

*Original Research*

# The Prediction of Professional Skepticism Components Based on the Big Five Personality Traits of Auditing Partners

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## Abstract

Professional skepticism is an integral part of successful auditing. The trait of professional skepticism has been identified in psychological research as an enduring personality trait. This study aimed to investigate the prediction of professional skepticism components based on the Big Five personality traits of auditing partners of the Iranian Association of Certified Public Accountants (IACPA). To that end, the participants consisted of 231 male auditing partners. Our research results suggest that personality traits, including extroversion, agreeableness, conscientiousness, and openness to experience, positively predict the professional skepticism components, including a search for knowledge, self-esteem, interpersonal understanding, autonomy, and a questioning mind. Neuroticism negatively predicts the professional skepticism components mentioned. Also, extroversion, agreeableness, conscientiousness, and openness to experience negatively predict suspension of judgment. Neuroticism positively predicts the suspension of judgment. These findings can aid audit firms in the recruitment procedure of auditors and assist accounting and auditing educators in guiding students in their career tracks.

**Keywords:** Auditing partners, big five personality traits, professional skepticism.

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## Introduction

The complexity and uncertainty of economic conditions worldwide have sharpened the public expectation for more reliable and accurate financial statement information. Auditing is the only profession in the Netherlands that legally approves skepticism, treating it as a vital component of auditing (Quadackers, 2009; Yankova, 2015). The significance of this profession has increased more than before following financial scandals such as Enron and WorldCom in the United States, as well as Ahold and Parmalat in Europe (Sanusi et al., 2010).

The primary cause of many audit problems is not applying professional skepticism on the part of auditors (Beasley et al., 2001; Glover and Prawitt, 2014). As a result, auditors are invariably advised to maintain a desirable level of professional skepticism (Payne and Ramsay, 2005). This will enable them to identify any significant misstatements in the financial statements (Larimbi et al., 2013) and prevent many deficiencies in auditing (Glover and Prawitt, 2014; Hamshari et al., 2021). Auditors who characteristically display such an attitude of professional skepticism could have an extraordinary advantage for the auditing profession (Hussin et al., 2017; Hussin et al., 2019).

Research indicates that professional skepticism is a psychological construct that varies among individuals (Hurt, 2010). Therefore, depending on their different personality traits, auditors can employ various levels of professional skepticism (Nelson, 2009; Regbiantari and Narsa, 2021). Accordingly, Personality traits affect auditors' behavior and ability to apply professional skepticism accurately in various situations (Crant, 2006; Glover and Prawitt, 2014; Samagaio and Felício, 2022).

Some studies addressed the factors affecting professional skepticism (Agarwalla et al., 2017; Andreas, 2016; Brazel et al., 2016; Persellin et al., 2019). Also, some sought to explain the role of personality traits on professional skepticism in accounting students (Farag and Elias, 2016; Karahan, 2022). But, so far auditing partners have not been investigated. So, the present study evaluates whether auditing partners' Big Five personality traits predict their professional skepticism. Our theoretical prediction is that the Big Five personality traits will predict the traits of professional skepticism in auditing partners. If such an effect is found, it will help audit firms to recruit the best candidates for audit jobs and highlight which employees may need additional training or oversight to ensure they are sufficiently skeptical. Also, it will help accounting and auditing educators to guide students better in making choices for a career path.

The contributions of the present research to the literature are as follows: First, it presents the extent of the trait of professional skepticism among auditing partners. Second, it shows which personality traits are related to auditing partners' professional skepticism.

The paper is structured as follows: This introduction is followed by a review of the relevant literature concerning professional skepticism and personality traits. This is followed by discussing the research method and the study's results. Finally, the outcome of our findings discusses as well as future research directions.

