PERSONALITY TYPES AND ACCOUNTING SUBFIELDS

Shahriar M. Saadullah, Qatar University
Zaki K. Abu Shawish, Qatar University
Abdulquddoos Abdulbasith, Doha Business Consulting

ABSTRACT

Accountants have been categorized as conventional among Holland's (1997) six well-known personality types. We argue that the personality type of accountants affects their performance in their respective subfields. In this paper we have subdivided accountants into the following three categories: financial accountants, managerial accountants, and auditors. Following prior findings, we posit that conventional individuals are likely to be successful financial accountants; along similar lines, we hypothesize enterprising and investigative individuals are more likely to be successful managerial accountants and auditors, respectively. To test our position, we hypothesize that accounting students who are conventional, enterprising, and investigative perform better in financial accounting, managerial accounting, and auditing courses, respectively. Using a sample of 99 participants along with 179 instances of completed financial accounting courses, 75 instances of completed managerial accounting courses, and 92 instances of completed auditing courses, we find support for our hypothesis that enterprising students perform better in managerial accounting classes. However, we do not find support for the other two hypotheses. Implications are discussed.

Keywords: Personality Traits, Accounting Subfields, Performance of Accountants, Holland's Personality Types.

INTRODUCTION

People typically have a particular image in mind when they think of accountants. When accountants are mentioned the typical image that appears in someone's mind is a person sitting at a desk, recording journal entries, and adding numbers on a big calculator. Accountants have been categorized as conventional among Holland's (1997) six well-known personality types—the other five being realistic, investigative, artistic, social, and enterprising. Holland's model is also known as RIASEC, an acronym formed by the first letters of the six personality types. Each of the six types is well differentiated based on various sources of interests, namely activities, beliefs, abilities, values, and characteristics (Wille, Fruyt, & Dingemanse, 2015). This makes it the most widely used vocational model among consultants as it has robust scientific validity. However, taking into account the fast-changing work environment, as well as the variety of interests and occupations, Holland's classification of all accountants as conventional might be inadequate (Armstrong, Day, McVay, & Rounds, 2008). The broad descriptions and scale of the model might include hidden facets that could limit specific interpretations (Savickas, Taber, & Spokane, 2002). The model might require further development to be deemed suitable for the growing diversity within the accounting profession. Based on this idea, the current study seeks to further develop the RIASEC model in accounting subfields, namely, financial accounting, managerial accounting, and auditing. In this paper, we argue not all successful accountants are

necessarily conventional. The personality type of accountants affects their performance in their respective subfields. We have subdivided the accountants into three categories: financial accountants, managerial accountants, and auditors. We argue that while conventional individuals are likely to be successful financial accountants, enterprising and investigative individuals are more likely to be successful managerial accountants and auditors, respectively.

Not every student in accounting is equally capable of pursuing just any subfield in accounting. For instance, some students might not have the right personality to pursue public accounting (Davidson & Etherington, 1995). Accounting students have been distinguished from other majors using personality dimensions. Lakhal, Frenette, Sévigny, and Khechine (2012) classified accounting students as conventional and found them to be more thinking, judging, restrictive, and sensing compared to other majors. Andon, Chong, and Roebuck (2010) found the accounting students to be extraverted, intuitive, thinking, and judging and the non-accounting students to be intuitive, thinking, and judging. The non-accounting students were split evenly between extraverted and introverted. Briggs, Copeland, and Haynes (2007) examined accounting students over a five-year period and found no temporal differences among different groups. They also found 50% of the accounting students to be highly extraverted, dispelling the myth that accountants are shy introverts. However, there are differences in the subfields of accounting, and accounting students who are better suited for a particular subfield need to be identified and encouraged to pursue that respective subfield within accounting. Holland's (1997) model used in past literature primarily indicates that accounting students are mostly conventional personality types (Ferreira & Hood, 1995). Using a final sample of 99 students at an Association to Advance Collegiate Schools of Business (AACSB) accredited school, we test our hypotheses. We hypothesize that conventional students perform better in financial accounting classes, enterprising students perform better in managerial accounting classes, and investigative students perform better in auditing classes. We find support for our hypothesis that enterprising students perform better in managerial accounting classes, but we do not find support for the other two hypotheses.

