

تئوری پنج گانه شخصیت و موفقیت درونی و بیرونی حسابرسان

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چکیده

هدف: بر اساس تئوری پنج عاملی (FFT)، مؤلفه‌های پنج گانه شخصیتی حسابرسان می‌توانند نقش قابل توجهی در میزان موفقیت حرفه‌ای حسابرسان داشته باشند. بنابراین، در پژوهش حاضر تأثیر ویژگی‌های شخصیتی حسابرسان شامل روان‌رنجوری، برون‌گرایی، تجربه‌پذیری، توافق‌پذیری (سازگاری) و وجدان‌گرایی بر موفقیت درونی و بیرونی حسابرسان مورد ارزیابی قرار گرفته است. فرضیه‌های پژوهش به شرح زیر است:

- روان‌رنجوری بر موفقیت درونی حسابرسان تأثیر معناداری دارد.
- روان‌رنجوری بر موفقیت بیرونی حسابرسان تأثیر معناداری دارد.
- برون‌گرایی بر موفقیت درونی حسابرسان تأثیر معناداری دارد.
- برون‌گرایی بر موفقیت بیرونی حسابرسان تأثیر معناداری دارد.
- تجربه‌پذیری بر موفقیت درونی حسابرسان تأثیر معناداری دارد.
- تجربه‌پذیری بر موفقیت بیرونی حسابرسان تأثیر معناداری دارد.
- توافق‌پذیری (سازگاری) بر موفقیت درونی حسابرسان تأثیر معناداری دارد.
- توافق‌پذیری (سازگاری) بر موفقیت بیرونی حسابرسان تأثیر معناداری دارد.
- وجدان‌گرایی بر موفقیت درونی حسابرسان تأثیر معناداری دارد.
- وجدان‌گرایی بر موفقیت بیرونی حسابرسان تأثیر معناداری دارد.

روش: در این مطالعه از مدل‌سازی معادلات ساختاری برای بررسی روابط بین متغیرهای پنهان و آشکار بهره گرفته شد. جامعه آماری شامل اعضای انجمن حسابداران رسمی ایران بودند که تعداد ۳۴۸ نفر از آن‌ها به عنوان نمونه پژوهش انتخاب شدند. برای جمع‌آوری داده‌ها دو پرسشنامه استاندارد به کار گرفته شد: پرسشنامه شخصیت مک کری و کاستا (۱۹۸۵) که ویژگی‌های شخصیتی را بر اساس مدل پنج‌عاملی ارزیابی می‌کند و پرسشنامه موفقیت شغلی نیبی (۲۰۰۱) که موفقیت شغلی درونی و بیرونی را ارزیابی می‌کند. تحلیل داده‌ها با استفاده از

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ناشر: دانشکده مدیریت و اقتصاد، دانشگاه شهید باهنر کرمان.

نرم‌افزارهای SPSS و LISREL انجام شد که امکان ارزیابی مدل اندازه‌گیری متغیرها، مدل مفهومی (ساختاری) و آزمون فرضیه‌های پژوهش را فراهم نمودند.

یافته‌ها: یافته‌های پژوهش در سطح اطمینان ۹۵ درصد نشان داد چهار ویژگی شخصیتی مبتنی بر تئوری پنج‌عاملی بر موفقیت درونی (ذهنی) حساب‌برسان تأثیر مثبت و معناداری دارند. این بدان معناست که حساب‌برسان برون‌گرا، تجربه‌پذیر، توافق‌پذیر و وظیفه‌شناس، از زندگی، امید به آینده و روابط شخصی خود رضایت بیشتری دارند. علاوه بر این، نتایج پژوهش نشان داد این چهار بُعد شخصیتی حساب‌برسان بر موفقیت بیرونی (عینی) آنان تأثیر مثبت و معناداری دارند؛ به گونه‌ای که بالاترین سطح درآمد، ارتقاء سازمانی و مزایا مربوط به حساب‌برسانی است که برون‌گراتر و تجربه‌پذیر (در روابط انعطاف‌پذیرتر) هستند و همچنین می‌توانند با سازگاری دیدگاه‌های جدید را بپذیرند و وظیفه‌شناس‌تر (وجدان‌گراتر) هستند. اما نتایج نشان داد بین روان‌رنجوری و موفقیت شغلی حساب‌برسان رابطه معناداری وجود ندارد.

نتیجه‌گیری: یافته‌های پژوهش نشان داد ویژگی‌های شخصیتی بر موفقیت شغلی حساب‌برسان تأثیر دارد؛ بر این اساس، با توجه به پیچیدگی دنیای تجارت و کاهش اعتماد اجتماعی به خدمات حساب‌برسی پس از بحران‌های مالی اخیر، حساب‌برسان باید از مفاهیم روان‌شناختی برای ارتقاء کیفیت عملکرد خود استفاده کنند و موفقیت شغلی و حرفه‌ای تابعی از درک عمیق ویژگی‌های شخصیتی و رفتاری آنان است. نهادهای نظارتی از جمله انجمن حسابداران رسمی ایران نیز باید از اهمیت مؤلفه‌های شناختی و شخصیتی حساب‌برسان آگاه باشند. همچنین، مؤسسات حساب‌برسی باید به اعضای خود در مورد اهمیت نگرش و رفتار آن‌ها در محیط کار آموزش‌های لازم را ارائه کنند.

واژه‌های کلیدی: ویژگی‌های شخصیتی حساب‌برسان، تئوری پنج‌عاملی، موفقیت شغلی، موفقیت درونی و بیرونی (ذهنی و عینی).

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The Five-Factor Theory and Auditors' Endogenous and Exogenous Success

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Abstract

Objective: An auditor's responsibility to society is undeniable, so understanding more aspects of job success and factors affecting it can help auditors and stakeholders better understand the auditor's role in society. This study examines auditors' professional success by evaluating the five-factor theory (FFT) to determine how auditors' personality traits can predict professional success. The present study attempts to address multiple gaps and, in doing so, makes significant contributions. First, the study extends the limited research on understanding the five-factor theory and auditor's professional success. Our study is among the first to consider the five-factor theory essential to achieving auditors' endogenous and exogenous success. Second, this study assesses the auditors' personality traits (neuroticism, extraversion, openness to experience, agreeableness, conscientiousness) with their endogenous and exogenous success. Thus, this explains the mechanism through which personality traits can influence success. Third, to the best of the author's knowledge and through search in peer-reviewed databases, no previous study has empirically explored the effects of auditors' endogenous and exogenous success. Fourth, this study provides insight into this research for regulatory bodies, including the Iranian Association of Certified Public Accountants, about the importance of cognitive components and auditors' personalities. Based on this, the research hypotheses are presented in the following order:

- H1:** A significant relationship exists between neuroticism and the auditors' endogenous success.
- H2:** A significant relationship exists between neuroticism and the auditors' exogenous success.
- H3:** A significant relationship exists between extraversion and the auditors' endogenous success.
- H4:** A significant relationship exists between extraversion and the auditors' exogenous success.
- H5:** A significant relationship exists between openness to experience and the auditors' endogenous success.
- H6:** A significant relationship exists between openness to experience and the auditors' exogenous success.
- H7:** A significant relationship exists between agreeableness and the auditors' endogenous success.
- H8:** A significant relationship exists between agreeableness and the auditors' exogenous success.
- H9:** A significant relationship exists between conscientiousness and the auditors' endogenous success.
- H10:** A significant relationship exists between conscientiousness and the auditors' exogenous success.

Method: This study employed a descriptive-correlational approach, utilizing Structural Equation Modeling (SEM) to examine the relationships between latent and manifest variables. Conducted during the summer of 2023, this field study aimed to test theoretical frameworks. Given the nature of the variables and the study's objectives, an electronically constructed questionnaire was deemed the most

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Abstract

effective data collection method. The target population consisted of members of the Iranian Association of Certified Public Accountants, with a sample size of 348 participants determined using Cochran's formula at a 95% confidence level. Two standardized questionnaires were employed for data collection:

- NEO Personality Inventory (NEO-PI-R): Developed by McCrae and Costa in 1985, this tool assesses personality traits based on the Five-Factor Model (FFM). The NEO-PI-R includes 60 questions, measuring five main personality factors and six characteristics within each factor.
- Job Success Questionnaire: Adapted from Nabi (2001), this instrument evaluates both endogenous and exogenous job success. Endogenous success pertains to individual perceptions of success in their roles, while exogenous success is measured through objective indicators such as financial achievements and promotions.

