


Original Research

Do Personality Traits Matter in Auditors' Compliance with Professional Ethics?

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Abstract

The purpose of this research is to investigate the factors that influence auditors' compliance with professional ethics. This study is a quantitative and post-event and descriptive-correlational research. The statistical population of this research is all certified accountants working in the audit institutions of Tehran, and based on Cochran's sampling formula, 336 auditors were selected as a sample. However, 243 completed questionnaires were received by the researcher. Cronbach's alpha was used to test the reliability of the questionnaire, and the value was 0.787. In this research, structural equation modelling and PLS software were used to test the research hypotheses. The results indicate that there is no significant relationship between the trait of neuroticism and auditors' compliance with professional ethics. However, there is a significant relationship between the trait of extraversion and auditors' compliance with professional ethics. Additionally, the results showed that there are significant relationships between the trait of openness to experience, the trait of agreeableness and the trait of conscientiousness with auditors' compliance with professional ethics. Based on this result, it can be mentioned that auditors who feel a greater sense of responsibility, utilize appropriate techniques and methods for their job, and have the necessary readiness to review social, political, and religious values and possess a broad mind and enjoy challenges and puzzles. In addition, auditors who are cooperative, empathetic, and eager to help others demonstrate better ethical behaviour compared to self-centred auditors who are suspicious of others and engage in more competition than cooperation.

Keywords: Auditors' Ethics, Compliance with Professional, Ethics Personality Traits.

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Introduction

Compliance with professional ethics is considered necessary for audit profession due to gain the community and financial information users' trust based on their ethical behavior and adherence to principles. For example, regarding the financial scandal of Enron and its auditor (Arthur Andersen), more investigations showed that the reason of scandal was not only insufficient accounting and auditing standards, but the lack of professional ethics was the main factor. Therefore, like other professions, the accounting profession is also needs to compliance professional ethics in order to maintain its survival. Martinson (1994) mentioned that ethical behavior is not just a right, but a necessity. Therefore, if the accounting profession and especially audit profession tend to improve, there Not in the reference must be a dominant and comprehensive model of behavior based on ethical and responsible principles. In fact, unethical behavior of accountants and auditors not only damages public trust, but also disrupts the efficiency of capital markets. Moreover, Williams and Elson (2010) believed that educating individuals solely from a scientific perspective without considering ethical dimensions poses a threat to society and having different laws to prevent cooking the book and fraud is necessary, but not sufficient.

Professional ethics in accounting and auditing have been brought up since 1494 when Luca Pacioli mentioned ethical matters in his first book. In 1996 the International Federation of Accountants (IFAC) published professional ethics at the international level and formulated the "International Ethics Committee" to develop a code of conduct for professional accountants, which serves as a guideline for associations and professional communities members of the federation (Namazi & Rajabdoory, 2018). In Iran, the Institute of Certified Public Accountants was the first organization to develop a code of professional ethics. In general, ethical principles can be defined as a set of moral values. All individuals possess such a set of values, but they may be ignorant of them. The main duty of the audit profession is to provide credibility improvement to financial reporting and financial information. Without ethical behavior, the position of this profession is undermined. In fact, auditing is a profession which heavily reliant on trust and performing credit responsibilities (Noushadi, Mohammadi, Nourosh, & Amini, 2019).

The Institute of Certified Public Accountant regarding the code of ethics and professional conduct mentioned that one of the prominent features of accounting profession is the acceptance of responsibility for safeguarding public interests. Therefore, the responsibility of a certified public accountant is not only limited to the satisfaction of the client, but a certified public accountant must act in accordance with code of ethics (professional code of conduct) in order to protect public interests. However, if regulations prevent a certified public accountant from complying with a part of this code of conduct, the accountant must adhere to the remaining parts of this code. In fact, the code of ethic is a tool to ensure that professionals are familiar with ethical principles and compliance these professional standards. Therefore, code of ethics serves as a reference for determining the professional and social responsibilities of an accountant and is considered as a guide for suitable behavior in audit profession.

