Audit or Tax? Using Personal-Environment Fit to Help Choose a Public Accounting Career Path

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Choosing between audit and tax is a critical early-career decision for aspiring public accountants, often made with limited knowledge and experience. This paper explores how personality traits influence job satisfaction and career fit in audit versus tax, using three established psychological frameworks: the Hurtt Skepticism Scale, the Myers-Briggs Type Indicator (MBTI), and the five-factor model (FFM). By aligning personality traits with professional demands, this study highlights how a better person-environment fit can enhance job satisfaction, performance, and retention in public accounting. Future empirical research is proposed to validate these theoretical findings.

Keywords: public accounting, audit, tax, personality traits, person-environment fit

INTRODUCTION

Initial career decisions are difficult for any college graduate who hopes to join the workforce. For those pursuing a career in public accounting, the initial paths are generally presented during the internship or recruiting phase of their collegiate careers. The most common question those students receive from family members, professors, and potential employers is whether they wish to work in audit or tax services. Generally, students make this decision based on limited knowledge and experience in each area, mainly consisting of undergraduate or graduate courses in both audit and taxation. Early in the recruiting process, some students have not yet taken either of these classes; however, firms often still ask, "Are you interested in audit or tax?" during most interactions. Students may decide simply based on what they find most interesting in theory, without any time spent on experiential learning or practice, or simply based on what position is available at a prospective firm. When not given any additional consideration, this question and hiring practice effectively ignores which path a student is best suited for.

While the study of personality traits of accounting students is nothing new, much of the existing research focuses on the traits alone, failing to connect any personality-environment (P-E) fit associated with those traits. This theoretical paper aims to provide details from existing literature on where accounting

graduates may best fit within the public accounting profession—audit or tax—based on three distinct and measurable indicators; the Hurtt Skepticism Scale, the Myers-Briggs Type Indicator (MBTI), and the five-factor model (FFM), also known as the "Big Five." Those with differing personality traits will also have specific knowledge, skills, and abilities that allow them to succeed and thrive in different environments or careers. Research has held that this strong P-E fit will lead to positive organizational outcomes including job satisfaction, organizational commitment, job performance, and decreased turnover (Yu, 2016). If students and employers had a way to determine where individuals would best fit, public accounting firms and incoming students would benefit greatly. While it is proposed based on existing research which traits and characteristics would best complement audit or tax specialties, further empirical research is also recommended to determine if significant correlations exist between those proposed best P-E fits and job satisfaction.

OVERVIEW OF BEHAVIORAL TRAITS AND CLASSIFICATIONS

Hurtt (2010, p. 149) begins by reminding us, "An individual auditor's professional skepticism is at the foundation of the auditing profession." Until that time, however, very little research existed on what specifically comprises professional skepticism or how it can be measured. Hurtt (2010) proposes that professional skepticism is a multidimensional individual characteristic that can be both a trait (a relatively stable, enduring aspect of an individual) and a state (a temporary condition influenced by situational variables). Trait skepticism relates to an individual's disposition to acquire convincing evidence before concluding that the assertion is fairly stated (Verwey & Asare, 2022). It has been found that auditors with high trait skepticism evaluate evidence more critically and that there is support for an association between fraud judgments and trait skepticism.

Hurtt (2010) identified six characteristics that encompass professional trait skepticism: a questioning mind, a suspension of judgment, a search for knowledge, interpersonal understanding, self-esteem, and autonomy. The first three characteristics (a questioning mind, a suspension of judgment, and a search for knowledge) are related to how an auditor examines evidence, including that auditor's willingness to search for answers and examine sufficient evidence before concluding. The fourth characteristic (interpersonal understanding) identifies the need to consider the human aspects of an audit when evaluating evidence. The last two characteristics (self-esteem and autonomy) address the ability of an individual to act on the information they have collected.

With these characteristics in mind, Hurtt (2010) developed and tested multiple items, ultimately resulting in the 30-item Hurtt Skepticism Scale. This scale normally takes less than five minutes to complete and contains no correct or incorrect answers. Scale scores can range from 30 to 180. Student scores have tended to fall within the 90 to 150 range, with higher scores equating to greater skepticism. During testing, the mean score for seasoned auditors (i.e., those with a mean experience of almost five years) was 135.4, ranging from 105 to 177. The scale itself and instructions for administration are included in the Appendix.

