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Article

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MANAGEMENT | RESEARCH ARTICLE

Does narcissism moderate training on performance among millennial and gen z accountants at startups?

Sari Lestari¹ and Siti Mutmainah^{1*}

Abstract: Understanding the performance of millennial and Gen Z accountants in start-ups is compelling due to their role in enhancing start-up resilience. While training can improve employee performance, concerns arise about the impact of narcissistic personalities. The research aims to uncover the narcissistic personalities of millennial and gen z accountants by moderating the effect of training on their performance. The research used quantitative methods. Data collection through questionnaires. The study involved 100 respondents obtained using purposive sampling techniques. The data were analyzed using moderated regression analysis with SPSS. The results of the research showed that training had a positive impact on the performance of millennial and gen z accountants working in start-ups. Narcissism does not exhibit significant moderation of the training effect on accounting performance at the 5% level; however, it becomes noteworthy at the 10% level and has a positive influence. These findings have implications for the study of accounting, especially in the fields of business and management. The research emphasizes the importance of training programs to improve the performance of millennial and gen z accountants in the start-up environment. The non-moderate effect of narcissistic personalities contributes to organizations not worrying too much about the effects of narcissistic personalities on training. Focusing



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PUBLIC INTEREST STATEMENT

Start-ups are crucial for job creation, well-being improvement, and sustainable economic growth through innovative solutions. However, they face challenges due to limited resources and fraud risks. To address these challenges, start-ups require skilled accountants with technical expertise and positive traits. Therefore, investing in accountant training is essential. Many start-up employees are millennials and gen z, often associated with narcissistic traits. This study explores whether narcissism moderates the relationship between training and accountant performance in start-ups. In summary, this research contributes significantly to understanding how training, narcissism, and accountant performance are interconnected in the start-up context.

on training as the development of wider competences is more meaningful. This research has its limitations; it only involves accountants who practice in the private sector. Further research could develop for subjects in other work environments, such as public accountants, government accountants, or even educational accountants.

Subjects: Economics; Business, Management and Accounting; Sustainability Education, Training & Leadership

Keywords: accountant performance; millennial and gen z accountant; narcissism; start-up; training

1. Introduction

One objective of the Sustainable Development Goals is to build robust infrastructure, promote inclusive and sustainable industrialization, and create innovation (Affairs, U. N. D. of E. and S, 2019). The existence of start-ups has become one of many ways to support that aim, as far as the requirements for human resources development are concerned. Start-ups as an industry with digital innovation have spread to many sectors, starting with education, health, trades, finance, transportation, etc. Sector broadening brings a domino effect to support SDGs realization.

A startup is a relatively new company, typically in the early stages of development and growth, characterized by innovation, job creation, rapid business scaling, and the search for a sustainable business model (De Haas et al., 2022; Hongtao, 2020; Nurcahyo et al., 2018). No clear consensus exists on determining the duration for considering a company as a startup. Some may consider a company a startup within a range of approximately 1–5 years since its establishment, while others may extend that time frame to 10 years or more. Typically, a startup is a company that establishes itself for no more than 60 months and provides innovative and/or widely used products and/or services with high technological value (Paoloni & Modaffari, 2018). The European Start-Up Monitor defines a start-up based on three criteria: being established for less than 10 years; introducing innovative technology; and/or a new business model for sales (Bormans et al., 2020). The number of Indonesian start-ups has steadily increased to reach 2,431 by 2022 (Bachtiar et al., 2023). This number places Indonesia as the country with the fifth-largest number of start-ups in the world. However, due to a lack of commercial sustainability, a lot of businesses fail within the first year. Measuring is a difficulty for the majority of start-ups. Start-up businesses require accounting to track their growth and efficiency (Sudibyo & Puspasari, 2021).

The study of millennial and gen z accountants performance is interesting in relation to their role. The role of millennial and gen z accountants is essential to building start-up resilience. They constitute an excellent workforce in the digital age (Andrea et al., 2016). Employers need to prepare to engage them because their mastery of information and technology sets them apart from other groups. Information technology has become an integral part of their daily lives. In the industrial revolution era 4.0, blockchain broadens the accountant's task not only produce information but also evaluate it (Haryanto & Sudaryati, 2020). This challenge is more added considering the expectation of the future era 5.0 for the accounting profession. Technological transformation and the digitization paradigm are new challenges to the accounting profession (Tavares et al., 2023). Therefore, millennial and gen z accountants need effective training. They have to improve their knowledge of technology, work with data, and decide based on data. The importance of training for millennials and gen z accountant related to resource allocation and risk mitigation. Start-ups typically have limited resources. Training for accountants empowers them to recognize chances for cost reduction, distribute resources efficiently, and give priority to expenses guided by financial data and analysis. Ensuring accountant millennials become significant by considering high fraud risk in start-ups (Gleason et al., 2022). The strong desire of a start-up to advance without being prepared is very dangerous to the interests of the business. Many start-ups use

manipulative strategies like fake it till you make it. They're racing to fine-tune their financial statements to get funding from investors.