Due to this fact that personality traits and individual characteristics are among the topics discussed in every profession. Personality can be considered as the most fundamental issue in the field of psychology, as it revolves subjects such as motivation, perception, thinking, emotions, and feelings. Although, perception is an important factor in decision-making, personality traits are also involved in this process. Considering the undeniable impact of ethics on individual behavior, and the existence of different personality traits among auditors, it can be expected that there are relationships between personality traits and auditors' compliance with professional ethics. Personality can be defined as a set of psychological traits that can be used to classify individuals. These personality traits have a stable impact on professional behavior, and based on them, the specific values of individuals in various job situations can be determined. The role of personality traits in individual behavior and cognition is sometimes direct and immediate, and sometimes it leads to behavioral and cognitive consequences by influencing mediating factors. Considering individuals' personality dimensions in organizations allows employees to engage in activities that coordinated their abilities and personality traits, leading to improved individual performance and organizational effectiveness (Azizian, Moharramzadeh, Rouhnavaz, & Toosi, 2020). Some researchers also have found personal characteristics as influential factors on professional ethics. Sultana et al (2014), Marcus and Roy (2019), Bashlideh et al. (2011), and Bleidorn et al (2021) concluded that personality traits have effect on professional behaviors (Azizian et al., 2020).

Ethics and ethical code of conduct are essential for the effective social life. Many behaviors and actions of people are influenced by ethical values and stem from ethics. Therefore, ignoring ethics in life and the lack of ethical principles can create numerous problems. The accounting profession and, more importantly, the audit profession, as a requirement for public satisfaction and its own survival, require compliance with ethics. Today, the accounting profession, like many other important professions, has adopted its own approved ethical principles. This issue confirms the compelling need for the profession to compliance with ethics, but these principles must be followed by accountants and auditors. Therefore, the role of an auditor for compliance with ethics appears to be highly significant (Oteiza et al., 2017).

Based on previous studies, auditors face various problems and tensions in their profession, and the ineffective resolution of these issues leads to a decrease in job satisfaction. Considering the irreversible effects and damages that ignoring professional ethics has on organizations and individuals.

Personality traits affect the performance of managers, auditors and accountants. This is because the development of professional ethics is not a single concept, but a multiple concept, and several factors directly and indirectly affect this improvement. The unethical decisions of accountants in recent years have questioned society's trust in accountants. Developing ethical behavior improves professional behavior. Therefore, the intellectual concern of the researcher was to deal with the effect of personality traits on compliance with professional ethics of auditors in Tehran. The studies conducted show that most of the studies that have been conducted in this field are either independent or a combination of two or three variables, but there has not been any research that has conducted this title among auditors, which indicates the theoretical gap and Experience is important in this

field. Therefore, this research aims to answer this question: What effect do the five personality traits of auditors in Tehran have on their compliance with professional ethics? Therefore, the main contribution of this research can be summarized in the following five points:

- 1- The effect of neuroticism of auditors with professional ethics
- 2- The effect of extraversion of auditors with professional ethics
- 3- The impact of auditors' compatibility with professional ethics
- 4- The effect of experience characteristic of auditors with professional ethics
- 5- The effect of being conscientious with professional ethics

The continuation of the article is provided as specified. In the next section, the literature review and the background of the research will be discussed, then the research method and the implementation steps of the research will be explained. After that, the results of using the proposed method will be presented in a case study. Finally, a general conclusion will be presented along with suggestions for future research.

Literature Review

Personality characteristics

One of the main concerns of managers and company owners is how to create suitable platforms for human factors employed in all professions. A suitable platform in companies makes individuals responsible and commitment to their responsibilities and compliance with ethical principles governing their job. Professional ethics defined as a branch of ethical knowledge that focuses on the examination of individuals' work-related relationships (La Ode, Wahyuniati, Angela, & Oktri, 2020). In a definition of professional ethics, it is considered a type of ethical commitment and conscientiousness towards any type of work, duty, and responsibility (Zarefar & Zarefar, 2016). Ethical conducts in a profession is the result of individuals' knowledge, willingness, ability, and attitude. Professional ethics is a rational thinking process that encompasses a set of accepted ethical actions and reactions. Organizations and professional associations establish professional ethics to provide the most desirable social relationships for their members regarding the performance of their professional duties (Zarefar & Zarefar, 2016).