The MBTI and FFM are two of the most widely applied personality classification taxonomies by management decision-making researchers (Wetmiller & Barkhi, 2021). The MBTI uses Carl Jung's theory of psychological types to assess and define personality. Jung proposed that individuals can be grouped by personality traits based on their preferences for different sources of data and approaches to making decisions based on that data. The MBTI framework identifies four dimensions of personality traits: introversion (I)/extraversion (E), sensing (S)/intuition (N), thinking (T)/feeling (F), and judging (J)/perceiving (P) (Schneider & Kugel, 2023). This framework results in 16 possible combinations of personality types (Wheeler, 2001).

Introversion/extraversion differentiates those who prefer more reserved and solitary behavior (introverts) from those who prefer more outgoing, talkative, and energetic behavior (extroverts) (Schneider & Kugel, 2023). Sensing/intuition refers to how an individual deals with the gathering of information. Sensors tend to rely only on concrete data whereas intuitors gather insight based on exploration of meanings and relationships. Thinking/feeling contrasts individuals who are generally logical and reach conclusions based on impersonal findings or facts (thinkers) versus those who are more subjective and likely to reach

conclusions on personal values (feelers). Judging/perceiving separates those who are decisive, seek closure, and have more of an aptitude for planning and organizing (judgers) from those who are more flexible, tolerant, and attuned to incoming information (perceivers).

Based on the unique characteristics of each personality type outlined by the MBTI, career fields are recommended for each. For example, an individual with an ISTJ personality type would likely be best suited for a career in management or administration based on their ability to be sensible and logical, and to make decisions in a subjective or detached manner. Thus, the MBTI may serve as a critical measure to recognize an individual's personality type and suggest prospective careers, ultimately enhancing the probability of a successful P-E fit. The 16 MBTI personality types and career field recommendations are outlined in Table 1 (Wheeler, 2001).

TABLE 1
16 PERSONALITY TYPES WITH GENERAL CHARACTERISTICS AND OCCUPATIONAL TENDENCIES

	Sensing (S)		**Intuition (N)**		
	Thinking (T)	**Feeling (F)**	**Feeling (F)**	**Thinking (T)**	
Judging (J)	ISTJ Practical, sensible, decisive, logical, detached. *Management and administration.*	ISFJ Practical, concrete, cooperative, sensitive. *Education, health care, and religion.*	INFJ Insightful, symbolic, idealistic, committed, compassionate. *Religion, counseling, and teaching.*	INTJ Insightful, long-range thinkers, clear, rational, detached. *Science, computers, and technical fields.*	**Introversion (I)**
Perceiving (P)	ISTP Detached, logical problem solvers, pragmatic, factual. *Skilled trades and technical fields.*	ISFP Trusting, kind, sensitive, observant, practical, concrete. *Health care and business.*	INFP Sensitive, caring, idealistic, curious, creative, visionary. *Counseling, writing, and arts.*	INTP Logical, curious, detached, insightful, contemplative. *Scientific and technical fields.*	

	Sensing (S)		Intuition (N)		
	Thinking (T)	**Feeling (F)**	**Feeling (F)**	**Thinking (T)**	
Perceiving (P)	ESTP Observant, active, rational problem solvers, assertive. *Marketing, business, and skilled trades.*	ESFP Observant, specific, active, sympathetic, idealistic, warm. *Health care and teaching.*	ENFP Curious, creative, energetic, friendly, cooperative, warm. *Counseling, religion, and teaching.*	ENTP Creative, imaginative, theoretical, analytical, rational, questioning. *Science, management, and technology.*	**Extraversion (E)**
Judging (J)	ESTJ Logical, decisive, objectively critical, practical, systematic. *Management and administration.*	ESFJ Factual, personable, cooperative, practical, decisive. *Education, health care, and religion.*	ENFJ Compassionate, loyal, imaginative, likes variety, supportive. *Arts, religion, and teaching.*	ENTJ Analytical, assertive, conceptual thinkers, innovative planners. *Management and leadership.*	

The MBTI is a questionnaire-style instrument with items presented in a forced-choice format (Wheeler, 2001). For each item, participants are provided with two responses to choose between. The objective is to classify individuals into one of the 16 personality types. The MBTI has been subjected to several reliability tests since its inception in 1962 which has provided strong support for the reliability of the scores produced by the instrument. The current Form M, was developed in 1998, takes approximately 25 minutes to complete, and can be scored and analyzed by the subject or administrator. The MBTI is generally only administered by certified practitioners; however, the official MBTI assessment may also be taken directly online at https://www.mbtionline.com/ for a small fee. A free personality test also designed to provide individuals with their personality type under the 16 possible combinations is available at https://www.16personalities.com/; however, this website, nor its specific tests has been subject to the same validity tests and research of the MBTI specifically.