Data were analyzed using IBM SPSS Statistics (version 26.0) and LISREL (version 10.20), allowing for a comprehensive evaluation of the proposed conceptual model and the testing of research hypotheses.

Results: According to result, the significance levels for extroversion, openness to experience, agreeableness, and conscientiousness in relation to auditors' subjective (endogenous) success are 7.52, 7.90, 8.65, and 10.34, respectively. At a 95% confidence level, these personality traits significantly influence auditors' subjective success. Auditors who are extroverted, flexible, and conscientious report higher personal satisfaction, optimism, and better interpersonal relationships. All four personality dimensions also impact objective (exogenous) success, with higher income, promotions, and benefits linked to those who are extroverted, adaptable, open-minded, and conscientious. Among the five personality traits, conscientiousness (0.86) has the strongest correlation with objective success, indicating that auditors with leadership skills, long-term planning, technical expertise, and self-control tend to earn higher salaries and benefits. Conversely, extroversion (0.20) shows the weakest relationship with objective success but significantly affects subjective success. Extroverted auditors, characterized by positive emotions and social activity, report greater personal satisfaction, though they may not achieve high income or promotions. Overall, all personality dimensions, except neuroticism, positively correlate with subjective success, suggesting that auditors with these traits are more likely to find personal and professional fulfillment. The findings align with existing research, reinforcing the importance of NEOAC components in auditors' career success.

Conclusion: The results of this research showed that personality traits affect the career success of auditors; Explaining the results of this study, it can be said that with the increasing complexity of the business world, the decrease in social trust in auditing services, and the disregard for social benefits in recent financial crises, auditors should use their psychological concepts to promote work success in the workplace. Accordingly, independent auditors who have spent a lifetime in the profession are encouraged to take an essential step in further understanding their behavioral characteristics. The findings of this study inform regulatory bodies, including the Iranian Association of Certified Public Accountants, about the importance of cognitive components and auditors' personalities. Based on these study findings, audit institutions and organizations should educate their members about the importance of their attitudes and behavior in the workplace. Ultimately, these results extend beyond the confines of the audit profession. They serve as valuable information for individuals, shareholders, and potential investors, underscoring the significant role that auditors play in shaping social performance. Given that the present study provides evidence that the components of personality traits have a significant relationship with the professional success of auditors, it should be noted that this study considers only some aspects of practical psychology. Other researchers could be interested in exploring different psychological subsets, such as accuracy and focus, auditors' personality traits, and personality types on the professional success of auditors.

Keywords: *Auditors' Personality Traits, The Five-Factor Theory, Career Success, Endogenous and Exogenous Success.*

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Introduction

Like many disciplines, such as medicine and physical education, the auditing profession has conditions and characteristics that affect its activity and success. Thus, entering the auditing profession and succeeding requires possessing personality traits and having a specific personality in the field. To hire auditors, the following personality traits should be considered: Personal intelligence, social personality, and demographic characteristics. It can be used to evaluate the scientific and empirical abilities of individuals entering and working in the audit profession, which will contribute significantly to the success of auditors and the success and enhancement of candidates who wish to become auditors (Briggs et al., 2007). According to the specific location and validity of the audit profession and the high sensitivity of the work, and the need to achieve a high level of skill, accuracy, and energy, the existence of an understanding to choose and apply the auditor to the profession or improve, it is essential to take into account the personality traits and special attention to it. Considering that each person and each job have unique characteristics, it is necessary to establish a fit between them. Paying attention to personality traits at work helps solve problems in individual and organizational dimensions (Kovar & Fisher, 2003). A study conducted by the Financial Reporting Council in 2008 found that auditors' cognitive skills and personalities play a vital role in determining the behavior and quality of their work (Waller & Felix, 1984).

Furthermore, unethical behavior by auditors is considered a severe problem in the auditing profession and auditor quality. Public financial scandals and failures in work can result from unethical behavior by auditors (Morris, 2009), resulting in the loss of credibility of the profession as a whole. Furthermore, the increasing unethical behavior of auditors, the impact on the auditing profession, and the decline in public confidence in auditors may reduce public accountants' credibility. It can harm the profession itself (Otle and Pierce, 1996). The government will overreact to the profession. Enron¹ and PT Kimia Farma² are examples of inefficient misconduct by auditors that undermine public confidence in the auditing profession. Some factors (such as intense pressure, internal control system weaknesses, and regulatory style) can increase auditors' unethical behavior (Kelley & Margheim, 1990). Of course, auditors with positive personal characteristics will have a lower tendency to unethical behavior. Auditors with good personal characteristics will have higher confidence in their business and a higher competitive attitude to conducting audits. They will believe success can only be achieved through dedicated work and a highly competitive attitude (Fisher, 2001). Conversely, some auditors believe that low effort will fail. This kind of attitude leads to a lower tendency to reduce audit behavior by auditors (Eysenck & Fullker, 1983).

The auditing profession has faced many potential challenges: decreased professional skills, professional weakness, and inadequate auditing training (Tinker & Koutsomadi, 1997) hiring audits based on personality patterns (Friedman & Lyne, 2001), and failure to recognize emotions in making decisions (McPhail, 2004) are examples of such probabilities. Although many of these issues are related to individuals' personality traits, personality theories have rarely been used in auditing research (Wheeler, 2001). Also, in research on personality traits and their relationship with auditors, it should be said that Robles-Granda et al. (2020), Joint predictions examined job performance, personality, cognitive ability, impact, and well-being. This study can create more objective measures of job performance and as a realistic and sound baseline for analysis. In another study, Aamir et al. (2018) examined the effect of personality traits on auditors' dysfunctional behavior. They believe that an individual's personality can predict the behavior of auditors. Therefore, given the importance of character as a determinant of behavior, it is necessary to discover the nature of the auditor. Accordingly, the experimental results of this study on the relationship between personality and dysfunctional audit behavior still exist.

¹ The case of Enron was an issue of a failure of auditors' responsibility. The fact of case shows that the management of Enron was able to present creative financials through the adoption of a fluid accounting technique, mark-to-market in its reporting. Loses and toxic assets were hidden in special purpose entities (SPEs) records. Similarly, third-party transactions were concealed from the scrutiny of relevant stakeholders. At the height of the scandal, its share was worth \$90.75 and none of its competitors' value was close.

² The case occurred at PT Kimia Farma which reported a net profit of Rp. 132 billion audited by Hans Tuanakotta & Mustofa (HTM) in 2001. However, the audit results did not match what was stated by the Ministry of State-Owned Enterprises (BUMN) and BAPEPAM (Capital Market Supervisory Agency) who considered that the net profit was too large and contained elements of engineering. After conducting a re-audit of the financial statements of PT Kimia Farma, a fundamental error was found. In the new financial statements, the profit presented was Rp. 99.56 billion, a decrease of Rp. 32.6 billion or 24.7% of the original profit reported.

In previous studies examining the personality characteristics of auditing, it has been demonstrated that auditing differs significantly from other professions. [Doublin \(2015\)](#) focuses on two previously observed characteristics that distinguish auditors and accountants from other disciplines: extraversion and conscientiousness. Two traits were examined to determine whether there were differences between the different personalities of auditors, but the results were inconsistent with the hypotheses. Furthermore, it revealed that auditors in various practice areas could possess other personality traits than all accountants being the same. In another study by [Holt, Burke-Smalley & Jones \(2017\)](#), five major personality models were employed to assess students' job interests in auditing. According to their research, students with higher openness to experience viewed auditing jobs as more desirable. Also, accounting students who preferred auditing viewed auditors as extroverted, agreeable, and receptive to understanding. A study by [Saadullah & Bailey \(2014\)](#) examined the ethics of auditors based on five personality types: neuroticism, extraversion, openness to experience, conscientiousness, and agreeableness. According to the results of this study, conscientiousness and agreeableness are significantly associated with auditors' moral inclinations.