## Literature review and hypothesis

### *Personality traits*

Numerous studies show that personality is composed of five primary traits: neuroticism (N), extraversion (E), openness to experience (O), agreeableness (A), and conscientiousness (C) (Cobb-Clark and Schurer, 2012; Gosling et al., 2003; John and Srivastava, 1999; McCrae and Costa, 2003; Van Kuijck, 2020). Research in psychology has shown the influence of personality characteristics on organizational behavior. (Farg and Elias, 2016). Neuroticism is how a person responds to stressful situations (Costa and McCrae, 2008; Horzum et al., 2017; Parlak and Sazkaya, 2018). Extraversion is associated with an individual's vitality and freshness (Kajonius and Mac Giolla, 2017; Van Dijk et al., 2017; Van Kuijck, 2020). Because, Extroverts often experience positive emotions and enjoy interacting with others (Milfont et al., 2015; Soto, 2018; Van Kuijck, 2020). Openness to experience reflects a person's intellectual curiosity, and high levels characterize people who enjoy the exploration process (McCrae and Costa, 1997; Mhlanga, 2019; Van Dijk et al., 2017; Van Kuijck, 2020). Individuals with agreeable personalities tend to trust, be altruistic, and be more eager to help others (Costa and McCrae, 2008; Kvasova, 2015; Van Kuijck, 2020). Conscientiousness is an individual's natural tendency to be fair, accountable, and hardworking (Costa and McCrae, 1998; Khalid and Sekiguchi, 2019; Van Kuijck, 2020).

### *Professional skepticism and its measurement*

The leading cause of most lawsuits against auditors is their failure to exercise professional skepticism (Messier et al., 2010; Juliana et al., 2021; Winantyadi and Waluyo, 2014). According to the US Public Company Accounting Oversight Board (PCAOB, 2021), the Audit Inspection Unit of the UK's Professional Oversight Board (Unit AI, 2010), and the Australian Securities and Investment Commission (Securities, 2011), the application of professional skepticism is essential in auditing (Doty, 2011). Therefore, auditors must maintain such an attitude by challenging information and evidence throughout the audit process (Noldera and Kadousb, 2018).

In fact, there are more likely more skeptical auditors to question and evaluate information before making decisions (Hurt et al., 2013). Auditors make better decisions when they have more accurate and convincing evidence. It has been established by Hurt et al. (2010) skeptical auditors systematically exhibit more different behaviors and act more independently as well (Bunge, 1991; Kurtz, 1992; Graham, 2019). Additionally, there are less likely to easily accept others' claims (Bunge, 1991; Graham, 2019). Such auditors can better detect inconsistencies in the evidence and claims of others (Kurtz, 1992; Graham, 2019).

By way of analysis of the relevant standards led Hurt (2010) to identify six behavioral characteristics associated with auditors' professional skepticism. These six characteristics are labeled: questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy, and self-esteem. In the field of auditing, several academic papers Hurt's six-factor scale which measures auditor skepticism is supported. (Janssen et al., 2020; Popova, 2013; Quadackers et al., 2009).

In the US, the Audit Quality Center regards The Hurtt Professional Skepticism Scale as a credible measure in this domain. Additionally, academic and professional sources support the importance of these six factors presented (PCAOB, 2021).

1. Questioning mind: an auditor's questioning mind in professional skepticism plays a vital role, because finding whether evidence obtained indicates that significant distortion occurred due to fraud or not (AICPA, 2020; Dimitrova and Sorova, 2016).

2. Suspension of judgment: Auditors should avoid making decisions before gathering sufficient evidence (AICPA, 2016; Nickell, 2012).

3. Search for knowledge: Searching for knowledge reduces uncertainty by acquiring more information (Sorova and Dimitrova, 2016).

4. Interpersonal understanding: Interpersonal understanding indicates that the motivations and behaviors of individuals providing audit evidence can affect the quality of evidence; due to the fact that people may have different perceptions of an event. These different perceptions can lead to misinformation and misleading (Fullerton and Durtschi, 2004; Hussin and Iskandar, 2015).

5. Autonomy: Researchers in auditing regard autonomy as a fundamental feature of the auditing profession (Ciołek, 2017), as auditors need to be independent in their judgments and not influenced by the beliefs and opinions of others (Kurtz, 1992; Hussin and Iskandar, 2015).

6. Self-esteem: refers to one's attitude towards oneself (Boyle et al., 2016). Therefore, the higher an individual's self-esteem, the more independent their thought processes are when performing audit procedures (Kurtz, 1992), and having such an attitude makes the auditors act more independently (Ciołek, 2017).

## Research hypotheses

Personality is one factor that can be used to determine a person's level of performance (Regbiyantari and Narsa, 2021). Auditing is a profession that requires different personality traits in different stages of auditing.

Farag and Elias (2016) and Karahan (2022) suggest that the Big Five personality traits predict six professional skepticism components: knowledge, self-esteem, interpersonal understanding, autonomy, suspension of judgment, and a questioning mind.

