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The Effect of Big Five Personality Traits on Anticipatory Socialization with Professional Skepticism as A Mediating Variable

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Abstract. This study aims to determine the effect of the big five personality traits on anticipatory socialization with professional skepticism as a mediation variable. this study uses purposive sampling and data analysis techniques using Structural Equation Modeling-Partial Last Square (SEM-PLS). This study used data collection techniques using questionnaires distributed to accounting students at the Raden Mas Said State Islamic University and the Muhammadiyah University of Surakarta with a total sample of 125 students. This study uses cognitive dissonance theory which discusses uncomfortable behavior so that the person must change behavior for his discomfort. This theory also discusses the relationship between student personality, professional skepticism, and anticipatory socialization.The results of this study prove that the big five personality traits consisting of agreeableness and conscientiousness have a positive and significant influence on professional skepticism. Extraversion, openness, and neuroticism have no effect on professional skepticism. Extraversion, agreeableness, conscientiousness, openness, and professional skepticism have a positive and significant influence on anticipatory socialization. neuroticism has a negative and significant effect on anticipatory socialization.

Keywords: *big five personality traits; professional skepticism; anticipatory socialization.*

1 Introduction

The number of cases of audit errors in detecting fraud has occurred internationally and nationally. This is evidenced by 45 cases related to financial statement fraud, 24 cases or 60% occurred due to a low level of professional skepticism, therefore a lack of professional skepticism can lead to failure to find fraud in financial statements Winantyadi & Waluyo, (2014). Cases of audit errors that occur internationally are proven by the existence of cases of accounting fraud in the United States Sarbanes Oxley Act (SOX) rules that require more accounting considerations. Apart from that, other case examples such as Xerox Corp in 2001, XeroxCorp has made improper financial records and violated Generally Accepted Accounting Principles (GAAP). Auditors certify compliance with GAAP standards on financial statements made. However, the fact is that fraud still occurs (Stephanus, 2021). Enron (2001), World Com (2001), Tyco (2002), in this case, Arthur Andersen KAP dragged both of whom were proven to have manipulated the results of financial statements Serikat (Yeremia, 2020). Cases in Indonesia also occur in Slaughterhouses and Slaughterhouses Cultivating Penggaron in Semarang City, PT. Kimia Farma and bank, BDO International Limited at PT. Garuda Indonesia and the big KAP Ernest Young at Indosat Ooredoo, where the auditors could not provide supporting evidence (Nasional.Kontan.News, n.d.).

The number of cases of auditor fraud due to the lack of professional skepticism above, it is necessary to take preventive action by using anticipatory socialization which is the anticipation stage during years of college education. In this stage, individuals will learn and internalize the nature of professionalism in the profession they are interested in. Anticipatory socialization to students needs to be emphasized, because the failure to transfer professional values will have a negative impact on the students themselves as well as their profession (Farag & Elias, 2016). Anticipatory socialization can also be said to be a person's adjustment to his new environment which at this stage of anticipatory socialization will have an influence on the formation of one's character and mind set (Ahmad et al., 2012). For example, failure to believe in the profession, there are still students who are unsure of the major they have chosen when completing the anticipatory socialization stage in college. So that the doubts in these students will affect the choice of the next career.

In the research of Farag & Elias, (2016)revealed the results of big five personality traits have a positive influence on anticipatory socialization. These results are reinforced by research by Li et al., (2014) that there is a positive relationship between five personality types and anticipatory socialization. The results of this study indicate that anticipatory socialization is broadly beneficial for one's characteristics. In addition, research by Lamsa et al., (2008) also shows a positive influence on economics students with an understanding of anticipatory socialization, where students who have a high understanding of anticipatory socialization will work better than employees who have low anticipatory socialization. However, the results of this study are different from the results of research that has been carried out by Santoso, (2018) which shows the results that openness personality has no effect on anticipatory socialization. An imaginative person is easier to understand abstract and interesting ideas. Santoso, (2018) also shows that the nature of neuroticism has a positive influence on anticipatory socialization, where someone who often experiences mood swings and does not believe in himself has a part of the time that keeps them busy and has a high anticipatory socialization attitude.