The FFM, which builds on but markedly diverges from the MBTI, provides a group of personality traits referred to as the "Big Five" (Schneider & Kugel, 2023). These consist of openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism, often referred to by the acronym OCEAN (Chia et al., 2024). Of these, only extraversion overlaps with the MBTI. Compared to the MBTI, the FFM places more emphasis on identifying broad personality traits and less on why different personalities behave and interact differently (Wetmiller & Barkhi, 2021). Despite differences, the MBTI and FFM have been shown to correlate in their results.

Neuroticism describes those who experience fear, sadness, embarrassment, disgust, anger, and guilt more strongly than others (Schneider & Kugel, 2023). In contrast to neuroticism, individuals with emotional stability are generally calmer, more relaxed, and even-tempered. Agreeableness is measured as individuals being either agreeable or disagreeable. Agreeable personalities are more sympathetic to others and more cooperative, and they expect others to be just as accommodating. Disagreeable individuals are egocentric, competitive, and more skeptical of others. Conscientious personalities are determined, strong-willed, reliable, and punctual. Those who lack conscientiousness are less precise in applying moral principles and less directed when working towards goals. Finally, openness to experience indicates that the individual has

an active imagination, enjoys variety, is attentive to their feelings, and demonstrates intellectual curiosity. Those who are not open to experiences tend to act more conventionally and have a more conservative outlook.

In 1996 Lewis Goldberg unveiled a new public-domain resource, the International Personality Item Pool (IPIP) (Johnson, 2014). The IPIP is all freely accessible from the IPIP website, http://ipip.ori.org. The IPIP website contains public domain personality items and over 300 scales constructed from IPIP items. One of the first personality measures created from the IPIP was a 300-item inventory designed to measure constructs in the NEO (neuroticism, extraversion, and openness) Personality Inventory (NEO-PI). A version of Goldberg's new inventory that could be administered online and began referring to Goldberg's 300-item inventory as the IPIP-NEO which can yield scores for the five broad domains of the FFM. The issue was that this 300-item inventory was even longer than previous models. Since then, shorter 120-item and even 50-item inventories have been developed and heavily utilized. While these items are all available in the public domain via the website above, the results may still be difficult to calculate and comprehend. A copy of the 50-item inventory is probably the most widely used of all IPIP measures and has been included in the appendix along with scoring instructions. However, one of the best online implementations of the 120-item IPIP-NEO can be completed at no cost at https://bigfive-test.com/.

P-E FIT AND JOB SATISFACTION

P-E fit is a concept that has been researched and implemented extensively to understand attitudes and behaviors in organizations (Yu, 2016). P-E fit is often defined as "the congruence, match, or similarity between the person and the environment" (Yu, 2016, p. 38). Most theoretical and empirical work in P-E fit is based on the widely held belief that P-E fit does in fact lead to positive organizational outcomes including job satisfaction, organizational commitment, job performance, and decreased turnover. P-E fit is a multidimensional concept that includes three types of fit: needs-supplies (N-S), demands-abilities (D-A), and value congruence (VC).

The first two types, N-S and D-A, describe complementary relationships in which the person and environment provide what the other needs (Yu, 2016). D-A fit is the fit between the environment or job demands and the individual's abilities. Demands refer to the objectives such as project deadlines or quality standards and the socially constructed requirements including role expectations and behavioral norms placed on the individual. Abilities include knowledge, skills, energy, and other resources that an individual can draw on to meet demands. Other resources include personal attributes such as personality traits (Valenzuela & Rogers, 2021). Personality traits are considered important predictors of other traits, including skills and knowledge, and serve as overall indicators of how willing an individual is to adjust and succeed in different environments. According to evolutionary personality psychology, personality traits are an individual's inherent and fundamental adaptive coping mechanisms. In other words, these traits are predisposed characteristics that allow individuals to behave and cope with the demands of an environment. Therefore, individuals possessing certain personality traits to meet the demands of their environment are likely to adjust more effectively than those who do not possess those traits.