The Big five personality traits are expected to predict the questioning mind because previous research showed that the personality trait of agreeableness is positively associated with the questioning mind (Witt et al., 1991). Farag and Elias (2016) showed that accounting students with positive personality traits would be more inclined to question, thereby impacting positively on their work. Karahan (2022) showed that extraversion with a questioning mind had a significant and positive relationship. This relationship can be attributed to extroverts' stronger tendency to share their opinions with others, their proneness to seeking thrills, and skepticism in investigations. With these traits, extroverts perform better in their careers and also have more professional

skepticism (De Bruin and Rudnick, 2007; Farag and Elias, 2016; Watson and Clark, 1992; Wilmot et al., 2019).

**H1.** The Big Five personality traits predict a questioning mind.

The Big five personality traits are expected to predict the search for knowledge because previous research indicates that individuals with positive personality traits are more inclined to seek information and have more professional skepticism (Fullerton and Dourtschi, 2004; Farag and Elias (2016). Also, in complex and challenging conditions, individuals with high professional skepticism can easily control these conditions and overcome their skepticism by collecting enough evidence (Hurtt, 2010; Linn et al., 1982). Accordingly, Conscientiousness, extraversion, and openness to experience contribute significantly to explaining the variable of the search for knowledge. Individuals with conscientiousness and openness to experience are curious and enthusiastic about discovering more, therefore, displaying higher skepticism (Karahan, 2022).

**H2.** The Big Five personality traits predict the search for knowledge.

The Big five personality traits are expected to predict the suspension of judgment because extraversion, conscientiousness, and openness to experience have an inverse and significant relationship with the suspension of judgment, while neuroticism has a significant positive relationship with it (Farag and Elias, 2016; Karahan, 2022). Individuals with personality traits of extraversion, conscientiousness, and openness to experience will continue to collect and objectively evaluate the evidence until their evidence satisfies them sufficiently to decide the integrity and accuracy of their financial statements (Karahan, 2022).

**H3.** The Big Five personality traits predict the suspension of judgment.

The Big five personality traits are expected to predict interpersonal understanding because previous research showed the Big five personality traits have efficacy on job performance. Therefore, this rule also applies to the auditing profession (Barrick and Mount, 1991; Rothmann and Coetzer, 2003; Salgado, 1997; Seibert and Kraimer, 2001). Extraversion and openness to experience significantly correlate with interpersonal understanding (Farag and Elias, 2016; Karahan, 2022).

**H4.** The Big Five personality traits predict interpersonal understanding.

The Big five personality traits are expected to predict self-esteem because personality traits with self-esteem have a significant relationship (Farag and Elias, 2016). Positive self-perception is associated with better performance among individuals with more self-esteem. (Tkach and Lyubomirsky, 2006; Barrick et al, 2001). Therefore, its existence is an indispensable factor in professional skepticism (Bunge, 1991) because in applying auditing procedures auditors appear more independent (Ciolek, 2017). Self-esteem is influenced significantly by personality traits such as conscientiousness and openness to experience (Karahan, 2022).

#### **H5.** The Big Five personality traits predict self-esteem.

The Big five personality traits are expected to predict autonomy because personality traits have a positive relationship with autonomy (Farag and Elias, 2016). The personality trait of openness to experience is an autonomy valid predictor as auditors who are greater freedom of choice are less likely to trust management's claims and it is unlikely to be influenced easily by management's claims (Bing and Lounsbury, 2000; Karahan, 2022).

#### **H6.** The Big Five personality traits predict the autonomous.

The Big five personality traits are expected to predict professional skepticism due to the significant correlations between them and professional skepticism components (Farag and Elias, 2016; Karahan, 2022). Pacini and Epstein (1999) believe extraversion positively correlates with experientiality and rationality. Oreg and Sverdlik (2014) state that extroverts can convince others more effectively which indicates their assertiveness. Linn et al. (1982) also believes that individuals with higher professional skepticism have more effective face-to-face communication skills with the employer, which can originate from their self-esteem. Individuals with agreeable personalities are usually self-sacrificing towards others or life events (Rothmann and Coetzer, 2003). Additionally, agreeable individuals maintain that dishonesty reduces the credibility of financial statements and has a negative effect on those using financial statements. Thus, these individuals apply a high degree of skepticism in auditing (Muntada, 2013; Farag and Elias, 2016). Similar to extraversion, Pacini and Epstein (1999) believe that rationality, experientiality, and agreeableness have a positive relationship. Conscientious individuals are hardworking and want to do their best, making them behave cautiously (Burch and Anderson, 2009). Professional skepticism is a crucial factor in the success of an auditing process (Steel, 2007). Individuals with neuroticism tendencies have less control over stress (Hough et al., 1990). Having stress prevents them from dealing with problems and displaying professional skepticism (Carver and Connor-Smith, 2010). People with high openness to experience are more curious, this characteristic leads them to seek out new ideas, and also have high skepticism (Farag and Elias, 2016; McCrae and Costa, 1997).