Personality traits are collection of an individual's insights, beliefs, and convictions which accompanied by relatively stable behavioral traits. There are two important perspectives regarding personality traits. The situationist perspective which attributes the formation of personality to situational factors, while the trait perspective considers human personality as internal and hereditary. Personality can be expressed as a set of characteristics that explain relatively stable patterns of human responses to situations by combining these two perspectives (Sulhan & Choiruddin, 2021). One of the most effective and comprehensive theories proposed about personality and characteristics is the Five-Factor Model by McCrae and Costa (1992). According to this perspective,

personality structure has a hierarchical nature with five main dimensions at the highest level, which are further divided into lower-level components or traits. The five personality factors include neuroticism, extraversion, agreeableness, openness, and conscientiousness. Neuroticism trait refers to have intention for experiencing tension, anxiety, self-consciousness, impulsivity, hostility, introversion, depression, illogical thinking, and low self-esteem. Extraversion trait represents the tendency for positivity, empathy, decisiveness, and sociability. Openness to experience trait refers to an individual's inclination for curiosity, artistic tendencies, love of art, and intellectual curiosity. Agreeableness trait refers to the willingness to forgive, empathy, kindness and loyalty (Sulhan & Choiruddin, 2021). Conscientiousness trait refers to the desire to organize, trustworthiness, efficiency and meditation. It also describes the ability to control impulses in a way that society considers desirable and facilitates task-oriented and goal-oriented behavior. Conscientiousness includes characteristics such as reliable, goal-oriented and responsible. The main indicator of conscientiousness is internal order (discipline). Another feature of these people is good performance (caution in decision-making) and giving answers in an effective way instead of reacting impulsively or out of habit (Obeid, Salleh, & Nor, 2017).

Since the twentieth century, scholars and researchers have increasingly dedicated themselves to studying this topic, given the importance assumed by personality in the psychological panorama. One of the most famous and relevant approaches to the study of character is the five-factor model (FFM) of personality traits (often referred to as the “Big Five”) proposed by McCrae & Costa (1992). As a multidimensional set, personality traits include individuals’ emotions, cognition, and behavior patterns (Goldberg, 2013). Furthermore, the FFM is the most robust and parsimonious model adopted to understand personality traits and behavior reciprocal relationships (Angelini, 2023). due to two main reasons: its reliability across ages and cultures (McCrae & Costa, 1997) and its stability over the years (Stahlmann et al, 2024). According to several scholars, the FFM consists of five personality traits: agreeableness, conscientiousness, extraversion, neuroticism, and (Mammadov, 2022). Agreeableness refers to being cooperative, sympathetic, tolerant, and forgiving towards others, avoiding competition, conflict, pressuring, and using force (Jirásek & Sudzina, 2020). Conscientiousness is reflected in being precise, organized, disciplined, abiding by principles and rules, and working hard to achieve success (Baruth & Cohen, 2023). Extraversion is related to the quantity and intensity of individual social interaction characteristics. It is displayed through higher degrees of sociability, assertiveness, talkativeness, and self-confidence (Plessen et al, 2020). Neuroticism reflects people’s loss of emotional balance and impulse control. It is characterized by a prevalence of negative feelings and anxiety that are attempted to cope with through maladaptive coping strategies, such as delay or denial (Luo et al, 2023). Openness is reflected in intellectual curiosity, open-mindedness, untraditionality and creativity, the preference for independence, novelty, and differences (Chakraborty et al, 2023). In the last thirty years, the Big Five model has been recognized as a primary representation of salient and non-pathological aspects of personality, the alteration of which contributes to the development of personality disorders, such as antisocial, borderline, and narcissistic personality disorders (Atherton et al, 2024).

Professional ethics

The concept of ethics and compliance with professional ethics is a serious issue in the field of accounting and audit, directly affecting the independence, impartiality, competence and honesty of auditors in gaining public trust. Possessing an independent mindset is essential to be free from the pressures of any group in a way that fraud can be easily detected (Putria & Mardijuwonob, 2020). According to the third paragraph of ethical principles in the Code of Conduct of the American Institute of Certified Public Accountants, in order to maintain and enhance public trust, auditors must perform all their professional responsibilities with the highest degree of honesty and integrity. Honesty, as one of the core values, plays a central role in professional ethics and formulated basis for audit opinions. Integrity is a fundamental principle which is based on public trust and serves as the ultimate criterion by which each member of the profession should assess their decisions (Luksanaphokin, 2018). Without gaining the trust of financial statements' users, the provision of services by accountants and auditors would be futile. Trust in audit services is contingent upon trust in service providers (accountants and auditors), and that is contingent upon integrity, impartiality, and compliance with professional ethics. Considering the important and fundamental role of accounting and auditing in the economic, political, and social progress of societies, as well as the importance of accurate information for users, investors, and stakeholders, ethics in audit profession becomes a central factor. The two-way relationship between the community and the professions, where on one side professionals provide their services to the community and on the other side service providers utilize those services, must necessarily be governed by precise regulations that familiarize both parties with each other's rights and responsibilities. Ethical and behavioral regulations of each profession form its most important policies (Schinkel & de Ruyter, 2017).

