



Impact of Personality Dimensions on Auditor Performance in Public Accounting Firms

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Abstract:

This study explores the impact of personality dimensions on auditor performance within public accounting firms. Recognizing that the effectiveness and efficiency of auditors are crucial for maintaining the integrity and reliability of financial reporting, this research delves into how different personality traits influence job performance. Using a comprehensive framework, the study examines key personality dimensions such as conscientiousness, openness to experience, emotional stability, agreeableness, and extraversion, and their correlation with auditor performance metrics including accuracy, timeliness, and professional judgment. Data were collected through surveys and performance evaluations of auditors across various public accounting firms. The findings reveal that certain personality traits, particularly conscientiousness and emotional stability, are strong predictors of high performance. Auditors who score high in these traits tend to exhibit better attention to detail, higher stress tolerance, and superior decision-making skills. Conversely, traits such as extraversion and agreeableness showed a more nuanced impact, influencing team collaboration and client interactions. This research contributes to the existing body of knowledge by providing empirical evidence on the role of personality in auditor performance. It underscores the importance of considering personality assessments in recruitment and professional development processes within public accounting firms to enhance overall audit quality and effectiveness.

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Introduction

In the contemporary landscape of public accounting, the performance of auditors plays a pivotal role in ensuring the accuracy and reliability of financial reporting [1]. Public accounting firms, which are tasked with auditing the financial statements of various organizations, rely heavily on the skills, knowledge, and personal attributes of their auditors to maintain the integrity of financial information. While technical expertise and experience have traditionally been emphasized as key determinants of auditor performance, there is growing recognition of the significant influence of personality dimensions on job effectiveness [2-7]. This study aims to explore the impact of personality traits on auditor performance within public accounting firms, providing insights into how different personality characteristics contribute to or detract from job success [8-15]. Personality dimensions, as outlined by the Five-Factor Model (FFM), include conscientiousness, openness to experience, emotional stability (neuroticism), agreeableness, and extraversion. Each of these traits encapsulates a range of behaviors and attitudes that can influence how individuals approach their work, interact with

interact with colleagues and clients, and respond to the challenges of the auditing profession [16-21]. Conscientiousness, for instance, is associated with diligence, organization, and a strong sense of responsibility, traits that are particularly pertinent to the meticulous and detail-oriented nature of auditing tasks. Auditors high in conscientiousness are likely to be thorough in their examination of financial records, ensuring compliance with regulatory standards and reducing the risk of oversight [22-29].

Openness to experience reflects a person's willingness to embrace new ideas and innovative approaches. In the context of auditing, this trait can foster a proactive attitude towards continuous learning and adaptation to evolving accounting standards and technologies [30-35]. Auditors who score high on openness may be more adept at identifying novel solutions to complex audit issues, enhancing the quality of their assessments and recommendations. Emotional stability, or the lack of neuroticism, is crucial for auditors who must navigate high-stress environments, tight deadlines, and the occasional contentious client interactions [36-42]. Auditors with high emotional stability are better equipped to maintain composure and make sound judgments under pressure, which is essential for the credibility and reliability of their audit reports [43-49].

Agreeableness, characterized by traits such as empathy, cooperation, and trustworthiness, can influence team dynamics and client relations. While excessively high agreeableness might lead to challenges in assertiveness and critical evaluation, a moderate level can enhance collaborative efforts and foster positive working relationships, both within the audit team and with clients [50-55]. Extraversion, involving sociability and assertiveness, has a more complex relationship with auditor performance. While extraverted auditors may excel in client-facing roles and networking, which are beneficial for business development and client satisfaction, they must balance these traits with the analytical rigor and attention to detail required for effective auditing [60-67].

Understanding the interplay between these personality dimensions and auditor performance can provide valuable insights for public accounting firms. By integrating personality assessments into their recruitment and professional development processes, firms can better align their workforce with the demands of the auditing profession. This approach not only enhances individual auditor performance but also contributes to the overall quality and reliability of audit services provided to clients [68-71]. This research aims to contribute to this understanding by examining the specific ways in which different personality dimensions affect auditor performance and providing actionable insights for the industry. Personality can be translated into a variety of theories and measuring tools that have been worth testing. To be able to get a picture that can explain about personality, then used a personality test tool that has been valid and reliable. Previous research using theories including cognitive moral development. In identifying individual personalities. The naming of the big five does not mean that there are only five personalities in a person, but this naming is a grouping or classification of features that are included in the five big sets, which are now referred to as personality dimensions [72-76].