#### **H7.** The Big Five personality traits predict professional skepticism components.

### **Research method and statistical results**

#### *Participants*

The statistical population of this research includes all male auditing partners working in audit firms under the membership of the Iranian Association of Certified Public Accountants (IACPA) in 2019 in Iran. Based on Cochran's Formula and by accepting an error of 5%, the required number of samples reached 300 people. In order to observe conservatism, 350 paper questionnaires were distributed among the community, of which 231 out of 300 returned questionnaires were usable.

In this study, personality traits (extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience) were the predictor variables, and the criterion

variables were professional skepticism subscales (suspension of judgment, search for knowledge, self-esteem, interpersonal understanding, autonomy, and questioning mind). Data were analyzed using IBM SPSS Statistics 26 and IBM SPSS Amos 24 to calculate descriptive and inferential statistics (Pearson correlation coefficients, multiple linear regression, and path analysis).

### *Research instruments*

#### *Big Five personality characteristics*

In order to measure the Big Five personality characteristics, we used the NEO Five-Factor Inventory (Costa and McCrae, 1992). It consists of 60 items (12 for each trait) answered with a Likert Scale ranging from 0 (absolutely disagree) to 4 (absolutely agree). Many studies have administered a valid Persian version of this questionnaire to Iranian samples: Faramarzi et al., 2013; Faramarzi and Salmalian, 2014. As reported in the Anisi study, Cronbach's alpha values for extraversion, agreeableness, conscientiousness, neuroticism, and openness to experience were respectively .75, .75, .82, .84, and .74 (Anisi, 2012). In this study, Cronbach's alpha coefficients for neuroticism, extraversion, openness to experience, agreeableness, and conscientiousness were .83, .82, .85, and .80 respectively.

#### *Professional skepticism*

The questionnaire developed by Hurtt (2010) was used to measure professional skepticism traits. It is a scale composed of 30 items that are scored on a six-point Likert scale from 1 (strongly disagree) to 6 (strongly agree). The questions are in the form of positive statements in twenty-two cases. The remaining eight questions are reversed statements. The total professional skepticism score ranges from 30 to 180, and higher scores reflect higher levels of professional skepticism. As reported in the Royale et al. study, Cronbach's alpha value for suspension of judgment, search for knowledge, self-esteem, interpersonal understanding, autonomy, and a questioning mind were respectively .59, .72, .60, .92, .59, and .78 (Royae et al., 2013). In this study, Cronbach's alpha coefficients were the suspension of judgment, search for knowledge, self-esteem, interpersonal understanding, autonomy, and questioning mind, respectively (.71, .52, .61, .63, .66, and .50).

## **Results**

Table 1 shows the descriptive statistics (minimum, maximum, means, standard deviations, skewness, kurtosis) of the variables for the Big Five personality traits and the six components of professional skepticism.

Table 1. Descriptive statistics (N = 231)

Variable	Min	Max	Mean	SD	Skew	Kurt
<b>Personality Traits</b>	-	-	-	-	-	-
Extraversion	31	51	37.14	5.93	0.63	- 0.76
Agreeableness	28	55	37.43	5.90	0.112	- 0.55
Conscientiousness	29	53	37.51	5.47	0.66	- 0.56
Neuroticism	25	43	28.86	6.14	- 0.36	0.48
Openness to experience	26	55	38.01	6.62	0.65	- 0.70
<b>Professional Skepticism Components</b>	-	-	-	-	-	-
Search for knowledge	10	30	20.17	4.42	-0.58	-0.27
Suspension of judgment	7	29	19.70	4.61	-0.43	-0.11
Self-esteem	6	25	17	4.02	0.04	-0.626
Interpersonal understanding	4	25	16.07	4.30	-0.22	-0.374
Autonomy	7	31	20.32	4.92	-0.37	-0.402
Questioning mind	4	15	9.14	2.45	-0.09	-0.119

Table 2 shows the correlation results. There were positive and significant correlations between professional skepticism subscales (search for knowledge, self-esteem, interpersonal understanding, autonomy, and questioning mind) and personality traits (extraversion, agreeableness, conscientiousness, and openness to experience). Table 2 shows negative statistically significant correlations between suspension of judgment and personality traits (extraversion, agreeableness, conscientiousness, and openness to experience). There is a positive statistically significant correlation between suspension of judgment and neuroticism and a negative statistically significant correlation between neuroticism and several professional skepticism subscales (search for knowledge, self-esteem, interpersonal understanding, autonomy, and a questioning mind).

