

# The Effect of MBTI Learning Style Preferences on Accounting Student Academic Achievement

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## The Effect of MBTI Learning Style Preferences on Accounting Student Academic Achievement

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### ABSTRACT

The purpose of this study is to determine how these MBTI learning styles impact the academic achievements of students as well as their preferred learning media, which may be onsite, online, or blended. It is very important to

identify the various aspects of learning styles and their academic results in order to improve teaching methods. The study was carried out through quantitative analysis with SMART PLS methodology to define the connection between MBTI learning styles, academic achievement, and most sought learning models. Surveys with the students are conducted to determine their learning style preferences and their academic achievements. The findings reveal that MBTI learning model preferences highly affects the selection of a learning model and achievement in school. On the other hand, the preferred learning model whether onsite, online or blended does not directly affect the academic performance of the students. This conclusion indicates that students' academic achievements may be more dependent on the appropriateness of teaching methods to the students' learning style rather than the manner in which teaching and learning is carried out. The study highlights the need for universities to adopt different MBTI learning styles for personalized learning in order to improve academic performance.

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## 1. INTRODUCTION

In recent years, the MBTI personality types assessment has become a popular social tool for Chinese people. On social media, contemporary young people often use the personality type traits to explain their behavior and seek the identity with the same type of personality, this phenomenon is particularly popular among college students (Ke, 2024). The Myers Briggs Type Indicator (MBTI) Learning Style Preferences relies on four main dimensions that are opposing each other (dichotomous) (Benevene et al., 2023; Laksono & Astuti, 2020; Yang, 2022).

MBTI describes four key characteristics: The first dimension is Extroversion (E) vs. Introversion (I), which defines how a person uses their energy. Extroverts tend to focus outwards and thus enjoy social interaction, team work and engaging activities whilst introverts are spirited by solo activities, self reflection, and solo intellectually demanding tasks. The second dimension is Sensing (S) vs. Intuition (N), which describes the processing of information. Sensing types operate based on practical, tangible data and focus on realism while intuitive types look for patterns, think conceptually, and try to imagine probability. The third dimension is Thinking (T) vs. Feeling (F), and reflects decision making styles. A thinker's decision is based on logic, analysis, and objective reasoning, while a feeler takes into consideration emotions, empathy, and other people's values, taking a more relational stance. The last one is Judging (J) vs. Perceiving (P), and defines the amount of structure and flexibility a person has. Judging types are systematic, organized, and ordered and prefer to have everything planned out, while perceivers tend to be more free-spirited, adaptable, and open minded. (Brinks & White, 2012; Cerkez et al., 2021; Choong & Varathan, 2021).

This type of personality will influence the student's preferred ways of learning after the student has received a lecture. The lecturer, for his part, has to employ a technique that is compatible with the student's academic success (Wijaya, Novita, et al., 2019). They emphasize that success in learning heavily relies on the dynamics among individuals in the classroom. This perspective suggests that by taking into account the internal or intrapersonal factors of students, educators can enhance the meaningfulness of learning experiences. Conversely, the second aspect, 'between,' highlights that meaning often doesn't arise spontaneously. Therefore, success is more dependent on interpersonal relationships than on material resources. When Stevick mentions 'inside,' he refers to personal factors such as motivation, self-esteem, anxiety, inhibition, tolerance for ambiguity, learning styles, introversion/extraversion, and self-efficacy. Effective learning is partly a result of the relationships and interactions among individuals in classroom settings (Arnold, 2019). During the Covid pandemic and its transition to an endemic phase, both students and lecturers have adapted to online lectures, while traditional onsite methods continue to coexist. The blended learning approach combines both onsite and online formats. This study aims to investigate how MBTI Learning Style Preferences and Academic Achievement of Accounting students are influenced by onsite, online, or blended learning environments. The evolution of accounting education has been significantly shaped by technological advancements and new teaching methodologies. In Indonesia, higher education institutions have experienced a paradigm shift in accounting education, incorporating innovative teaching strategies to improve learning quality. This study is motivated by the necessity to enhance accounting education by aligning learning styles with student needs and industry demands. The introduction of digital learning platforms, alongside conventional teaching methods, has created opportunities for more effective knowledge transfer. However, the effectiveness of various learning modes—online, onsite, and blended—continues to be a vital area for investigation, especially concerning students' psychological and cognitive attributes.