To continue to contribute and show their best performance, millennials and gen z accountant need training. Some research revealed a significant effect on employee performance (Pham et al., 2020; Rivaldo & Nabella, 2023). Training is a key tool to increase motivation, which can improve employee performance (Boudlaie et al., 2022; Ozkeser, 2019; Sharon, 2015). Good accountant performance contributes to the transparency and accountability of reporting, avoiding unethical behavior that may impact the sustainability of the business firm.

Many parties have recently feared narcissistic phenomena, including the firm environment. While the organization created its culture and values, the presence of an employee with a narcissistic personality may render training ineffective. An individual with high narcissism assumed they were greater than others (Gardner et al., 2011), so it's possible they couldn't absorb training better than individuals with low narcissism. Narcissistic personality still becomes a debate in management and accounting behavior. Is it a positive or negative impact on accountant performance? Indeed, such a conclusion cannot be drawn. Many studies have revealed that a narcissistic personality has a negative impact. A narcissistic CFO tends to increase earnings management (Buchholz et al., 2020; Ham et al., 2017). CEO narcissism has a significant negative effect on firm value (Razak & Badollahi, 2020).

On the other side, a different result was revealed by Gubik and Vörös (2023), namely that narcissism has a positive impact on performance in the entrepreneurial context. Narcissism encourages entrepreneurs to choose independent financial sources (Badloe & Janssen, 2023).

Narcissism has also been demonstrated to promote innovation (Kashmiri et al., 2017; Rovelli et al., 2022; Yang et al., 2021). Shen et al. (2023) found that a narcissistic CEO can also produce positive outcomes. CEO narcissism is associated with speculative accounting practices in the form of timely recognition of positive news and more prudent financial reporting of anticipated negative news. Kuncoro et al. (2022) discovered a significant negative relationship between CEO narcissism and accounting irregularities. Steinberg et al. (2022) addressed the narcissism dilemma by discovering that narcissism in CEOs is associated with a relative exploitation orientation. CEO narcissism also has a negative impact on corporate tax avoidance (Kalbuana et al., 2023).

The research questions in this study focus on two aspects: 1) Does training have a positive and significant effect on the performance of millennial and gen z accountants working in start-ups? 2) Does narcissism moderate the effect of training on the performance of millennial and gen z accountants working in start-ups? Therefore, this research aims to examine the effect of training on the performance of millennial accountants working in start-ups and the moderating role of narcissistic personality traits on the relationship between training and performance.

Narcissistic behavior in behavioral accounting can have a negative impact on integrity, transparency, and accountability in accounting practices. Organizations should implement strict oversight and promote a strong ethical culture to prevent narcissistic behavior and ensure compliance with good accounting standards. In accounting, research on narcissistic personalities often focuses on accounting managers and executives and their impact on financial reporting disclosures. Previous research associated narcissistic personality traits with accounting majors (Brown et al., 2013; Zainol, 2020). Other research has discussed narcissism and its impacts on firms. Narcissism predicts business white-collar crime related to counterproductive work behavior and uncivil behavior (Blickle et al., 2006; Edwards & Greenberg, 2010; Penney & Spector, 2002). Wood et al. (2021) revealed a continuing increase in narcissism within gen z, which had already shown elevated levels compared to millennials. This highlights the importance of training and underscores the current relevance of their research.

The importance of understanding the behaviors and attitudes of millennials and gen z regarding workplace deviant behavior is due to each generation having unique characteristics that influence their workplace conduct (Abbasi et al., 2023). Traits such as eccentricity and egocentrism, as well as a desire for flexibility and autonomy, characterize millennials (Kling, 2023; Mahmoud et al., 2021; Syrett et al., 2004). The research front explores the ethical profile of millennials, including narcissism (Badar & Lasthuizen, 2023). Gen z is acknowledged for their digital nativism, their driven pursuit of achievement, and their quest for meaningful and enjoyable work (Schroth, 2019; Twenge, 2017). These traits may impact their performance. The current generation exhibits a noticeable rise in narcissistic characteristics, and forecasts indicate that millennials and generation z will constitute 75% of the global workforce by 2030. It has significant repercussions for the workplace, as it is expected that narcissism will continue to proliferate (Badloe & Janssen, 2023). Managers often lack an understanding of these generations. Research on narcissism can help fill this gap by understanding its impact on the training and performance of accountants from these generations, as well as assisting in managing undesirable behaviors.

Research at the staff level is still scarce, but it is important to identify this because some of them may progress to managerial positions. This study differs from previous research (Al Daas, 2018). The study investigates the effect of practical accounting training on the performance of accountants based on the perceptions of financial managers in publicly listed companies in Jordan. This research, based on the perceptions of millennial and gen z accountants, is conducted within the context of startup companies in Indonesia, and it introduces narcissism as a moderating variable. Therefore, this study is original in its approach.

