually tend to have high score on anticipatory socialization (Farag & Elias, 2016).

Table 7. Descriptive statistics

Items	Mean	SD
Big Five Personality Characteristics		
Extraversion	2.70	1.11
Agreeableness	2.77	0.89
Conscientiousness	3.07	1.23
Neuroticism	3.43	0.70
Openness to experience	3.20	0.70
Trait Professional skepticism		
Search for knowledge	3.83	0.67
Suspension of judgment	4.15	0.61
Self-esteem	3.18	0.91
Interpersonal understanding	3.66	0.69
Autonomy	3.61	0.90
Questioning mind	3.81	0.79

Total trait professional skepticism ^a	55.77	6.63
Anticipatory socialization		
Total anticipatory socialization ^b	11.96	1.87

^aTotal trait professional skepticism ranging from 15-75.

^bTotal anticipatory socialization ranging from 3-15.

Assumption tests

Normality test

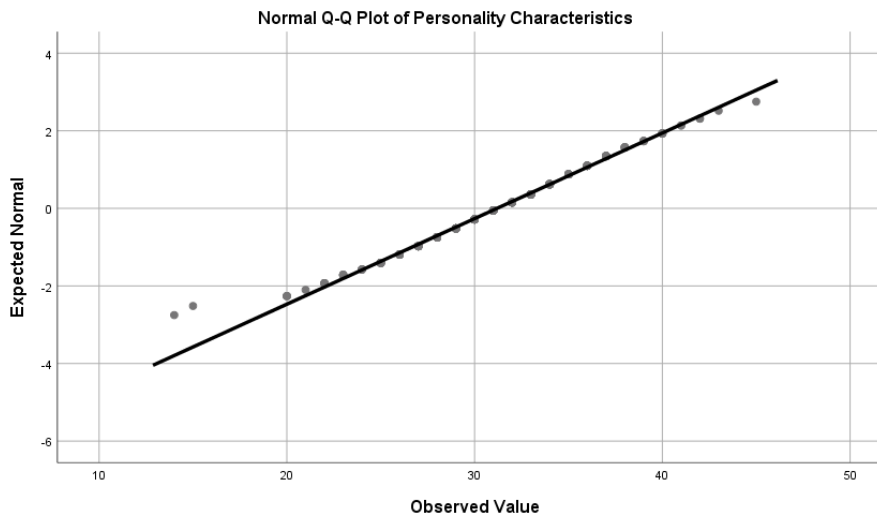
Figure 2 illustrates the result of normality test of PC, PS, and AS. It can be seen from the graph that most of the points follow the straight line closely or lie along the line. Therefore, it can be concluded that variable PC, PS, and AS are normally distributed. This result also applies to normality test in ANOVA assumption.

Linearity test

Table 8 shows the result of linearity test between independent and dependent variables. Firstly, for linearity between PC and PS, it can be seen that the value of Sig. is 0.007, it shows that the relationship between PC and PS is not linear (Sig. deviation from linearity < 0.05). Then, for linearity between PC and AS, the value of Sig. is 0.523, therefore the relationship between PC and AS is linear (Sig. deviation from linearity > 0.05).

Table 8. Linearity test for PC, PS, and AS

Items	Meaning	Sig.
Total PS * total PC	Deviation from linearity	.007
Total AS * total PC	Deviation from linearity	.523