N-S fit refers to the fit between individual needs and the ability of the environment to fulfill those needs (Yu, 2016). Needs are simply the individual's conscious desires. Supplies, meanwhile, can take many different forms, including the amount, frequency, and quality of environmental features such as pay, job autonomy, and security, which satisfy an individual's needs. The third main type of P-E fit is supplementary fit or VC, which focuses on matching values between individuals and their environment. VC can exist at various levels, including individual, group, or organizational. As several personality traits, such as feeling and conscientiousness, consider personal values, VC should be viewed as tying personality traits directly to P-E fit.

P-E FIT IN ACCOUNTING STUDENTS AND PROFESSIONALS

The influence of P-E fit on job satisfaction makes it extremely important to organizations (Yu, 2016). Considering P-E fit's key role in influencing job satisfaction, employers must also understand the relationships between the different types of P-E fit and job satisfaction to manage employees more effectively and improve job satisfaction and performance. In public accounting, it must be understood that employees simply enter the labor market and choose jobs that will meet their needs with employers' supplies. Yu (2016) found that while N-S fit is most proximally related to job satisfaction, VC also had a significant direct relationship with job satisfaction. Furthermore, they found that, in the case of D-A fit, an indirect association exists as the ability to meet demands led to increased satisfaction. This is because individuals felt the rewards received for meeting those demands consequently helped fulfill their needs. Previous research has also shown a direct and significant relationship between D-A fit and job satisfaction (Caldwell & O'Reilly, 1990; Edwards, 1996). To ensure proper P-E fit and increase job satisfaction, individuals must find jobs matching their knowledge, skills, abilities, and values (Brkich et al., 2002). Matching an individual's personality traits to those abilities and values that a specific job requires will therefore be very beneficial in achieving this goal.

The personality traits of accounting students and professionals have been well studied. Research has historically indicated that the distribution of personality traits among accountants is remarkably stable as STJ (i.e., sensing, thinking, judging) across time, location, and firm size (Wheeler, 2001). While the I or introverted trait was historically more prevalent, extroverted preferences have increased heavily over time. Schneider and Kugel (2023) revealed research that a greater percentage of newer partners are extroverts compared to previously admitted partners. Undergraduate accounting students have been found to have personality-type distributions similar to those of practicing accountants (Wheeler, 2001). Wetmiller and Barkhi (2021) have similar findings with traditional accounting students, including tendencies toward introversion, sensing, thinking, and judging. However, as recruitment processes for the public accounting profession have attempted to attract a more diverse and outgoing type of student, their research also showed a much more even split recently between extraversion (43%) and introversion (57%) as well between thinking (58%) and feeling (42%) traits than previously shown.

Schneider and Kugel (2023) synthesized personality trait research in behavioral accounting literature, including the MBTI and FFM. They found that amongst the sensing/intuition personality dimension, there exists no difference in CPA firms between employees who are intuitors and whether they practice as audit or tax specialists. Additionally, existing research also details that sensors are much more likely to have long-term careers in accounting than intuitors. Regarding the thinking/feeling personality dimension, it was found that auditors who are stronger in the thinking dimension, process more information and take more time on tasks than those who are stronger in the feeling dimension. However, feeling types have a greater degree of tolerance for ambiguity. They also note that no accounting studies appear to have examined the judging/perceiving personality dimension by itself.

For the FFM, Schneider and Kugel (2023) found that extraversion has been studied the most. Of course, this is also the only characteristic that directly matches the MBTI. Extraversion does not impact an accountant's intention to act according to their ethical judgment in an income tax setting. However, Schneider and Kugel reported on previous research that found that extroverts had a positive and significant association with whistle-blowing intent in scenarios involving fraudulent financial reporting. Another study found that accountants who are higher in conscientiousness and openness are more likely to act in accordance with their ethical judgment when faced with pressure to act unethically in an income tax setting. However, neither agreeableness nor neuroticism affected this intention. Others have found that conscientiousness and agreeableness have a positive and significant relationship with whistleblowing intent while openness and neuroticism show no correlation. It was, however, shown that neuroticism produced a strong negative relationship with auditors' job satisfaction and a positive association with premature signoffs. Meanwhile, conscientiousness positively correlated with job satisfaction but no relationship with premature signoffs.

