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## Predictive Relationship between Big-Five Personality Dimensions and Professional Commitment among Chartered Accountants in Ghana

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### *Abstract:*

*This study was conducted to investigate the relationship between Big-Five Personality Dimensions and Professional Commitment among chartered accountants in Ghana. A descriptive correlational design was utilised to investigate the problem in this study. Data were collected from 190 chartered accountants via reliable questionnaires. Pearson Product-Moment correlation test was used to test the hypotheses in the study. The results showed that four of the Big Five (conscientiousness, agreeableness, openness to experience and neuroticism) related significantly to the affective professional commitment. However, no significant relationship was found between the four personality traits and continuous and normative professional commitment. The implications of the findings and limitations have been discussed.*

### **1. Introduction**

The personality characteristics of an individual relate directly or indirectly to his commitment to an organisation (Spagnoli & Caetano, 2012). Since accountants occupy an important space in organisations, the need to have an accountant with the right personality and professional commitment levels is essential for organisational effectiveness. Personality is a significant predictor of behaviour and attitude (Barrick & Mount, 1991; Salgado, 1997; Detrick et al. 2004; Spagnoli & Caetano, 2012). Psychology literature shows that personality is everything because it determines our behaviour and attitude towards everything we do including our work. Therefore, For example, Erdheim *et al.* (2006) found that extroversion was positively related to affective, normative and continuous commitment; neuroticism, conscientiousness and openness to experience were significantly associated with continuous commitment; agreeableness was significantly related to normative commitment. Similarly, Tziner *et al.* (2008) studied personality and organisational commitment. They intimated that agreeableness; openness to experience and conscientiousness were significantly related to a general measure of organisational commitment.

With notable exception of the above research works, empirical studies on the relationship between the Big-Five personality dimension and professional commitment are scanty. Further, there is no published Ghanaian study on the relationship between the big-five personality dimension and professional commitment of chartered accountants, as far as the researchers are aware. In view of the above, the researchers sought to examine the association between the big-five personality dimension and professional commitment of chartered accountants.

### **2. Statement of Problem**

Observing the behaviour of people, one can see that people behave differently. What someone sees as a golden opportunity might be considered wrong or a threat by another. The personality of an individual has an influence on the commitment towards an organisation or a professional body. Studies investigating the relationship between the Big-Five personality dimension and professional workers are scanty in literature. Literature search revealed a study involving Portuguese police recruits in which the Big-Five personality dimension and organizational commitment was examined. It was observed that four of the dimensions (extroversion, conscientiousness, openness to experience and agreeableness) were directly associated with affective commitment and normative commitment (Spagnoli & Caetano, 2012). It is important to note that the personality required to succeed as a professional accountant may not necessarily be relevant in the case of policing. Against this backdrop, the present study seeks to investigate empirically the association between the Big-Five personality factors and professional commitment among professional accountants in Ghana.

### 3. Literature Review

#### 3.1. Big-Five Personality Dimensions

Over the years, psychologists have researched into several different personality dimensions. Lussier (2000) came out with five factors in Big Five Model as Surgency, Agreeableness, Adjustment, Conscientiousness and Openness to Experience. However, Pierce and Gardner (2000) identified five personality dimensions as: Extraversion, Adjustment, Agreeableness, Conscientiousness and inquisitiveness. The dimensions to be studied in this study are that of Goldberg's Five Personality Inventory (FFPI). They are Extroversion, Agreeableness, Conscientiousness, emotional stability and Openness to experience. According to Bono and Judge (2004) all the Big Five traits have been linked to leadership in one way or the other. The Big Five traits are discussed below.

#### 3.2. Extraversion

The dimension of extraversion includes different specific traits such as enthusiastic, dominant, energetic and assertive. Extrovert people are also sociable, express confidence and can exude positive emotions. They seek out leadership positions with greater assertiveness and competition and always looking for the opportunity to be in charge or represent others.

#### 3.3. Agreeableness

The broad dimension of agreeableness includes personality traits like warm, kind cooperative, unselfish and polite. Agreeableness has been defined as the degree to which a person is able to get along with others by being good-natured, cooperative, forgiving, compassionate, understanding and trusting (Daft et al., 2005). A leader who scores high in this dimension is assumed to be warm and approachable whereas one who scores low is assumed to be distant, cold and intensive.

#### 3.4. Conscientiousness

Daft et al. (2005) defined conscientiousness as the degree to which people are responsible, thorough, organised and reliable. The dimension of conscientiousness includes the personality traits of how a person is organised, responsible, conscientious and practical. People with high conscientiousness pursues purposely fewer goals, have clear cut plans for the future and strategies in achieving such plans, whereas a less conscientious person tends to be easily disorganised and distracted.

