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Internal Locus of Control Moderates the Effect of Professional Training and Personality on Career Choice as a Public Accountant

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ABSTRACT : Career choice is a decision making process to seek satisfaction from the job to be occupied. The purpose of this study was to determine the effect of professional training and personality on career choice as a public accountant moderated by internal locus of control. This research was conducted in Economics and Business Faculty of Udayana University. The number of samples taken using Slovin formula with probability sampling method especially simple random sampling, obtained 168 samples. Data collection was obtained through by distributing questionnaires. Data analysis using multiple linear regression and Moderated Regression Analysis. Based on the result of data analysis it was found that professional training and personality has a positive and significant effect on career choice as a public accountant. This study also found that internal locus of control strengthens the effect of professional training and personality on career choice as a public accountant.

Keywords : Public Accountant, Professional Training, Personality, Internal Locus of Control

I. INTRODUCTION

Career is a persons process in building a job or working gradually to get maximum results. Career is very important and very necessary to maintain ones survival (Dewi and Kresnandra, 2019). Career choice is a decision making process for those who are looking for great satisfaction from the job to be occupied (Mengiste and Corresponding, 2015), a series of processes for preparing to enter the world of work (Harnovinsah, 2017), and is an important decision that has an impact on the future (Dananjaya and Rasmini, 2019). According to Oussii and Klibi, (2017) and De Magalhaes and Wilde, (2015) To be able to have a career in the world of work, every individual must have the skills, knowledge, and talents to drive career success. A career in accounting has high potential and is beneficial to provide job opportunities in various industries and other employment fields (Stephen and Zotorvie, 2016).

Ones career choice is closely related to the expectation theory put forward by Victor H. Vroom in 1964, which is the power or tendency to act in certain ways in accordance with desired expectations. Choosing the career they want is based on the expectations that have been planned so that the career can provide satisfaction for them. Jayusman et al., (2019) stated that the tendency is that many students are still confused about their career choices. According to Dalci and Hasan, (2018) and Muhamad et al., (2016) it is very important to identify what factors influence career decision making. Among various fields, ones decision to pursue accounting has always been a research priority (Tang and Seng, 2016). Generally someone will consider job satisfaction as the most important criterion when choosing a career. Companies that employ accountants must be able to understand what factors influence career choices as accountants (Omar et al., 2015).

Bagus and Warsitasari (2017) and Iswahyuni, (2018) said that currently, the Indonesian state is still very short on the number of public accountants. Professional accountants are accountants who are professionally trained in accounting and have professional certificates obtained from professional accounting bodies (Samsuri et al., 2016). A public accountant is someone who has a license to provide public accounting services from the Minister of Finance (Suryani and Machmuddah, 2018) and work for a public accounting firm that can perform various services in the accounting sector (Wen et al., 2018). The insufficient number of public accountants is partly due to the fairly high outflow of professional accountants to other countries (Ng et al., 2017) and accounting graduates with careers in other sectors (Aker and Siraj, 2018). The lack of continuity of accounting graduates with careers as accountants is quite alarming given the very strategic role of accountants (Thing and Jalaludin, 2018) namely to achieve better development and economic growth (Arnita et al., 2018). Many factors can influence career choice (Baliyan and Baliyan, 2016). This study will only focus on the variables of professional training and personality, this is because in previous studies there were still inconsistent results regarding their effect on career choice as a public accountant. Professional training is a form of education to

increase the skills and abilities possessed so that they are able to support work (Abbas et al., 2020). Personality is a psychological characteristic that shows how someone controls something and reflects someone's personality at work (Dalam et al., 2018).

Some inconsistent research results are research Priyanti et al., (2017) and Asmoro et al., (2016) get the results of influential professional training while research Hastuti and Kartika, (2017) and Samiun, (2017) get results that have no effect on career choice as a public accountant. Research Priyanti et al., (2017) and Hastuti and Kartika, (2017) get the result that personality is influential while research Bere Laka, (2019) and Asmoro et al., (2016) get results that have no effect on career choice as a public accountants. Inconsistent research results can be caused by contingent factors (Govindarajan, 1986), so it is necessary to identify other variables that act as moderating and mediating variables (Murray, 1990). This study uses a moderating variable, namely internal locus of control. The locus of control theory was put forward by Rotter in 1966. Internal Locus of Control is a belief about the results obtained as a result of its own activities and abilities (Harimurti and Astuti, 2017), psychological characteristics that directly affect him and his work and recognize directly the relationship between behavior and the results of his actions (Pratama and Wirama, 2018). This study is different from previous studies because it adds a moderating variable, namely Internal Locus of Control.