Samagaio and Felício (2022) analyzed auditor personality impact on audit quality using a partial least squares structural equation model and fuzzy-set qualitative comparative analysis methods drawing on insights of the FFM. They found that extroversion is almost always necessary for greater professional skepticism and is a determinant of audit quality. Agreeableness, openness, and conscientiousness were also found to be positively associated with professional skepticism. Additionally, conscientiousness and neuroticism were both found to negatively affect reduced audit quality practices.

Andon et al. (2010) sought to study personality preferences according to the MBTI of accounting and non-accounting students seeking to enter the profession. A recent need to increase the pool of talent, often referred to as the accounting pipeline, has led many firms, both in the U.S. and internationally, to look outside of the accounting major for students interested in accounting as a career. Those non-accounting students were split evenly (50% each) between E and I. The other preferences were also very close comparatively, as shown in Table 2, with the non-accounting students favoring N, T, and J. These results are further born out as shown in the three-way preference combinations shown in Table 3 where NTJ (19.1%), NFP (17%), and STJ (16%) were most prevalent in non-accounting students. These results suggest that non-accounting students seeking to enter the profession prefer making decisions based on logic, impersonal analyses of cause and effect, and a planned, organized, and decisive approach to their work.

TABLE 2
PERSONALITY PREFERENCES OF ACCOUNTING AND NON-ACCOUNTING STUDENTS

Typological Preference	Accounting (n=93)	Non-Accounting (n=94)
Extraversion (E)	60.2	50
Introversion (I)	39.8	50
Sensing (S)	44.1	43
Intuition (N)	55.9	57
Thinking (T)	51.6	53
Feeling (F)	48.4	47
Judging (J)	69.9	60
Perceiving (P)	30.1	40

TABLE 3
THREE-WAY PREFERENCE COMBINATIONS OF ACCOUNTING AND NON-ACCOUNTING STUDENTS

Typological Preference	Accounting (n=93)	Non-Accounting (n=94)
NFJ	16.1	11.7
NFP	12.9	17.0
NTJ	19.4	19.1
NTP	7.5	9.6
SFJ	15.1	12.8
SFP	4.3	5.3
STJ	19.4	16.0
STP	5.4	8.5

For accounting students, there was a preference to being extroverted (60%) as opposed to introverted (40%) which differed from the even split of non-accounting students (Table 2) (Andon et al., 2010), Additionally, the three-way analysis of accounting majors shows that NTJ (19.4%), STJ (19.4%), and NFJ

(16.1%) are the most prevalent profiles for accounting students (Table 3). While these results show no statistically significant differences between accounting and non-accounting students, there are slight differences to consider, which may have major implications for job satisfaction depending on whether these students ultimately pursue a career focusing on audit or taxation. For example, non-accounting students' three-way analysis shows that NFP, NTP, SFP, and STP are more prevalent than accounting students. Overall, those non-accounting students also show higher tendencies toward I, N, T, and P preferences than accounting students.

In addition, it should be noted that non-accounting students have traditionally had a role in the accounting profession as tax preparers, albeit most notably outside certified public accounting firms. Therefore, we should consider those with higher I, N, or P preferences as having a better P-E fit potentially with tax careers than audit. Specifically, those NFPs, NTPs, SFPs, or FTPs, as shown in Table 3, including those more heavily introverted, could be better fitted for positions as tax professionals.

CONCLUSION

The ability to determine the proper P-E fit of those seeking to enter the public accounting profession would undoubtedly lead to positive organizational outcomes including job satisfaction, organizational commitment, job performance, and decreased turnover as shown in previous research (Yu, 2016). Public accounting firms could benefit by administering the Hurtt Skepticism Scale, MBTI, and FFM to potential employees. We can theorize which students would presumably excel in audit versus taxation based on prior research and literature.

Beginning with the Hurtt Skepticism Scale, student scores have tended to fall within the 90 to 150 range with higher scores equating to greater skepticism (Hurtt, 2010). Those scoring in the higher half of the range, between 120 to 150, should be considered more highly skeptical and therefore a better fit for auditing, given the association between fraud judgments and trait skepticism. In contrast, excessive skepticism could be harmful in tax preparation, potentially leading to inefficiency and taking too much attention from the tasks at hand (Verwey & Asare, 2022).