Ethical principles

Audit profession has been developed based on several specific rules and ethical principles which serves the criteria for auditors' behaviors in the profession. After recent financial scandals that have occurred in reputable and large companies, the audit profession has established some rules that go beyond simple compliance with law (DPS, 2011). These complex rules and regulations are equivalent to the necessary ethical rules of organization. However, it should be noted that laws, regulations, and fear of scandals can never definitively prevent fraudulent financial reporting. While ethical principles such as honesty, integrity, truthfulness, courage, and righteousness penetrate the depths of an auditor's being and begin from childhood within the family, they are influenced by factors such as environment, friends, religion, and cultural and public institutions. Therefore, the likelihood of auditor's compliance with ethical principles may be higher in some special conditions and it may influence by some factors like personality traits (Namazi & Rajabdoory, 2018).

Experimental investigation and hypothesis development

(Ogoun & Zuode, 2020) investigated the relationship between professional doubt and professional judgment of external auditors. The population was all Iranian external auditors and 150 auditors were selected randomly as a research sample. The data for this

survey study collected by questionnaire and the results showed that there is a positive and significant relationship between auditors' professional doubt and their professional judgment. (Kalbers & Gross-Schaefer, 2018) examined the differences between auditors' mentality (beliefs and ethics) and their action based on foko perspective. The research sample was 214 auditor and audit students as a control sample. The results indicated that there is a significant difference between auditors' mentality to ethical issues and their actions. (Ogoun & Zuode, 2020; Royae, Yaghoobnezhad, & Azinfar, 2014) also investigated the compliance of professional code of conduct by auditors working in audit firms that are members of the Institute of Public Accountants. They divided the auditors working in audit firms into five categories of senior supervisors, supervisors, senior auditors, auditors, and assistant auditors. The results of this research showed that the rate of compliance with the regulations by individuals who have the rank of auditor is less than other auditors; this means that auditors at the beginning of entering this profession more consider the code of professional conduct. Moreover, Hogianto and Sebastian (2019) focused on the implementation of professional and emotionally intelligent ethics in decision-making of auditors. The results of this study indicated that professional ethic is affected by independence, integrity, objectivity, general standards and accounting principles, responsibility towards clients. The results also indicated that responsibility towards colleagues and others has no significant impact on auditors' decision-making but emotional intelligence, as a measure of self-regulation, motivation and social skills, has a significant effect on auditors' decision-making.

Regarding personality traits, (Cahyono & Sudaryati, 2023) examined the relationship between the personality types of auditors and their intention to behave accordance to the code of professional auditing conduct. In this research, the five-factor model of personality traits was used to investigate the personality type (NEOs) and for professional code of conduct section, the data was collected through a researcher-made questionnaire. The results showed that the agreeableness personality trait is most closely related to auditors' intention to behave accordance to the code of professional conduct. (Drozd, Pysmenna, & Volkov, 2020) proposed effective tools for internal controls at audit firms to improve professional performance and ethical behavior of auditors. It was a survey study and 150 auditors and accountants were selected as a sample but 96 full answered questionnaires were analyzed. As a research result, the authors proposed the auditors compliance with ethical standards and ethical values compliance as a tool for assessing ethical behavior of auditors. (Chulpanovna, Botiraliyevna, & Turgunovich, 2021) indicated the increasing responsibility of accounting professionals towards society, substantiating the necessity and importance of fundamental principles set by the code of ethics for professional accountants, and highlighting the essence of professional behavior for auditors. (Pourbahrami, Yaghobnejad, Tavangar, & Rohy, 2021) examined the effect of personality traits and thinking style on compliance with professional ethics among certified accountants. The results showed that individuals with flexible personality trait and those with a holistic and free-thinking style were less likely to comply with ethical principles and professional behavior. Conversely, individuals with detail-oriented, agreeable, and cautious traits had the highest positive and significant effect on compliance with professional ethics and behavior among certified accountants.