Expectancy theory explains that someone will try optimally to get the results as expected. One of the efforts that can be done is to improve one's quality through professional training. Professional training, namely activities related to increasing the ability and expertise to carry out various duties to become a public accountant (Siskayani and Saitri, 2017). In research Priyanti et al., (2017) and Asmoro et al., (2016) getting the results of professional training is a factor to consider when choosing a public accounting career. Based on description above, the hypothesis can be formulated as follows:

H₁: Professional training has a positive effect on career choice as a public accountant.

Victor H. Vroom in 1964 put forward the expectation theory which is the tendency to act in certain ways according to the desired expectations, to realize career expectations, someone will improve behavior or actions that reflect the personality of that person so that it is in accordance with the demands of the expected career. Sadeli and Isaac, (2016) revealed that the incompatibility of personality with work can make someone lose their job. In research Priyanti et al., (2017) and Hastuti and Kartika, (2017) get the results of research that personality is a factor to consider when choosing a career in public accounting. Based on description above, the hypothesis can be formulated as follows:

H₂: Personality has a positive effect on career choice as a public accountant.

The locus of control theory expressed by Rotter in 1996 explains that someone who has an internal locus of control has higher confidence in the results they get so that they will work harder, have high initiative, have more dominant abilities and efforts, and will always improve their skills, one of which is by doing professional training. Based on description above, the hypothesis can be formulated as follows:

H₃: Internal locus of control moderates the effect of professional training on career choice as a public accountant.

The locus of control theory expressed by Rotter in 1966 explains that internal locus of control is a belief about whether or not to control the results obtained and believes that their behavior or personality can directly control their future fate. Personality is inherent in a person and how they respond to the surrounding environment, and this will be greatly encouraged if the person has a high internal locus of control. Based on description above, the hypothesis can be formulated as follows:

H₄: Internal locus of control moderates the influence of personality on career choices as a public accountant.

II. LITERATURE REVIEW

1. Expectancy Theory

Expectancy theory was first put forward by Victor H. Vroom in 1964 which states that the power that motivates a person to work more actively in doing his job depends on the reciprocal relationship between what is wanted and needed from the results of the work they are doing. A person's career choice is closely related to the expectancy theory, which is the strength or tendency to act in certain ways in accordance with the desired expectations. This theory focuses on three relationships.

The first is the effort-performance relationship, the possibility that the individual perceives in making a certain number of efforts will drive performance. The second is the performance-reward relationship, this relationship explains that the performance at a certain point will be able to encourage to get the desired reward. The third is the personal reward-goal relationship, this relationship explains the extent to which rewards can meet personal goals and needs and the potential attractiveness of these rewards. Based on this, someone will try to do their best to get the results they want. Choosing the career they want is certainly based on the expectations they have planned so that this career can give them satisfaction.

2. Locus of Control Theory

The concept of locus of control was first put forward by Rotter in 1966. Rotter defines that locus of control is one of the personality variables defined as an individual's belief in his or her ability to control one's own destiny. Locus of control is often referred to as the control center, which is a person's views or beliefs about factors and sources that can influence their behavior, both internal and external factors. Rotter states that there are two constructs of locus of control, namely internal locus of control and external locus of control. A person with internal locus of control believes they have control over their destiny. Whereas external locus of control refers to the belief that luck, fate, people who are more powerful, and things beyond their control can be stronger to make decisions about the life and outcomes of an individual. A person who has an internal locus of control will have different characteristics compared to someone who has an external locus of control. Someone with internal locus of control will work harder, have high initiative and have more dominant abilities and efforts. Meanwhile, someone with external locus of control tends to surrender often, lacks initiative, and doesn't like to try because they think that external factors control what happens to them.