Another study by [Levy et al. \(2011\)](#) examined the Personality Traits and Career Satisfaction of Accounting Professionals, and research results showed that all of the Big Five traits (agreeableness/teamwork, conscientiousness, emotional stability, extraversion, and openness), as well as four narrow characteristics (assertiveness, customer-service orientation, optimism, and work drive), contributed significantly to career satisfaction. [Silvi, Bartolini & Hines \(2008\)](#) also found in their research that the characteristics of auditors in different situations are considered separate. Conscientiousness is generally significantly higher in accountants, while extraversion, assertiveness, neuroticism, and openness have been considerably lower. [Hergenhahn & Olson \(1999\)](#) assert that only theories that fully consider each individual can provide an accurate picture of human personality, and [So & Smith \(2003\)](#) claim that audit studies have not examined most individual characteristics (e.g., nature and its effects).

This study examines auditors' professional success by evaluating the five-factor theory (FFT) to determine how auditors' personality traits can predict professional success. The present study attempts to address multiple gaps and, in doing so, makes significant contributions. First, the study extends the limited research on understanding the five-factor theory and auditor's professional success. Our study is among the first to consider the five-factor theory essential to achieving auditors' endogenous and exogenous success. Second, this study assesses the auditors' personality traits (neuroticism, extraversion, openness to experience, agreeableness, conscientiousness) with their endogenous and exogenous success. Thus, this explains the mechanism through which personality traits can influence success. Third, to the best of the author's knowledge and through search in peer-reviewed databases, no previous study has empirically explored the effects of auditors' endogenous and exogenous success. So, this study assesses the auditors' personality traits (neuroticism, extraversion, openness to experience, agreeableness, conscientiousness) with their endogenous and exogenous success in a practical setting. Fourth, this study provides insight into this research for regulatory bodies, including the Iranian Association of Certified Public Accountants, about the importance of cognitive components and auditors' personalities.

The remainder of the paper is organized as follows. The following section discusses the related literature and outlines the main testable hypotheses. Our survey methods and data are summarized in Section 3. The main empirical results are presented in Section 4, and a brief discussion of the results is provided in Section 5.

Literature Review and Hypotheses Development

Auditors' behavior when performing audit services reflects their characteristics ([Paino et al., 2010](#)). [Baotham & Ussahawanitchakit \(2009\)](#) demonstrated that ethically motivated individuals behave ethically more than ethically less motivated individuals. Thus, auditors' ethical decisions are influenced by the personality that reflects individual moral orientations ([d'Ardenne et al., 2011](#)). As a result of their unique characteristics ([Wang et al., 2015](#)), auditors' work quality is primarily determined by their decision-making and behavioral discretion. A variety of auditing studies have used different variables to measure individual characteristics. These variables include ethical reasoning ([Tsui & Gul, 1996](#)), goal orientation ([Sanusi et al., 2018](#)), professional skepticism ([Harding & Trotman, 2017](#)), auditor virtue ([Libby & Thorne, 2000](#)), locus of control ([Paino et al., 2010](#)), and personality type ([Gundry & Liyanarachchi, 2007](#)). Individual characteristics are not considered when measuring auditors' characteristics, as personality is defined as the pattern of relatively permanent traits and unique characteristics that promote individuality,

and stability. A person's personality pattern determines their needs, expectations, motivations, and goals. However, based on the objectives and tasks of a project, the markets also have specific characteristics (Roberts & Mroczek, 2008). One of the most comprehensive and compelling theories in personality research is the Five-Factor Theory (FFT) proposed by McCrae & Costa (1985). Characters are believed to have a hierarchy with five main dimensions at the highest level and may be inferior to lower-ranking elements or components (McCrae & Costa, 1996).

According to FFT, characteristics are neither behavior patterns (Buss & Craik, 1983) nor plans, skills, and desires that contribute to those patterns. They cannot be directly observed by the public nor by individual introspection. The public or personal reflection cannot watch these psychological entities but can only be inferred by behavioral and experiential observations. All cultures studied to date share the same five factors of character traits (McCrae & Costa, 1997; McCrae & Terracciano, 2005). These well-replicated empirical generalizations make sense only if personality traits are insulated from the direct effects of the environment (McCrae et al., 2000). Although many theories of personality have been proposed over the years (Drapela, 1995), the Five-Factor Model of Personality appears to be the most prominent and influential in contemporary psychology (Costa & McCrae, 1989, 1992; Allport & Odbert, 1936; Cattell, 1943; Eysenck and Barrett & Eysenck, 1985; Norman, 1963). The Big Five personality traits include Neuroticism, Extraversion, Openness to Experience, Agreeableness, and Conscientiousness (NEOAC) (Costa & McCrae, 1989, 1992; John, Naumann, and Soto, 2008; Speelman & Goldberg, 1981):

1) **Neuroticism:** People in this category are always worried, scared, nervous, and tense when dealing with issues and problems. These people are generally frustrated in stressful situations. They feel guilty, sad, lonely, and blamed for themselves, and have emotions such as anger and resentment, failure, shame and embarrassment, and embarrassment about others. The subsets of this personality dimension are 6: anxiety, hostility, depression, self-awareness, haste, and trauma.

2) **Extraversion:** The extraversion scale had characteristics such as having a close relationship and faithful friendship with others, being willing to gather and enjoy being with others, being excited and energetic, and being active. In career fields, extravert people tend to have a leading role or leader. They also have positive emotions such as happiness, pleasure, and love, and They are also easily and frequently happy. The subsets of this dimension are activism, sociability, assertiveness, excitement, and positive emotion.

3) **Openness to experience:** The criterion of openness to experience is what they want to experience. These people are curious and want to enjoy new theories instead of conventional rules and affairs, have a high understanding of art and beauty, are attracted to music, and are thrilled with poetry. They also can express their feelings and emotions, and their joys and sorrows are more evident than others. Regarding the actions and beliefs of these people, they are interested in traveling, eating various foods, and doing unusual things. They like to hear and accept new ideas and beliefs. Subcategories of this dimension are emotions and feelings, aesthetics, imagination, values and ideas, views, and actions.

4) **Agreeableness:** Relational criteria also emphasize individual tendencies. These people are usually friends and are interested in helping others. Qualities such as modesty, control of aggression, candor, simplicity in relationships, confidence in others, and being optimistic about them are among these traits. The subsets of this dimension include trust, truthfulness, clarity, altruism, companionship, modesty, or flexibility towards people.

5) **Conscientiousness:** One of the basic needs in people's job fields is skill and ability. This trait affects the person's success depending on job type and gives him a sense of self-confidence, and organizations are eager to have these people. It is vital to have conscientiousness, professionalism, neatness, and effectiveness. The subsets of this dimension are competence, order, work conscience, striving for success, self-control, and caution in decision-making.

Table 1. Five-Factor Theory

Basic tendencies	Characteristic adaptations	Related positive research
Neuroticism	Low self-esteem, irrational perfectionistic beliefs, pessimistic attitudes	(Widiger, 1994)
Extraversion	Social skills, numerous friendships, enterprising vocational interests, participation in team sports, club memberships	(McCrae, 1996)

Basic tendencies	Characteristic adaptations	Related positive research
Openness to Experience	Interest in travel, many different hobbies, knowledge of foreign cuisine, diverse vocational interests, friends who share tastes	(McCrae, 1993–1994)
Agreeableness	Forgiving attitudes, belief in cooperation, inoffensive language, reputation as a pushover	(Costa & McCrae, 1992)
Conscientiousness	Leadership skills, long-term plans, organized support network, technical expertise	(Costa & McCrae, 1995)

Conversely, “Career” is a term attributed to a person’s lifelong professional activities. A career is a process, and its success is the snapshot in one given moment. Career success may be exogenous (objective) (supported by hard evidence like income level, hierarchy level, promotions, etc.) (Spurk 2014; Restubog, 2011) or endogenous (subjective) (referring to a person’s perception of his/her career success) (Haengli and Hirschi, 2020; Schwormal et al., 2017; Ng et al., 2005). Some authors claim career success to be the aggregate measure of both objective and subjective attributes (e.g., Spurk et al., 2015).