Due to the importance of training ethical behavior to auditors, Kim (2022) proposed a new conceptual framework for professional ethics education, highlighting the emotional

aspects of ethical behavior. (Alizadegan, Samadi Largani, & Imeni, 2023) investigated the auditors' ability to detect fraud using the theory of planned behavior and the effect of personality traits and professional ethics on detecting fraud. The statistical population of the research, including auditors working in the audit organization and audit firms and 302 auditors were selected as the research sample. The results showed that auditors' personality types and professional ethics have positive and significant effects on the detection of fraud. Also, personality and moral type have a positive and significant effect on the detection of fraud in the financial statements. Moreover, (Samagaio & Felício, 2022) examined the impact of auditor's personality traits on audit quality. The results indicated that agreeableness, conscientiousness, and openness traits are positively related to professional skepticism of auditors, while extraversion and neuroticism have negative influences on audit quality. Recently, (Arifudin, Maharani, & Sidharta, 2023) investigated the relationship between auditor's perception and factors that influence the ethical behavior of auditors in the college environment. This study was a qualitative research and research data was collected using interviews with auditors in the financial section of the Internal Supervisory Unit of State Universities. The results showed that an auditor's ethical reasoning, the professional commitment of an auditor, environmental conditions related to the influence of superiors, and also ethical, moral support, as well as the spirituality of the auditor have influence on the ethical behavior of auditors. Based on literature review and also prior studies the research hypotheses are as follows:

H₁: There is a significant relationship between neuroticism and auditors' compliance with professional ethics.

H₂: There is a significant relationship between extraversion and auditors' compliance with professional ethics.

H₃: There is a significant relationship between openness and auditors' compliance with professional ethics.

H₄: There is a significant relationship between agreeableness and auditors' compliance with professional ethics.

H₅: There is a significant relationship between conscientiousness and auditors' compliance with professional ethics.

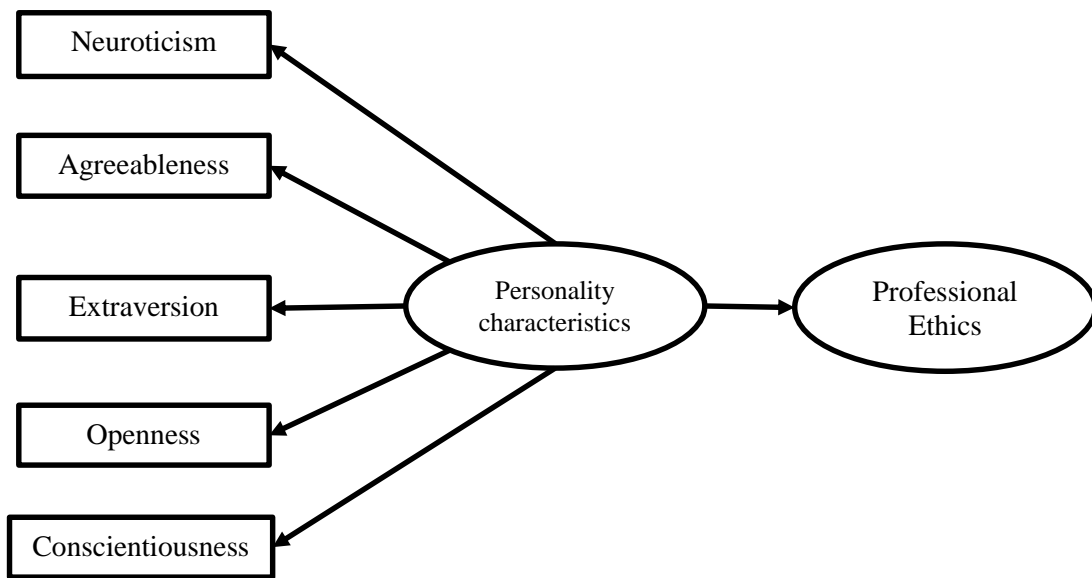


Figure 1. Research conceptual model (by the researcher)

Methodology

This study is descriptive-correlational research based on data analysis method and applied research based on objective. The statistical population includes all official accountants working in auditing institutions in Tehran and also audit organization, with a total of 2,710 members according to the latest comprehensive statistics of Institute of Certified Public Accountants. Using the Cochran sampling formula, a sample of 336 auditors was selected, and research instrument was distributed among samples. Finally, 243 completed questionnaires were collected for analysis. The questionnaire consists of three parts. The first part related to demographic information of auditors. The second part related to compliance with professional ethics of auditors, which included 36 questions from Salehi's research (Salehi, 2016). The questionnaire measured the professional behavior components of auditors, including honesty and integrity, professional performance, independence and impartiality, and auditor's confidentiality. The third part related to personality traits questionnaire with five factors, which included 60 questions. The traits of this questionnaire include neuroticism, extraversion, agreeableness, openness, and conscientiousness. The validity of the questionnaire was confirmed through formal validity and the opinions of experts in this field and the reliability of the questionnaire based on Cronbach's alpha coefficient was 0.787. For testing research hypotheses, structural equation modeling (SEM) and confirmatory factor analysis (CFA) and PLS software were used to examine the relationships between the research variables.