Furthermore, professional skepticism, being an auditor of course must have high professional skepticism, according to Aminudin & Suryandari, (2016), personality type and auditor experience have an influence on auditor professional skepticism. According to the results of research by Farag & Elias, (2016) who identified that personality characteristics are positively related to professional skepticism. These results are reinforced by the research of Winantyadi & Waluyo, (2014) that there is a positive relationship between ethics and professional skepticism of auditors. Idawati, (2019) also shows a positive relationship between Professional Skepticism in detecting fraud. Research by Rustiarini, (2013) and Dewi et al., (2015) also strengthens the results that of the five traits, extraversion, agreeableness, conscientiousness, and openness have a positive effect on auditor performance. However, the results of this study are different from the research of Aminudin & Suryandari, (2016) which shows that personality type has a negative effect on the auditor's ability to detect fraud through professional skepticism, which is used by auditors to be skeptical in carrying out their duties. The research of Khan & Harding, (2020) also shows the results of 10 basic human values that have a negative effect on the traits of scepticism. Suryandari & Yuesti, (2017) also shows that workload and personality type have no effect on professional skepticism and the ability to detect fraud.

In addition to the relationship with big five personality traits, professional skepticism according to Farag & Elias, (2016) has a relationship with anticipatory socialization where differences in the level of knowledge about something can affect each individual's attitude towards it, and this attitude will affect the person's intention in pursuing his profession, including when accounting students become auditors who must uphold professional skepticism in order to avoid fraud. This anticipatory socialization variable is related to the importance of professional skepticism to properly review financial statements. Farag & Elias, (2016) show the results of research that professional skepticism has a positive relationship with anticipatory socialization. These results are supported by research by Elias, (2006) who found a strong positive relationship between anticipatory socialization accounting students and their ethical perceptions of earnings management practices. Ahmad et al., (2012) in his research also showed the results that the level of anticipatory socialization of accounting students had a positive relationship with professional commitment.

The purpose of this study was to determine the effect of big five personality traits on anticipatory socialization mediated by professional skepticism. The contribution of this research for Islamic accounting and accounting students, to describe the extent to which the nature of professional skepticism among accounting students and to recognize certain personality characteristics to be introduced into auditing training in addition to showing that accounting students with high levels of skepticism will have a high level of anticipatory socialization experience. tall one. Also, this research is expected to broaden the horizons for final semester accounting students who want to be involved in the world of auditing and to develop their professional skepticism since college so that they can prepare themselves to become good auditors and of course maintain their professionalism as auditors.

2 Literatur Review

This study uses cognitive dissonance theory. Cognitive dissonance theory is a social psychological theory about individual feelings that are uncomfortable because of inversely related behaviors, attitudes and thoughts, and how this motivates individuals to make changes because of their discomfort (Aminudin & Suryandari, 2016). This theory will explain the relationship between a person's personality with professional skepticism and anticipatory socialization. The personality of accounting students will determine the level of professional skepticism of auditors later, therefore this anticipatory socialization is used by students to prepare themselves before becoming auditors in order to apply professional skepticism in the auditing process. The concept of cognitive dissonance is used because being an auditor has risks in their work, such as problems during auditing. For example, the auditor trusts the client too much, while the auditor's professionalism requires skepticism in the assessment of audit evidence. So, students who later work in the auditing profession must try to change this dissonance. By changing their attitudes and behavior, harmony will be achieved. In the big five personality traits, one of which is neuroticism, where this trait prefers to avoid problems and risks. So this trait will tend to run away from stressful problems. If students have these characteristics when they become auditors, it will cause dissonance. Therefore, students who are auditors must reduce such traits and attitudes so that harmony can be achieved (Li et al., 2014).

Anticipatory socialization is a person's actions regarding all the learning they receive during their education which is used in taking action before entering the agency or profession. According to research conducted by Farag & Elias, (2016), anticipatory socialization uses indicators based on research by Clikeman & Henning, (2000) entitled The Socialization of Undergraduate Accounting Students with 4 indicators Misstate, Disclosure, Cost Benefit, and Responsibility, consisting of 11 question items. Big five personality traits are groupings of thousands of human traits and characteristics into five big personalities called personality dimensions, which consist of extraversion (an individual attitude is related to the attitude of an individual who is friendly, adaptable, active, enthusiastic, and has a positive mood), agreeableness (individual attitudes related to altruism where individuals will tend to have a trusting, warm, cooperative, polite, sympathetic, and helpful attitude), conscientiousness (the attitude of individuals who are generally cautious before acting), neuroticism (negative attitudes of individuals because they tend to be emotionally unstable, nervous, moody, and jealous and cause individuals to be easily anxious and easily angry), and openness (will tend to have an imaginative mind, creative, subtle, moderate and like new things). To measure the big five personality traits, the researchers used indicators from the research Farag & Elias, (2016) which is based on research conducted by Donnellan et al., (2006) research entitled The Mini-IPIP Scales: Tiny-Yet-Effective Measures of The Big Five Factors of Personality using 20 items in a questionnaire called the mini-IPIP scale (International Personality Item Pool).