Exogenous (objective) career success reflects career accomplishments that are objectively observable by others and can be measured in terms of the individual’s level of income as well as the individual’s promotion history, hierarchical level in the organization, or job title. But endogenous (subjective) career success reflects the individual’s personal feelings of satisfaction with his or her career path, career progress, or career outcomes. The concept of subjective career success is necessary because only objective indicators may provide an overly narrow conceptualization of career success.

Endogenous career outcomes may include interesting and meaningful work, individual autonomy, tolerable stress levels, and work with enjoyable colleagues. In addition, each individual may have a unique set of life goals, interests, and values that leads him or her to value specific extrinsic and intrinsic career outcomes differently when assessing personal satisfaction with a career.

The arguments mentioned above contribute to the shift in research toward subjective career success (e.g., Haengli and Hirschi, 2020; Zacher, 2014). Career success can be expressed as career satisfaction. Career satisfaction refers to the progress that individual experiences throughout his/her professional life; it can be expressed as an evaluation of different career facets (e.g., income, development, promotions), progress (e.g., Greenhaus et al., 1990; Spurk et al., 2014; Rodrigues et al., 2015; Maurer 2013; Baruch et al., 2014), or a comparison with the career success of others (Spurk et al., 2014). Various prerequisites of career success have been explored in the literature. The prioritization of career over other life dimensions (Harrington et al. 2007), career competencies (e.g., Kuijpers and Scheerens, 2006; Kong, 2010), professional identities (Weber, 2011), entrepreneurial attitudes (Budig, 2006; Zacher, 2014), career adaptability (Zacher et al., 2015; Praskova, 2014), career planning (Spurk et al., 2014), networking (Spurk et al., 2014), relationships (Restubog, 2011; Ng and Feldman, 2014; Colacoglu, 2011), and previous career experience (income, promotions, hierarchy levels, unemployment) (Spurk et al., 2015). As outlined in the previous section, the objective of this study is to predict the success of certified public accountants based on their personality traits. Based on this, the research hypotheses are presented in the following order:

- H1:** A significant relationship exists between neuroticism and the auditors’ endogenous success.
- H2:** A significant relationship exists between neuroticism and the auditors’ exogenous success.
- H3:** A significant relationship exists between extraversion and the auditors’ endogenous success.
- H4:** A significant relationship exists between extraversion and the auditors’ exogenous success.
- H5:** A significant relationship exists between openness to experience and the auditors’ endogenous success.
- H6:** A significant relationship exists between openness to experience and the auditors’ exogenous success.
- H7:** A significant relationship exists between agreeableness and the auditors’ endogenous success.
- H8:** A significant relationship exists between agreeableness and the auditors’ exogenous success.
- H9:** A significant relationship exists between conscientiousness and the auditors’ endogenous success.
- H10:** A significant relationship exists between conscientiousness and the auditors’ exogenous success.

Research Methodology

Research Design

A descriptive-correlational approach and structural equation modeling (SEM) was used in the present study. It is a field study at one point (summer, 2023). Structural equation modeling (SEM) models examine

how the latent variables are explained by the corresponding manifest variables (questions) and or show how the hidden variables are linked. One of the most important reasons for using SEM in this research is the ability to test theories as equations between variables. Another reason is this method's measurement error inclusion, allowing us to report our data analysis for measurement error.

Statistical Population and Samples

The nature of the variables and the objectives of this study dictated that a questionnaire would be the best method of collecting data. The research questionnaire was constructed electronically because of the unavailability in the statistical population and the occurrence of Coronavirus disease in the study setting. In this study, the population is a sample of members of the Iranian Association of Certified Public Accountants, whose exact number by Cochran's formula at 95% confidence intervals determined was 348 participants. We then provided online questionnaires. Consequently, their results could be generalized.

Instruments

A standardized questionnaire was used to collect data. During the survey, we collected Information about respondents' gender, field, degree, university, career position, rank, and experience as part of the survey. Two questionnaires were used in this study: (1) The NEO Questionnaire, one of the dependable questionnaires used to evaluate personality traits based on factor analysis. Developed by McCrae and Costa in 1985, the NEOPI-R Personality Questionnaire replaces the NEO test developed in 1985. The questionnaire measures five main personality factors and six characteristics within each element, or 30 characteristics in total. The revised version of the NEO Personality Questionnaire is a self-assessment tool based on a well-known personality pattern called the Five-Factor Model (FFM). This questionnaire includes (60) questions, which in this method are a minimum (score of 12) and a maximum (score of 48). Several studies indicate that the short-form NEO subscales have a high degree of internal consistency concerning the validity of the short-form questionnaire. According to McCrae and Costa, the NEO truncated tool is ideally suited for its complete form. Thus, short-form scales correlate more (0.68%) with full-form rankings. According to [Costa and McCrae \(1992\)](#), Cronbach's alpha coefficients for neuroticism (0.9), extraversion (0.78), openness to experience (0.76), agreeableness (0.86), and conscientiousness (0.9) were reported ([Costa and McCrae, 1992](#)). In another way, people achieve career success by utilizing all their abilities and facilities. (2) This study evaluates job success by analyzing the scores obtained from the Job Success Questionnaire, [Nabi \(2001\)](#), which measures both endogenous (mental) job success as well as exogenous (objective) job success. According to this questionnaire, endogenous job success refers to understanding their success in their work roles and relationships with colleagues. In contrast, exogenous job success refers to their success based on financial accomplishments and promotions within the organization. [Nabi \(2001\)](#) reported an endogenous job success rate of 0.82 and an exogenous job success rate of 0.82 using Cronbach's alpha. Research questionnaires are shown in Appendix 1.

Based on the theoretical foundations and the results reported in the related research, the conceptual model of this study is initially offered below, and thenceforth the research hypotheses are tested.

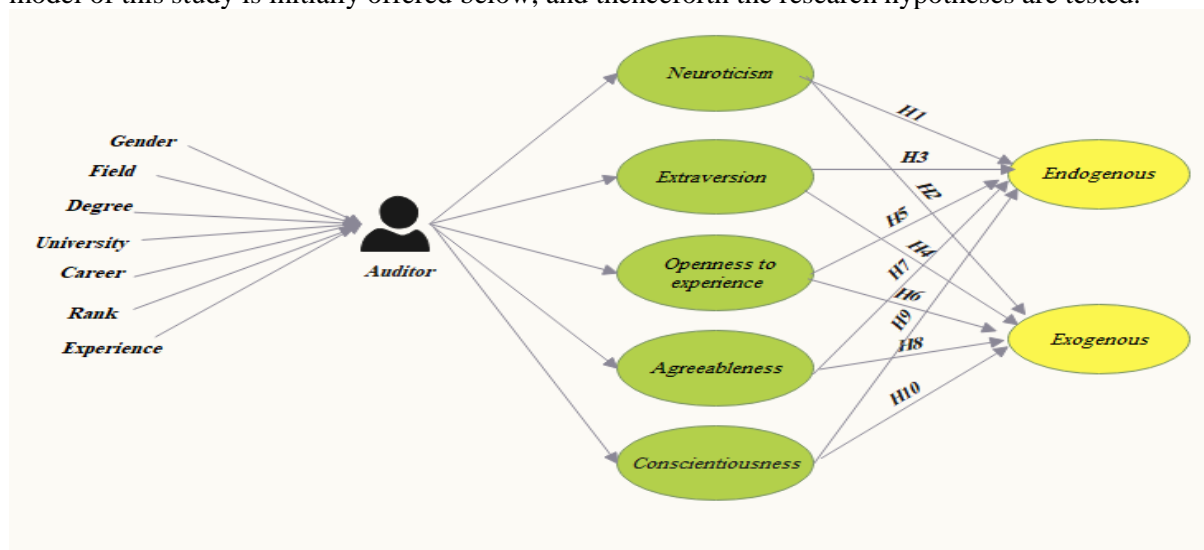


Figure 1. The conceptual model for the NEOAC and auditors' endogenous and exogenous success