Saadullah (2011) classified the drivers of accountants' performance into two broad categories: personal and situational (or environmental). Among the first category are variables such as experience, knowledge, ability, personality, and motivation (Bonner & Lewis, 1990; Pincus, 1991; Saadullah & Bailey, 2014), whereas the second category includes variables such as time pressure, monetary incentives, and accountability (Ashton, 1990; Bailey, Brown, & Cocco, 1998; DeZoort, Harrison, & Taylor, 2006). Past literature shows the effect of personality on different aspects of job performance. Among the variables that are affected by personality are training proficiency (Barrick & Mount, 1991), creativity (Feist, 1998), task performance (LePine & Van Dyne, 2001), and transformational leadership (Lim & Ployhart, 2004). The present study adds another dimension to this line of research by examining the personalities of accountants and their performance in a particular subfield of accounting. The results of this study should be of interest to accounting students, practitioners, and academics. Students can choose their subfield to match their personality to enhance performance. Practitioners can place accountants with the right personality in the most suitable position when hiring, training, and promoting. Academics can advise their students according to each student's personality to choose the best subfield within accounting.

In the next section, we introduce the six personality types, and we discuss the nature of financial accounting, managerial accounting, and auditing and the nature of job duties of the financial and managerial accountants as well as auditors. In the following section, we elaborate

on how we executed the study. In the concluding section, we summarize our findings, discuss our limitations, and lay out implications and possible future studies.

THEORY AND HYPOTHESES DEVELOPMENT

In this section, we discuss the six personality types and the accounting subfields. We also attempt to establish relationships among the personality types and the accounting subfields through prior findings and reasonable arguments.

Personality Types

According to *The Dictionary of Psychology* (Corsini, 2002, p. 713) a personality trait is "a relatively stable and consistent behavior pattern which is considered to be a characteristic component of an individual's personality." Personality traits initiate and guide behavior, and they vary from person to person (Allport, 1937). The literature includes varying classifications of personalities. The most popular in psychology research are the Big Five personality traits, namely openness, conscientiousness, extraversion, agreeableness, and neuroticism (Norman, 1963). This study focuses on the six personality types distinguished by John L. Holland. His pursuit started in the 1950s (Holland, 1958), and many researchers used his typology over the past few decades to conduct research and establish the six personality types that are currently linked with vocational choices and career success of individuals. Holland (1997) collected and summarized the research conducted over four decades related to vocational choices as explained through the six personality types, which are realistic, investigative, artistic, social, enterprising, and conventional (commonly referred to as RIASEC). The personality types are developed in individuals through personal (heredity, activities, interests, competencies, and disposition) and environmental (home, school, relations, and friends) factors (Holland, 1997). We present a summary of the six personality types per Holland in the following.

The realistic individual is inclined toward systematic manipulation of objects and averse to educational and therapeutic activities. This leads to acquisition of mechanical and technical competencies resulting in occupations such as electrician or mechanic. Since realistic individuals prefer concrete, practical, and structured solutions as opposed to scholarly or imaginative activities, they are likely to be practical, materialistic, inflexible, persistent, and reserved.

The investigative individual is inclined toward activities that entail observation and investigation and averse to persuasive, social, and repetitive activities. This leads to acquisition of scientific and mathematical competencies resulting in occupations such as biologist or medical technologist. Since investigative individuals rely on thinking, gathering information, and analyses, they are likely to be analytical, critical, independent, rational, and unassuming.

The artistic individual is inclined toward activities that entail the manipulation of physical, verbal, or human materials to create art forms and averse to systematic and ordered activities. This leads to acquisition of artistic competencies in language, art, and writing. Since artistic individuals perceive problems in an artistic context, they are likely to be emotional, imaginative, original, sensitive, and expressive.