Professional skepticism is the ability to think critically in questioning and digging up audit hills to be able to provide an assessment of financial statements. So that professional skepticism is one of the things that can affect the auditor's ability to question or think critically about any indications of fraud caused intentionally or unintentionally in the financial statements that affect the assessment of the financial statements. Professional skepticism is measured by being measured based on research by Hurtt, (2010) entitled Development of a Scale to Measure Professional Skepticism, with indicators using a 30-item questionnaire containing 6 indicators Questioning Mind, Suspension of Judgment, Search for Knowledge, Interpersonal Understanding, Autonomy, and Self-Esteem.

2.1 Hypothesis Development

2.2 Big Five Personality Traits on Anticipatory Socialization

Farag & Elias, (2016) argue that students who have positive personality characteristics and high skepticism will tend to be successful auditors in their profession. Extraversion is a human trait associated with a friendly and adaptable individual attitude, so people with an extroverted personality will tend to look for problems and be skeptical when faced with the profession they are doing. This opinion is supported by Rustiarini, (2013), Santoso, (2018) and Dewi et al., (2015) which state that extraversion has a positive effect on professional skepticism. So the hypothesis in this study: H1a. Extraversion has a positive effect on professional skepticism. Agreeableness is a human trait associated with trusting, warm, cooperative, polite, and sympathetic attitudes. This personality will tend to uphold honesty towards users of financial statements, because dishonesty will have a negative impact on users of financial statements. Therefore, high skepticism is carried out as best as possible in the audit process. This opinion is supported by research by Rustiarini, (2013), Santoso, (2018) and Farag & Elias, (2016) which state that agreeableness has a positive effect on professional skepticism, so the hypothesis of this study: H1b. Agreeableness has a positive effect on professional skepticism. Conscientiousness relates to being careful before acting. Research conducted by Farag & Elias, (2016), Rustiarini, (2013), Santoso, (2018), and Dewi et al., (2015) stated that there was a positive influence of conscientiousness with professional skepticism. Where people with this personality will tend to be highly skeptical in the audit process because they uphold the precautionary principle to do the best in their work. So the hypothesis of this research: H1c. Conscientiousness has a positive effect on professional skepticism.

Openness is a personality that is associated with a critical mind and thinks about all the findings they get, so they will have a very big skepticism. Larimbi et al., (2017) also stated that auditors who have more experience have high professional skepticism. This opinion is supported by Rustiarini, (2013) and Dewi et al., (2015) which state that of the five traits, extraversion, agreeableness, conscientiousness, and openness have a positive influence on auditor performance, so the hypothesis in this study is H1d: Opennes has a positive effect on professional skepticism. Neuroticism is a trait related to emotional stability, in which this personality trait is prone to negative emotions. Khan & Harding, (2020) neuroticism has a negative influence because auditors who have low emotional control tend to be able to cope with it while maintaining their profession, so that it will not affect their performance. This opinion is also supported by research by Farag & Elias, (2016), Rustiarini, (2013), and Santoso, (2018). So the hypothesis in this study are H1e: Neuroticism has a negative effect on professional skepticism.