Results and discussion

A brief description of demographic data of the respondents is provided in Table 1 for descriptive analysis.

Table 1. Descriptive statistics of demographic information.

Row	Factor	Variable	Numbers	Percent
1	Gender	Male	185	0.77
		Female	55	0.23
2	Level of Education	Diploma	0	0
		Bachelor	120	0.5
		Master	116	0.48
		Ph.D.	4	0.02
3	Work experience	Less than 5 years	88	0.36
		Between 5 and 10 years	93	0.38
		Between 10 and 15 years	15	0.06
		More than 15 years	44	0.2
4	Position	Auditor's assistant	70	0.30
		auditor	64	0.26
		Senior auditor	51	0.21
		Audit supervisor	21	0.08
		Audit manager	30	0.12
		Audit partner	4	0.03
5	Audit Firm Type	Trusted auditing institute of the stock exchange and audit organization	173	0.72
		Private auditing institute	67	0.28

The Kolmogorov-Smirnov test was used to test the normality of the data. If the data distribution is normal, inferential statistical tests can be used. This test is examined at the 5% error level (Table 2). For the normality test, the statistical assumptions are as follows:

H_0 : The data distribution of the variables is normal

H_1 : The data distribution of the variables is not normal

Table 2. Kolmogorov Smirnoff.

Statistical Indicators Scale	Statistic	Significance level
Neuroticism	0.159	0.001
Extraversion	0.188	0.001
Openness	0.157	0.001
Agreeableness	0.152	0.001
Conscientiousness	0.111	0.001
Professional Ethics	0.147	0.001

To assess the validity of the research model and the goodness of fit measures, the communality variance index and the residual variance index were used. The Q^2 index (Stone-Geisser), with positive values, indicates acceptable and satisfactory quality of measurement and structure for the model. Although the available PLS algorithms do not report fit statistics such as standardized Bentler-Bonett indices, they are based on the assumption that the estimated model parameters reduce the differences between the observed and reproduced covariance matrices. The goodness of fit criterion can be measured by calculating the geometric mean of the average communality variance and R^2 the average residual variance. For this index, values of 0.10, 0.20, and 0.36 are considered as weak, moderate and strong respectively.

Table 3. Communality values and R^2 of the personality traits impact on professional ethics.

Variables	Communality values	R^2
Professional ethics	0.254	0.755
Conscientiousness	0.264	0.704
Extraversion	0.339	0.589
Openness	0.260	0.663
Agreeableness	0.306	0.739
Neuroticism	0.264	0.617

Based on the results in Table 3, only endogenous variables have R^2 values. After calculations, the value of the GOF index for personality traits and professional ethics is obtained as 0.436488, which is a good indicator and shows good overall model quality.

For testing research hypotheses, the structural equation modeling method with the PLS software was used. In Figure 2 t-values are shown for the measurement model (t-values for the questions and variables related to them) and the structural model (t-values for the paths between variables).