2. Theoretical Framework and Hypotheses Development

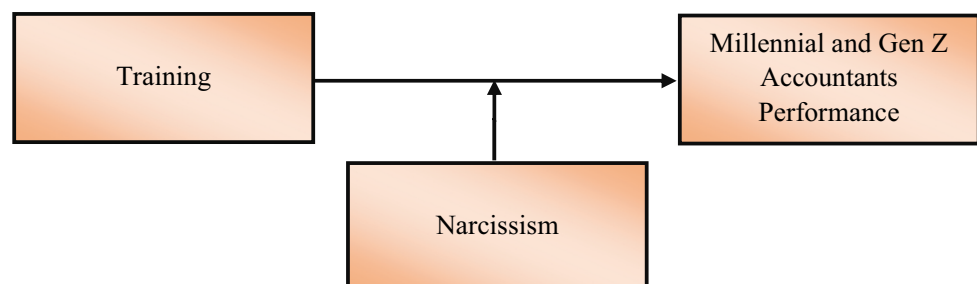
This study aims to investigate the effect of training on the performance of millennial and gen z accountants working in start-up companies, as well as the moderating role of narcissistic personality in the relationship between training and performance. Figure 1 below depicts the research framework.

2.1. Goal-Setting Theory

This study is based on the goal-setting theory proposed by Locke and Dan Latham (1990). This theory is a framework in the fields of psychology and management that emphasizes the importance of setting clear and specific goals in achieving high performance. The goal-setting theory states that goal-setting directly affects performance. When goals are explicitly defined rather than left ambiguous, employees tend to invest more time and enthusiasm into their learning efforts. Targeting, in addition to influencing the three motivational mechanisms of choice, effort, and persistence, can also have cognitive benefits. It can affect the choice, effort, and perseverance needed to find a way to a goal.

The design of the training program includes the establishment of specific achievements, such as theoretical and practical exams or skill mastery certifications. By successfully achieving these milestones, accountants' knowledge and skills improve. This results in higher self-confidence compared to before the training. Increased self-confidence motivates accountants to perform at their best, thus enhancing their performance. Therefore, training can improve the performance of accountants. Previous studies have revealed significant effects of training on performance, including (Lemma & Mekonnen, 2018; Okumu et al., 2018; Pham et al., 2020; Rivaldo & Nabella, 2023; Sharma & Taneja, 2018).

Figure 1. Theoretical framework.



Training raises the technical and ethical aspects of being an accountant. The technical aspect is the mastery of knowledge and skills, and the ethical aspect is broad communication and self-management. Both aspects will encourage accountants to work more effectively, efficiently, and skillfully in carrying out their duties. Training has a positive impact on millennials and gen z accountant working in startups. Start-ups have limited sources and a high fraud risk. In that case, training will improve the goal of work accomplishment that's set, including productivity, accuracy, and efficiency with which accountants conduct their jobs.

The theory, previous studies, and logical reasoning contribute to the formulation of the following hypothesis:

H1. Training has a positive and significant effect on the performance of millennial and gen z accountants working in start-up companies.

2.2. Dark Triad Personality Theory

The second theory that serves as the foundation for this study is the dark triad personality theory proposed by (Paulhus & Williams, 2002) and further developed by other researchers (O'Boyle et al., 2012; Palmer et al., 2017; Spain et al., 2013). This theory concludes that the dark triad of personalities, as currently measured, is an overlapping but distinct construct. The construct of machiavellianism is characterized as a manipulative personality, involving individuals who exhibit duplicity, exploit others, prioritize self-interest, and display a low level of morality and emotionality. Individuals categorized as Machiavellian are inclined to deploy a range of strategic tactics, encompassing both moral and immoral means, in the pursuit of their personal objectives and interests. Acknowledging the inherently transient nature of their tactical repertoire, these individuals recognize the potential hindrance to the establishment of enduring collaborative relationships within a professional context. Avoiding Machiavellian behavior is posited as conducive to fostering a successful ethical culture (Ruiz Palomino & Martinez Canas, 2011; Ruiz-Palomino et al., 2013). Impulsiveness and low empathy characterize the construct of psychopathy. While arrogant people characterize the narcissistic construct. They are proud of themselves, have low empathy, and are hypersensitive to criticism. O'Boyle et al. (2012) investigated a specific hypothesis about the relationship between the dark personality and counterproductive work behaviours. Their findings revealed that counterproductive work behaviours have a weak relationship with psychopathy, a moderate relationship with machiavellianism, and a relatively strong relationship with narcissism. Therefore, narcissism has garnered significant attention among researchers in the workplace. Individuals with an elevated level of narcissism engage in counterproductive work behaviors, including embezzlement, bullying, and white-collar crimes, as evidenced by prior research. Research by Chirumbolo (2016) about personality and work behavior revealed openness was the best predictor of change-oriented citizenship—it related to taking personal initiative and acting in adaptive, creative, and innovative ways.