The social individual is inclined toward activities that entail manipulation of others to inform, train, or enlighten and averse to systematic activities involving tools or machines. This leads to acquisition of human relations competencies such as interpersonal and educational skills. Since social individuals perceive problems in a social context, they are likely to be cooperative, emphatic, helpful, understanding, and warm.

The enterprising individual is inclined toward activities that entail manipulation of others to attain organizational goals or economic gain and averse to observational, symbolic, and systematic activities. This leads to acquisition of leadership, interpersonal, and persuasive competencies. Since enterprising individuals perceive problems in an enterprising context, they are likely to be ambitious, assertive, resourceful, optimistic, and self-confident.

The conventional individual is inclined toward activities that entail explicit, ordered, and systematic manipulation of data and averse to ambiguous, exploratory, or unsystematic activities. This leads to acquisition of clerical, computational, and business system competencies. Since conventional individuals prefer to follow established rules, practices, and procedures, they are likely to be conscientious, orderly, unimaginative, methodical, and efficient.

Other attempts have been made to identify vocational interests. For instance, recently Ay (2011) investigated students' theoretical knowledge of accounting to identify vocational interests in which "tools used in accounting" and "professional ethics in accounting" were the most and least frequent in students, respectively. However, such attempts are fairly recent and are not as established as Holland's (1997) dimensions. Therefore, the focus of this study is limited to the dimensions established by Holland.

Accounting Subfields

The field of accounting is vast, and there are many types of accountants in varying roles. The activities and responsibilities of these accountants vary widely. For the purposes of this study, we have divided the profession of accounting into three subcategories: financial accounting, managerial accounting, and auditing.

Financial accounting involves measuring business activities of a company and communicating it to external parties (Spiceland, Thomas, & Herrmann, 2009). Financial accountants follow a set of rules such as GAAP (Generally Accepted Accounting Principles) or IFRS (International Financial Reporting Standards) and must meet certain deadlines for reporting the information in a prescribed format. They have very little flexibility to manipulate the computation or presentation of the information.

Managerial accounting involves gathering and processing data and providing data to internal parties. Internal managers need more detailed and frequent information, and the format and timing of internal reporting is not restricted by GAAP or IFRS. Managerial accountants have a lot of flexibility and can employ creative ways to report information. In addition, managerial accountants are involved in managerial decision-making, cost measurement and management, planning, controlling, and performance evaluation (Whitecotton, Libby, & Phillips, 2011).

According to the American Accounting Association (Silvoso, 1972), "Auditing is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users" (p. 18). Auditors have to objectively search for and evaluate relevant evidence to establish the credibility of the financial statements under audit. Auditors have to employ investigative and analytical skills to do their job.

Relationship between the Personality Types and Accounting Subfields

Conventional individuals desire activities that entail order and system, which leads them to acquire clerical and computational competencies. They also prefer established rules and

practices (Holland, 1997). Financial accounting is the first accounting course in college taught to all business majors. It involves measuring business activities following a set of rules such as GAAP (Spiceland et al., 2009). Generally, to a non-accountant, accounting means financial accounting. Accountants in general have been classified as conventional (Cole, Feild, Giles, & Harris 2004; Holland, 1997). Accountants have been found to be ICS (investigative, conventional, and social), ICR (investigative, conventional, and realistic), and CIS (conventional, investigative, and social) in different studies as discussed by Aranya, Barak, and Amernic (1981). In all cases the conventional type is common, and accountants are traditionally viewed as financial accountants especially by non-accountants. Partially following the prior findings, we argue that conventional individuals will be better financial accountants, and furthermore, this relationship will be demonstrated in conventional students' performance in financial accounting courses. To test this argument, we hypothesize the following:

H1 Conventional students get higher grades in financial accounting course(s).