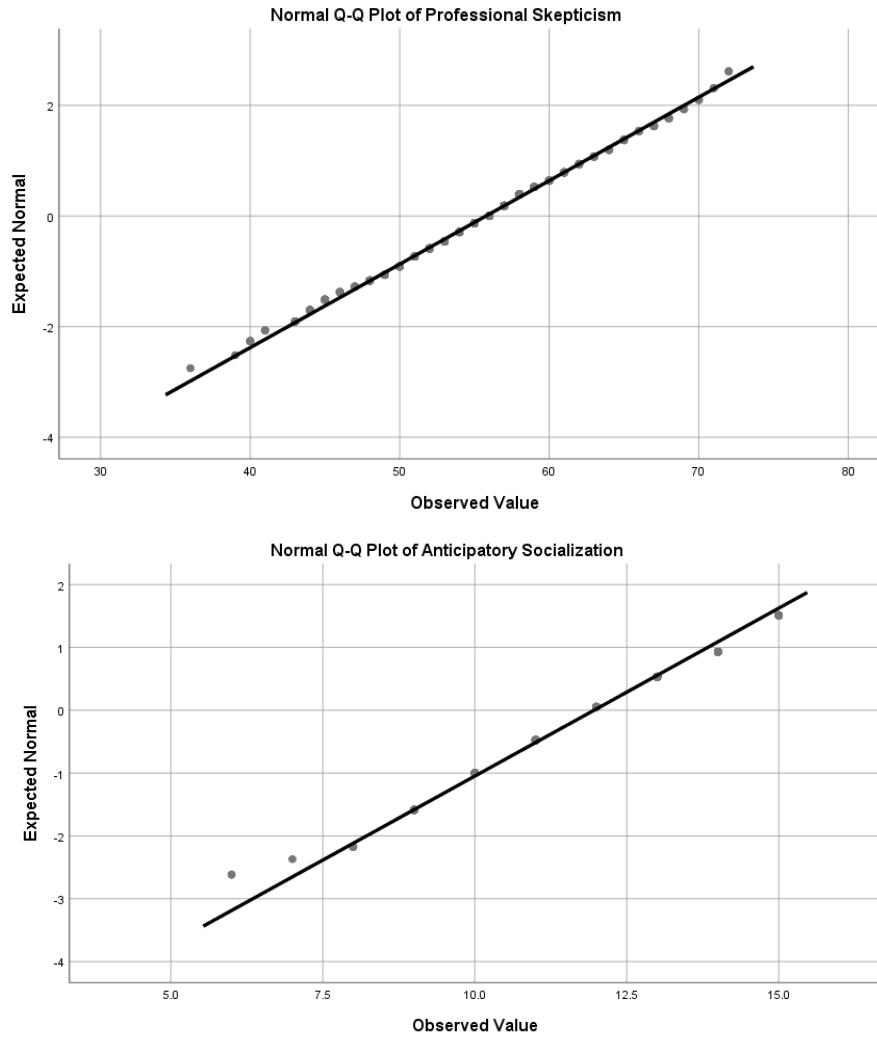


Figure 2. Normal Q-Q plots of PC, PS, and AS

Homoscedasticity test

Table 9 shows the result of homoscedasticity test. The F value is 0.159 with Sig. value 0.690 (Sig. > 0.05), therefore it can be concluded that heteroscedasticity does not exist and fulfilled the assumption of correlation.

Table 9. Heteroscedasticity test

Model	Sum of squares	df	F	Sig.
1 Regression	.200	1	.159	.690 ^b
Residual	420.270	334		
Total	420.470	335		

Independence

Independence of observation has been ensured. The response of each group is not correlated (independent) with the response in other group. Therefore, this fulfilled the assumption of ANOVA.

Homogeneity of variances

As presented on Table 10, the Sig. value of Extraversion ($p = 0.017$) and Agreeableness ($p = 0.014$) are lower than 0.05, therefore it can be concluded that variance between the groups are not homogeneous ($p < 0.05$). In contrary, Conscientiousness ($p = 0.321$), Neuroticism (0.160), and Openness to Experience ($p = 0.275$) are higher than 0.05, shows that the variance are homogeneous or in other words having the same variance. Therefore, these three characteristics fulfilled the assumption of homogeneity.

Table 10. Levene’s test – PS and PC

	Levene statistic	df1	df2	Sig.
Extraversion	5.748	1	334	.017
Agreeableness	6.080	1	334	.014
Conscientiousness	.986	1	334	.321
Neuroticism	1.984	1	334	.160
Openness to experience	1.195	1	334	.275

Furthermore, Levene’s test on Table 11 shows significant at 0.661 ($p > 0.05$). It can be concluded that professional skepticism data variance in all groups of work experience are homogeneous. This fulfilled the assumption of ANOVA.

Table 11. Levene’s test – WE and PS

Levene statistic	df1	df2	Sig.
.602	4	331	.661

Hypotheses testing

H_{1a} and H_{1b} are related to PC and PS, and the result of assumption tests show that these variables are normally distributed, but not linear and there is heteroskedasticity, therefore Spearman’s rank correlation is used to test the correlation between those variables (Khan & Harding, 2020). The analysis was also extended to ANOVA. In ANOVA, the respondents are classified into two, which are low skeptics and high skeptics students based on the mean of total trait professional skepticism (Mean = 55.77, can be seen from Table 7).

Spearman’s rank correlation results between each characteristic of PC and PS are presented in Table 12 Panel A. It can be seen that Extraversion ($-0.081, p > 0.05$) and Agreeableness ($-0.037, p > 0.05$) are not correlated with Total PS; Conscientiousness ($0.137, p < 0.05$) and Openness to Experience ($0.221, p < 0.05$) are positively correlated with Total PS; and Neuroticism ($-0.149, p < 0.05$) is negatively correlated with Total PS.