Most research using the MBTI indicates that accounting students overall will be STJ, though the student population is more evenly distributed between extroverted and introverted students than in the past (Wheeler, 2001). Given that extroverts had a positive and significant association with whistle-blowing intent. In contrast, introverts did not (Schneider and Kugel, 2023), as well as that extroversion was almost always a necessary condition for greater professional skepticism and is a determinant of audit quality (Samagaio and Felício, 2022), it is likely that extroverts would be better fit for roles in auditing while introverts may be better fit for roles in taxation. Additionally, those non-accounting majors interested in the accounting profession are more heavily introverted as well (Andon et al., 2010).

While it is difficult to form any conclusions based on the existing literature of any two- or three-way combinations concerning P-E fit for audit or tax professionals, we can point to some patterns. Regarding the thinking/feeling personality dimension, those who are thinking (T) may be better fits for auditing as they process more information and take more time in tasks than those compared to those characterized as feeling (F), as those individuals have a greater degree of tolerance for ambiguity which may be better served in the sometimes-gray areas of taxation (Schneider and Kugel, 2023). Amongst the sensing/intuition (S/I) dimensions, there is no difference between employees who practice audit or tax. There is also no significant difference between accounting and non-accounting students in this area (Andon et al., 2010). However, we know that sensors are much more likely to have long-term careers in accounting than intuitors (Schneider & Kugel, 2023). There is also no existing literature specifically examining the judging/perceiving personality dimension by itself.

About the FFM, those with higher conscientiousness and agreeableness are most likely to fit in the auditing profession based on their positive and significant relationship with whistleblowing intent (Schneider & Kugel, 2023). Agreeableness, openness, and conscientiousness were also traits that were found to be positively associated with professional skepticism (Samagaio & Felício, 2022). Additionally, neuroticism produced a strong negative relationship with auditor job satisfaction and a positive association

with premature signoffs (Schneider & Kugel, 2023). However, neuroticism and conscientiousness were also found to negatively affect reduced audit quality practices (Samagaio & Felício, 2022). Therefore, according to existing research, those with higher conscientiousness, agreeableness, and conscientiousness would presumably find better P-E fit as auditors than those with lower traits in those areas. There is conflicting research on how neuroticism may impact P-E fit; therefore, this trait requires further empirical investigation.

OPPORTUNITIES FOR FURTHER RESEARCH

Existing organizational literature has highlighted the overwhelming importance of P-E fit on job satisfaction, performance, retention, and a host of other optimal employment outcomes. Further, previous research has documented general trends of personality types among accounting professionals. However, it is still unclear how these constructs interact and which personality traits most influence P-E fit in audit compared to tax.

Future research could employ longitudinal studies tracking accounting students' initial career decisions through their early professional years to assess whether their predicted P-E fit aligns with their reported job satisfaction. Additionally, experimental studies could be designed where accounting students are assessed using the Hurtt Skepticism Scale, MBTI, and FFM early during their college experience, and then are provided with tailored guidance on career path selection. The results of these personality measures may provide beneficial information to accounting students, particularly those undecided about which primary path to pursue. This study could also be expanded post-graduation, to gauge if the career advice provided to them as a student influenced their career decision, and to evaluate long-term job satisfaction and retention.

Another avenue for research involves analyzing personality distributions among current professionals who have switched from audit to tax or vice versa, exploring whether misalignment in P-E fit contributes to career shifts within public accounting. Additionally, studies could investigate whether firms implementing personality-based assessments in their recruitment and placement processes experience lower turnover and higher employee satisfaction.

Furthermore, research could explore cross-cultural differences in P-E fit among accounting professionals, examining whether personality traits influence success in audit versus tax varies across different countries and cultural environments. Given the increasing globalization of the profession, understanding these variations could provide insights for multinational firms in their hiring and development strategies.

Addressing these gaps in the literature could provide numerous contributions to the accounting field. First and foremost, the proposed research may offer additional evidence on the effectiveness of aligning personality traits with career paths in public accounting. It may also underscore the importance of P-E fit to job satisfaction, performance, and retention, allowing employers to improve organizational outcomes. On an individual level, this research is likely to improve employee well-being, by allowing tax professionals to tap into their strengths, identified by these personality measures, while working in the field. Lastly, this research would benefit future accounting students to confidently answer that age-old question: audit or tax?