Despite extensive research on how learning styles affect academic achievement, there is still a lack of understanding regarding the influence of MBTI learning style preferences on the success of accounting students in various learning environments. Most previous studies have concentrated on general learning strategies without adequately exploring the relationship between personality-based learning preferences and teaching methods. Additionally, there has been limited research on the effectiveness of blended learning in accounting education, especially in the context of Indonesian higher education. This study aims to fill this gap by examining how MBTI-based learning styles affect students' academic performance in online, onsite, and blended learning settings.

The uniqueness of this research lies in its effort to combine MBTI learning style preferences with different teaching methodologies, which will help develop a more student-centered accounting curriculum. By identifying the most effective learning modes for various MBTI profiles, this study seeks to improve teaching methods, create a more supportive academic environment, and boost overall student success. Furthermore, this research emphasizes the need for institutional commitment to implementing a flexible curriculum that aligns with student learning preferences, ensuring the sustainability of courses and the efficiency of programs based on academic performance and adequacy.

The urgency of this study is heightened by the changes in learning methods brought about by the COVID-19 pandemic. Prior to the pandemic, onsite learning was the main instructional approach, but the shift to online and blended learning required significant adjustments in teaching strategies. As blended learning becomes increasingly common, it is essential to understand its effectiveness compared to traditional and online methods to optimize curriculum design. Therefore, this study aims to provide empirical insights into how learning preferences impact academic success.

## 2. METHODS

This study uses a quantitative research design to evaluate the proposed hypotheses. It gathers primary data through a structured questionnaire distributed among accounting students. The sample consists of 125 participants, with data collected via Google Forms or direct completion. The data is processed in stages using SPSS for preliminary analysis, followed by Structural Equation Modeling (SEM) with LISREL for a more detailed examination.

The research takes place at Maranatha Christian University, focusing on students enrolled in the accounting program. Participants are selected based on their active involvement in online, onsite, and blended learning environments. The data collection process is systematic to ensure the reliability and validity of the responses.

Data analysis includes descriptive statistics, validity and reliability testing, and hypothesis testing through SEM-LISREL. This method enables a thorough exploration of the relationships between MBTI learning style preferences, learning methods, and academic achievement, offering valuable insights for enhancing accounting education strategies.

### 3. RESULTS AND DISCUSSION

#### 3.1. Analysis of Descriptive Data & Smart PLS Results

**Table 1 (Statistics Descriptive of data)**

Variable	Min	Max	Mean	Std. Dev	Information	
IPK	2.25	4.00	3.57	0.40	Average Respondent	IPK
EI (Extrovert-Introvert)	1.00	2.00	1.37	0.48	Majorities (63.2%)	Extrovert
SI (Sensing-Intuitive)	1.00	2.00	1.18	0.38	Majorities (82.4%)	Sensing
TF (Thinking-Feeling)	1.00	2.00	1.34	0.47	Majorities (65.6%)	Thinking
JP (Judging-Perceiving)	1.00	2.00	1.46	0.50	Majorities (54.4%)	Judging
preferred Learning Media	1.00	6.00	3.39	1.18	Majorities Blended (48.8%)	type 3 Learning