2.3 Big Five Personality Traits on Anticipatory Socialization

People with an extraversion personality tend to have a friendly and adaptive attitude towards their new environment. Where this personality becomes the main determinant in work when it comes to interpersonal and adaptive to the work environment for the success of the team in their work (Li et al., 2014). The greater the extraversion of a person, the higher the anticipatory socialization, so the hypothesis in this study is H2a: Extraversion has a positive effect on anticipatory socialization. Agreeableness is owned by people with honest and trustworthy personalities. People with this personality will tend to sympathize with others. Someone with this personality will have a better understanding of science than other employees who have a low level of anticipatory socialization. Because the high anticipatory socialization will have a lot of information that can be used to identify other people's personality types and interact in their professional environment. This opinion is supported Li et al., (2014) and Lamsa et al., (2008) so that the hypotheses in this study are: H2b: Agreeableness has a positive effect on anticipatory socialization. Conscientiousness has a prudence of all things. In the research of Farag & Elias, (2016) stated that people with this personality will be careful in preparing financial reports by applying anticipatory socialization that has been obtained during the development period in college. Research Li et al., (2014) also shows that there is a positive relationship between anticipatory socialization and conscientiousness personality types, especially on employee performance. Employees who have high prudence tend to carry out high anticipatory socialization as well. These results indicate that anticipatory socialization is broadly beneficial for a person's characteristics, so the hypothesis of this study I H2c: Conscientiousness has a positive effect on anticipatory socialization.

Openness is the personality of someone who is creative and likes something new. Where positive characteristics can explain curiosity about something very large, so that personality will have a positive relationship with anticipatory socialization. This is also supported by research by Farag & Elias, (2016) and Li et al., (2014) which state that there is a positive relationship between openness and anticipatory socialization, so the hypotheses in this study are: H2d: Openness has a positive effect on anticipatory socialization. The nature of neuroticism shows a negative influence on anticipatory socialization, because this personality has unstable emotions such as anxiety, anger, and depression so that this character is predicted to have a negative relationship with anticipatory socialization. This opinion is supported by Farag & Elias, (2016) and Li et al., (2014) so the hypotheses in this study are H2e: Neuroticism has a negative effect on anticipatory socialization.

2.4 Professional Skepticism on Anticipatory Socialization

Research conducted by Farag & Elias, (2016) states that professional skepticism has a positive effect on anticipatory socialization. This is also supported by research by Ahmad et al., (2012) that the level of anticipatory socialization among accounting students produces a positive relationship with professional commitment. Elias, (2006) found a strong positive relationship between anticipatory socialization accounting students and their ethical perceptions of earnings management practices. When anticipatory socialization is high, professional skepticism will also increase. So that cognitive dissonance theory can occur when students do not increase their anticipatory socialization. So the hypothesis in this study are H3: Professional skepticism has a positive effect on anticipatory socialization.

3 Research Method

This study used a sample of 125 accounting students class 2018 and 2019 at Raden Mas Said State Islamic University Surakarta and Muhammadiyah University Surakarta who had taken auditing courses and passed the courses. Data collection using questionnaires and sampling techniques using purposive sampling, the formula used to determine the sample based on the theory of data analysis using theory Ferdinand, (2014). Data analysis using structural equation modeling-partial last square (SEM-PLS).

4 Results and Analysis

The measurement model or outer model aims to test the validity and reliability of a processed data. The important stages are Convergent validity, discriminant validity, composite reliability, and Cronbach alpha. This study has met the validity and reliability test where the rule of thumb value is greater than 0.7. In addition, this study uses a 5% significance with the Rule of thumb used, namely t-statistics > 1.96 and p-values < 0.05. The results of hypothesis testing are as follows:

Table 1 Hypothesis Test Results.

	Sampel Asli (O)	Standar Deviasi (STDEV)	T Statistik	P Values
E -> SP	0,025	0,081	0,304	0,761
E -> SA	0.355	0.060	5.962	0.000
A -> SP	0.203	0.099	2.060	0.040
A -> SA	0.250	0.076	3.280	0.001
C -> SP	0.418	0.117	3.564	0.000
C-> SA	0.162	0.077	2.110	0.035
N -> SP	-0.099	0.073	1.356	0.176
N ->SA	-0.132	0.062	2.110	0.035
O -> SP	0.078	0.131	0.590	0.556
O ->SA	-0.162	0.068	2.379	0.018
SP -> SA	0.318	0.077	4.112	0.000

The extraversion variable has a t-statistic value of 0.304 and p-values of 0.761 so that extraversion has no effect on the professional skepticism of accounting students at UIN Surakarta and UMS. This is the same as the research conducted by Suryandari & Yuesti, (2017). This is because accounting students believe that they can apply professional skepticism when becoming an auditor without having to consider the personality of an auditor. The extraversion variable has a t-statistic value of 5.962 > 1.96 and p-values 0.000 < 0.05 and the path coefficient value indicates a positive direction of 0.355 which indicates a positive influence on anticipatory socialization. This is in line with research conducted by Farag &