Enterprising individuals are attracted to activities that entail manipulation of others to attain organizational goals or economic gain, leading them to acquire leadership, interpersonal, and persuasive competencies. They are also resourceful and optimistic, and averse to systematic activities (Holland, 1997). While accounting itself is systematic, managerial accountants have a lot of flexibility and can employ creative ways of reporting information. They do not have to follow sets of rules such as GAAP or IFRS. In addition, management accountants are involved in planning and decision-making activities in an organization (Whitecotton et al., 2011). Past literature suggests communication, teamwork, problem solving, and time and pressure management skills are important factors for management accountants (Hassall, Joyce, Montano, & Anes, 2005). An overwhelming majority of Certified Management Accountants consider communication and problem-solving skills to be quite important for management accountants (Novin, Pearson, & Senge, 1990), which are also important skills for accountants working in an enterprising environment. Due to the natural inclination of enterprising individuals and the entrepreneurial nature of managerial accounting, we argue that enterprising individuals will be better managerial accountants, and this relationship will be demonstrated in enterprising students' performance in managerial accounting courses. To test this argument, we hypothesize the following:

H2 Enterprising students get higher grades in managerial accounting course(s).

Investigative individuals tend to incline toward activities involving observation and investigation, leading them to acquire scientific and mathematical competencies. They are also analytical, critical, independent, and rational (Holland, 1997). Auditing involves objectively gathering evidence to make a conclusion about a company's financial statements (Messier, Glover, and Prawitt (2012)). The auditor's job involves investigation, gathering, and analysis of data. In an effort to advise their students on careers, the University of Missouri Career Center (2010) found that investigative is one of the themes that match the job description of auditors. Past studies suggest auditors are predisposed with a questioning mind (Hurtt, Brown-Liburd, Earley, & Krishnamoorthy, 2013). Having a questioning mind or being skeptical allows the auditor to do a better job. Quadackers, Groot, and Wright (2014) suggest that presumptive doubt (assuming management is dishonest unless proven otherwise) is better than neutrality in high-risk audits. Based on the above we argue that investigative individuals will be better auditors and

investigative students will perform better in auditing courses. To test this argument, we hypothesize the following:

H3 Investigative students get higher grades in auditing course(s).

METHODOLOGY AND RESULTS

We recruited 131 accounting students at an AACSB-accredited College of Business at a large public university. The participants in our study provided some demographic information and completed a personality instrument (Armstrong, Allison, & Rounds, 2008; see the Appendix). We used the instrument of Armstrong et al. as they reported to have had adequate internal consistency and convergent validity in their measurement scales. It has also been used by dozens of published studies since 2008. We discarded 32 of the 131 responses as they were incomplete and not usable. Our final sample included 99 participants, comprising 53 females and 46 males: 4 sophomores, 32 juniors, and 63 seniors. The average age of the participants was 23 and mean cumulative GPA was 2.98. Of the participants, the number of instances in which a participant completed a course related to financial accounting (Intermediate Accounting I, Intermediate Accounting II, Advanced Accounting, and/or International Accounting) was 179, the number participants who completed the cost and managerial accounting course was 75, and the number of instances in which a participant completed an auditing course (Auditing I and/or Auditing II) was 92. We considered each instance of a participant completing a course as one observation for the purposes of our data analysis. The reason for considering instances of completion of a course rather than individual students is that we wanted to test the relationship between personality type and performance. Each time a student with a certain personality type performs well in a certain class we are assured of the connection between personality and the ability to perform in that accounting subfield.

We subdivided our observations into three groups: financial accounting students, managerial accounting students, and auditing students. The descriptive statistics for each of the three groups and comparative descriptive statistics are provided in Tables 1–4. We assigned a value of 8 for a student who received an "A" in a course, 7 for "B+," and so on all the way to 1 for an "F." Correlations among the variables are provided in Tables 5 and 6. We would like to draw attention to a couple of interesting correlations. The first one is the positive correlation between the financial accounting grade and investigative-type students (Table 5). While we did not hypothesize this relationship, this observation is noteworthy. The second observation is the positive correlation between the auditing grade and investigative-type students (Table 7). This positive relationship was not established during our hypothesis testing in the presence of other control variables. Nonetheless, this observation cannot be ignored.