Data Analysis

We analyzed the data using IBM SPSS Statistics (version 26.0) and LISREL (version 10.20). The first step consisted of presenting descriptive statistics, including frequency, mean, standard deviation, minimums, and maximums, and then calculating inferential statistics using the CB-SEM method. The covariance-based SEM (CB-SEM) is more appropriate for theory testing, and the SEM method is more appropriate when you have an existing hypothesis that needs to be tested. As a result, the measurement model for the research variables was evaluated for reliability, validity, and fit, and hypothesis testing was conducted. In addition, the reliability of the items in this research is evidenced by the correlation between the questions of each variable. Below is a table showing the results of this experiment:

Table.2. Reliability

Variable	Component	N total	Cronbach's Alpha
Career Success	Endogenous	7	0.856
	Exogenous	5	0.793
	Career Success	12	0.911
NEOAC	Neuroticism	12	0.85
	Extraversion	12	0.859
	Openness to experience	12	0.848
	Agreeableness	12	0.842
	Conscientiousness	12	0.867
	NEOAC	60	0.971

Source: Research Findings

Research Finding

Descriptive and inferential statistics will be used to analyze the data obtained through the questionnaire. Therefore, the descriptive demographic characteristics and the research variables will be presented first, followed by testing the hypotheses and examining the research variables.

Descriptive Findings

In this section, statistical samples are examined in terms of audits' gender, field, degree, university, career position, rank, and experience. The descriptive statistics distribution tables are as follows:

Table 3. Distribution of descriptive statistics of demographic variables

		Gender	Field	Degree	University	Career	Rank	Experience
N	Valid	348	348	348	348	348	348	333
	Missing	0	0	0	0	0	0	15
	Mean	1.24	1.64	2.19	1.65	2.55	2.03	2.39
	Median	1.00	1.00	2.00	1.00	3.00	2.00	3.00
	Mode	1	1	2	1	3	3	3
	Skewness	1.233	0.777	-0.280	0.659	-1.297	-0.058	-0.800
	Kurtosis	-0.484	-1.276	-0.924	-0.910	-0.011	-1.480	-0.868
	Minimum	1	1	1	1	1	1	1
	Maximum	2	3	3	3	3	3	3

*** We measured the demographic variables based on gender (male and female), field (accounting, management/economic, and other), degree (Ph.D., master, and bachelor), university (state, private, and other), career (partner, senior manager, and project or client management), rank (A, B, and other), work experience (more than 15 years, between 10 and 15 years, less than 10 years).

Inferential findings

Normality

Often our primary goal is not to get information about small groups, but we want to get the necessary information about the community from which the sample group has chosen through the findings of the sample group. One of the presuppositions of parametric tests is the normality of data distribution. Parametric tests are generally based on mean and standard deviation, so if the distribution of society is not normal, these indicators do not give an accurate picture of the state of society. The goodness-of-fit test is commonly used to determine the normality of the distribution of a variable. Here are three methods to consider:

Table 4. The normality of variables

		Kolmogorov-Smirnov			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
Career Success	Endogenous	0.065	343	0.000	0.986	343	0.002
	Exogenous	0.101	343	0.000	0.980	343	0.000

NEOAC	Neuroticism	0.129	343	0.000	0.943	343	0.000
	Extraversion	0.134	343	0.000	0.934	343	0.000
	Openness to experience	0.142	343	0.000	0.922	343	0.000
	Agreeableness	0.123	343	0.000	0.950	343	0.000
	Conscientiousness	0.146	343	0.000	0.927	343	0.000

*** Due to the results of the two normality tests and when researchers use the Likert spectrum to collect data, they face a significant problem. The Kolmogorov-Smirnov test is commonly used to check for normality. But the result is always disappointing. The results of this test show that the data are not normal. In response, it should be said that this test is suitable for small statistical data (less than 30). Second, the use of this test for Likert spectrum data is questionable. It is recommended not to use the KS test for Likert scale questionnaires (Keller, 2019). The second question is that the skewness and data kurtosis test results do not match the KS test results. What is the task? The answer is straightforward. Never use the Kolmogorov-Smirnov test to check the normality of the data. According to Keller (2019) and Levine (2008) Practical Management Statistics, it is best to look at data skewness. The Shapiro-Wilk test is also not suitable for Likert spectrum data.

Table 5. Distribution of descriptive statistics of research variables

	Endogenous		Exogenous		N	E	O	A	C
N	Valid	343	343	348	348	348	348	348	348
	Missing	5	5	0	0	0	0	0	0
Mean	3.047		3.094		3.712	3.764	3.818	3.701	3.861
Median	3.000		3.200		3.833	3.916	4.000	3.833	4.083
Mode	3.00		3.00		4.00	4.00	4.17	3.92	4.33
Skewness	0.055		-0.038		-0.884	-0.924	-1.036	-0.823	-1.005
Kurtosis	0.074		0.127		0.585	0.470	0.814	0.428	0.740
Minimum	1		1		1	1	1	1	1
Maximum	5		5		5	5	5	5	5

*** The best method for Likert scale data and questionnaire is to check the skewness and kurtosis of the data. Skewness is a measure of the symmetry or asymmetry of the distribution function. The skewness is zero for a perfectly symmetric distribution; the skewness is positive for an asymmetric distribution with skewness toward higher values. And for an asymmetric distribution with elongation toward smaller values, the skewness value is negative. Kurtosis indicates the height of a distribution. In other words, kurtosis measures the peak of the curve at the maximum point, and the amount of elongation for the normal distribution is 3. If the skewness and Kurtosis are not in the range (2, -2), the data will not have a normal distribution.

The measure of Sampling Adequacy

We conducted confirmatory factor analysis (CFA) to verify the measurement model's validity, reliability, and fit. To conduct a factor analysis, the sample size must be sufficient. One way to assess a sample's suitability for factor analysis is to use the KMO index. When conducting factor analyses, it is necessary to determine whether the available questions can be used as research questions; in other words, whether the number of available questions is appropriate for factor analysis. When the KMO index is more significant than 0.6 and close to 1, and Bartlett's Statistical prob. is less than 0.05 based on these tests, the data can be considered acceptable for factor analysis.

Table.6: KMO and Bartlett's Test

Kaiser- Mayer- Olkin Measure of Sampling Adequacy		0.751
Bartlett's Test of Sphericity	Approx. Chi-Square	4401.750
	df	21
	Sig.	0.000

This index should be above 0.7, but between 0.5 and 0.7 is also cautiously accepted. The value of the Bartlett test also shows that the sample size is sufficient for factor analysis, and structural equation modeling can be fitted.

Confirmatory Factor Analysis

The confirmatory factor analysis (CFA) based on a set of observed data determines if a predefined factor model is adequate. Simply put, confirmatory factor analysis aims to determine whether the number of measured factors is consistent with what was expected based on theory and theoretical models. This method determines whether the questions selected in a questionnaire to measure each factor are suitable or not.