Psychopathy and narcissism are subclinical. At this level, individuals show behavioral characteristics that tend toward psychopathy and narcissism, yet the level isn't sufficient to be diagnosed as narcissism or psychopathy disorder. Although subclinical narcissism may not always significantly hinder counterproductive work behaviour, its negative impact on workplace relationships and team cooperation can be a concern. Employees who exhibit elevated levels of covert narcissism are likely to have greater experiences of workplace incivility (Moon & Morais, 2023). Narcissistic individuals frequently exhibit unfavorable work-related behaviors. These behaviors encompass perceiving themselves as superior to their colleagues, critiquing the work of others, and consistently seeking praise from both superiors and peers (Ningrum & Nuzulia, 2023). These behavior can hinder their ability to establish a meaningful relationship with others. It contradicts the intended goals of training for performance. Individuals with narcissistic personality traits tend to have an inflated self-perception and struggle to learn from others. It's potentially diminishing the effectiveness of training efforts. Previous research has revealed a negative relationship between narcissism and

performance (Sakkar Sudha & Shahnawaz, 2020), whereas other studies have identified a positive relationship (Harms et al., 2023). Therefore, it can be asserted that the connection between narcissism and performance has exhibited considerable inconsistency, with various contextual factors taken into account.

Almost everyone is born with narcissism. Narcissism can develop a balanced understanding of self-needs and interpersonal connections. Narcissism leads to increased self-confidence and reduced reliance on externally defined success criteria. However, excessive narcissism can have a negative effect on the mental, the way of thinking, the ability to relate to others, and the way to understand things abnormally. One feels right when narcissism is excessive. It's because a narcissist's approach to life is self-centered and self-concerned. A narcissist has difficulty accepting the truth about who he really is and rejecting the opinions of others about him. When it comes to training, a narcissist may be more likely to fail because it is difficult to follow each step.

The theory, previous studies, and logical reasoning contribute to the formulation of the following hypothesis:

H2. Narcissism moderates the effect of training on the performance of millennial and gen z accountants working in start-up companies.

3. Research Method

This study used a quantitative research design. The population of this study comprised millennials and gen z accountants working in start-up companies. The sample size for this study was 100 respondents, determined using the purposive sampling technique with the following criteria: a) accountants; b) working in start-ups (referring to companies with less than 10 years of establishment); c) respondents were born between 1981 and 1996 for millennials and from 1997 to 2012 for gen z (Pew Research Center, 2019). According to Gay and Diehl (1992), the larger the sample, the more representative it becomes, and a generalizing result is possible. However, the accepted sample size depends on the type of research. Correlational research recommends a minimum sample size of 30 subjects. Therefore, the sample is representative. This study used a quantitative research design. The data in this study are primary data collected using a Google Form questionnaire. The data were analyzed using descriptive statistics and moderated regression analysis with the assistance of SPSS.

3.1. Measurement of Variable

In this research, we are focusing on the dependent variable, which is performance. Performance acts as a comprehensive representation of employees' achievements in carrying out their assigned responsibilities. This multifaceted performance variable, as outlined by Robbins and Judge (2011), comprises five distinct aspects: 1) Quality, which evaluates the standard of work compared to an employee's job description and the level of perfection achieved based on the individual's skills and abilities, 2) Quantity, measuring the amount of output generated, typically expressed in terms of unit counts or completed activity cycles, 3) Punctuality, indicating the timeliness of task completion and adherence to set deadlines, 4) Effectiveness, assessing the efficient utilization of organizational resources, including power, finances, technology, and raw materials, with the goal of optimizing productivity, 5) Autonomy, signifying an employee's ability to perform job responsibilities in alignment with their commitments and obligations within the workplace. We evaluated these indicators using a Likert scale ranging from 1 to 4, where a score of 1 represented a high level of inappropriateness, and a score of 4 indicated a high degree of appropriateness (Appendix 2).

Shifting our attention to the independent variable in this study, it pertains to the concept of training and specifically explores how employees perceive the impact of training initiatives. The measurement of training, as based on Hale (2002), encompasses three core dimensions: 1) The expected behaviors, choices, and outcomes to be achieved, which can be demonstrated through the

acquisition of knowledge and skills, 2) The opportunities provided for individuals to manifest these behaviors, make choices, or produce desired results, often influenced by motivational factors, 3) The timing and methodology employed in evaluating the presence or absence of these behaviors and choices, as clarified through participation. To assess this variable, we designed a set of questionnaire items addressing improvements in knowledge, skills, motivation, and stimulation of participation. Respondents were asked to rate these items on a Likert scale ranging from 1 to 4, with 1 indicating strong disagreement and 4 indicating strong agreement (Appendix 1).