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APPENDIX 1: HURTT SKEPTICISM SCALE AND INSTRUCTIONS FOR ADMINISTRATION

Statements that people use to describe themselves are given below. Please circle the response that indicates how you generally feel. There are no right or wrong answers. Do not spend too much time on any one statement.

	Strongly Disagree					Strongly Agree
I often accept other people's explanations without further thought.	1	2	3	4	5	6
I feel good about myself.	1	2	3	4	5	6
I wait to decide on issues until I can get more information.	1	2	3	4	5	6
The prospect of learning excites me.	1	2	3	4	5	6
I am interested in what causes people to behave the way that they do.	1	2	3	4	5	6
I am confident of my abilities.	1	2	3	4	5	6
I often reject statements unless I have proof that they are true.	1	2	3	4	5	6
Discovering new information is fun.	1	2	3	4	5	6
I take my time when making decisions.	1	2	3	4	5	6
I tend to immediately accept what other people tell me.	1	2	3	4	5	6
Other people's behavior does not interest me.	1	2	3	4	5	6
I am self-assured.	1	2	3	4	5	6
My friends tell me that I usually question things that I see or hear.	1	2	3	4	5	6
I like to understand the reason for other people's behavior.	1	2	3	4	5	6
I think that learning is exciting.	1	2	3	4	5	6
I usually accept things I see, read, or hear at face value.	1	2	3	4	5	6
I do not feel sure of myself.	1	2	3	4	5	6
I usually notice inconsistencies in explanations.	1	2	3	4	5	6
Most often I agree with what the others in my group think.	1	2	3	4	5	6
I dislike having to make decisions quickly.	1	2	3	4	5	6
I have confidence in myself.	1	2	3	4	5	6
I do not like to decide until I've looked at all of the readily available information.	1	2	3	4	5	6

I like searching for knowledge.	1	2	3	4	5	6
I frequently question things that I see or hear.	1	2	3	4	5	6
It is easy for other people to convince me.	1	2	3	4	5	6
I seldom consider why people behave in a certain way.	1	2	3	4	5	6
I like to ensure that I've considered most available information before making a decision.	1	2	3	4	5	6
I enjoy trying to determine if what I read or hear is true.	1	2	3	4	5	6
I relish learning.	1	2	3	4	5	6
The actions people take and the reasons for those actions are fascinating.	1	2	3	4	5	6

Skepticism Scale Instructions (for the Researcher Administering the Scale)

This is a 30-item scale that normally takes less than five minutes for individuals to complete. I normally explain that the scale is used to measure differences in individual characteristics and that there are no right or wrong answers.

Items 1, 10, 11, 16, 17, 19, 25, and 26 are reverse scored. Subtract the score from 7 and use the reversed number in summing the total score. Scale scores can range from 30 to 180. Student scores have tended to fall within the 90 to 150 range, and higher scores equate to greater skepticism. Researchers may wish to transform the scale by dividing the individual's score by 180 to put the score on a 100-point scale. In this case, an individual scoring 100 would have scored the maximum on the scale. The transformed mean among the professional auditors was 75 on one administration and 77 on another.

APPENDIX 2: 50-ITEM FFM INVENTORY FOR ADMINISTRATION

Describe yourself as you generally are now, not as you wish to be in the future. Describe yourself as you honestly see yourself, in relation to other people you know of the same sex as you are, and roughly your same age. So that you can describe yourself in an honest manner, your responses will be kept in absolute confidence. Indicate for each statement whether it is 1. Very Inaccurate, 2. Moderately Inaccurate, 3. Neither Accurate Nor Inaccurate, 4. Moderately Accurate, or 5. Very Accurate as a description of you.