Table 2. Correlation matrix between personality traits and professional skepticism components

Variable	Search for knowledge	Suspension of judgment	Self-esteem	Interpersonal understanding	Autonomy	Questioning mind
Extraversion	0.37**	-0.71**	0.55**	0.58**	0.54**	0.55**
Agreeableness	0.57**	-0.58**	0.62**	0.66**	0.57**	0.51**
Conscientiousness	0.55**	0.59**	0.66**	0.66**	0.60**	0.52**
Neuroticism	-0.44**	0.69**	-0.56**	-0.60**	-0.59**	-0.50**
Openness	0.51**	-0.64**	0.58**	0.64**	0.62**	0.52**

\*\*Indicates significance at the 0.01 level.

\*Indicates significance at the 0.05 level.

Multiple regression was used to examine the predictive role of personality traits on professional skepticism and its subscales (see Table 3). Results show that each personality trait was predictive of the professional skepticism subscales.

According to the findings, personality traits significantly predict a questioning mind ( $R=0.32$ ,  $R^2=0.566$ ,  $F=21.1$ ,  $P=0.001$ ). Among the dimensions of personality, extraversion ( $\beta=0.399$ ,  $t=2.726$ ,  $P=0.007$ ), agreeableness ( $\beta=0.495$ ,  $t=8.884$ ,  $P=0.001$ ), conscientiousness ( $\beta=0.363$ ,  $t=6.451$ ,  $P=0.001$ ), and openness to experience ( $\beta=0.226$ ,  $t=5.955$ ,  $P=0.001$ ) were positive and meaningful predictors of questioning mind thus neuroticism ( $\beta=0.188$ ,  $t=-3.474$ ,  $P=0.001$ ) was a negative and significant predictor of questioning mind. In other words, the analyses indicated that personality trait scores could explain 32% of the total variance in the questioning mind (Table 3, model 1).

The second model indicates that personality traits significantly predict the search for knowledge ( $R=0.412$ ,  $R^2=0.642$ ,  $F=31.4$ ,  $P=0.001$ ). Extraversion ( $\beta=0.692$ ,  $t=5.092$ ,  $P=0.001$ ), agreeableness ( $\beta=0.426$ ,  $t=3.062$ ,  $P=0.002$ ), conscientiousness ( $\beta=0.423$ ,  $t=2.848$ ,  $P=0.005$ ), and openness to experience ( $\beta=0.359$ ,  $t=2.807$ ,  $P=0.005$ ), among the dimensions of personality, were positive significant predictors of the search for knowledge, whereas neuroticism ( $\beta=-0.467$ ,  $t=-5.820$ ,  $P=0.001$ ) was a negative and significant predictor. Thus, based on the analyses, personality trait scores can explain 41% of the total variance in the search for knowledge.

In the third model, findings indicate that a suspension of judgment is significantly predicted by personality traits ( $R=0.116$ ,  $R^2=0.34$ ,  $F=54.4$ ,  $P=0.001$ ). Extraversion ( $\beta=-0.604$ ,  $t=-5.068$ ,  $P=0.001$ ), agreeableness ( $\beta=-0.530$ ,  $t=-12.138$ ,  $P=0.001$ ), conscientiousness ( $\beta=-0.239$ ,  $t=-2.835$ ,  $P=0.038$ ), and openness to experience ( $\beta=-0.276$ ,  $t=-6.330$ ,  $P=0.001$ ) were significant and negative predictors of suspension of judgment, while neuroticism ( $\beta=0.367$ ,  $t=3.429$ ,  $P=0.001$ ) was positive and significant. According to the findings of the analyses, personality traits explained 11% of the total variance in the suspension of judgment.

According to the study, personality traits predict interpersonal understanding significantly ( $R=0.476$ ,  $R^2=0.69$ ,  $F=40.7$ ,  $P=0.001$ ). Extraversion ( $\beta=1.137$ ,  $t=21.678$ ,  $P=0.001$ ), agreeableness ( $\beta=0.294$ ,  $t=2.242$ ,  $P=0.026$ ), conscientiousness ( $\beta=0.279$ ,  $t=1.987$ ,  $P=0.048$ ), and openness to experience ( $\beta=0.248$ ,  $t=2.054$ ,  $P=0.041$ ), among the dimensions of personality, were positive and meaningful predictors of an interpersonal understanding, whereas neuroticism ( $\beta=-0.526$ ,  $t=-10.347$ ,  $P=0.001$ ) was a negative and significant predictor. Therefore, it appears that personality traits explain 47% of the total variance in interpersonal understanding (Table 3, Model 4).