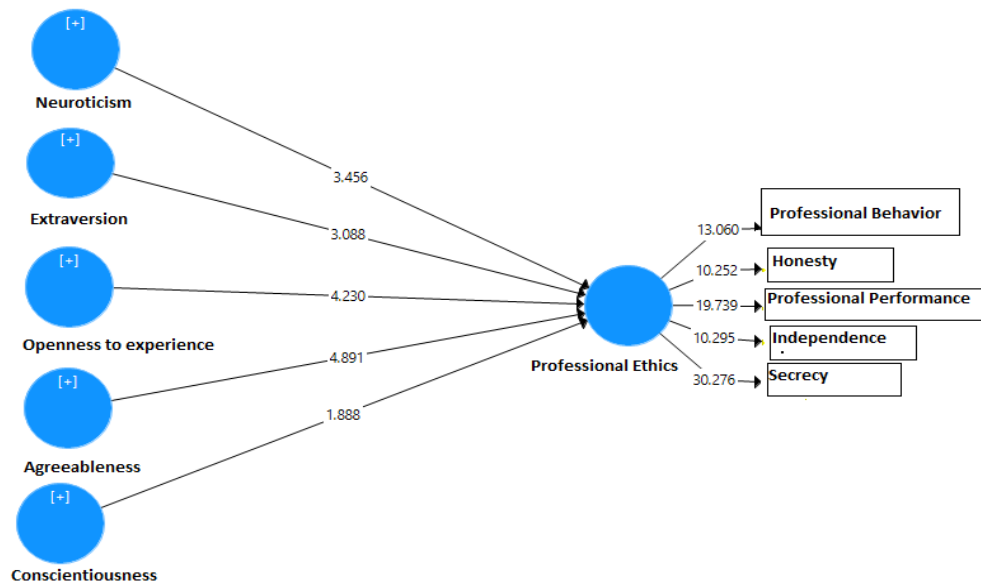


Figure 2. Meaningful model of research

Research model indicates significant relationships between variables if the calculated t coefficient at a 0.05 error does not fall within the insignificant interval (+1.96 and -1.96). Figure 3 shows the standardized coefficients for the measurement model (standardized coefficients for the questions and variables related to them) and the structural model (path coefficients for the paths mentioned in the model between the variables).

The significance of the relationship between the latent factor (hidden variable) and the observable variable is demonstrated through factor loading. The factor loading is shown in this figure, which ranges from zero to one. If the factor loading is less than 0.3, a weak relationship is considered and a factor loading between 0.3 and 0.6 is acceptable, and if it exceeds 0.6, it is highly desirable. The results indicate that the influence of neuroticism trait on compliance with professional ethics is not significant. This means that neuroticism personality trait has not effect on professional ethics ($\beta = -0.042$). Therefore, the first hypothesis is not accepted. Moreover, the results indicate that extraversion trait significantly affects compliance with professional ethics. This means that extraversion personality trait has an impact on professional ethics ($\beta = 0.069$). Therefore, the second hypothesis is accepted.

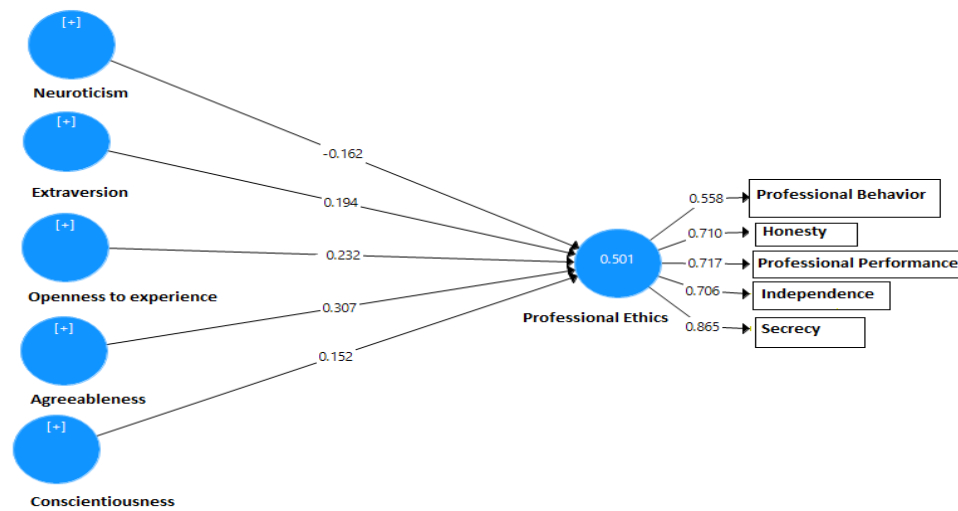


Figure 3. Standard research model

Also, the results indicate that the influence of openness trait on compliance with professional ethics is significant. This means that the openness personality trait affect professional ethics ($\beta = 0.197$) and the third hypothesis is accepted. Besides that, based on the results, agreeableness trait significantly affects compliance with professional ethics. It means that agreeableness trait has impact on professional ethics ($\beta = 0.399$) and the fourth hypothesis is accepted. Finally, the results of testing the last hypothesis show that conscientiousness trait significantly affects professional ethics. It means that conscientiousness personality trait has effect on professional ethics ($\beta = 0.166$) and the fifth hypothesis is accepted. Overall results of the research hypotheses testing are presented in Table 4.

