

Original Research Article

The Effect of Academic Locus of Control on Impostor Feelings and Procrastination among CA Aspirants

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ABSTRACT

Background: This study aims to understand the effects of Academic Locus of Control on Impostor Feelings and Procrastination among CA aspirants. Chartered Accountancy is a very popular field in India. For a CA, article ship is a challenging period for aspirants due to full-time work, extra coaching, and self-study hence it becomes significant to understand their mental wellbeing.

Methodology: A quasi-experimental design was used in the study. This research was conducted with 112 CA aspirants who were doing their 3 years of article ship and along with that were preparing for their CA Intermediate or CA Finals. The sample was procured using Purposive and snowball sampling. Trice Academic locus of control scale, Clance Impostor Scale and Tuckman's procrastination scale were used to assess Academic Locus of Control, Impostor Feelings and Procrastination respectively.

Result: The effect of Academic Locus of Control on Impostor Feelings and Procrastination was understood using two independent samples t-tests. The results indicated that the Academic Locus of control has a significant effect on Impostor Feelings [$t(110) = 2.48, p < 0.05$] and Procrastination [$t(110) = 3.02, p < 0.01$].

Conclusion: In India, the mental health of CA aspirants is often not good due to doing so many things at same time. Hence, there is a need to address these psychological concerns for the better well-being of the future CA's.

Key Words: Academic Locus of Control, Impostor Feeling, Procrastination, CA article ship, Chartered accountant aspirants.

(Paper received – 20th February 2024, Peer review completed – 10th March 2024, Accepted – 20th March 2024)

INTRODUCTION

CA programme is regarded among the most challenging courses in India, but it is one of the most popular streams in India. Article ship is the most significant and challenging period of a CA's career as he is working a fulltime job along with that taking extra coaching for preparing for CA exams and then devoting time for self-study. Students' perception towards the situations might have a huge impact on how they behave and act while facing a challenge. Limited passing rate in exams, long working hours, issues at the workplace creates an environment of competition and stress which induces self-doubt and Impostor feeling which creates a huge impact on their academic, professional, personal and social life. This might also impact their ability to stay on their routines and complete their tasks. Hence, understanding the mental well-being of CA aspirants in India is crucial. Hence this study tries to understand effect of Academic Locus of Control on Impostor Feelings and Procrastination in CA aspirants who are doing their article ship and preparing for CA exams. Further, each of these psychological notions is discussed in detail.

Academic Locus of Control

The locus of control structure proposed by Rotter depicts a distribution on internal-external locus of control dimensions in a way that it is connected to the degree to which an individual perceives personal accountability for events [1]. Trice defined the academic locus of control as the belief that one's actions can affect academic outcomes. He said that this way of thinking represents students' opinions on whether things inside or outside of oneself cause academic performance [2]. The way a student perceives his/her actions and whether he/she attributes it to internal characteristics or external causes can have an impact on an individual's ability to believe his or her successes and achievements. They might or might not consider themselves as fraud or impostor based on their evaluations of what caused their actions. Even researchers have suggested that external locus of control is associated with impostor phenomenon [3-4].

Impostor Phenomenon

The phrase Impostor Phenomena (IP) was influenced by stories that despite concrete evidence of accomplishment, some people refused to believe it. People felt "phoney," as though they had succeeded in deceiving the public [5]. Although impostor attitudes are a component of impostor syndrome, not everyone who has impostor attitudes also has impostor syndrome.

Impostor syndrome has been studied in doctors and medical students quite frequently. Similar to MBBS courses, Charter accountancy is also a very competitive course. Especially for articles the environment is even more competitive and hence even if they are doing well in all the areas (educational, work, personal and social) there is a very high probability that they might experience impostor feelings quite frequently.

The way an individual feels about his or her success can have a strong impact on an individual's will to finish things on time or to procrastinate about it. Various research has shown that individuals who experience impostor feelings quite frequently, also procrastinate more often [6-7].

Procrastination

Saying "I never procrastinate" is a socially acceptable response that people give, yet there are undoubtedly some things in a person's life that they put off. Academic procrastination, which can be referred to as a representation of everyday delays to school life, is characterised as delaying or postponing school-related obligations [8]. Lack of completion of assignments or putting off studying for exams are some examples of procrastination behaviour [8]. According to Senecal, Koestner, and Vallerand (1995), procrastination is a human weakness that affects everyone. Up to 90% of students report procrastinating, and 25% of them claim that their procrastination is chronic [9]. Procrastination is also very commonly seen in working individuals. According to studies, employees who postpone have a greater level of stress and, as a result, lower levels of wellbeing than those who do not. It was also noted that students typically put off tasks more than employees do, and they also experience more stress [10]. Hence studying CA aspirant's procrastination levels becomes more important as for the individuals who are doing their article ship (full time job) and are preparing for the CA Finals procrastination levels might be even higher.

METHODOLOGY

Hypothesis

H1: There will be a significant difference in the levels of Impostor Feelings in relation to Academic Locus of Control among CA aspirants.

H2: There will be a significant difference in the levels of Procrastination in relation to Academic Locus of Control among CA aspirants.