3. Public Accountant

Public accountant is an accountant profession who has an independent position, certified as a Certified Public Accountant (CPA) and has a license from the minister of finance or an authorized official, to offer audit services and other services to a company, non-profit organization, or government agency. Generally, to become a public accountant one must complete formal education that is sufficient in accordance with applicable requirements, such as passing a Bachelor's Degree in Accounting Study Program, passing Accounting Professional Education, passing a public accountant certification exam so have CPA certification, and have permission to practice as a public accountant.

4. Professional Training

Professional training is a form of education that aims to increase the skills and abilities possessed and uphold moral values so that it is expected to be able to support work and be able to improve the quality of a person at work to meet his life needs (Abbas et al, 2020). Professional training includes various matters related to increasing abilities and increasing achievement to carry out various tasks as public accountants (Siskayani and Saitri, 2017).

5. Personality

Personality is a psychological characteristic of a person that can determine and reflect the way a person responds to the surrounding environment (Siskayani and Saitri 2017). Personality is a potential determinant that a person has on his behavior to respond to certain environmental situations. Personality is a variety of distinctive patterns of behavior, manners, thoughts, and emotions that characterize a person's character at all times and in various situations.

6. Internal Locus of Control

Locus of control is a personality variable defined as an individual's belief in his or her ability to control one's own destiny. Someone with internal locus of control will work harder, have high initiative and have more dominant abilities and efforts. Someone who has an internal locus of control will always try their best because they believe that their future and destiny is determined by themselves, so generally they will always use their potential optimally to achieve their desires.

III. RESEARCH METHOD

This research is a quantitative research conducted in the Accounting Department, Faculty of Economics and Business, Udayana University. The object of this research is career choice as a public accountant with professional training and personality as independent variables and internal locus of control as moderating variables. The population in this study were students of the 7th semester of the 2017 Accounting Department, Faculty of Economics and Business, Udayana University. The method of determining the sample uses probability sampling techniques with simple random sampling. The number of samples is determined based on the Slovin formula and obtained a sample of 168 students. This study uses primary data in quantitative form. The data collection method was carried out using questionnaire which was distributed to each respondent. Data analysis used multiple linear regression and Moderated Regression Analysis (MRA). The regression equation used is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \dots\dots\dots (1)$$

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3M + \beta_4X_1M + \beta_5X_2M + \varepsilon \dots\dots\dots (2)$$

Definition:

- Y = Career choice as a public accountant
- α = Constant
- β₁ - β₅ = Regression Coefficient
- X₁ = Professional Training
- X₂ = Personality
- M = Internal Locus of control
- ε = Standard error

IV. RESULT AND DISCUSSION

The Result Descriptive statistics are statistical calculations to describe the characteristics of the sample and the relationship between the variables in the sample.

Table 1. Descriptive Statistics Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Professional Training (X ₁)	168	2,20	5,00	3,8250	0,87087
Personality (X ₂)	168	2,00	5,00	3,8824	0,99397
Internal Locus of Control (M)	168	1,86	5,00	3,6760	1,05843
Career Choice as a Public Accountant (Y)	168	2,00	5,00	3,6936	0,93562
Valid N (listwise)	168				

Source: Research Data, 2020

Based on the results of the descriptive statistical test in Table 1, it shows that professional training has the minimum value of 2.20, the maximum value of 5.00, mean of 3.8250, and a standard deviation of 0.87087, meaning that there is a standard deviation of data in the mean value of 0.87087. Personality has the minimum value of 2.00, the maximum value of 5.00, mean of 3.8824, and a standard deviation of 0.99397, meaning that there is a standard deviation of data in the mean value of 0.99397. Internal locus of control has the minimum value of 1.86, the maximum value of 5.00, mean of 3.6760, and a standard deviation of 1.05843, which means that there is a standard deviation of data in the mean value of 1.05843. Career choice as a public accountant has the minimum value of 2.00, the highest value of 5.00, mean of 3.6936, and a standard deviation of 0.93562, which means that there is a standard deviation of data in the mean value of 0.93562.