We tested our hypotheses using stepwise regression and the following model:

Course Grade = f(RIASEC, Year, GPA, Age, Gender)

The Course Grade is the grade for each of the three types of accounting courses (financial, managerial, and auditing). The RIASEC are six different personality types, as defined earlier. Year is the year the student is currently in—freshman, sophomore, junior, or senior. GPA is the cumulative GPA, and the rest are self-explanatory. Among the variables that have been found to affect students' grades in accounting classes are age, gender, high school and college GPA, prior knowledge of accounting, attendance, math grade, academic aptitude, year

(freshman, sophomore, etc.), and number of quizzes taken (Doran, Bouillon, & Smith, 1991; Lee, 1999; Tho, 1994; Uyar & Güngörmüş, 2011). The results of the three regressions are presented in Table 8.

Table 1
Descriptive Statistics—Financial Accounting Students
(*n* = 179)

Variable	Minimum	Maximum	Mean	*SD*	Skewness	Kurtosis
Gender (1 = Male)	0.00	1.00	0.44	0.50	0.261	–1.954
Year (1 = Freshman)	2.00	4.00	3.72	0.51	–1.582	1.626
GPA	2.04	3.91	3.00	0.45	–0.072	–0.690
Age	20.00	39.00	23.11	2.71	3.763	19.164
Grade (8 = A, 1 = F)	1.00	8.00	5.77	1.71	–0.516	–0.419
Realistic	8.00	40.00	17.81	7.02	0.552	–0.135
Investigative	8.00	40.00	22.97	7.68	–0.173	–0.588
Artistic	8.00	37.00	21.48	6.91	0.168	–0.762
Social	8.00	38.00	23.27	7.38	0.000	–0.800
Enterprising	8.00	38.00	24.32	6.76	–0.075	–0.395
Conventional	8.00	40.00	26.83	7.71	–0.269	–0.564

Table 2
Descriptive Statistics—Managerial Accounting Students
(*n* = 75)

Variable	Minimum	Maximum	Mean	*SD*	Skewness	Kurtosis
Gender (1 = Male)	0.00	1.00	0.48	0.50	0.082	–2.049
Year (1 = Freshman)	2.00	4.00	3.69	0.52	–1.437	1.173
GPA	2.04	3.80	2.97	0.43	–0.021	–0.738
Age	20.00	39.00	23.21	2.76	3.436	16.121
Grade (8 = A, 1 = F)	1.00	8.00	5.61	1.52	–0.586	0.171
Realistic	8.00	40.00	17.50	7.04	0.660	0.304
Investigative	8.00	40.00	23.33	8.07	–0.098	–0.660
Artistic	8.00	37.00	20.95	6.53	0.119	–0.469
Social	8.00	38.00	23.52	7.64	–0.098	–0.803
Enterprising	8.00	38.00	23.48	6.62	0.111	–0.348
Conventional	8.00	40.00	26.60	8.11	–0.154	–0.761

Table 3
Descriptive Statistics—Auditing Students
(*n* = 92)

Variable	Minimum	Maximum	Mean	*SD*	Skewness	Kurtosis
Gender (1 = Male)	0.00	1.00	0.49	0.50	0.044	–2.043
Year (1 = Freshman)	2.00	4.00	3.70	0.49	–1.156	0.041
GPA	2.04	3.91	2.96	0.46	0.070	–0.921
Age	20.00	39.00	22.96	2.40	3.721	22.135
Grade (8 = A, 1 = F)	2.00	8.00	6.36	1.47	–1.026	0.783
Realistic	8.00	40.00	18.02	7.19	0.539	–0.115
Investigative	8.00	40.00	22.65	7.67	–0.212	–0.546
Artistic	8.00	37.00	21.51	6.73	0.015	–0.880
Social	8.00	38.00	23.05	7.44	0.109	–0.879
Enterprising	8.00	38.00	24.26	6.44	0.056	–0.312
Conventional	8.00	40.00	26.71	7.83	–0.267	–0.569