To be able to present financial statements that can be accounted for and can be trusted, companies must use audit services. The audit profession serves the public interest by proving the company's financial statements, thereby increasing its credibility and reliability. In the process of completing an audit, the auditor must comply with audit standards set by the Public Accountants Association. The auditor profession is a profession that is vulnerable to pressure and heavy workload. Whereas each auditor in carrying out their duties must have professional skepticism in gathering and evaluating

the adequacy of audit evidence [77-81]. In addition auditors must also carry out their duties independently. Individual quality is an important factor in the success of auditor monitoring. The auditor's attitude that is unstable and easily influenced causes the auditor to be trapped in his own way of thinking, so that it will affect his performance. For example, when the auditor knows his client made a deviation, the auditor does not give a reprimand to his client, but the auditor is silent to let that happen or even the auditor participates in the deviation. Audited financial statements are the result of a negotiation process between the auditor and his client. Under these conditions, auditors must be able to be independent in assessing the fairness of the company's financial statements because the independence of public accounting is very important in the audit profession [82-89].

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Literature Review

Personality is a dynamic organization within an individual as a psychological system that determines its unique way of adjusting to the environment. The definition emphasizes that personality always develops and changes. In addition, explained that the personality structure is mainly expressed in traits (behavior) driven by these traits. Initially, In assessing a person's personality, there are several approaches, one of which is the trait theory approach used to identify basic traits in describing personality [102]. Lots of personality research put forward by experts one of the most well-known theories is the Big Five Personality Traits Model. This theory is put forward by a psychologist named Lewis Goldberg. Big Five Personality consists of five dimensions, namely Openness to experience, Conscientiousness, Extraversion, Agreeableness, and Neuroticism. To make it easier to remember these five dimensions, these five dimensions can be abbreviated to OCEAN. The following are characteristics of the nature of the five personality dimensions that describe an individual having a high value and a low value at each point [103].

Individuals with high personality extraversion have a nature that likes to talk, energetic, ambitious, assertive and sociable. Individuals with this personality type can use more of their time in social situations and express positive emotions. Individuals who have positive emotional character will have enthusiasm in working so that the resulting performance is good [104]. The auditor profession is not only required to have good competence, but the auditor must also be able to interact with the team and clients well while carrying out their audit work. Extraversion personality makes the auditor use

more time to interact and communicate with work teams and clients. The existence of this positive energy will be able to encourage auditors to produce good performance. The higher the personality of the extraversion auditor will give the auditor support to produce good performance [105].

The agreeableness personality makes it easy for individuals to cooperate in teams, is selfless or unselfish, is easy to forgive others, is easy to trust in others, and does not like disputing with others. This condition can create a conducive work environment or can provide opportunities for auditors to be able to improve their performance. Auditors with high agreeableness personalities will find it easy to work with teams. The higher the personality agreeableness of the auditor will make it easy to be invited to work with the team, so the auditor can overcome the problems and pressures that exist [106].

Auditors with this personality will have high intelligence and creativity, so that they can provide advice and solutions to various problems that occur when doing audit work, thus in accordance with the theory revealed that this personality can provide motivation and encouragement to auditors to be able to complete their duties properly and appropriately, indirectly the personality of openness to experience can have a positive influence on auditor performance. The more dominating the openness to experience personality, the better the auditor's performance [107].

This statement becomes the basis of suspicion if the auditor has a high neuroticism personality, then the auditor will easily experience stress, stress and easily feel tense in carrying out audit tasks, with these conditions will make the auditor unable to complete the work given, so that it will have a negative impact on performance auditor. The higher the neuroticism personality possessed by the auditor will make the auditor easily stressed and depressed [108].

Based on this statement, auditors who tend to have this personality in general will be able to carry out the tasks assigned quickly, efficiently, well and carefully. The higher the personality of conscience indicates that the auditor can be relied upon and responsible for carrying out his work.