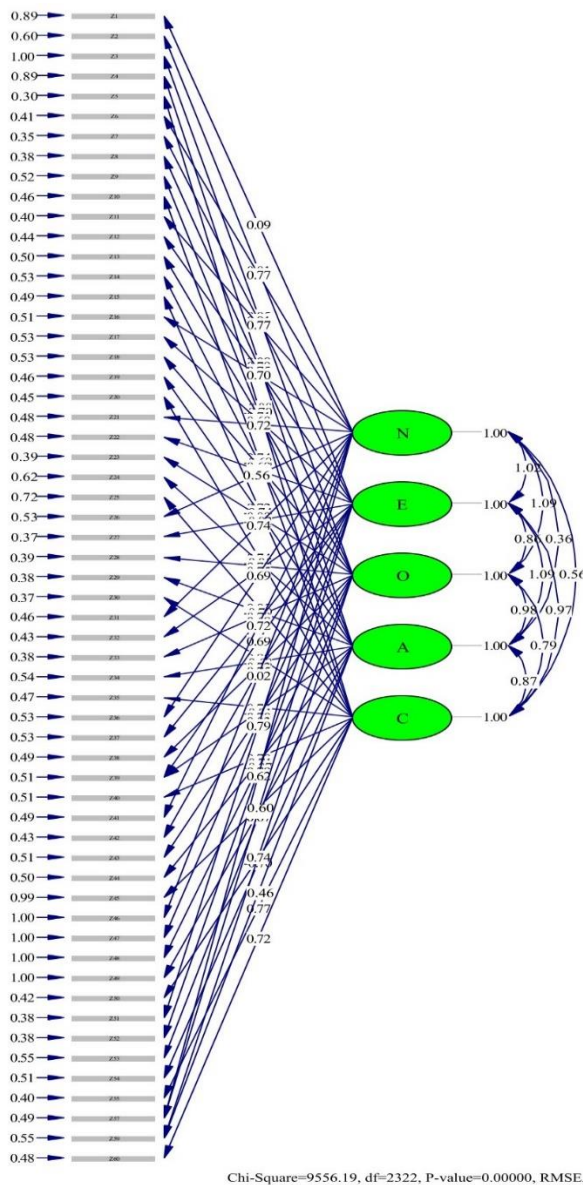


Figure 2. The NEOAC as a standard CFA model

*** Factor loads are values between zero and one that indicates how strongly the latent factor variable is related to the observed variable. A weak correlation is considered and ignored if the factor load is less than 0.3. A factor loads between 0.3 and 0.6 are acceptable, which is desirable if more significant than 0.6. In factor analysis, variables that measure a latent variable (factor) must have a high factor load with other factors. The figure above shows that all factor loads are within an acceptable measurement range.

Structural Equation Modeling

We use structural equations for the impact of the NEOAC on professional success and the fit of the conceptual model of the research. Using structural equation modeling as a multivariate analysis technique, we can simultaneously test regression equations involving latent variables, expanding the research model.

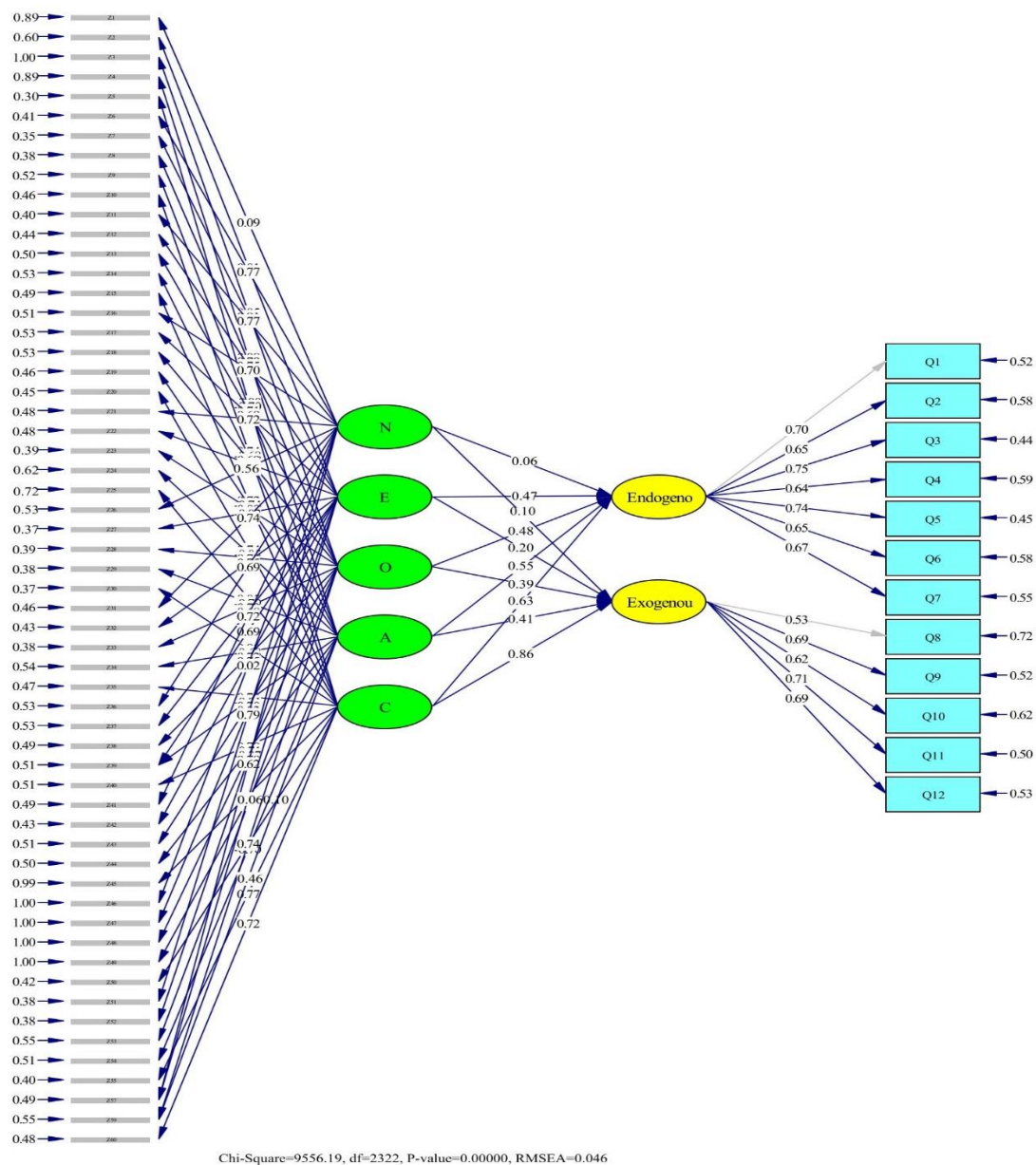


Figure 3. The results of the full structural model (Standardized)

In addition to the four leading indicators that indicate the degree of fit of the model, there are other indicators to approve or reject the model, which are shown below Table:

Table 7. The fit indices of the structural model

The fit indices	Absolute			Relative		Parsimonious		Noncentrality/based		
	X ² /df	GFI	AGFI	SRMR	IFI	NFI	PGFI	PNFI	RMSEA	CFI
ATV*	1-5	> 0.9	> 0.9	< 0.1	> 0.9	> 0.9	> 0.50	> 0.50	< 0.1	> 0.9
Result	4.115	0.911	0.955	0.091	0.823	0.80	0.587	0.782	0.067	0.922

*Acceptance threshold value

According to the fit indices in the table, the data in this research are well aligned with the theoretical foundation and factor structure. Because the RMSEA index for research measurement models is less than 0.1, it indicates the validity of the structure. As a result, corrections are not necessary for estimating path coefficients to test research hypotheses accurately. As shown in the above figure, the results of this study were obtained. To determine whether the research hypotheses were valid, a T-value was used to test them.