Table 4
Comparative Descriptive Statistics

Variable	Financial	Managerial	Auditing
Number of Observations	179	75	92
Male	78	36	47
Female	101	39	45
Freshman	0	0	0
Sophomore	5	2	1
Junior	41	19	26
Senior	133	54	65
Mean Grade in Course(s)	5.77	5.61	6.36
Realistic (Mean Score)	17.81	17.50	18.02
Investigative (Mean Score)	22.97	23.33	22.65
Artistic (Mean Score)	21.48	20.95	21.51
Social (Mean Score)	23.27	23.52	23.05
Enterprising (Mean Score)	24.32	23.48	24.26
Conventional (Mean Score)	26.83	26.60	26.71

Table 5
Correlations between Variables—Financial Accounting Students
(*n* = 179)

Variable	Gender	Year	GPA	Age	Grade
Year (1 = Freshman)	–0.106				
GPA	–0.183*	0.099			
Age	–0.118	0.204**	0.145		
Grade (8 = A, 1 = F)	–0.137	0.084	0.617**	0.030	
Realistic	0.102	0.019	–0.131	–0.166*	0.015
Investigative	0.020	0.062	0.210**	0.181*	0.209**
Artistic	–0.195**	0.196**	0.064	–0.142	0.069
Social	–0.140	0.083	0.163*	0.056	0.141
Enterprising	0.182*	0.124	–0.090	0.010	–0.067
Conventional	0.029	0.076	0.021	0.061	0.077
*Correlation is significant at the .05 level (2-tailed).					
**Correlation is significant at the .01 level (2-tailed).					

Table 6
Correlations between Variables—Managerial Accounting Students
(*n* = 75)

Variable	Gender	Year	GPA	Age	Grade
Year (1 = Freshman)	–0.205				
GPA	–0.100	0.173			
Age	–0.094	0.197	0.180		
Grade (8 = A, 1 = F)	–0.213	0.173	0.559**	0.142	
Realistic	0.166	–0.002	–0.215	–0.158	–0.126
Investigative	–0.047	0.015	0.141	0.054	0.075
Artistic	–0.263*	0.226	–0.015	–0.135	0.147
Social	–0.115	–0.034	0.097	–0.069	0.202
Enterprising	0.145	0.055	–0.078	–0.045	0.201
Conventional	0.154	–0.020	0.071	–0.015	0.113
*Correlation is significant at the .05 level (2-tailed).					
**Correlation is significant at the .01 level (2-tailed).					

Table 7
Correlations between Variables—Auditing Students
(*n* = 92)

Variable	Gender	Year	GPA	Age	Grade
Year (1 = Freshman)	–0.149				
GPA	–0.198	0.096			
Age	–0.091	0.196	0.096		
Grade (8 = A, 1 = F)	–0.106	–0.030	0.498**	0.082	
Realistic	0.210*	0.055	–0.168	–0.105	0.083
Investigative	–0.069	0.069	0.197	0.151	0.233*
Artistic	–0.315**	0.239*	0.024	–0.064	0.054
Social	–0.139	0.029	0.174	0.042	0.154
Enterprising	0.126	0.054	–0.050	–0.034	–0.045
Conventional	0.087	0.112	0.002	0.065	0.135
*Correlation is significant at the .05 level (2-tailed).					
**Correlation is significant at the .01 level (2-tailed).					