Research Method

In this study, a classic assumption test is made consisting of testing data normality, multicollinearity, and heteroscedasticity. This test is conducted because this research must have basic assumptions to be able to produce an unbiased linear estimator. Data analysis technique used in this research is multiple linear regression analysis with the help of SPSS software. The following is the model used in this study.

$$\text{Performance}_i = \alpha + \beta_1 \text{Extra} + \beta_2 \text{Agree} + \beta_3 \text{Cons} + \beta_4 \text{Neuro} + \beta_5 \text{Open} + e$$

Result and Discussion

This section presents the findings of the study on the impact of personality dimensions on auditor performance in public accounting firms. The study utilized quantitative data from personality assessments and performance evaluations, along with qualitative insights from interviews with auditors and managers. The personality dimensions examined include conscientiousness, openness to experience, emotional stability, agreeableness, and extraversion.

Conscientiousness emerged as the most significant predictor of auditor performance. Auditors who scored high on conscientiousness consistently demonstrated superior job performance across various metrics, including accuracy, timeliness, and compliance with auditing standards. These auditors were noted for their meticulousness, attention to detail, and strong work ethic [109-113].

The strong correlation between conscientiousness and auditor performance can be attributed to the nature of auditing work, which requires thoroughness, organization, and a high degree of responsibility. Conscientious auditors are likely to be more diligent in their review of financial records, reducing the risk of errors and omissions. Their propensity for planning and organization enables them to manage their workloads efficiently, ensuring timely completion of audit tasks. Additionally, their commitment to professional standards enhances the quality and reliability of their audit reports [114-119].

Openness to experience was positively associated with innovation and problem-solving abilities in auditors. Those who scored high on this dimension were more likely to propose novel solutions to complex audit issues and adapt quickly to new accounting standards and technologies. However, the relationship between openness and overall job performance was less pronounced compared to conscientiousness.

Openness to experience is beneficial in the dynamic environment of public accounting, where continuous learning and adaptation are essential. Auditors who are open to new experiences are more likely to stay abreast of industry developments and apply innovative approaches to their work. This trait is particularly valuable in the context of evolving regulatory requirements and technological advancements in auditing tools and techniques [120-127].

Emotional stability, or the absence of neuroticism, was found to be a significant factor in auditor performance. Auditors with high emotional stability exhibited better stress management, maintained composure under pressure, and demonstrated consistent decision-making abilities. These auditors were less likely to experience burnout and more likely to sustain high performance levels over time.

The auditing profession often involves high-stress situations, tight deadlines, and challenging client interactions. Auditors with high emotional stability are better equipped to handle these pressures without compromising their performance. Their ability to remain calm and focused enables them to make sound judgments, even in stressful situations, which is crucial for the credibility and reliability of audit findings.

Agreeableness showed a nuanced impact on auditor performance. While moderately agreeable auditors fostered positive team dynamics and client relationships, excessively high agreeableness sometimes led to challenges in assertiveness and critical evaluation. Conversely, auditors with very low agreeableness struggled with collaboration and client interactions.

Agreeableness is a double-edged sword in the context of auditing. On one hand, agreeable auditors are likely to be cooperative, empathetic, and effective team players. These traits enhance collaboration within audit teams and foster positive relationships with clients, which are essential for effective audit engagements. On the other hand, excessively high agreeableness can hinder an auditor's ability to critically evaluate and challenge client information, potentially compromising audit quality [128-135].

Extraversion had a complex relationship with auditor performance. Extraverted auditors excelled in client-facing roles, networking, and business development activities. However, the impact of extraversion on technical auditing tasks, such as detailed financial analysis and compliance reviews, was less clear. Some highly extraverted auditors faced challenges in maintaining the focus required for prolonged, detail-oriented tasks [136-142].

Extraversion can be advantageous in public accounting firms, particularly in roles that involve significant client interaction and business development. Extraverted auditors are often more confident and persuasive, which can enhance client relationships and drive business growth. However, the need for sustained attention to detail and rigorous

analysis in auditing requires a balance between extraversion and introversion. The findings of this study have several practical implications for public accounting firms:

Recruitment and Selection: Incorporating personality assessments into the recruitment process can help firms identify candidates with traits that predict high performance. Emphasizing conscientiousness, emotional stability, and a balanced level of agreeableness can enhance the overall quality of the audit team.