Moderating variable in this study pertains to narcissism, characterized by an excessive sense of self-importance and pride. Drawing from Raskin and Terry (1988), seven key indicators identify narcissistic behavior: 1) Authority, characterized by dominance, power, and a critical disposition, 2) Self-sufficiency, reflecting a belief in one's ability to meet personal needs independently, 3) Superiority, marked by an unwavering conviction of one's preeminence, 4) Exhibitionism, representing a propensity to seek attention and the spotlight, 5) Exploitativeness, emblematic of the belief in one's capacity to exploit others for personal gain, 6) Entitlement, characterized by a sense of privilege and exceptional treatment, 7) Vanity, manifesting as a strong belief in personal attractiveness. To assess narcissism, we employed an alternative approach by using the Narcissistic Personality Inventory, abbreviated as NPI-16 (Ames et al., 2006), instead of the more extensive NPI-40 (Raskin & Hall, 1981, 1979; Raskin & Terry, 1988). Comprising 16 items, the NPI-16 provides a more concise measure of narcissism to prevent respondent fatigue associated with lengthy questionnaires and ensure accurate reflections of their feelings. We assessed these parameters using a Guttman scale, with respondents selecting from the provided statements. A score of 0 represented "non-narcissistic responses," signifying unfavorable characteristics, while a score of 1 indicated "narcissistic responses," suggesting favorable traits within the context of this study (Appendix 3).

Table 1 presents the variables, variable definitions, and variable measurements in this study.

Table 1. Operational definition of Variables

No.	Variable	Operational Definition	Parameters	Scale
1.	Training (Independent)	To what extent do employees perceive the impact of training on their performance.	(1) Improve knowledge (2) Improve skills (3) Motivation (4) Stimulate participation (Hale, 2002)	Likert 4 = strongly agree 3 = agree 2 = disagree 1 = strongly disagree
2.	Performance (Dependent)	The results achieved by employees in performing their duties and responsibilities.	(1) Quality (2) Quantity (3) Punctuality (4) Effectiveness (5) Autonomy (Robbins & Judge, 2011)	Likert 4 = highly appropriate 3 = appropriate 2 = inappropriate 1 = highly inappropriate
3.	Narcissism (Moderator)	The personality trait is in the form of excessive admiration for oneself.	(1) Authority (2) Self-sufficiency (3) Superiority (4) Exhibitionism (5) Exploitativeness (6) Entitlement (7) Vanity (Ames et al., 2006; Raskin & Terry, 1988)	Guttman Yes: 1 (Narcissistic responses) No: 0 (Non-narcissistic responses)

Sources: From various sources, 2023.

4. Results

4.1. Respondent Profile

The results will begin by describing the characteristics of the respondents as follows.

Based on Table 2, the respondents in this study comprise 28% males and 72% females. Statistically, female accountants from the millennial and gen z working in start-ups dominate the sample. This finding contributes to the gender issue in accounting, as it differs from previous research that revealed a male-dominated role for accountants in most countries (Del Baldo et al., 2019). In terms of educational background, the majority of millennial and gen z accountants working in start-ups are diploma and bachelor's degree holders, accounting for 79% of the sample. High school graduates represent 15% of the sample, while the remaining 6% are master's degree holders. In terms of age categories, the respondents in this study comprise 13% gen z and 87% millennial individuals. Among the accountants taking part in this study, the highest proportion work in the e-commerce industry, accounting for 36% of the sample. This is in line with the rapid growth of e-commerce in Indonesia (Das et al., 2018; Negara & Soesilowati, 2021).

4.2. Descriptive Statistics

The statistics for each variable are presented in Table 3 as follows.

Based on Table 3, the results show that the minimum value of the performance variable is 12.00 and the maximum value is 24.00. The average value is 20.60, with a standard deviation of 2.72.

Table 2. Respondent characteristics

No.	Characteristics	Classification	Total	Percentage
1	Gender	Male	28	28%
		Female	72	72%
		Total	100	100%
2	Educational Background	Senior/Vocational High School	15	15%
		Diploma/ Undergraduate	79	79%
		Postgraduate	6	6%
		Total	100	100%
3	Age	<28 (Gen z)	13	13%
		28–41 (Millennial)	87	87%
		Total	100	100%
4	Industry	E-Commerce	36	36%
		Education	10	10%
		Media, Technology, & Information	14	14%
		Finance and Insurance	19	19%
		Property	3	3%
		Health and Care	4	4%
		Transportation and Travel	11	11%
		Others	3	3%
		Total	100	100%

Sources: Data processed, 2023.

Table 3. Research variable statistics

No.	Variable	N	Minimum	Maximum	Mean	Standard Deviation
1.	Training	100	8.00	16.00	14.00	2.20
2.	Performance	100	12.00	24.00	20.60	2.72
3.	Narcissism	100	0.00	14.00	4.77	3.50

Sources: Data processed, 2023

The average shows that the performance of accountants working in start-up companies is in the high category. The accountants perceive the training variable with a minimum value of 8.00 and a maximum value of 16.00, with a standard deviation of 2.20. Based on the descriptive category, the average value of training falls within the effective category. The minimum value for the narcissistic variable is 0.00 and the maximum value is 14.00, with an average narcissism score of 4.77 and a standard deviation of 3.50. The level of narcissism among accountants falls into the low category. The finding related to the samples that were involved in this study. This survey has a sample size of 100 with 72 females, who are less narcissistic than males (Bushman & Baumeister, 1998; Foster et al., 2003; Grijalva et al., 2015; Stelling, 2023; Twenge et al., 2008)

Based on descriptive statistics, it can be observed that the variable with the highest standard deviation is narcissism. A standard deviation is a statistical measure that quantifies the extent to which data is spread out or varies from its mean value. This can be interpreted as the data on narcissism exhibiting a greater range of variation compared to other variables.