The fifth model demonstrates that self-esteem is significantly predicted by personality traits ( $R=0.448$ ,  $R^2=0.669$ ,  $F=36.4$ ,  $P=0.001$ ). It was found that Indicators of extraversion ( $\beta=0.874$ ,  $t=14.666$ ,  $P=0.001$ ), agreeableness ( $\beta=0.337$ ,  $t=8.312$ ,  $P=0.001$ ), conscientiousness ( $\beta=0.618$ ,  $t=4.464$ ,  $P=0.001$ ), and openness to experience ( $\beta=0.158$ ,  $t=4.426$ ,  $P=0.001$ ) most significantly and positively predict self-esteem whereas neuroticism ( $\beta=-0.426$ ,  $t=-7.365$ ,  $P=0.001$ ) significantly and negatively predicts self-esteem. Accordingly, it has been determined that personality trait scores can explain 44% of self-esteem variance. 2.547

Table 3. Results of multiple regression analysis between personality characteristics and professional skepticism

Model	Criterion Variable	Predictor Variables	R	R <sup>2</sup>	Adjusted R <sup>2</sup>	F	Sig.	β	t	Sig.
1	Questioning mind	Constant	0.566	0.32	0.305	21.1	0.001		61.33	0.001**
		Neuroticism						0.188	-3.474	0.001**
		Extraversion						0.399	2.726	0.001**
		Agreeableness						0.495	8.884	0.001**
		Openness						0.226	5.955	0.001**
		Conscientiousness						0.363	6.451	0.001**
2	Search for knowledge	Constant	0.642	0.412	0.399	31.4	0.001		2.36	0.019*
		Neuroticism						-0.467	-5.820	0.001**
		Extraversion						0.692	5.092	0.001**
		Agreeableness						0.426	062.3	0.002**
		Openness						0.359	2.807	0.005**
		Conscientiousness						0.423	2.848	0.005**
3	Suspension of judgment	Constant	0.34	0.116	0.096	54.4	0.001		5.279	0.001**
		Neuroticism						0.367	3.429	0.001**
		Extraversion						-0.604	5.068	0.001**
		Agreeableness						-0.530	-12.138	0.001**
		Openness						-0.276	-6.330	0.001**
		Conscientiousness						-0.239	-2.835	0.038*
4	Interpersonal understanding	Constant	0.69	0.476	0.464	40.7	0.001		1.49	0.138
		Neuroticism						-0.526	-10.374	0.001**
		Extraversion						1.137	21.678	0.001**
		Agreeableness						0.294	2.242	0.026*
		Openness						0.248	2.054	0.041*
		Conscientiousness						0.279	1.987	0.048*
5	Self esteem	Constant	0.669	0.448	0.436	36.4	0.001		6.603	0.001**
		Neuroticism						-0.426	-7.365	0.001**
		Extraversion						0.874	14.666	0.001**
		Agreeableness						0.337	8.312	0.001**
		Openness						0.158	4.426	0.001**
		Conscientiousness						0.618	4.426	0.001**
6	Autonomy	Constant	0.655	0.429	0.417	33.7	0.001		3.574	0.001**
		Neuroticism						-0.281	-2.335	0.02**
		Extraversion						0.317	2.37	0.019*
		Agreeableness						0.375	2.574	0.035*
		Openness						0.491	3.895	0.001**
		Conscientiousness						0.282	2.925	0.045*

\*\*Indicates significance at the 0.01 level.

\*Indicates significance at the 0.05 level.

Findings reveal that personality traits significantly predict autonomy (R=0.429, R<sup>2</sup>=0.655, F=33.7, P=0.001). Results showed that extraversion (β= 0.317, t=2.37, P=0.019), agreeableness (β= 0.375, t=2.547, P=0.035), conscientiousness (β= 0.282, t=2.925, P=0.045), and openness to experience (β= 0.491, t=3.895, P=0.001), most strongly and positively predicted autonomy whereas neuroticism (β=-0.281, t=-2.335, P=0.02), considerably and negatively predicted autonomy. The analyses showed that personality

trait scores explained 42% of the total variance in autonomy (Table 3, model 6). Therefore, our findings can support the research hypotheses regarding which personality traits significantly predict professional skepticism subscales.