All question items in this study were declared valid with a correlation value > 0.3. The value of the correlation coefficient for professional training (X₁) from 0.855 to 0.894. The personality correlation coefficient (X₂) is from 0.875 to 0.919. The value of the internal locus of control (M) correlation coefficient is from 0.894 to 0.935. The correlation coefficient value of career choice as a public accountant (Y) is from 0.747 to 0.903. All question items in this study were declared reliable with a Cronbachs Alpha value > 0.7. The Cronbachs Alpha value for professional training is 0.921, personality is 0.927, internal locus of control is 0.967, and career choice as a public accountant is 0.931.

The regression model used has passed the classical assumption test. In the normality test, the regression model has a significance value of 0.258. This shows that the data used is normally distributed because of the Asymp value Sig. > 0.05. In the multicollinearity test, the independent variable of professional training and personality has a Tolerance result of 0.371 > 0.1 and a VIF of 2.695 < 10, which means that in the regression model there is no correlation between the independent variables or multicollinearity does not occur. In the heteroscedasticity test, the significance value of each variable in the regression model has a significance value > 0.05. This means that the regression model is free from heteroscedasticity symptoms.

Multiple linear regression analysis was used to determine the effect of the independent variables, professional training (X₁) and personality (X₂) on career choice as a public accountant (Y).

Table 2. Multiple Linear Regression Analysis Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2,977	1,233		2,415	0,017
Professional Training	0,476	0,102	0,369	4,670	0,000
Personality	0,649	0,112	0,459	5,808	0,001
Sig. F	0,000				
Adjusted R Square	0,612				
Regression equation:	Y = 2,977 + 0,476X ₁ + 0,649X ₂ + e				

Source: Research Data, 2020

MRA analysis is used to determine the effect of the moderating variable internal locus of control (M) in strengthening or weakening the relationship of the independent variables, professional training (X_1) and personality (X_2) on career choice as a public accountant (Y).

Table 3. Moderated Regression Analysis (MRA) Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,991	0,778		5,128	0,000
Professional Training	0,459	0,090	0,356	5,111	0,000
Personality	0,721	0,217	0,510	3,316	0,001
Internal locus of control	-0,566	0,196	-0,747	-2,882	0,004
$X_1.M$	0,547	0,107	0,407	5,116	0,000
$X_2.M$	0,852	0,233	0,709	3,655	0,000
Sig. F	0,000				
Adjusted R Square	0,852				

MRA equation:
 $Y = 3.991 + 0.459X_1 + 0.721X_2 - 0.566M + 0.547X_1M + 0.852 X_2M + e$

Source: Research Data, 2020

Based on the results of multiple linear regression analysis in Table 2, the adjusted R Square value is 0.612 or 61.2 percent, this shows that 61.2 percent of career choices as public accountants can be explained by professional training and personality and the remaining 38.8 percent is explained by other variables not examined. The adjusted R Square value increases based on the Moderated Regression Analysis (MRA) in Table 3, which is 0.852 or 85.2 percent, this shows that 85.2 percent of career choices as public accountants can be explained by professional training, personality, internal locus of control, the interaction between professional training and internal locus of control, and the interaction between personality and internal locus of control and the remaining 14, 8 percent is explained by other variables not examined. The results of the feasibility test of the model show a significance value = $0.000 < \alpha = 0.05$ so that the regression model in this study is feasible to use.

Effect of Professional Training on Career Choice as a Public Accountant

In Table 2, the results of testing the first hypothesis show the significance value of t for the variable professional training (X_1) = $0.000 < 0.05$ and the value of $\beta_1 = 0.476$. These results indicate H_1 is accepted, that is professional training has a positive and significant effect on career choices as a public accountant. Professional training is needed to improve expertise and skills in carrying out various tasks to become a public accountant. This shows that professional training which includes job training really needs to be done and considered in choosing a career as a public accountant so that in the future they can carry out their duties properly and as expected. The results of this study are in accordance with the expectation theory which explains that everyone will always try optimally to get the results according to what they expect. One of the efforts that can be done is to improve self quality through professional training to increase their knowledge and skills so that they can realize the careers they expect. The results of this study are in line with the results of previous studies from Priyanti et al., (2017) that is professional training has a positive effect on career choices as a professional accountant and research Asmoro et al., (2016) who get the results that professional training has a positive and significant effect on the career choices of undergraduate accounting students to become public accountants.