4.3. Reliability Analysis

A reliability analysis was conducted to ensure that the questionnaire items validly measured each indicator of the variables. The results are as follows.

Table 4 shows that each variable has a Cronbach's alpha value > 0.70, which, according to Nunnally's criteria (1994), is reliable. This means that the questionnaire items can consistently measure respondents' answers to the statements over time (Ghozali, 2016).

4.4. Hypotheses Testing

The hypotheses in this study consist of two. H1 training has a positive and significant effect on performance. The regression equation can be written systematically as follows.

$$4.4.1. \text{Perform} = \alpha + \theta_1 \text{Train} + \theta_2 \text{Narcist} + \epsilon$$

H2 narcissism moderates the effect of training on performance. The regression equation can be written systematically as follows.

$$4.4.2. \text{Perform} = \alpha + \theta_1 \text{Train} + \theta_2 \text{Train} * \text{Narcist} + \epsilon$$

The regression analysis shown in Table 5 was used to find out the effect of training over accountant performance.

Table 4. Reliability analysis

No.	Variable	Cronbach Alpha
1.	Training	0.896
2.	Performance	0.894
3.	Narcissism	0.805

Sources: Data processed, 2023.

Table 5. Regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.596 ^a	0.355	0.349	2.19733
2	0.615 ^b	0.379	0.366	2.16851

a. Predictors: (Constant), Training.

b. Predictors: (Constant), Training, Training*Narcissistic.

Sources: Data processed, 2023.

An R-squared (R^2) value of 0.355 indicates that training contributes to the accountant's performance by 35.5%, while 64.5% can be attributed to other unexamined factors. This effect is classified as medium. When narcissism was introduced, R^2 values of 0.379 indicate an increase in the effect, but it is not statistically significant. Model 2 contributed 37.9% to the accountant's performance, while 63.1% can be attributed to other unexamined factors.

Table 6 shows the beta value for the training variable is 0.596, with a significance value of $0.000 < 0.05$. This means there is a significant effect of training on the performance of millennial and gen z accountants working in start-up companies. For every 1 unit increase in training, the performance variable will increase by 0.596 units. These results support the proposed H1. However, the study does not provide support for the narcissism variable as a moderator, as indicated by the significance value of 0.060. These results reject the proposed H2, suggesting that narcissistic personality does not moderate the effect of training on performance. However, a level of significance of 0.06 can be significant at the 10% level.

5. Discussion

The present study investigates the effect of training on millennial and gen z accountants performance working in start-ups. The findings reveal that training has a positive and significant impact on performance. This result supports and broadens previous research (Lemma & Mekonnen, 2018; Okumu et al., 2018; Pham et al., 2020; Rivaldo & Nabella, 2023; Sharma & Taneja, 2018; Tufuor Kwarteng & Servoh, 2022). Training and the professional support from the consulting experts have a positive effect on accrual accounting reform, transparency, and overall performance (Thanh et al., 2020).

Training is held by start-ups to understand the start-up environment so that accountants are able to follow the nature of start-ups, which is dynamic. Knowledge management practices, including knowledge-based training, will improve sustainability reporting practices (Nakyeyune et al., 2022). Accounting training, including taxation, will help accountants handle taxation issues (Li et al., 2020). It is important in order to avoid potential litigation and penalties. Training has given accountants an opportunity to develop and increase their skills in accounting. Accounting training has a positive and significant effect on the use of accounting information (Asrida, 2019). Accounting information can be used to make decisions properly, as the role of an accountant at a start-up is to do in industry 4.0. Training can help accountants develop more efficient work techniques and strategies. Accountants can learn how to organize financial reports, systematically manage their time, and optimize accounting processes. Improved efficiency and productivity motivate accountants to complete their tasks faster and more accurately, thus enhancing the overall quality of their work.

Ginting and Nagara (2021) also revealed that training has a positive and significant effect on employee performance. The financial management team, including accountants, was included as one of the respondents in the study, showing that training has a significant impact on the performance of accountants in financial management. Training can encourage accountants to develop optimal analytical skills. Accountants can learn more advanced financial analysis methods and gain a deep understanding of financial reports. Strong analytical abilities enable accountants to identify relevant trends, issues, and opportunities, allowing them to provide relevant advice and recommendations to the company. Another study by Shafiq and Hamza (2017) states that training

Table 6. Coefficient						
Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig
		B	Std. Error	Beta		
1	(Constant) ^a	10.713	1.363		7.859	0.000
	Training	0.732	0.100	0.596	7.350	0.000
2	(Constant) ^b	10.838	1.347		8.047	0.000
	Interaction	0.009	0.005	0.158	1.903	0.060
	Training	0.681	0.102	0.555	6.686	0.000

Sources: Data processed, 2023.

and development are necessary to have good resources for enhancing employee satisfaction and delivering the best performance. Similarly, for accountants, effective training can increase motivation and the sense of being needed. Providing opportunities for continuous learning and development makes accountants feel acknowledged for their contributions. Agboola et al. (2021) state that training is one of the most essential factors that can drive employee performance in the banking sector. The training conducted includes the fundamentals of financial management and reporting. This falls within one aspect of an accountant's role. Accountants are responsible for preparing financial reports for banks under applicable accounting standards. These financial reports provide important information about the bank's financial performance, including assets, liabilities, income, and profit. Stakeholders such as investors, creditors, and regulatory authorities use these financial reports to make decisions related to the bank.