Operational Definitions

Independent Variable

1. Academic Locus of Control -

Trice Academic Locus of Control Scale was used to understand levels of Academic Locus of Control. This study categorises individuals with scores above 14 into external and internal Academic Locus of Control, and those with scores below 14 into in between Academic Locus of Control.

Dependent Variables

1. Impostor Feelings

Clance Impostor Phenomenon Scale (CIPS) was used to understand levels of Impostor Feelings For this study scores below 40 indicate lack of impostor sentiments, scores between 41-60 indicate frequent feelings, while scores below 81 indicate acute feelings.

2. Procrastination

Tuckman's Procrastination Scale was used to understand levels of Procrastination it measures procrastination tendency on academically related tasks

Tools

Academic Locus of Control, Impostor Feelings & Procrastination **were** measured by three different scales. These scales offered an objective perspective for analysing and comprehending these factors.

Trice Academic Locus of Control Scale

This scale is used to compare high and low academic achievers' internal and external academic locus of control. This scale assesses the degree of control over academic environments. It consists of 28 items. True or false responses are solicited on a two-point scale. Scores can range from 0 to 28. The scales had a test-retest reliability of .90 and a kuder Richardson internal consistency of 0.50 [11].

Clance Impostor Phenomenon Scale (CIPS)

Pauline Rose Clance presented the scale in 1985. The CIPS has 20 questions that evaluate different facets of IP using a Likert scale. Participants rate their agreement or disagreement using a 5-point scale (1 = not at all true, 2 = rarely, 3 = sometimes, 4 = often, 5 = very true). Scores below 40 on all items indicated a lack of Impostor sentiments. Impostor sentiments and experiences were indicated by scores between 41 and 60, frequent Impostor feelings and experiences were indicated by scores between 61 and 80, and acute impostor feelings and experiences were indicated by scores below 81. The CIPS, which was previously determined to have high internal consistency (0.84 to 0.96) [12-13], likewise showed high internal consistency in the current analysis (0.92) [13].

Tuckman's Procrastination Scale

The Tuckman Procrastination Scale, a 16-item assessment of academic conduct, was developed by Tuckman in 1991. The TPS has a Cronbach Alpha reliability coefficient of .90. It uses a Likert scale with four points. Responses ranged from That's me for sure or That's not me for sure. Four things, namely 6, 12, 14, and 16, are negatively phrased, while twelve items are pleasantly worded [14-15].

Participants

The Targeted number of participants for this study were 112. Participants in this study included CA aspirants who were doing their 3 years of article ship and along with that were preparing for their CA Intermediate or CA Finals. The data was collected from CA articles who are aspiring CA's from across India. The data was collected from various institutes that hire CA aspirants for article ship and from educational institutes that prepare CA aspirants for their CA Exams. Professional Social media platforms like LinkedIn were also used to gather data.

Procedure

The current study used a Quasi-experimental research design. The participants were selected by the Purposive and snowball sampling method. They were briefed about the aims, objectives and the potential applications of the study. Consent forms were shared with each CA aspirant. Demographic sheet, along with the packet of questionnaires were distributed among the participants. Any doubts and queries pertaining to the questionnaires or research were cleared and the relevant data was subsequently collected. Total two Independent Samples t-test was administered to draw inferences. The entire research study was reviewed and approved by the College Ethical Board.

Statistical Analysis: An Inferential statistical tool – The one-tailed Independent Samples t-test was administered to obtain the statistically significant difference between the two means.

Table 1: Descriptive statistics for Academic Locus of Control on Impostor Feelings and Procrastination among 12 CA aspirants.

	N	Mean	SD
Academic Locus of Control	112	14.35	4.60
Impostor Feelings	112	65.54	14.10
Procrastination	112	40.11	9.27

Table 2: Inferential statistics of the mean differences between the scores of Academic Locus of Control on Impostor Feelings

Academic Locus of Control	N	Mean	SD	t value	Level of significance
Internal	55	62.23	13.96	2.48	0.05
External	57	68.71	13.60		

The table depicts inferential statistics of data collected from 112 CA aspirants. Number of participants belonging to the Internal Academic Locus of Control for dependent variable Impostor Feelings were 55, had a mean and standard deviation of 62.23 and 13.96 respectively. Other 57 participants belonged to the External Academic Locus of Control for dependent variable Impostor Feelings and had the mean and standard deviation of 68.71 and 13.60 respectively. The obtained t value is 2.48, significant at 0.05 level [$t_{(110)}=2.48$, $p<0.05$]. Therefore, obtained t value is in line with first hypothesis

Table 3: Inferential statistics of the mean differences between the scores of Academic Locus of Control on Procrastination

Academic Locus of Control	N	Mean	SD	t value	Level of significance
Internal	55	62.23	13.96	2.48	0.05
External	57	68.71	13.60		

The table depicts inferential statistics of data collected from 112 CA aspirants. Number of participants belonging to the Internal Academic Locus of Control for dependent variable Procrastination were 55, and had a mean and standard deviation of 37.50 and 9.01 respectively. Other 57 participants belonged to the External Academic Locus of Control for dependent variable Procrastination and had the mean and standard deviation of 42.63 and 8.81 respectively. The obtained t value is 3.02, significant at 0.01 level [$t_{(110)}=3.02$, $p<0.01$]. Therefore, obtained t value is in line with the second hypothesis.