In order to evaluate examining the effect of the dimensions of big five personality traits on the characteristics of professional skepticism utilized path analysis (Fig.1). Each of these fit indices indicates that the hypothesized model provides a good fit to the data. (Table 4). Also, the model explained 54.7% of the total variation in professional skepticism by personality traits.

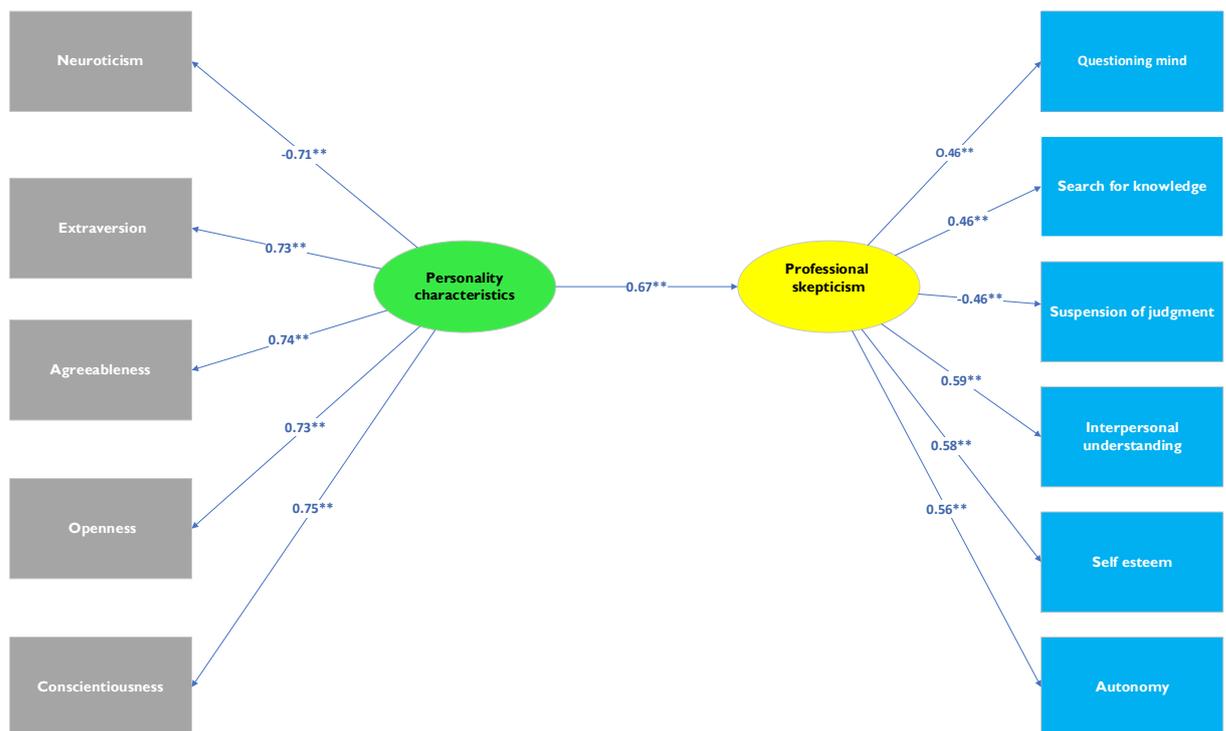


Figure 1. Path analysis diagram of the effect of the dimensions of big five personality traits on the characteristics of professional skepticism.

Table 4. Model fitting information

Fit Index	Chi-square value	(X2/df)	CFI	NFI	IFI	RMSEA	P-value
Value	0.001	4.887	0.900	0.886	0.901	0.160	0.227

Table 5 shows that dimensions of personality traits and professional skepticism directly impacted the total variable of personality traits and professional skepticism traits, respectively. Moreover, personality traits directly impacted professional skepticism ( $\beta=0.67$ ,  $P=0.001$ ). Thus, this study supported the research hypothesis regarding the direct effect of personality traits on professional skepticism.