Khan et al. (2020) demonstrate that training provides opportunities for employees, including accountants, to acquire new knowledge and develop relevant skills for their tasks and responsibilities. Training may cover understanding the latest accounting regulations, using current accounting software, audit techniques, financial analysis, and more. Training can enhance the competence of accountants in carrying out their tasks, leading to improved performance. Companies should conduct training to enhance employee performance. This is because training has a significant and positive impact on improving employee performance (I Gede Toro et al., 2022). Training provided to employees is teaching specific knowledge, skills, and attitudes to make employees more skilled and capable of carrying out their responsibilities better under the applicable Standard Operating Procedures (SOP). The function of training here is to improve employee performance. Training is also beneficial in preparing employees for promotion to higher positions, such as supervisory or managerial levels. Employees are one of the most important assets in a company. Therefore, training aims to ensure that the company has knowledgeable employees who can compete with its competitors.

This survey-based study indicates the pivotal role of training in enhancing employee performance. A comprehensive training regimen fosters employee acquisition of new knowledge, skill development, and competency enhancement, which, in turn, positively impacts their task execution. Effective training serves as a catalyst for employee motivation, heightened productivity, and improved workplace performance. Specifically, within the context of accounting, effective training equips professionals with a profound understanding of contemporary accounting principles, methods, and concepts. This comprehensive knowledge and skill upgrade empowers accountants to execute their duties more efficiently, thereby elevating the overall quality of their work. Moreover, training initiatives encourage accountants to cultivate optimal analytical skills, gain in-depth insights into financial reports, and provide pertinent advice to their respective organizations, as revealed by the sentiments expressed by the respondents in our survey.

The findings suggest that training may hold significance for millennial and gen z accountants working in start-ups. Their perceptions about the impact of training, such as new knowledge, skills, motivation, and encouragement, are positively associated with their performance. Start-ups often operate in dynamic environments with diverse business transactions. The process of training is posited to play a role in facilitating the acquisition of novel knowledge and competencies, thereby potentially enhancing the performance of accountants through increased efficiency, error reduction, and heightened confidence in addressing challenges. It is noteworthy to underscore that the correlational survey in this study supports the previous study. Training provided employees with a skill set that increased their confidence in their own competencies (Ferrari, 2022). It means training is significant to construct positive feelings. The research findings that indicate a positive and significant effect of training on performance based on millennial and accountant start-ups perceived align with the goal-setting theory proposed by Locke and Dan Latham (1990). According to goal-setting theory, individuals introduced to new knowledge and skills during training can set specific performance goals. The process of goal-setting motivates individuals and ultimately enhances their performance.

The next finding of the study is that narcissism based on their assessment does not moderate the effect of training on performance, contrary to previous literature indicated what. A narcissist refuses to accept accountability and change his/her behavior (O'Connell, 2021). The narcissism factor has a limited role in modifying the effect of training on the performance of accountants working in start-ups. Narcissism does not alter, strengthen, or weaken the impact of training on performance. These findings are in line with Helfrich and Dietl (2019) finding that employee narcissism is not always toxic; it depends on self-regulation. These findings emphasize that narcissistic issues among Millennials and gen z do not need to be excessively worried about in the context of start-up companies. Millennial and gen z accountants are aware of the importance of training for their performance, so they are highly focused on absorbing knowledge and skills during training. They understand that training provides ample opportunities to enhance their abilities and stay updated with industry needs for their professional advancement. They actively engage in training, maximizing the learning and development process during training sessions. They recognize that the skills and knowledge gained from training directly contribute to their professional growth and effectiveness in fulfilling their roles as accountants. These findings align with previous literature that emphasizes the importance of training for Millennials (Devina & Dwikardana, 2019; Pizzi & Pesati, 2012).

Professional development programs and training opportunities are additional ways for organizations to attract Millennials to their financial and accounting workforce proactively. Initiatives like these require leaders to be genuinely interested in their employees' goals and challenges, to provide frequent feedback, and to seize opportunities to mentor and train young professionals. Millennials want to make a difference and understand the impact they create in their roles; therefore, nurturing a culture that can provide meaning is also key to retaining this generation of workers (Gobrightwing, 2019). In the context of start-up companies, the dynamic and challenging nature of start-ups requires accountants who are willing to adapt quickly and work effectively, thereby minimizing the impact of narcissistic tendencies. Training programs are also designed to foster collaboration and teamwork, making the moderating effect of narcissism less significant. Ultimately, these findings emphasize that narcissistic traits among millennial and gen z accountants may not be a much major concern. However, it's important to emphasize that this research relies on the perceptions of staff-level accountants, and in cases involving managers, they hold positions as branch managers. Therefore, the findings may differ on the moderating effect of narcissism on top management. The Dark Triad Personality Theory proposed by Paulhus and Williams (2002) does not apply to this research. The finding that narcissistic characteristics do not moderate the relationship between training and performance indicates that the effect of training on performance does not differ between individuals with narcissistic characteristics and individuals without narcissistic characteristics. This suggests that the effectiveness of training in improving performance is not dependent on an individual's level of narcissism.