Table 8
Stepwise Regression Results
Model: Course Grade = f(RIASEC, Year, GPA, Age, Gender)

	Model Statistics	Variables Entered	*B*	Std. Error	Beta	*t*	Sig.
Hypothesis 1 Financial Accounting Grade	*n* = 179	(Constant)	–1.268	0.683		–1.857	0.065
	R^2 = 0.381	GPA	2.346	0.225	0.617	10.414	0.000
Hypothesis 2 Managerial Accounting Grade	*n* = 75	(Constant)	–1.424	1.146		–1.243	0.218
	R^2 = 0.409	Age	1.970	0.326	0.560	6.047	0.000
		Enterprising	0.063	0.022	0.271	2.914	0.005
		Gender	–0.597	0.284	–0.196	–2.104	0.039
Hypothesis 3 Auditing Grade	*n* = 92	(Constant)	1.633	0.877		1.863	0.066
	R^2 = 0.248	GPA	1.596	0.293	0.498	5.454	0.000

The results of the first and third regressions show that only the cumulative GPAs of the students explain any variation in the financial accounting or auditing grades. None of the other variables—including the personality types—induce any variance on the financial accounting or auditing grades. Thus, we do not find support for Hypotheses 1 or 3.

The results of the second regression show that the enterprising personality type positively affects students' performance in the managerial accounting course. This supports Hypothesis 2. In addition, age has a positive relationship with students' performance, and female students tend to do better in managerial accounting.

DISCUSSION

We investigated the relationship between personality traits and success in accounting subfields. Specifically, we hypothesized conventional individuals would be better financial accountants, enterprising individuals would be better managerial accountants, and investigative individuals would be better auditors. To test our hypotheses, we used accounting students as proxies for accountants and their success in financial accounting, managerial accounting, and

auditing courses as their success in the respective subfields. We found that enterprising students performed better in managerial accounting courses, thus supporting our second hypothesis. However, we did not find conventional students better in financial accounting courses or investigative students better in auditing courses.

McDowall, Jackling, and Natoli (2015) studied more than 900 undergraduate students to test the "attraction" of the students to the accounting curriculum. They suggested accounting education relates strongly to conventional types, as advocated by Holland (1997). Although Holland characterized accounting under the conventional vocational interest, Clement, Jones, Scarlata, and Stone (2012) suggested the "modern role of accounting"—with a deeper approach in the field—drives the interests of individuals who possess investigative and enterprising vocational traits. Due to this modern role of accounting that is growing and changing due to innovation and globalization, a detailed approach to the existing RIASEC model must be proposed to explore the implicit aspects of accounting that relate to other vocational traits.

We argue that all accounting students are not equally capable of performing well in all accounting subfields. For example, some students are better suited for public accounting than others (Davidson & Etherington, 1995). Past studies have differentiated between accounting students and others. Lakhal et al. (2012) categorized accounting students as conventional and assessed them as more thinking, judging, restrictive (i.e., introverted), and sensing as compared to other majors. Andon et al. (2010) assessed the accounting students as extraverted, intuitive, thinking, and judging, and the non-accounting students as intuitive, thinking, and judging. Furthermore, in their study, the non-accounting students were divided evenly between extraverted and introverted. Accounting students have been primarily classified as conventional using Holland's model (Ferreira & Hood, 1995). In this study we attempted to explore the differences among accounting students and how those differences might position the right accounting student in the most appropriate subfield. While we did not find support for two of our three hypotheses, we believe the results of this study could help both accountants and the profession in a couple of useful ways. If the relationships we hypothesized could be further supported with future studies, then accountants could choose the subfields they would be best suited for, and employers would similarly be able to find the best fit for specific accounting jobs.

We recognize that this study, like most others, is not free of limitations. Among the limitations is the small sample size. Since this is a pioneering study in investigating personalities of accountants and their relationship with accounting subfields, we hope additional studies will provide further validity for our study. Another limitation is that we used instances of completed courses and not individual students as our sample. Since we treat each instance of performance in a course as an indicator of the connection between personality type and performance in a particular accounting subfield, the number of courses a student completed was not tested. The reason is that the number of students who completed the exact same course including electives is small and will not provide statistical validity if we test using the students rather than instances of completion. We feel that the study, even with its limitations, is able to make an incremental contribution to understanding the connection between personalities of accountants and their performance in accounting subfields.