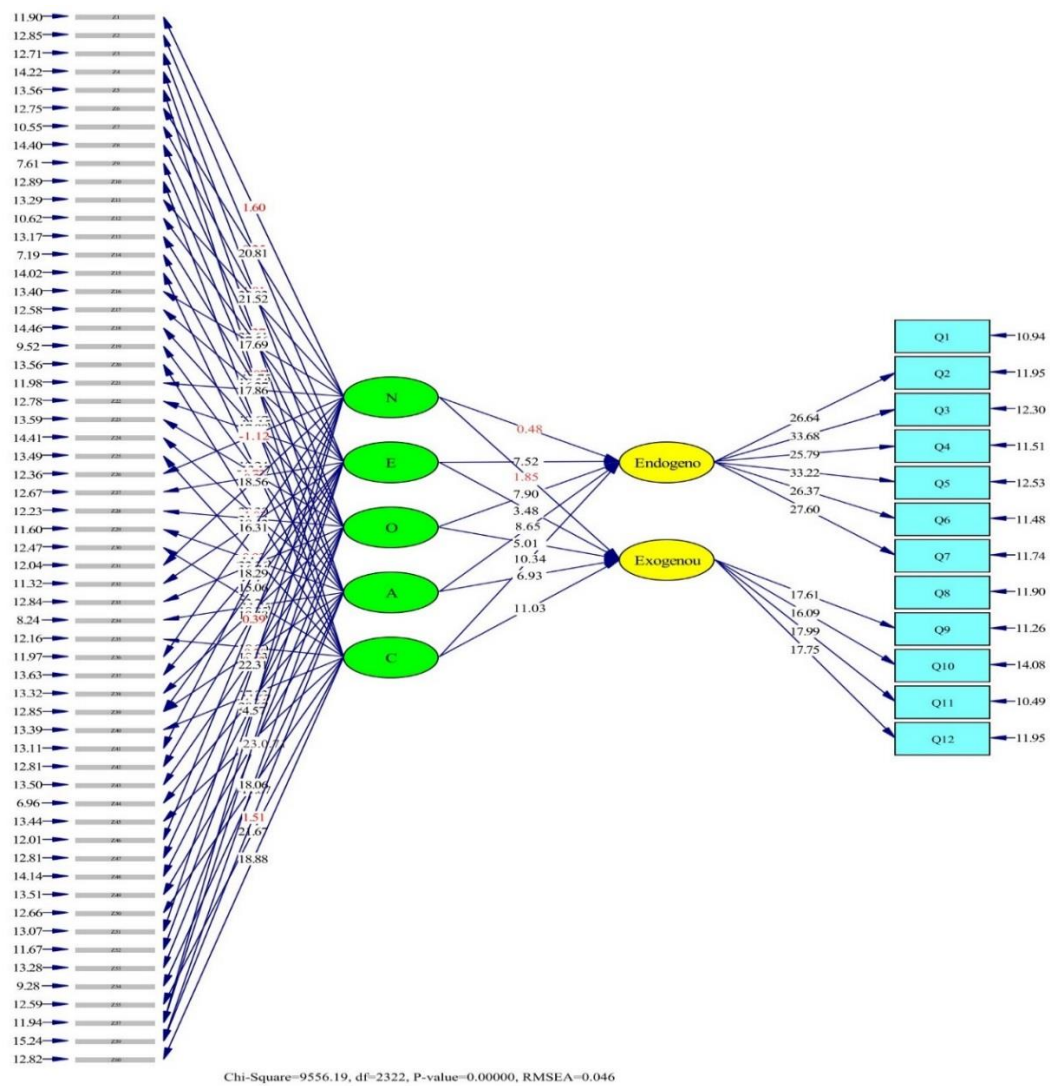


Figure 4. The results of the full structural model (T-Value)

Hence, the null hypothesis is expressed as follows: the parameter in the target population is not significantly different from zero, or the path coefficient in the target population is equal to zero. Suppose the value of the t-test is up to -1.96. In that case, 1.96 shows that the parameter obtained at the level of 0.05 is not significantly different from zero and (therefore, cannot explain the changes in the dependent variable). If the t value is not in this range, is it bigger or smaller? It means that at the significance level of 0.05, the amount of the parameter (path coefficient) obtained differs from zero and (consequently, can explain the changes in the dependent variable). Therefore, the null hypothesis is rejected. As shown in Figure 3 and the T-value, the following table summarizes the research results:

Table 8. The results of the structural model

NEOAC	Professional Success	Standard coefficient	T-value	Hypothesis
Neuroticism	Endogenous	0.06	0.48	---
Extraversion		0.47	7.52	+
Openness to experience		0.48	7.90	+
Agreeableness		0.55	8.65	+
Conscientiousness		0.63	10.34	+
Neuroticism	Exogenous	0.10	1.85	---
Extraversion		0.20	3.48	+
Openness to experience		0.39	5.01	+
Agreeableness		0.41	6.93	+
Conscientiousness		0.86	11.03	+

According to Table 8, the significance between extroversion, openness to experience, agreeableness, and conscientiousness with auditors' subjective (endogenous) success is equal to 7.52, 7.90, 8.65, and 10.34, which shows that at the confidence level of 95%, personality traits based on the FFT significantly affect auditors' subjective success. This means that extroverted, flexible, and conscientious auditors have more personal satisfaction with their lives, hope for the future, and personal relationships with others. All these four personality dimensions of auditors affect the objective (exogenous) success based on the t-value. In such a way that the highest level of income, organizational promotions, and benefits among auditors are related to those who are more extroverted, flexible in relationships, can accept new views, and are more conscientious. Also, according to the coefficients of the path, it can be said that among the 5 dimensions of personality traits, conscientiousness (0.86) has the greatest relation to objective (exogenous) success. This means that auditors who have leadership skills, long-term plans, technical expertise, work conscience, strive for success, and self-control have the highest salary and benefits in audit institutions, and it is considered one of the most important factors in hiring and utilizing. Although extroversion (0.20) has the least relationship with objective success (exogenous), it is quite effective on subjective success (endogenous). In such a way, auditors with positive emotions, frequent friends, and being active and social are more satisfied with their personal life. Still, in return, they are less likely to achieve high-income levels or organizational promotions. But in general, all dimensions of personality traits except neuroticism have a positive and significant relationship with subjective success (endogenous). Auditors with these characteristics will most likely achieve personal and professional satisfaction from themselves and their workplace. Also, there was no relationship between neuroticism and auditors' career success. Of course, the results obtained are logically based on the research literature. The research hypotheses indicate that the NEOAC components are essential to the auditors' career success.

Additional Analyses

Also in the below tables, we conducted the results regarding the mean difference of demographic variables in the endogenous and exogenous success of auditors using independent sample t-test and One-way ANOVA.

Table 9. Mean scores of auditors' endogenous and exogenous success based on Gender

Gender	auditors' success	t	df	Sig. (2-tailed)
	Endogenous		0.931	341
Exogenous		0.643	341	0.521

According to the level of sig. (2-tailed) an independent sample t-test for auditors' professional success, which is greater than 0.05, means no significant difference exists between men and women. Therefore, the null hypothesis of this test is accepted. So, men's scores in all questions are not different from women's in exogenous and endogenous success.

Table 10. Mean scores of auditors' success based on experience

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean	
						Lower Bound	Upper Bound
Endogenous	More than 35 years	59	3.1731	.8062	.1049	2.963	3.383
	Between 20 and 35 years	83	2.955	.859	.094	2.768	3.143
	Less than 20 years	186	3.059	.84	.061	2.937	3.18
	Total	328	3.053	.839	.046	2.962	3.144
On-sample ANOVA				F: 2.167		Sig: 0.013	
Exogenous	More than 35 years	59	3.267	.795	.103	3.06	3.475
	Between 20 and 35 years	83	3.007	.876	.096	2.815	3.198
	Less than 20 years	186	3.076	.857	.062	2.952	3.2
	Total	328	3.093	.853	.047	3	3.186
On-sample ANOVA				F: 2.699		Sig: 0.084	

According to the one-way ANOVA analysis table results, we conclude that the mean scores of auditors' endogenous success based on experience are different in at least one of the groups. Also, the analysis of the variance test cannot prove exactly which mean(s) is different from the others, so to detect it, the mean scores in the above table should be used. The results show that as auditors' experience level increases, auditors' endogenous and exogenous success also increases.