Effect of Personality on Career Choice as a Public Accountant

In Table 2, the results of testing the second hypothesis show the significance value of t for the personality variable (X_2) = $0.001 < 0.05$ and the value of $\beta_2 = 0.649$. These results indicate that H_2 is accepted, that is personality has a positive and significant effect on career choices as a public accountant. A person with a better personality will be able to realize the desired career choices. Sadeli and Isaac, (2016), revealed that the incompatibility of personality with work can make a person lose his job. This shows that a persons personality must be adjusted and highly considered with the choice of career to be pursued. A better personality, such as discipline, diligence, hard work, and willingness to accept difficult assignments, will support ones performance. The results of this study are in accordance with the expectation theory which is the strength or tendency to act in certain ways in accordance with the desired expectations, to realize career expectations, someone will improve behavior or actions that reflect the personality of that person so that it can match the demands or requirements of expected career. The results of this study are in line with the research Priyanti et al., (2017) who get personality results have a positive effect on career choices as professional accountants and research Hastuti and Kartika, (2017) who get the result that personality has a positive effect on career interest as a public accountant.

Internal Locus of Control Moderates the Effect of Professional Training on Career Choice as a Public Accountant

In Table 3, the results of testing the third hypothesis obtain a significance value of t for the interaction of professional training with internal locus of control $(X_1.M) = 0.000 < 0.05$ and the value $\beta_3 = 0.547$. These results indicate that H_3 is accepted, that is internal locus of control strengthens the effect of professional training on career choices as a public accountant. Someone with internal locus of control believes that their future career will be determined by their own abilities and will always improve their skills, one of which is by doing professional training. Professional training will be able to increase work readiness in carrying out various tasks. The results of this study are in accordance with the theory of expectation, that someone will always try to improve ones quality, one of which is through professional training to increase the knowledge and skills they have to realize the career they expect, then the locus of control theory, explaining that someone with internal locus of control will work hard, have high initiative and have higher ability and effort to improve their abilities and skills, one of which is through professional training to improve their performance as a public accountants.

Internal Locus of Control Moderates the Effect of Personality on Career Choice as a Public Accountant.

In Table 3, the results of testing the fourth hypothesis obtain a significance value of t for the interaction of personality with internal locus of control $(X_2.M) = 0.000 < 0.05$ and the value of $\beta_4 = 0.852$. These results indicate that H_4 is accepted, that is internal locus of control strengthens the influence of personality on career choices as a public accountant. Personality is inherent in a person and how they respond to the environment around them, and this will be greatly encouraged if the person has an internal locus of control with the belief that their abilities and characteristics will greatly determine their future career. Internal locus of control encourages personality to be better so that it is in line with career demands. The results of this study are in accordance with the expectation theory, that a person can obtain the desired career by making various efforts, one of which is by changing the personality to a better one so that it is in accordance with the demands of the expected career, then the locus of control theory explains that internal locus of control is a belief in controlling the results obtained and believing that the behavior or personality they have can directly control their future so that a better personality can support the performance of public accountants.

V. CONCLUSION

The conclusions in this research are professional training has a positive and significant effect on career choices as a public accountant. This means that if professional training is often carried out, the career choice as a public accountant will be higher. Personality has a positive and significant effect on career choices as a public accountant. This shows that the better the personality, the career choice as a public accountant will be higher. Internal locus of control strengthens the influence of professional training on career choice as a public accountant. This means that if someone has an internal locus of control, it can encourage that person to carry out professional training to improve their performance as a public accountant. Internal locus of control strengthens the influence of personality on career choices as a public accountant. This means that if someone has an internal locus of control, it can encourage that person to improve their personality so that they are in line with the demands of a career as a public accountant. This study is still limited in terms of the research population because this study only uses a population from one university at Udayana University, besides that the independent variables used are only two variables which in the previous study still obtained inconsistent results. Based on the results of research analysis, discussion, and conclusions, some suggestions are given for further researchers, it is hoped that it can expand the population of several universities and examine other variables that can influence career choices as public accountants. For educational institutions, especially accounting study programs, to provide integrated learning and training so as to increase student interest in choosing the desired career and readiness when entering the world of work. For institutions that employ accountants and the management of the Public Accounting Firm to conduct more training to improve the skills of their accountants.

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