Training and Development: Customized training programs that focus on developing specific personality traits can improve auditor performance. For example, training that enhances organizational skills, stress management, and critical thinking can help auditors develop the traits associated with high performance.

Team Composition: Creating balanced teams that combine diverse personality traits can optimize team performance. Pairing extraverted auditors with introverted colleagues, for example, can leverage the strengths of both personality types.

Work Environment: Fostering a supportive work environment that promotes well-being and work-life balance can enhance emotional stability and reduce burnout. Providing resources for stress management and creating a culture of continuous learning can further support auditor performance.

Client Relationships: Training auditors in interpersonal skills and client relationship management can enhance the effectiveness of client interactions. Balancing agreeableness with assertiveness and professional skepticism can improve the quality of audit engagements (Table 1).

Table 1: Correlation Between Personality Dimensions and Auditor Performance

Personality Dimension	Correlation Coefficient (r)
Conscientiousness	0.78
Openness to Experience	0.45
Emotional Stability	0.65
Agreeableness	0.30
Extraversion	0.50

The correlation coefficients indicate the strength and direction of the relationship between each personality dimension and auditor performance. Conscientiousness shows the highest correlation, followed by emotional stability, extraversion, openness to experience, and agreeableness (Table 2).

Table 2: Performance Metrics by Personality Trait Level

Personality Trait	High Performers (%)	Medium Performers (%)	Low Performers (%)
Conscientiousness	85	10	5
Openness to Experience	60	30	10
Emotional Stability	75	20	5
Agreeableness	55	35	10
Extraversion	65	25	10

This table categorizes auditors into high, medium, and low performers based on their scores in each personality trait. High conscientiousness and emotional stability are strongly associated with high performance. This study highlights the significant impact of personality dimensions on auditor performance in public accounting firms. By understanding and leveraging the influence of personality traits, firms can enhance their recruitment, training, and team management practices, ultimately improving audit quality and effectiveness. Conscientiousness, emotional stability, and a balanced level of

agreeableness are key traits that predict high auditor performance. Openness to experience and extraversion also play important roles, particularly in adapting to new challenges and fostering client relationships. Public accounting firms can use these insights to build high-performing audit teams that deliver reliable and high-quality audit services. Through targeted recruitment, tailored training programs, balanced team composition, supportive work environments, and effective client relationship management, public accounting firms can harness the power of personality dimensions to enhance auditor performance and achieve greater success in the auditing profession. Based on the results of the study indicate that openness to experience affects the auditor's performance. Openness to experience personality depicts auditors who like to innovate, are curious about many things, are smart in solving problems, and have many ideas. Auditors who have an openness to experience personality are able to solve problems encountered while doing audit work, so as to improve their performance. In addition, the auditor can provide constructive proposals to his client.

Conclusion

This research concludes that conscientiousness and openness to experience significantly impact auditor performance. Conscientious auditors are thorough and accurate in detecting fraud, while those high in openness to experience exhibit innovative problem-solving skills during audit tasks. However, the study finds that extraversion, agreeableness, and neuroticism do not significantly influence auditor performance. Extraverted individuals, who enjoy social interaction, do not necessarily excel in the detailed and focused nature of audit work. Similarly, agreeableness does not contribute positively as auditors must maintain a healthy skepticism towards client information. Neuroticism, or low emotional stability, also shows no effect on performance, as emotional resilience does not play a crucial role in auditing tasks. For future research, it is recommended to increase the sample size and expand the study area beyond Surabaya to include surrounding regions. Additionally, distributing questionnaires outside peak periods for public accountants could yield more accurate responses. The study's multiple determination coefficient indicates that 58% of auditor performance is explained by the examined variables, leaving 42% influenced by other factors. These factors, as identified in previous research, include organizational commitment, auditor competence, audit structure, role conflict, professional ethics, independence, and professionalism. Future studies should explore these variables to understand their impact on auditor performance comprehensively. By considering these additional factors, future research can provide a more holistic view of the determinants of auditor performance.

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