Elias, (2016), Li et al., (2014), and Santoso, (2018). Students with extraversion personality tend to have an adaptive attitude and this makes it easier for them to work later when dealing with interpersonal and work environments. Accounting students at UIN Surakarta and UMS have high extraversion for when they later become auditors, they are easy to adapt to their team and work environment. Individuals who are easy to socialize and adaptive to their work environment will tend to be more aware of various conditions and interpersonal problems.

Agreeableness has t-statistics and p-values of 2.060 and 0.040, respectively. The path coefficient on the agreeableness variable also shows a positive direction of 0.203. The results of this study support the results of research conducted by Farag & Elias, (2016), Rustiarini, (2013), Dewi et al., (2015), and Santoso, (2018) which stated that there was a positive influence of agreeableness personality on professional skepticism. Students with agreeableness personalities tend to uphold honesty in their future work. For example, being honest in the use of financial statements, because they are aware and feel that dishonesty will have an impact on users of financial statements. So that skepticism will be carried out as well as possible in the auditing process. Agreeableness variable has a path coefficient value of 0.250 which indicates a positive direction. In addition, the t-statistics and p-values on the agreeableness variable were 3.280 and 0.001. In cognitive dissonance theory, individuals who have empathy tend to be able to understand and find out why other people behave in certain ways. In his work when he later becomes an auditor, it is very necessary to dig up information as audit evidence and can be accounted for. Accounting students at UIN Surakarta and UMS will tend to identify audit evidence before making decisions and when they become auditors they will produce accurate financial reports.

The conscientiousness variable has a t-statistic value of 3.564 and p-values of 0.000 with a path coefficient value of 0.418 which indicates a positive direction. The results of this study support the results of research conducted by Farag & Elias, (2016), Rustiarini, (2013), Dewi et al., (2015), and Santoso, (2018) which state that the conscientiousness variable has a positive influence on professional skepticism. Accounting students at UIN Surakarta and UMS have high conscientiousness personalities, complete assignments quickly, have memories of what I will do, and do it in a structured manner. This personality will tend to quickly complete the given task in a fast, structured, and detailed manner. In the auditor profession, this personality will have a lot of information obtained to be used as audit evidence, where the more audit evidence obtained, the individual must have a high sense of skepticism. Conscientiousnes who have t-statistics and p-values of 2.110 and 0.035. The path coefficient value of 0.162 indicates a positive direction. Where this personality will tend to be careful in preparing financial statements later when working. In addition, students with this personality will tend to be careful in doing their assignments which can minimize the risk of errors in the audit process. So it can be concluded that individuals who have high caution can increase high anticipatory socialization as well.

Opennes has a path coefficient value of 0.078 which indicates a positive direction. The t-statistic value is 1.356 and the p-value is 0.176. There are conditions that are not met where t-statistics < 1.96 and p-values > 0.05, The results of this study indicate that there is no effect of openness on the professional skepticism of accounting students at UIN Surakarta and UMS. The results of this study support the results of research conducted by Suryandari & Yuesti, (2017) which states that openness has no effect on professional skepticism and the ability to detect fraud. This means that accounting students at UIN Surakarta and UMS agree that openness does not affect professional skepticism. Where skepticism can still be applied during the auditing process without having to look at the openness of an auditor's personality. The openness variable has a path coefficient value of -0.162 which indicates a negative direction. The t-statistics and p-values are 2.389 and 0.018. This value indicates a negative and significant effect of openness on anticipatory socialization. Accounting students at UIN Surakarta and UMS do not understand abstract ideas, but are still able to apply anticipatory socialization in their new environment to maximize their performance.