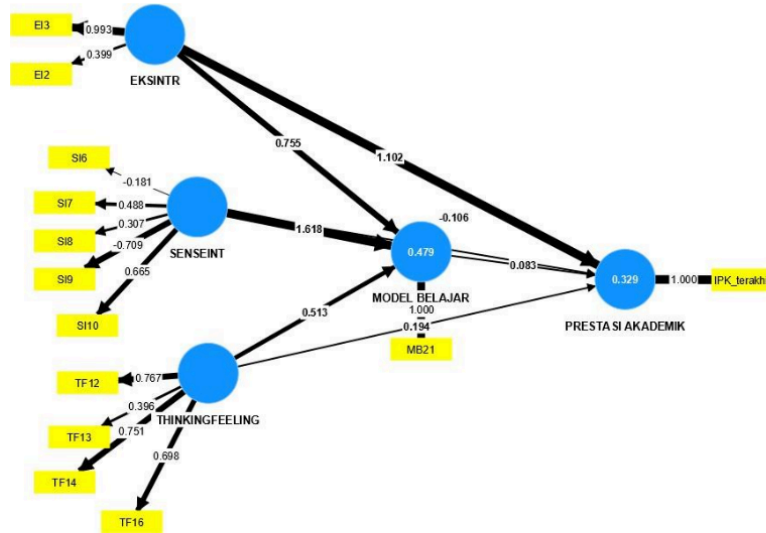
Learning Model:

1. Full Online
2. Full Onsite
3. Blended Learning
4. Full Online, Blended Learning
5. Full Onsite, Blended Learning
6. Full Online, Full Onsite and Blended Learning

In this study, there were 125 respondents. Their average Grade Point Average (GPA) was 3.57, with a minimum of 2.25 and a maximum of 4.00. When looking at personality traits based on the MBTI indicator, a significant majority of respondents exhibited extroverted tendencies (63.2%) compared to introverts (36.8%). Additionally, most respondents identified with the Sensing category (82.4%), indicating a preference for concrete information, while only 17.6% fell into the Intuitive category, which relies more on patterns and intuition. In terms of decision-making styles, a greater number of respondents were classified as Thinking (65.6%) rather than Feeling (34.4%), suggesting they prioritize logic over emotions when assessing situations. Furthermore, regarding lifestyle and interaction with the outside world, Judging (54.4%) was slightly more prevalent than Perceiving (45.6%), indicating that more respondents tend to be structured and organized rather than flexible and spontaneous. Overall, the most common MBTI type among respondents was type 3 (48.8%), followed by type 5 (25.6%). This variation in learning model

types highlights differences in thinking styles, social interactions, and decision-making processes. These findings offer insight into the personality characteristics of the respondents and how these traits may connect to other aspects of the study.

Figure 1 Path Analysis by Smart PLS



Model belajar: preferred Learning Media

Prestasi Akademik: Academic Achievement : IPK

With Formula hypotheses

H1:MBTI Learning Style Preferences Affect the Academic Achievement of Accounting Study Program Students

H2:MBTI Learning Style Preferences affect the preferred Learning Media (*onsite, online and blended learning*)

H3: Preferred Learning Media (*onsite, online and blended learning*) has an effect on Accounting Student Learning Achievement

Table 2 Fit Model of SmartPLS

	<b>Saturated Model</b>	<b>Estimated Model</b>	<b>Result</b>
SRMR	0.187	0.272	Marginal Fit
d_ULS	3.169	6.755	Fit
d_G	1.356	n/a	Fit
Chi-square	486.324	82.987	Fit
NFI	0.248	0.872	Marginal Fit

**Table 3 Path Coefficient**

<b>Relationship</b>	<b>Path coefficients</b>	<b>Significance</b>
EKSINTR -> MODEL BELAJAR (preferred learning Media)	0.755	Significance
EKSINTR -> PRESTASI AKADEMIK (academic achievement)	1.102	Significance
MODEL BELAJAR -> PRESTASI AKADEMIK	0.083	Not significance
SENSEINT -> MODEL BELAJAR	1.618	Significance
SENSEINT -> PRESTASI AKADEMIK	-0.106	Not Significance
THINKINGFEELING -> MODEL BELAJAR	0.513	Significance
THINKINGFEELING -> PRESTASI AKADEMIK	0.194	Not Significance