#### 3.5. Emotional Stability/Neuroticism

The dimension of emotional stability describes how a person is able to handle stress, criticism, mistakes and failures. It includes personality traits such as being calm, relax, at ease, tense, nervous, envious, etc. An emotionally stable person is able to handle stress, criticisms and generally does not personalised mistakes and failures. On the other hand, people who have a low degree of emotional stability tend to allow stress, criticisms, mistakes and failures to have the better part of them. People with low degree of emotional stability tend to have low self esteem and may explode in emotional outburst if they are subjected to incessant criticism and blame.

#### 3.6. Openness to New Experiences

Daft (2005) defines openness to experience as the degree to which a person has a broad range of interests and is imaginative, creative, and willing to consider new ideas. Individuals high on this dimension are curious, creative and imaginative; openness is related to divergent thinking. They are also mentally curious and often look for new experiences through travels, the arts, movies, reading or doing other activities.

#### 3.7. Professional Commitment

Professional commitment has been defined variously by researchers over the past decades (Morrow, 1993; Wallace, 1993, 1995). But the widely accepted definition was the one provided by Vandenberg and Scarpello in 1994. They defined professional commitment as 'a person's belief in and the acceptance of the values of his or her chosen occupation or line of work, and willingness to maintain membership in that occupation'.

Bagraim (2003) contends that professional commitment can best be explained by three distinct components measures, namely affective professional commitment (APC), the continuance professional commitment (CPC) and the normative professional commitment (NPC). Affective professional commitment refers to identification with, involvement in, and emotional attachment to the profession. So, employees with strong affective professional commitment will for instance be regular at all professional meetings, very current or up to date with developments in the profession and participate fully in all activities of the profession.

Continuous professional commitment refers to commitment based on the employees' recognition of the costs associated with leaving the profession. Employees with a strong sense of continuous commitment will not participate in the activities of the profession but that which will keep his or her membership in the profession. For example the payment of annual subscription to keep membership of the profession so as to enjoy the benefits associated with being a member of such profession (Bagraim, 2003).

Normative professional commitment refers to commitment based on a sense of obligation to the profession. Employees with strong normative professional commitment keep their membership in the profession because they feel they are indebted to the profession. Here, they are of the view that they have reached their present position in life because of the profession and to them is a payback time for them (Bagraim, 2003).

### 3.8. Relationship between Personality Factors and Professional Commitment

A number of studies have examined the construct of professional commitment in relation to other variables. However, none has investigated empirically the connection between the Big Five personality factors: openness to experience, extraversion, neuroticism, agreeableness and conscientiousness despite the relevance of these variables. For example, Bagraim (2003) conducted a survey among 240 South African actuaries with the view to determining levels of professional commitments and the extent to which personal characteristics such as sex, marital status, kinship responsibility and age related to professional commitment. The results showed that professional commitment level among South African professionals was high. However, the personal characteristics did not relate significantly to professional commitment.

In another study, personality was associated with the leadership style adopted, and the leadership style used was associated with successful organizational change. The study involved 105 managers drawn from organizations in Malaysian organizations. Using correlation test, it was found that involvement leadership style was significantly and positively associated with leading change. In addition, extraversion trait as well as involvement leadership style were positively related with leading change. Finally, both openness to experience and emotional stability were significantly and positively correlated with the consultative leadership style that the managers use (Alkahtani, Abu-Jarad, Sulaiman & Nikbin, 2011).

Spagnoli & Caetano (2012) also conducted a study among 190 new Portuguese police officers with the view to examining the relationship between personality and organisational commitment. They found that four of the Big Five (extraversion, conscientiousness, openness to experience, agreeableness) were directly or indirectly associated with affective and normative commitment. In addition, the results showed that extraversion is a significant determinant of affective commitment and that agreeableness is a significant antecedent of normative commitment. Furthermore, they found that openness to experience and conscientiousness were significant determinants of organisational commitment.

- Hypotheses

- Extraversion will relate significantly and negatively to professional affective, continuance and normative commitment.
- Conscientiousness will relate significantly and positively to professional affective, continuance and normative commitment.
- Agreeableness will relate significantly and positively to professional affective, continuance and normative commitment.
- Openness to experience will significantly and positively relate to professional affective, continuance and normative commitment.
- Neuroticism will significantly and negatively relate to professional affective, continuance and normative commitment.

## 4. Methodology

### 4.1. Research Design

We used descriptive correlational design to investigate the relationship between the Big-Five personality dimensions (e.g., openness to experience, conscientiousness, extraversion, agreeableness and neuroticism) and professional commitment (e.g., affective, normative and continuance) among Chartered Accountants in Ghana. This design is appropriate because the study does not seek to establish cause-effect relationships, but to establish associations between the variables. This study followed the quantitative research paradigm because the inferential statistical test such as correlation was used to test the hypothesized relationships. Also, reliable questionnaire was the main data collection instrument.