Table 5. Estimation of direct effect coefficients

Variables	$\beta$	S. E
Direct effect of personality characteristics		
Neuroticism	-0.71**	0.14
Extraversion	0.72**	0.11
Agreeableness	0.74**	0.9
Openness	0.73**	0.12
Conscientiousness	0.75**	0.6
Direct effect of professional skepticism		
Search for knowledge	0.66**	0.11
Suspension of judgment	-0.66**	0.11
Self esteem	0.38**	0.63
Interpersonal understanding	0.49**	0.6
Autonomy	0.76**	0.10
Questioning mind	0.66**	0.33
Direct effect of personality characteristics on professional skepticism	0.67**	0.46

\*\*Indicates significance at the 0.01 level.

\*Indicates significance at the 0.05 level.

## Discussion

The current research investigated the relationship between personality traits and professional skepticism in auditing partners using path analysis and multiple regression. Results showed that the Big Five personality traits are significant predictors of professional skepticism.

Hypothesis 1 (Table 3) indicates that personality traits significantly predict the questioning mind. Our findings confirmed the first hypothesis of the study. The European and American auditing standards indicate that the questioning mind is a paramount constituent feature of professional skepticism; therefore, auditors perform better by having a questioning mind. This finding is consistent with the results of research by Farag and Elias (2016) and Karahan (2022), indicating that students with positive personality traits will be more inclined to question and thus positively affect their work. The personality trait of agreeableness is one of the most crucial predictors of the questioning mind. Also, agreeableness is a valid predictor (Witt et al., 2002), as confirmed in our research.

Hypothesis 2 (Table 3) indicates that personality traits significantly predict the search for knowledge and confirm the second hypothesis of the research. This result is consistent with the findings of Farag and Elias (2016) and Karahan (2022). Fullerton and Dourtschi (2004) believe that skeptical auditors seek more information, and extraversion is a significant predictor of the search for knowledge.

Hypothesis 3 (Table 3) holds that personality traits significantly predict suspension of judgment. The findings confirm the third hypothesis of the study. Based on these results, extraversion is a negative and significant predictor and one of the most important predictors of suspension of judgment, while neuroticism is a positive and significant

predictor of suspension of judgment. These findings agree with Farag and Elias (2016) and Karahan (2022).

In order to investigate Hypothesis 4 (Table 3), personality traits significantly predict interpersonal understanding. As a result of this study, the four hypotheses were confirmed. This result is consistent with the finding by Farag and Elias (2016). Besides, in explaining the role of personality traits on interpersonal understanding, extraversion is one of the most important predictors of interpersonal understanding. Several studies that shown the effect of five-factor personality traits on job performance. The results of these studies indicate that Characteristics Five personality factors positively affect job performance (Barrick and Mount, 1991; Rothmann and Coetzer, 2003; Salgado, 1997; Seibert and Kraimer, 2001). The auditing career is no exception to this rule.

Hypothesis 5 (Table 3) shows that personality traits significantly predict self-esteem and confirm the fifth Hypothesis. Extraversion is one of the most important predictors of self-esteem. Individuals with more robust self-esteem have a more positive perception of themselves, affecting their performance (Tkach and Lyubomirsky, 2006). Therefore, its existence is an indispensable factor in professional skepticism (Bunge, 1991). This allows the auditor to appear independent while performing audit procedures (Ciolek, 2017). This finding agrees with Farag and Elias (2016) and Karahan (2022).

Hypothesis 6 (Table 3) indicates that personality traits significantly predict autonomy. This was confirmed by our finding, which is consistent with the results of Farag and Elias (2016) and Karahan (2022). In explaining the role of personality traits on autonomy, openness to experience is one of the most important predictors of autonomy. Bing and Lounsbury (2000) assert that openness to experience is a valid predictor, which can also be seen in our research.

As indicated by Hypothesis 7, personality traits significantly predict professional skepticism. Our findings confirm the seventh hypothesis. According to the coefficients of path analysis, the more positive personality traits in individuals, the more their professional skepticism increases and positively affects their performance in the audit profession. These findings are consistent with the results of research by Farag and Elias (2016) and Regbiyantari and Narsa (2021), and Karahan (2022). Also, professional skepticism among auditors positively affects their performance (Hurt et al., 2013).

## Conclusion

This is the first study to examine the impact of personality traits on professional skepticism in auditing partners. The effect of these variables is explained in our findings. The limitations of this study are the small sample size and the use of questionnaires as the sole means of data collection. Another limitation is that the samples were only selected from male audit partners. Future research could benefit from the test MBTI more effectively as it is designed to identify the most suitable job for individuals. Further, it is expected to conduct studies on gender differences in auditing partners. Also, Researchers could use interviewing instead of questionnaires which will enable researchers to gain better insight and provide them with more accurate information about the subject at hand.

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