A noteworthy observation in this research pertains to the potential significance of the moderating effect within these findings when tolerance is expanded to a threshold of 10% and has a positive impact. Consequently, narcissism appears to have the capacity to contribute to enhanced performance and productivity among millennial and gen z accountants operating within the dynamic startup context subsequent to specialized training. The attributes of heightened self-assurance evidence this propensity in the application of acquired knowledge, the cultivation of robust motivation, and the mastery of proficient communication skills, all of which collectively offer promising potential within individuals displaying narcissistic tendencies. It is imperative to underscore that these attributes hold substantial pertinence within the context of startup enterprises, which invariably necessitate adeptness in collaborative undertakings and the facilitation of effective social interactions.

6. Conclusion, Limitation, and Recommendation

The findings of this study have provided insight that narcissism among millennial and gen z accountants working in start-ups is not much of a concern regarding to training.

Companies' management is encouraged to place greater emphasis on developing training programs that have been demonstrated to enhance accountants' performance. Innovation in the training agenda is more valuable than solely focusing on the personality traits of millennial and gen z accountants. This research has practical implications for start-ups in designing effective training that's measurable. Strong training, starting from basic skills to advanced ones, is essential. However, this study only involved corporate accountants. Future research could include educational accountants, public accountants, and even government accountants. The time limitation of the study impacted the limited sample size of only 100 respondents. The samples comprised 72 females, and the remaining were males. It may influence the result; narcissism is typically lower among females. Subsequent studies are anticipated to enlarge the sample size while also considering gender proportions. The research utilized a quantitative approach. For future investigations, a mixed-methods approach, including qualitative research, can be employed to delve deeper into the perceived impact of training programs on millennial accountants and explore how they interpret narcissism and its connection to performance. It's worth noting that the measurement of variables in this study relied on perceptions. The potential presence of self-reporting bias should be acknowledged and addressed in future research through experimental methods. This study can be considered as preliminary research. In future research, it is advisable to consider alternative measurements, such as assessing accountant performance through key performance indicators (KPIs), while taking into account the specific context of a particular startup company. Additionally, future research should investigate the influence of narcissism on ethical behavior, which is a crucial aspect of employee performance. Researchers may also explore the possibility of revisiting the hypotheses and applying theories beyond the scope of the dark triad personality.

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Data availability statement

The data that support the findings of this study are available from the corresponding author, [Sari Lestari], upon reasonable request.

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Appendix1. Research Questionnaire for Training

No.	Statements	Strongly Agree	Agree	Disagree	Strongly Disagree
		4	3	2	1
1.	Training can increase knowledge related to my job.				
2.	Training can increase skills related to my job.				
3.	Training can motivate me to work.				
4.	Training encourages me to participate in my work.				

Appendix2. Research Questionnaire for Performance

No.	Statements	Highly appropriate	Appropriate	Inappropriate	Highly inappropriate
		4	3	2	1
1.	My performance quality to work has been fulfilled standard				
2.	The numbers of job result that I handled fulfilled the target				
3.	I finish my job responsibilities on time				
4.	I utilize firm resources maximally to increase my job performance				
5.	I master my job field				
6.	I finish my job responsibilities within a certain time				

Appendix 3. Research Questionnaire for Narcissism

No.	Narcissistic Response (1)	Non-narcissistic Response (0)
1.	I know that I'm good because everybody keeps telling me so	When people compliment me I sometimes get embarrassed
2.	I like to be the center of attention	I prefer to blend in with the crowd
3.	I think I am a special person	I am no better or nor worse than most people
4.	I like having having authority over people	I don't mind following orders
5.	I find it easy to manipulate people	I don't like it when I find my self manipulating people
6.	I insist upon getting the respect that is due me	I usually get the respect that I deserve
7.	I am apt to show off if I get the chance	I try not to be show off
8.	I always know what I am doing	Sometimes I am not sure of what I am doing
9.	Everybody likes to hear my stories	Sometimes I tell good stories
10.	I expect a great deal from other people	I like to do things for other people
11.	I really like to be the center of attention	It makes me uncomfortable to be the center of attention
12.	People always seem to recognize my authority	Being an authority doesn't mean that much to me
13.	I am going to be great person	I hope I am going to be successful
14.	I can make anybody believe anything I want them to	People sometimes believe what I tell them
15.	I am more capable that other people	There is a lot that I can learn from other people
16.	I am an extraordinary person	I am much llike everybody else