The last big five personality is neuroticism. Neuroticism personality has a path coefficient value of -0.099 which indicates a negative direction. The t-statistics and p-values are 1.356 and 0.176 this shows that there is no influence between neuroticism on professional skepticism. On average, accounting students at UIN Surakarta and UMS experience rapid emotional changes and have no influence with professional skepticism. Accounting students will control their emotions even later in the world of work and when it is associated with the professional skepticism of an auditor, the individual will still be able to control his emotions in the existing situation and still maintain his professional skepticism as an auditor. The path coefficient value for neuroticism is -0.132 which indicates a negative direction. The t-statistics and p-values were 2.110 and 0.035 which resulted in the neuroticism variable having a negative and significant effect on anticipatory socialization of accounting students at Raden Mas Said State Islamic University Surakarta and Muhammadiyah University of Surakarta. The results of this study support the results of research conducted by Farag & Elias, (2016), and Li et al., (2014) which state that neuroticism has a negative influence on anticipatory socialization. To be able to apply high anticipatory socialization, accounting students at UIN Raden Mas Said Surakarta and Muhammadiyah University Surakarta must be able to reduce this personality in order to maximize the application of anticipatory socialization in their new environment and get good performance.

Professional skepticism variable has a path coefficient of 0.318 which indicates a positive direction, with t-statistics and p-values of 4.112 and 0.000. The results of the study support the results of research conducted by Ahmad et al., (2012) and Farag & Elias, (2016) which stated that there was a positive relationship between professional skepticism and anticipatory socialization. The higher the application and understanding of anticipatory socialization of accounting students at the two universities in the world of auditing will increase the nature of auditors' professional skepticism. By applying the understanding of the auditor's code of ethics received during the college period, it will be useful to provide an assessment of financial statements and can minimize misstatements in financial statements. In addition, the auditor can also dig up accurate audit evidence with the ability to ask questions, the ability to think, and like to seek knowledge.

this study also conducted additional testing and stated the following results:

Table 2 Mediation Test Results.

	Sampel Asli (O)	Standar Deviasi (STDEV)	T Statistik	P Values
E -> SP -> AS	0.008	0.026	0.304	0.761
A -> SP -> AS	0.064	0.033	1.955	0.051
C -> SP -> AS	0.133	0.045	2.960	0.003
O -> SP -> AS	0.025	0.044	0.563	0.573
N -> SP -> AS	-0.031	0.024	1.307	0.192

The indirect effect of extraversion on anticipatory socialization through the mediating variable of professional skepticism is 0.008. From the value in the first stage of 5.962 and the second stage of 0.304, which means it has decreased and is not significant. So it can be concluded that full mediation professional skepticism influences extraversion on anticipatory socialization. The indirect effect of agreeableness on anticipatory socialization through the mediating variable of professional skepticism is 0.064. From the value in the first stage of 3.280 and in the second stage of 1.955, which means it has decreased and is not significant. So it can be concluded that professional skepticism is a full mediation of the effect of agreeableness on anticipatory socialization. The effect of conscientiousness on anticipatory socialization through the mediating variable of professional skepticism is 0.133. From the value in the first stage of 2.110 and in the second stage of 2.960, which means that it has increased and is significant. So it can be concluded that professional skepticism does not mediate the effect of conscientiousness on anticipatory socialization. The effect of openness on anticipatory socialization through the mediating variable of professional skepticism is 0.025. From the value in the first stage of 2.379 and in the second stage of 0.563, which means it has decreased and is not significant. So it can be concluded that full mediation professional skepticism influences openness on anticipatory socialization. The effect of neuroticism on anticipatory socialization through the mediating variable of professional skepticism is -0.031. From the value in the first stage of 2.110 and in the second stage of 1.307, which means that it has decreased and is not significant. So it can be concluded that full mediation professional skepticism influences neuroticism on anticipatory socialization.

5 Conclusion

The results of this study prove that the big five personality traits consisting of agreeableness and conscientiousness have a positive and significant influence on professional skepticism. Extraversion, openness, and neuroticism have no effect on professional skepticism. Extraversion, agreeableness, conscientiousness, openness, and professional skepticism have a positive and significant influence on anticipatory socialization. neuroticism has a negative and significant effect on anticipatory socialization.

The scope of this research is only limited to students of the accounting study program at UIN Raden Mas Said Surakarta and Muhammadiyah University Surakarta, so it is necessary to conduct extensive research. suggestions for further researchers are advised to use broader research objects or data outside of this research so that it can be stated broadly and thoroughly, such as using respondents from more than two universities and It is hoped that further researchers can explore other mediating variables in order to explain the role of anticipatory socialization.

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