Table 4. Results of hypotheses.

	Hypotheses	T Coefficient	Standard Coefficient	Result
H ₁	There is a significant relationship between neuroticism and auditors' compliance with professional ethics.	0.624	0.533	Rejected
H ₂	There is a significant relationship between extraversion and auditors' compliance with professional ethics.	2.871	0.435	Accepted
H ₃	There is a significant relationship between openness and auditors' compliance with professional ethics.	2.437	0.015	Accepted
H ₄	There is a significant relationship between agreeableness and auditors' compliance with professional ethics.	4.826	0.001	Accepted
H ₅	There is a significant relationship between conscientiousness and auditors' compliance with professional ethics.	2.541	0.017	Accepted

Discussion

The main objective of this research was to investigate the impact of personality traits on auditors' compliance with professional ethics. Five hypotheses were formulated regarding the five factor personality traits. 243 auditors were participated in this survey and the research data were collected using questionnaire. Based on the results, the influence of neuroticism personality trait on compliance with professional ethics was not confirmed. According to this result, there is no significant relationship between neuroticism as a personality trait and the professional ethics principles among auditors. It means that auditors who experience nervousness and negative emotions such as fear, sorrow, and agitation are less likely to comply with professional ethics compared to their colleagues. Emotional instability and introversion are two important personality traits that expose individuals to illness, and auditors with these traits lack social skills.

According to the results of testing the second hypothesis, the extraversion personality trait has a significant impact on compliance with professional ethics and the second hypothesis was accepted. Auditors with extraversion traits are sociable individuals who are decisive, active, and inclined towards conversation. They enjoy excitement and mobility, and have hopes for future success. The extraversion scale reflects individuals' interest in developing their professional careers and their tendency to behave in accordance with ethical principles. It can be interpreted that extraverted auditors, due to their optimistic or positive-thinking nature, have a greater inclination to behave in line with ethical principles. Moreover, based on the result of testing third hypothesis, agreeableness personality trait has a significant influence on compliance with professional ethics. It means that auditors who have narrower perspectives and limited interests, socially conservative, and politically cautious, perform at a lower level of professional ethics compliance compared to auditors who are pleasure-seekers and have experiences regarding positive and negative emotions in their lives. Based on these results, it can be mentioned that auditors who feel a greater sense of responsibility, utilize appropriate techniques and methods for their job, and have the necessary readiness to review social, political, and religious values and possess a broad mind and enjoy challenges and puzzles.

The results also show that agreeableness trait has a significant impact on compliance with professional ethics. Based on this result, auditors who are cooperative, empathetic, and eager to help others demonstrate better ethical behavior compared to self-centered auditors who are suspicious of others and engage in more competition than cooperation. An agreeable auditor is essentially friendly, empathetic towards others, and willing to assist, believing in mutual assistance. Therefore, it can be mentioned that agreeable auditors easily collaborate with their clients and feel obligated to behave in accordance with ethical principles, due to their cooperative nature. They are more inclined to adhere to ethical principles even when faced with unethical practices under pressure. The results also show that conscientiousness trait has a significant impact on compliance with professional ethics. Based on this result, auditors who are responsible, goal-oriented, and strive to achieve organizational objectives exhibit better ethical behavior within the organization. Conscientious auditors, when faced with unethical conduct, are more inclined to act in accordance with ethical principles. These results are consistent with the

findings of the research conducted by (Samagaio & Felício, 2022), (Alizadegan et al., 2023), (Pourbahrami et al., 2021), and (Cahyono & Sudaryati, 2023).

Conclusion

Based on the research results, the following suggestions are proposed:

- Auditors in organizations should work as a team towards common goals to improve firm performance. Auditors should feel accountable for their responsibilities at work and commit to continuous improvement through new working methods.
- Considering the significant role of personality traits in auditors' ethical behavior, it is suggested that audit firms, professional accounting societies, and auditing institutions take into account auditors' personality traits in addition to their familiarity with accounting and auditing standards and ethical conducts.
- Audit firms are recommended to mitigate the negative impact of auditors' mental problems on their performance by providing appropriate training on ethical behaviors and conducts.
- For future studies, it is recommended to examine other factors such as social factors, environmental factors and audit firms characteristics on auditors' compliance with professional ethics.



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