### 4.2. Sample size and Sampling Techniques

One hundred and ninety (n=190) Chartered Accountants from selected Ghanaian organizations participated in the study. Convenience and purposive sampling methods were used to select the organizations and Chartered accountants respectively. The sample comprised Chartered Accountants of different demographic characteristics such as sex, level of education, and organizational tenure. The sample was made up of 77.89% of male Chartered Accountants while 15.26% were female. However, 21.58% did not indicate their sex. In terms of level of education, the majority of Chartered Accountants had master's degree as their highest educational qualification (56.84%), 22.63% had First degree, 6.32% had HND and 0.53% had A level. The tenure of the accountants varied with the majority of them working with their current organization for over 6years (65.79%), 15.79% had worked for between 3 and 5years for their current organization and 9.47% had worked for 2years and below.

Demographic Factors		Frequency	Percent (%)
<b>Sex:</b>	Male	148	77.89
	Female	29	15.26
	Missing system	41	21.58
<b>Level of Education:</b>	HND	12	6.32
	First Degree	43	22.63
	Master's Degree	108	56.84
	A Level	1	0.53
	Missing system	54	28.42
<b>Tenure:</b>	0-2years	18	9.47
	3-5years	30	15.79
	6years and above	125	65.79
	Missing system	45	23.68
<b>Total Number of Respondents (N=190)</b>			

Table 1: Demographic Characteristics of Respondents

## 5. Measures

Self-report questionnaire was used to collect data on professional commitment and Big-Five personality dimensions. Professional commitment of Chartered Accountants was measured using the 18-item scale developed by Meyer, Allen and Smith (1993). This scale measured the three dimensions professional commitment such as affective, continuance and normative commitment. Each of the dimensions was measured with six items. This scale was used by Bagraim (2003) on a sample of actuarial professionals. In his study, the Cronbach alpha for the subscales was: 0.75, .87 and .73 for affective, continuance and normative commitment respectively. Sample items on the scale included: "being a chartered accountant is important to my self-image", "I have put too much into the accountancy profession to consider changing now" and "I believe people who have been trained in a profession have a responsibility to stay in that profession for a reasonable period of time" for affective, continuance and normative professional commitment respectively. Responses to all the items were on 7-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree).

### 5.1. Data Collection Procedure

Permission was obtained from the selected organizations through the Human Resource Department. We sought the consent of each accountant, confidentiality and anonymity were assured. These questionnaires were then given to accountants who consented to be part of the study. Clear instructions on how the questionnaire was to be completed was provided on the face of the questionnaire. Each participant was given ample time to complete the questionnaire. Approximately, two weeks was used by each participant to complete the questionnaire. We recruited and trained research assistants to help with the questionnaire administration. The research assistants were mainly students of University of Professional Studies, Accra. They were trained on how to administer questionnaire and some ethical issues governing questionnaire and data collection procedures. In all 300 questionnaires were administered and 190 were retrieved and used for the analysis. Thus, a response rate of 63.3% was obtained.

## 6. Results

The study investigated the relationship between the Big-Five personality factors and the dimensions of professional commitment (i.e. affective, continuance and normative). Preliminary analyses such as reliability, normality of the study variables were performed. Kurtosis and skewness values were computed to determine the normal distribution of scores. The hypotheses were tested using Pearson Product-Moment correlation test. Critical assumption underlying the use of this test, that is, normality of the dependent variable scores was satisfied.

Measures	1	2	3	4
Extraversion	-			
Professional Affective Commitment	.068	-	-	-
Professional Continuance Commitment	-.025	-	-	-
Professional Normative Commitment	.030			

Table 2: Bivariate Correlation between Extraversion and Dimensions of Professional Commitment

\*\* Correlation is significant at the 0.01 level (1-tailed)

As shown in Table 2, extraversion did not relate significantly to the three dimensions of professional commitment: Professional affective commitment ( $r=.068$ ,  $p>0.05$ ), professional continuance commitment ( $r=-.025$ ,  $p>0.05$ ), and professional normative commitment ( $r=.030$ ,  $p>0.05$ ).