**Table 4 Personality Type**

<b>Personality Type</b>	<b>Frekuensi</b>	<b>%</b>
ESTJ	29	23%
ESTP	25	20%
ISFP	19	15%
ESFJ	19	15%
INTP	8	6%
ISTJ	6	5%
ENTJ	6	5%
ISTP	5	4%
INFJ	5	4%
INTJ	3	2%
<b>Total</b>	<b>125</b>	<b>100%</b>

### 3.2. Findings and Interpretation

The study explores the connection between MBTI learning style preferences, various learning models (onsite, online, and blended learning), and academic success among students in the Accounting Study Program. The results provide valuable insights into how different personality traits affect preferences for learning models and academic performance. The study found that over half of the respondents identified as extroverts (63.2%), while less than half were introverts (36.8%). A significant majority were sensing types (82.4%), which aligns with both sensing and intuitive categories. More than half of the participants were categorized as thinking types (65.6%), with the remainder being feeling types. There was a notable number of participants with perceiving personality types. It's important to recognize that student creativity in the learning process can be nurtured not only by the students themselves but also through mentoring and support from various sources, including parents, faculty, and peers. Creativity and skills in students can be developed by encouraging positive habits, such as allowing them to take responsibility individually or in groups, particularly in entrepreneurial activities (Samina & Naz, 2024; Usman et al., 2024). The findings indicate that the ideal personality type for an accountant is only 5%, with the majority being ESTJ at 23%. This suggests a shift towards the need for accountants to be extroverted and sociable to gather information effectively, as much of the work can be facilitated through applications. The MBTI type has shown a significant impact on academic achievement, particularly among extroverts and introverts. ESTJ are characterized as assertive, disciplined, and highly rule-oriented individuals. They naturally take on leadership roles, are logical and realistic, and maintain a strong focus on efficiency and results. With their excellent organizational skills, they often take charge in various situations to ensure everything adheres to established systems. However, ESTJ can also become overly rigid and less flexible.

#### 3.2.1. Influence of MBTI Learning Style Preferences on Learning Model Selection

Proposing this literacy model is crucial to tackle the challenges that students face in blended learning environments. By addressing these issues, we can create tailored tutoring strategies that cater to diverse learning styles, ultimately improving the overall educational experience for students. These varied styles positively influence academic performance and can assist in developing tools and platforms that better meet the different learning preferences of students (Osajiuba et al., 2024). Blended literacy allows students to understand their assignments more effectively. However, since some classes are still held online, particularly for skills required in face-to-face lab settings, this can adversely affect their performance, as hands-on demonstrations are often limited to slides or equipment (Ibay et al., 2023).

The analysis indicates that MBTI literacy style preferences significantly influence students' choice of learning model. Among the four MBTI categories, three show a strong correlation with the selection of learning models. Extrovert (E) vs. Introvert (I). The path coefficient of 0.755 suggests that introverted students prefer blended learning models. This finding aligns with the notion that introverted individuals adapt better to self-paced online learning, allowing them to process information independently and focus on their studies without excessive social interaction. Sensing (S) vs. Intuition (N). The highest path coefficient (1.618) among the dimensions indicates that intuitive learners show a stronger preference for flexible learning models. Intuitive students tend to favor non-traditional learning methods, integrating various sources of information to enhance their understanding. Thinking (T) vs. Feeling (F) with a path



coefficient of 0.513, students with a feeling-oriented preference adapt more effectively to various learning models compared to their thinking-oriented counterparts. This result suggests that feeling-oriented learners prioritize relationships and collaboration, making blended learning an appealing approach for them. Notably, no significant valid indicators were found for the Judging (J) vs. Perceiving (P) dimension, indicating that this aspect does not significantly influence learning model selection among accounting students.