Table 4: Inferential statistics for correlation between the two dependent variables i.e. Impostor Feelings and Procrastination among CA aspirants

	1		2	
Impostor Feelings	-		0.44	
Procrastination	0.44		-	

The table depicts correlation between the two dependent variables i.e., Impostor Feelings and Procrastination. When a correlation was computed for the data collected from 112 CA aspirants it was found $r= 0.44$ which means that there is a moderately positive correlation between Impostor Feelings and Procrastination.

DISCUSSION

The results obtained were significant and in line with the first hypothesis which stated -There will be a significant difference in the levels of Impostor Feelings in relation to Academic Locus of Control among CA aspirants. This effect of Academic Locus of Control on Impostor Feelings is not studied frequently, instead Locus of Control is studied with Impostor Feelings. Research conducted on 126 college students which tried to understand the relationship of Impostor Phenomenon and Locus of Control suggested a substantial positive association between the two variables [16]. Another study conducted on undergraduate students also found a very strong positive correlation between Locus of Control and Impostor Syndrome [17]. Hence based on past evidence this hypothesis was accepted.

The hypothesis may also be influenced by factors such as: age of the participant, which can affect their academic perception and impostor feelings; and number of attempts at CA exams, which can alter their academic views and impostor experiences. It was also hypothesised that-There will be a significant difference in the levels of Procrastination in relation to Academic Locus of Control among CA aspirants. The results

obtained were significant and in line with this hypothesis and past research. Research conducted on 310 college students from Kashan University which tried to understand the relationship between Academic Procrastination and Locus of Control suggested a strong negative correlation between the two variables [18]. Hence based on past evidence this hypothesis was accepted.

The hypothesis may be significant due to factors such as: pursuing other courses with CA, which can be stressful and lead to procrastination; working long hours during article ship, which can affect academic views and motivation; and choosing CA for reasons other than personal interest, which can reduce engagement and satisfaction.

In this study the relationship between the two dependent variables i.e., Impostor Feelings and Procrastination is also tapped into. When a correlation was computed for the data collected it was found $r = 0.44$ which means that there is a moderately positive correlation between Impostor Feelings and Procrastination. This is also supported by previous researchers wherein significant relationship between Impostor Feelings and Procrastination was found [19].

This study can contribute to the literature and encourage more researchers to understand the effects of Academic Locus of Control on Impostor Feeling and Procrastination. It can also encourage other researchers to study these or similar variables in other competitive careers. Another implication of this study can be that it can generate more attention towards the CA aspirants who are under tremendous pressure. The results obtained in this study can also help the companies who hire CA articles to make reforms in such a way that the new changes not only bring employee productivity but also employee wellbeing. Even an international organisation like that of ICAI can benefit from the inputs provided by this research as it can help them to understand the situation of CA aspirants in India and this might in turn also help them in realising that there is a need for a few reforms in policies with regards to minimum stipend provided to aspirants doing article ship and number of days off these aspirants can get from their article ship to prepare for their exams. In conclusion this research can help to make the situation of these CA aspirants a bit more favourable.

To summarise, according to the results obtained in this study Academic Locus of Control has a significant effect on both Impostor Feeling & Procrastination. These findings suggest that the mental well-being of individuals undergoing article ship as part of their Chartered Accountancy (CA) pursuit is compromised and often overlooked. Hence, it is essential to give due attention to the psychological and emotional requirements of CA aspirants.

There can be certain potential limitations of the study. Firstly, the proposed study is confined only to the CA aspirants in India, therefore, the data may not be generalised to other parts of the world. Secondly, only one aspect of procrastination that is academic is considered among CA articles. The access to understanding the impact of other sub-parts may be restricted. Another limitation can be that all the scales used for this research are developed in the 1980's and 1990's and no recent revisions of these scales are available. Lastly only CA aspirants doing their article ship are considered as the population of this study whereas CA aspirants might include a lot more people like students preparing or appearing for foundation exam, CA Final exams, and others.

CONCLUSION

Even though the CA program is one of India's most difficult courses, it is also one of the most popular programs. Limited passing rate in exams, long working hours, issues at the workplace creates an environment of competition and stress which affects the mental health of CA aspirants adversely. The purpose of this study was to understand the effect of Academic Locus of Control on Impostor Feelings and Procrastination among CA aspirants.

The research design was a quasi-experimental design with the purposive and snow-ball sampling method. 112 Participants in this study included CA aspirants who were doing their 3 years of article ship and along with that were preparing for their CA Intermediate or CA Finals. The results of the study indicate that Academic Locus of Control influences Impostor Feelings and Procrastination. The t test values for the first hypothesis are significant at 0.05 level and the t test values for the second hypothesis are significant at 0.01 level. These results imply that mental health of CA aspirants pursuing an article ship are affected and frequently neglected. Therefore, it is crucial to consider the psychological and emotional needs of CA aspirants.

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Acknowledgements – Nil

Conflict of Interest – Nil

Funding – Nil