	Very Inaccurate	Moderately Inaccurate	Neither Accurate Nor Inaccurate	Moderately Accurate	Very Accurate	
1. Am the life of the party.	O	O	O	O	O	(1+)
2. Feel little concern for others.	O	O	O	O	O	(2-)
3. Am always prepared.	O	O	O	O	O	(3+)
4. Get stressed out easily.	O	O	O	O	O	(4-)
5. Have a rich vocabulary.	O	O	O	O	O	(5+)
6. Don't talk a lot.	O	O	O	O	O	(1-)
7. Am interested in people.	O	O	O	O	O	(2+)
8. Leave my belongings around.	O	O	O	O	O	(3-)
9. Am relaxed most of the time.	O	O	O	O	O	(4+)
10. Have difficulty understanding abstract ideas.	O	O	O	O	O	(5-)
11. Feel comfortable around people.	O	O	O	O	O	(1+)
12. Insult people.	O	O	O	O	O	(2-)
13. Pay attention to details.	O	O	O	O	O	(3+)
14. Worry about things.	O	O	O	O	O	(4-)
15. Have a vivid imagination.	O	O	O	O	O	(5+)
16. Keep in the background.	O	O	O	O	O	(1-)
17. Sympathize with others' feelings.	O	O	O	O	O	(2+)
18. Make a mess of things.	O	O	O	O	O	(3-)
19. Seldom feel blue.	O	O	O	O	O	(4+)

20. Am not interested in abstract ideas.	O	O	O	O	O	(5-)
21. Start conversations.	O	O	O	O	O	(1+)
22. Am not interested in other people's problems.	O	O	O	O	O	(2-)
23. Get chores done right away.	O	O	O	O	O	(3+)
24. Am easily disturbed.	O	O	O	O	O	(4-)
25. Have excellent ideas.	O	O	O	O	O	(5+)
26. Have little to say.	O	O	O	O	O	(1-)
27. Have a soft heart.	O	O	O	O	O	(2+)
28. Often forget to put things back in their proper place.	O	O	O	O	O	(3-)
29. Get upset easily.	O	O	O	O	O	(4-)
30. Do not have a good imagination.	O	O	O	O	O	(5-)
31. Talk to a lot of different people at parties.	O	O	O	O	O	(1+)
32. Am not really interested in others.	O	O	O	O	O	(2-)
33. Like order.	O	O	O	O	O	(3+)
34. Change my mood a lot.	O	O	O	O	O	(4-)
35. Am quick to understand things.	O	O	O	O	O	(5+)
36. Don't like to draw attention to myself.	O	O	O	O	O	(1-)
37. Take time out for others.	O	O	O	O	O	(2+)
38. Shirk my duties.	O	O	O	O	O	(3-)
39. Have frequent mood swings.	O	O	O	O	O	(4-)
40. Use difficult words.	O	O	O	O	O	(5+)
41. Don't mind being the center of attention.	O	O	O	O	O	(1+)
42. Feel others' emotions.	O	O	O	O	O	(2+)
43. Follow a schedule.	O	O	O	O	O	(3+)
44. Get irritated easily.	O	O	O	O	O	(4-)

45. Spend time reflecting on things.	O	O	O	O	O	(5+)
46. Am quiet around strangers.	O	O	O	O	O	(1-)
47. Make people feel at ease.	O	O	O	O	O	(2+)
48. Am exacting in my work.	O	O	O	O	O	(3+)
49. Often feel blue.	O	O	O	O	O	(4-)
50. Am full of ideas.	O	O	O	O	O	(5+)

Note, these five scales were developed to measure the Big-Five factor markers reported in the following article: Goldberg, L. R. (1992). The development of markers for the Big-Five factor structure. *Psychological Assessment, 4,* 26-42.

The numbers in parentheses after each item indicate the scale on which that item is scored (i.e., of the five factors: (1) Extraversion, (2) Agreeableness, (3) Conscientiousness, (4) Emotional Stability, or (5) Intellect/Imagination) and its direction of scoring (+ or -). These numbers should not be included in the actual survey questionnaire when administered.

Converting IPIP Item Responses to Scale Scores

Here is how to score the IPIP scales.

For + keyed items, the response "Very Inaccurate" is assigned a value of 1, "Moderately Inaccurate" a value of 2, "Neither Inaccurate nor Accurate" a 3, "Moderately Accurate" a 4, "Very Accurate" a value of 5.

For – keyed items, the response "Very Inaccurate" is assigned a value of 5, "Moderately Inaccurate" a value of 4, "Neither Inaccurate nor Accurate" a 3, "Moderately Accurate" a 2, "Very Accurate" a value of 1.

Once numbers are assigned for all of the items in the scale, just sum all the values to obtain a total scale score.