ANOVA results are presented on Table 12 Panel B. It indicates that high-skeptics students are more conscientious (mean of high skeptics = 3.17 > mean of low skeptics = 2.97) and open to experience (mean of high skeptics = 3.33 > mean of low skeptics = 3.05), but less neurotic (mean of high skeptics = 3.35 < mean of low skeptics = 3.52) than the low skeptics students. This result confirms the correlation result. Therefore, H_{1a} is partially supported and H_{1b} is supported.

The positive relationships between conscientiousness and openness to experience to trait professional skepticism explains that accounting students who are conscientious and open to new experiences exhibit high levels of trait professional skepticism. Then, the negative relationship between neuroticism and trait professional skepticism, means that accounting students who easily get stressed will not have a skeptical mindset. These three characteristics are consistent to the result of prior researches (Farag & Elias, 2016; Larsson & Wannehag, 2019).

However, extraversion and agreeableness do not have any relationship with the level of trait professional skepticism. The absence of relationship might be caused by the elements of these characteristics that is not relevant with PS. Extravert and introvert might have a same level of trait professional skepticism and both are suitable to become auditors. Some elements of agreeableness are irrelevant to trait skepticism (Khan & Harding, 2020). Additionally, van Kuijk & Paresi (2020) found that auditors show no difference on agreeableness compared to other professionals. Their finding indirectly supports the result of this research, which means that people with same level of agreeableness might have different level of trait professional skepticism and that it does not correlate each other.

Table 12. Relationship between PC and PS

Panel A: Correlation between PC and PS					
	Extraversion	Agreeableness	Conscientiousness	Neuroticism	Openness
Total PS	-0.081	-0.037	0.137**	-0.149*	0.221*
Search for knowledge	-0.196*	-0.063	0.091	-0.115**	0.085
Suspension of judgment	-0.161*	-0.084	0.143*	-0.09	0.133**
Self-esteem	0.071	-0.078	0.027	-0.188*	-0.035
Interpersonal understanding	-0.065	0.132**	0.032	-0.067	0.249*
Autonomy	0.080	0.086	0.289*	-0.063	0.311*
Questioning mind	0.024	-0.088	-0.012	0.014	0.074

Panel B: ANOVA between PC and PS level		
	Means of low skeptics students	Means of high skeptics students
<i>N</i>	159	177
Extraversion	2.75	2.65
Agreeableness	2.82	2.72
Conscientiousness	2.97	3.17
Neuroticism	3.52	3.35
Openness to experience	3.05	3.33

* Correlation is significant at the 0.01 level (2-tailed).

** Correlation is significant at the 0.05 level (2-tailed).

Has no correlation ($p > 0.05$)

The result of assumption tests showed that PC and AS are normally distributed, the relationship is linear, and there is no heteroskedasticity exists. Therefore, H_{2a} and H_{2b} are tested using Pearson correlation. The relationship between PC and AS is presented on Table 13. It indicates that Extraversion ($p = 0.712$), Agreeableness ($p = 0.101$), Conscientiousness ($p = 0.446$), Neuroticism ($p = 0.464$), and Openness to Experience ($p = 0.568$) are not correlated with AS ($p > 0.05$). Therefore, H_{2a} and H_{2b} are not supported.

Table 13. Relationship between PC and AS

Personality characteristics	Total AS
Extraversion	0.712
Agreeableness	0.101
Conscientiousness	0.446
Neuroticism	0.464
Openness to experience	0.568

All characteristics of PC were not correlated with AS may be caused by the uncertain effects of personality characteristics that causes different output on each person. Extraversion makes people socialize well, but it can also make people more impulsive or act quickly without thinking about the consequences; and openness can encourage people to try different kinds of experiences, both positive and negative (Budysan & Sidjaja, 2019). The same is also happen to agreeable individuals, they are likely to act on something based on what people say or instruct (Tanchaisak, 2006), there can be supportive or unsupportive instructions.

High conscientious individuals tend to work hard and focus on achievement (Russell et al., 2017), they are confident in their competence and therefore would not take the group’s values and belief. Moreover, a person with low conscientiousness tends to be less goal-oriented and therefore would not have the courage to learn the attitude and values of a group. Neuroticism has no significant correlation with anticipatory socialization and it is similar with the findings of Regbiyantari (2020). Therefore, personality characteristics of accounting students do not determine their level of anticipatory socialization or the extent to which they are prepared or ready to enter the auditing profession.