Conclusion

This study empirically examines the cases related to career success (endogenous and exogenous)

concerning five components of personality traits (Neuroticism, Extraversion, Openness to Experience, Agreeableness, and Conscientiousness). The respondents to this survey were members of the Iranian Association of Certified Public Accountants who expressed their views on their career success. The results of this study showed that about three components of personality traits (NEOAC) had affected the auditors' career success. The relationship between neuroticism and auditors' career success was not seen. This result is logical because auditors will not be disappointed or worried when dealing with the employer's environment. This result is consistent with the research of [Saadullah & Bailey \(2014\)](#) and [Silvi, Bartolini & Hines \(2008\)](#). In the study's second hypothesis, we saw a relationship between auditors' extroversion and career success. Although extroversion (0.20) has the least relationship with objective success (exogenous), it is quite effective on subjective success (endogenous). In such a way, auditors with positive emotions, frequent friends, and being active and social are more satisfied with their personal life. Still, in return, they are less likely to achieve high-income levels or organizational promotions. This result is consistent with [Holt, Burke-Smalley & Jones \(2017\)](#), and [Levy et al. \(2011\)](#) research. But it is inconsistent with [Doublin \(2015\)](#), [Saadullah & Bailey \(2014\)](#), and [Silvi, Bartolini & Hines's \(2008\)](#) findings. But the third hypothesis of the research is based on the positive effect of openness to experience on auditors' success. According to this result, the auditors have curiosity, understand the mutual environment, and take advantage of conflicting viewpoints and standards. This research's findings align with [Levy et al. \(2011\)](#) and [Aamir et al. \(2018\)](#). Also, a positive relationship was seen between agreeableness and auditors' career success. This means auditors who cooperate with others, are honest, and trust in work will easily succeed. The findings of this research are in line with [Holt, Burke-Smalley & Jones \(2017\)](#), [Saadullah & Bailey \(2014\)](#), [Levy et al. \(2011\)](#), and [Silvi, Bartolini & Hines \(2008\)](#). But in this research's last and predictable result, the most significant relationship between auditors' conscientiousness and career success was seen. So, auditors who adhere to the professional principles, competence, and skills necessary for work have the most significant possibility of success in their work environment. Most of the research findings in this field agree with this finding, except for the research by [Doublin \(2015\)](#).

Explaining the results of this study, it can be said that with the increasing complexity of the business world, the decrease in social trust in auditing services, and the disregard for social benefits in recent financial crises, auditors should use their psychological concepts to promote work success in the workplace. Accordingly, independent auditors who have spent a lifetime in the profession are encouraged to take an essential step in further understanding their behavioral characteristics. The findings of this study inform regulatory bodies, including the Iranian Association of Certified Public Accountants, about the importance of cognitive components and auditors' personalities. It should be noted that to understand these aspects better, alternative methods should be used. In addition, users of financial statements should have an understanding of what auditors expect. Based on these study findings, the following recommendations can be helpful for users:

1. The auditing community should inform individuals, shareholders, and potential investors about the role of auditors in their social performance.
2. Users of financial statements, especially long-term investors, should be trained in the performance, behavior, and personality traits of the auditor and management in the company.
3. Audit institutions and organizations should educate their members about the importance of their attitudes and behavior in the workplace.

Given that the present study provides evidence that the components of personality traits have a significant relationship with the professional success of auditors, it should be noted that this study considers only some aspects of practical psychology. Other researchers could be interested in exploring different psychological subsets, such as accuracy and focus, auditors' personality traits, and personality types on the professional success of auditors.. This research is not without limitations like other studies. The limitations of the current research are the cross-sectional nature of this research, which limits the ability to create causal interpretations. The questionnaires of the current study are self-reports, which may affect the honesty of the sample responses. Using different and more diverse samples in future studies will increase the generalizability of the results. It is suggested that future research should combine both survey methods and interviews. Using interviews can support a small survey to understand the relevant questions fully. In addition, the sample size is relatively small, so it is suggested that future studies combine more sample sizes to increase the validity of the study findings.

Appreciation and Thanks

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Appendix 1.

To conduct research, you have been provided with a survey. Please help us conduct this research by providing a few minutes. Your responses are greatly appreciated. Please note that you have been selected randomly, and your personal information will not be included in the survey.

Gender: Male Female

Field: Accounting Management/economic Other

Degree: Ph.D. Master Bachelor

University: State Private Other

Career: Partner Senior Manager Project or client management

Rank: A B Other

Work experience: more than 15 years Between 10 and 15 years Less than 10 years

- ❖ Carefully read all of the instructions before beginning. This questionnaire contains 12 statements. Read each statement carefully. Tick each statement with the response that best represents your opinion. Make sure that your answer is correct.

Items	What is your opinion about each of the following items?	Very low	low	approx	Much	Very Much
1	How satisfied are you with your job?					
2	I am fully supported by the management of the organization in my work.					
3	In different situations, I do what I like.					
4	My coworkers love me.					
5	I have a good performance evaluation.					
6	When I have problems, I can get help from other Dicker coworkers.					
7	I trust the supervisors.					
8	I get what I think is valuable for my work.					
9	I have enough job responsibility					
10	Compared to other coworkers, I have a fair income.					
11	There are many career promotion opportunities.					
12	I am happy with the promotions I have received so far.					

- ❖ Write only where indicated in this booklet. Carefully read all of the instructions before beginning. This questionnaire contains 60 statements. Read each statement carefully. Tick for each statement with the response that best represents your opinion. Make sure that your answer is the correct

- Fill in if you strongly disagree or if the statement is false.
- Fill in if you disagree or if the statement is mostly false.
- Fill in if you are neutral on the statement, you cannot decide, or the statement is equally true and false.
- Fill in if you agree or if the statement is mostly true.
- Fill in if you strongly agree or if the statement is true.

Fill in only one response for each statement. Respond to all of the statements, making sure that you fill in the correct response. DO NOT ERASE! If you need to change an answer, make an "X" through the incorrect response and then all in the correct response.

Number	Items	SD	D	N	A	SA
1	I am not a sorrier.					
2	I like to have a lot of people around me.					
3	I don't like to waste my time daydreaming.					
4	I try to be courteous to everyone I meet.					
5	I keep my belongings clean and neat.					
6	I often feel inferior to others.					
7	I laugh easily.					
8	Once I find the right way to do something, I stick to it.					
9	I often get into arguments with my family and co-workers.					
10	I'm pretty good about pacing myself to get things done on time.					
11	When I'm under a great deal of stress, sometimes I feel like I'm going to be nervous.					

Appendix

- 12 I don't consider myself especially "light-hearted"
- 13 I am intrigued by the patterns I find in art and nature.
- 14 Some people think I'm selfish and egotistical. 15. I am ri9t a very methodical
- 15 When I'm under a great deal of stress, sometimes I feel like I'm going to be nervous.
- 16 I rarely feel lonely or blue.
- 17 I enjoy talking to people.
- 18 I believe letting students hear controversial speakers can only confuse and mislead them.
- 19 I would rather cooperate with others than compete with them.
- 20 I try to perform all the tasks assigned to me conscientiously.
- 21 I often feel tense and jittery.
- 22 I like to be where the action is.
- 23 poetry has little or no effect on me.
- 24 I tend to be cynical and skeptical of others' intentions.
- 25 I have a clear set of goals and work toward them in an orderly fashion.
- 26 Sometimes I feel completely worthless.
- 27 I usually prefer to do things alone.
- 28 I often try new and foreign foods.
- 29 I believe that most people will take advantage of you if you let them.
- 30 I waste a lot of time before settling down to work.
- 31 I rarely feel fearful or anxious.
- 32 I often feel as if I'm bursting with energy.
- 33 I seldom notice the moods or feelings that different environments produce.
- 34 Most people I know like me.
- 35 I work hard to accomplish my goals.
- 36 I often get angry at the way people treat me.
- 37 I am a cheerful, high-spirited person.
- 38 I believe we should look to our religious authorities for decisions on moral issues.
- 39 Some people think of me as cold and calculating.
- 40 When I make a commitment, I can always be counted on to follow through.
- 41 Too often, when things go wrong, I get discouraged and feel like giving up.
- 42 I am not a cheerful optimist.
- 43 Sometimes when I am reading poetry or looking at a work of art, I feel a chill or wave of excitement.
- 44 I'm hard-headed and tough-minded in my attitude.
- 45 Sometimes I'm not as dependable or reliable as I should be.
- 46 I am seldom sad or depressed.
- 47 My life is fast-paced.
- 48 I have little interest in speculating on the nature of the universe or the human condition.
- 49 I generally try to be thoughtful and considerate.
- 50 I am a productive person who always gets the job done.
- 51 I often feel helpless and want someone else to solve my problems.
- 52 I am a very active person.
- 53 I have a lot of intellectual curiosity.
- 54 If I don't like people, I let them know it.
- 55 I never seem to be able to get organized.
- 56 At times I have been so ashamed I just wanted it hidden.
- 57 I would rather go my own way than be a leader of others.
- 58 I often enjoy playing with theories or Abstract ideas.
- 59 If necessary, I am willing to manipulate people to get what I want.
- 60 I strive for excellence in everything I do.