### 3.2.2. Impact of Learning Model on Academic Achievement

Learning styles are important in education because they help students achieve academic goals. This study aims to provide insights for future research on students' learning styles in a private school setting (Nur & Abduh, 2023). Surprisingly, the study found that the type of learning model—onsite, online, or blended—has no significant impact on academic performance. With a path coefficient of 0.083, it appears that a preference for a specific learning model is not a significant factor in academic achievement. This suggests that internal factors, such as motivation and cognitive skills, have a greater influence on students' performance than the external instructional methods used.

### 3.2.3. Influence of MBTI Learning Style Preferences on Academic Achievement

Previous Study result show specifically, extroverted students scored higher than introverted students in the enterprising type. Secondly, a comparison of Holland personality type scores between judging (J) and perceiving (P) student groups showed that the judging (J) group scored higher in the realistic type than the perceiving (P) group. Differences in academic achievement were observed in terms of energy direction, information processing, and approach to life among the four MBTI personality tendencies. The sensing perceivers (SP) type showed the highest score, while the sensing judger (SJ) type showed the lowest score in basic academic ability, and this difference was statistically significant (Lee, 2024). The structured and preparatory nature of the flipped classroom significantly reduces anxiety and boosts participation among introverted students. Additionally, the model also benefits extroverted learners, fostering an active and interactive learning environment (Bouchareb, 2024).

And result of the study further examines how MBTI learning style preferences impact academic achievement, revealing the following key findings: Extrovert (E) vs. Introvert (I), with a path coefficient of 1.102, introverted students demonstrate higher academic achievement compared to extroverts. This result supports the notion that introverts' ability to focus deeply and work independently contributes to their academic success. Sensing (S) vs. Intuition (N), no significant relationship is found between this MBTI dimension and academic achievement (-0.106). This indicates that the way students process information does not directly impact their overall performance. Thinking (T) vs. Feeling (F), the path coefficient of 0.194 suggests a weak and insignificant effect of this MBTI dimension on academic achievement. This finding implies that decision-making styles (analytical vs. empathetic) do not play a substantial role in determining academic success.

#### Model Fit and Statistical Analysis

The model fit indices indicate mixed results, with some measures supporting a good fit while others suggest marginal adequacy: SRMR: 0.187 (Saturated Model) and 0.272 (Estimated Model) – indicating a marginal fit. And d\_ULS: 3.169 (Saturated) and 6.755 (Estimated) – indicating a good fit. Chi-square: 486.324 (Saturated) and 82.987 (Estimated) – indicating a good fit. NFI: 0.248 (Saturated) and 0.872 (Estimated) – suggesting a marginal fit. These results suggest that while the model captures relevant relationships, further refinements may improve its predictive power.

#### 4. CONCLUSION

The study underscores that MBTI learning style preferences influence both the preferred learning model and academic achievement. Specifically: Introverted, intuitive, and feeling-oriented students show a stronger preference for blended learning models. Learning model selection does not significantly impact academic performance. Introverted students exhibit higher academic achievement, while sensing-intuitive and thinking-feeling dimensions do not significantly affect performance. The study reveals that only 5% of individuals possess the ideal personality type for accountants, while the majority (23%) are ESTJ. This indicates a shift in the profession, where accountants are increasingly expected to be extroverted and socially adept to gather information effectively. Traditional accounting roles, which heavily relied on introverted traits, have been significantly supported by technological advancements, reducing the necessity for introverted characteristics. Furthermore, MBTI personality types have been found to significantly impact academic achievement, specifically in terms of extroversion and introversion. Given their strong leadership, discipline, and rule-oriented nature, ESTJs excel in careers requiring structure and assertiveness, making them well-suited for managerial, legal, accounting, and governmental roles. However, their rigidity and lesser adaptability to change may pose challenges in dynamic environments.

These findings have implications for educators in designing adaptive teaching methods that align with diverse student learning preferences. Future research could explore additional factors influencing academic performance, such as motivation, engagement, and instructional strategies.

#### 5. AUTHORS' NOTE

<sup>2</sup> The authors confirmed that the paper was free of plagiarism. And all of the authors contributions to the research and writing of this article, ensuring its originality and integrity.

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