Test of the third hypothesis compared the means of trait professional skepticism score between students with work experience and the others who does not have any work or internship experience into several groups based on the length of their work experience. Table 14 shows that students with no experience have the lowest mean (54.49). Their level of professional skepticism is lower than the others who have received work or internship experience. The mean of students with work experience more than 1 year shows the highest score of professional skepticism (58.77), followed by students with 9-12 months experience (58.67), less than or equal to 4 months (57.04), and 5-8 months (56.50).

Students with work experience have higher level of trait professional skepticism than the students with no work experience. Therefore, H₃ is supported. This result is in line with the findings of Ciołek & Emerling (2019). Besides that, it can be assumed generally that the longer work experience, the higher trait professional skepticism level.

Table 14. Mean comparison between students with experience and no experience

	N	Mean
No experience	179	54.4916
≤4 months	114	57.0439
5-8 months	20	56.5000
9-12 months	6	58.6667
>1 year	17	58.7647
Total	336	55.7679

The fourth hypothesis examined the moderating effect of WE on the relationship between PC and PS. Table 15 shows that the interaction effect (PC*WE) to PS has Sig. value of 0.129, means that WE did not moderate the relationship between PC and PS ($p > 0.05$). Therefore, H₄ is not supported.

Table 15. Moderating effect of WE on the relationship between PC and PS

Model	Sig.
1 (Constant)	.000
PC	.206
WE	.291
PC*WE	.129

Dependent variable: Trait professional skepticism

As shown on Table 16, the interaction effect (PC*WE) to AS has Sig. value of 0.826, therefore WE did not moderate the relationship between PC and AS ($p > 0.05$). Finally, H₅ is not supported. The moderating effect was not significant might be caused by several factors. First, personality characteristics tend to be stable over time and do not change quickly, but show slow processes (Allemand et al., 2013). The effect of work experience might not show a direct effect to the personality of the participants. Second, the participants who filled out the questionnaire included people who are currently working and no longer working. For those who are not currently working, they do not have any pressure to behave in certain way or even instruction how to do so, therefore they will show their daily behaviors and routines again (Allemand et al., 2013). From there, work experience might not show meaningful impact on personality traits.

**Table 16. Moderating effect of WE on the relationship
between PC and AS**

Model	Sig.
1 (Constant)	.000
PC	.363
WE	.875
PC*WE	.826

Dependent variable: Anticipatory socialization

CONCLUSION

The results of this study showed that conscientiousness and openness to experience have positive relationship with PS; neuroticism has negative relationship with PS; extraversion and agreeableness have no relationship with PS. Accounting students with high level of conscientiousness and openness to experience tend to have high level of PS, while students with high neuroticism tend to have low level of PS. Knowing the high and low scores of a person on these personality characteristics would help accounting students in deciding which job is best for them. Hopefully, this research can help students in making a right decision for their career path that suits their personality. This research enhances contribution to accounting literature regarding big five personality characteristics which are rarely discussed in accounting field and showing empirical evidence related to the effect of the existence of state professional skepticism in the relationship between big five personality characteristics, trait professional skepticism, and anticipatory socialization. Besides that, this study can also be used by external parties who are interested in psychology since this also discussed about psychological construct. Based on the results, characteristics of PC are not correlated with AS. This might be caused by the uncertain effect of personality characteristics and different perceptions of each student about the information received. Besides that, the result also indicates that students with work experience have higher level of trait professional skepticism than students with no work experience. Therefore, accounting students could develop their level of professional skepticism since the early stage and join audit training conducted by external parties. Moreover, university or academic instructor can support the students by providing internship program and explaining more about skepticism. Regarding the moderating effect, unfortunately WE was not successful in moderating the relationship between PC to PS and AS. It may be caused by a tendency for personality characteristics to be stable over time and because there is no separation between the students who are currently working and those who are no longer working.

Limitation and suggestions

There are several limitations of this study. First, distribution of questionnaire was centralized for students in Jakarta and West Java, so the results cannot be generalized for all accounting students in Indonesia. Second, this research did not separate the respondents who are currently working and no longer working because those who are not currently working do not have any pressure to behave in certain way that make them back to their daily behaviors and routines (Allemand et al., 2013). This is expected as one of the reasons why the moderating effect of WE on relationship between PC to PS and AS did not found. Future research may have broader coverage area and examine whether the moderating effect exists in the relationships if the respondents were asked and differentiated based on their current status of working. Last, accounting students in several campuses have different curriculum and therefore the courses taken are might be different. Participation in ethics education was found to be correlated with students' level of skepticism (Liu, 2018), therefore the next researcher may consider the ethics course as the moderator on the relationship between PC to PS and AS.

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