Measures	1	2	3	4
Conscientiousness	-			
Professional affective commitment	.344**	-		
Professional continuance commitment	.088	-		
Professional normative commitment	.004	-		

Table 3: Bivariate correlation between Conscientiousness and Dimensions of Professional Commitment  
 \*\*. Correlation is significant at the 0.01 level (1-tailed)

As shown in Table 3, conscientiousness significantly and positively associated with professional affective commitment ( $r=.344$ ,  $p<0.05$ ). The prediction that conscientiousness will relate positively and significantly to the other two commitment dimensions was not supported: professional continuance commitment ( $r=.088$ ,  $p>0.05$ ) and professional normative commitment ( $r=0.004$ ,  $p>0.05$ ). The result showed that, agreeableness was significantly and positively associated with professional affective commitment ( $r=.274$ ,  $p<0.05$ ). However, agreeableness did not relate significantly to professional continuance commitment ( $r=.013$ ,  $p>0.05$ ) as well as professional normative commitment ( $r=.001$ ,  $p>0.05$ ). See Table 4 for details.

Measures	1	2	3	4
Agreeableness	-			
Professional affective commitment	.274**	-		
Professional continuance commitment	.013	-		
Professional normative commitment	.001	-		

Table 4: Bivariate correlation between Agreeableness and Dimensions of Professional Commitment  
 \*\*. Correlation is significant at the 0.01 level (1-tailed)

Measures	1	2	3	4
Openness to experience	-			
Professional affective commitment	.259**	-		
Professional continuance commitment	.023	-		
Professional normative commitment	.052	-		

Table 5: Bivariate correlation between Openness to experience and Dimensions of Professional Commitment  
 \*\*. Correlation is significant at the 0.01 level (1-tailed)

As shown in Table 5, openness to experience was significantly and positively associated with professional affective commitment ( $r = .259$ ,  $p < 0.05$ ). This implies that chartered accountants who are imaginative, creative, insightful and willing to consider new ideas will identify with, be involved in and be emotionally attached to the profession. However, openness to experience did not relate significantly to professional affective commitment ( $r = .023$ ,  $p > 0.05$ ) as well as professional normative commitment.

Measures	1	2	3	4
Neuroticism	-			
Professional affective commitment	-.323**	-		
Professional continuance commitment	.073	-		
Professional normative commitment	.002	-		

Table 6: Bivariate Correlation between neuroticism and Dimensions of Professional Commitment  
 \*\*. Correlation is significant at the 0.01 level (1-tailed)

As shown in Table 6, the prediction that neuroticism will significantly and negatively relate to professional affective commitment was supported ( $r = .323$ ,  $p < 0.05$ ). This implies that chartered accountants who are emotionally stable handles stress well, and are able to handle criticism remain members of the profession. But neuroticism did not relate significantly and negatively to professional continuance commitment and professional normative commitment.

## 7. Discussion

The study investigated the relationship between the big five personality dimensions and professional commitment among chartered accountants in Ghana. Contrary to the expectation of the study, extraversion did not relate significantly to the three-component model of professional commitment (affective commitment, continuous commitment, normative commitment). This finding contradicted the outcome reported by Spagnoli and Caetano (2012) but consistent with Bagraim (2002) observation. Indeed, we found this outcome not surprising because the work of chartered accountants are highly regulated (i.e. govern by standards) and this limits the influence of personality characteristics.

Regarding the relationship between personality and professional commitment, our findings reveal that four of the Big Five (conscientiousness, agreeableness, openness to experience and neuroticism) relate significantly to the affective professional commitment. However, no significant relationship was found between the four personality traits and continuous and normative professional commitment. This outcome is not surprising because the accountancy profession is a classic profession and classic professions by their long history of independent practice afford their members considerable influence over their employment relationship and engender a powerful sense of loyalty to the statutory professional body (Gunz & Gunz, 1994, as cited in Bagraim, 2003). The accountancy professional bodies are powerful in that they define training requirements, set performance standards, control admission to the profession and discipline members

### 8. Implication for Practice

What do the results obtained in this study suggest? The outcome of this study is relevant to management and employers in organisations. An understanding of the role a chartered accountant's personality plays in the development of professional commitment would provide interesting information for practitioners and employers with regard to selecting and recruiting chartered accountants. In selecting and recruiting chartered accountants, employers should look out for people who are responsible, dependable, good-natured, trusting, cultured and imaginative rather than extroverts and talkatives.

### 9. Recommendations for Future Research

The outcome of this study has provided fertile grounds for extensive work to be conducted to understand the antecedents of professional commitment. Additionally, different contexts should also be studied for comparison. Specifically, a study on the personality and professional commitment chartered accountants in private and public sector organisations.

### 10. Conclusion

The current study sought to find out the predictive relationship between the Big-Five personality dimensions and professional commitment of chartered accountants in Ghana. Empirical evidence gathered in this study showed that, extraversion did not relate significantly to professional commitment. Four of the Big Five (conscientiousness, agreeableness, openness to experience and neuroticism) relate significantly to the affective professional commitment. However, no significant relationship was found between the four personality traits and continuous and normative professional commitment.

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