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APPENDIX

Consent Form

Following is a set of questions. The questionnaire is developed to conduct a research study by Drs. S, and Z. Your participation is completely voluntary and your refusal to participate will not result in any penalty. Your participation will take about 10 minutes of your time and is likely to improve our understanding of some issues important to the accounting profession.

Your responses are anonymous and confidential. By checking the box below, you agree that you have read and understood the above terms and conditions and voluntarily choose to participate in this study.

☐ ***I agree to voluntarily participate in this study***

Please Fill-in the Following Information (circle the appropriate item):

Gender: Male Female

Year: Freshman Sophomore Junior Senior

Your GPA: _____

Your Age: _____

Please circle the courses you have completed and your final grade in each

Intermediate I	A	B+	B	C+	C	D+	D	F
Intermediate II	A	B+	B	C+	C	D+	D	F
AIS	A	B+	B	C+	C	D+	D	F
Cost Accounting	A	B+	B	C+	C	D+	D	F
Auditing I	A	B+	B	C+	C	D+	D	F
Auditing II	A	B+	B	C+	C	D+	D	F
Advanced Accounting	A	B+	B	C+	C	D+	D	F
International Accounting	A	B+	B	C+	C	D+	D	F

Which one of the following jobs do you find interesting? Rate each one on scale of 1 to 5.

1 = Not interesting at all **5 = Very interesting**

Perform lawn care services	1	2	3	4	5
Repair household appliances	1	2	3	4	5
Build kitchen cabinets	1	2	3	4	5
Guard money in an armored car	1	2	3	4	5
Operate a machine on a production line	1	2	3	4	5
Repair and install locks	1	2	3	4	5
Set up and operate machines to make products	1	2	3	4	5
Build a brick walkway	1	2	3	4	5

Study ways to reduce water pollution	1	2	3	4	5
Study the movement of planets	1	2	3	4	5
Examine blood samples using a microscope	1	2	3	4	5
Study genetics	1	2	3	4	5
Determine the infection rate of a new disease	1	2	3	4	5
Diagnose and treat sick animals	1	2	3	4	5
Do laboratory tests to identify diseases	1	2	3	4	5
Develop a new medicine	1	2	3	4	5

Paint sets for plays	1	2	3	4	5
Sing in a band	1	2	3	4	5
Act in a movie	1	2	3	4	5
Conduct a symphony orchestra	1	2	3	4	5
Create special effects for movies	1	2	3	4	5
Compose or arrange music	1	2	3	4	5
Write reviews of books or plays	1	2	3	4	5
Draw pictures	1	2	3	4	5

Work with juveniles on probation	1	2	3	4	5
Take care of children at a day-care center	1	2	3	4	5
Teach an elementary school class	1	2	3	4	5
Work with mentally disabled children	1	2	3	4	5
Teach disabled people work and living skills	1	2	3	4	5
Organize field trips for disabled people	1	2	3	4	5
Teach a high-school class	1	2	3	4	5
Help conduct a group therapy session	1	2	3	4	5

Which one of the following jobs do you find interesting? Rate each one on scale of 1 to 5.

1 = Not interesting at all **5 = Very interesting**

Sell newspaper advertisements	1	2	3	4	5
Sell a soft drink product line to stores and restaurants	1	2	3	4	5
Give a presentation about a product you are selling	1	2	3	4	5
Sell hair-care products to stores and salons	1	2	3	4	5
Negotiate contracts for professional athletes	1	2	3	4	5
Manage a retail store	1	2	3	4	5
Start your own business	1	2	3	4	5
Market a new line of clothing	1	2	3	4	5

Keep inventory records	1	2	3	4	5
Keep accounts payable/receivable for an office	1	2	3	4	5
Calculate the wages of employees	1	2	3	4	5
Develop a spreadsheet using computer software	1	2	3	4	5
Assist senior level accountants in performing bookkeeping tasks	1	2	3	4	5
Transfer funds between banks using a computer	1	2	3	4	5
Enter information into a database	1	2	3	4	5
Keep records of financial transactions for an organization	1	2	3	4	5