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**Analysis of Public Accountants: What personality traits and skill sets distinguish
auditors and tax accountants in the public accounting sphere?**

A Thesis

Presented to the Department of Accounting

Lacy School of Business

and

The Honors Program

In Partial Fulfillment

of the Requirements for Graduation Honors

Lauren Madison Wood

May 2017

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ABSTRACT

The two main career paths within public accounting are auditing and tax accounting. Auditors render an opinion as to whether a client's financial statements are fairly presented, while tax accountants provide tax-planning services and prepare tax returns. This study examines the personality traits and non-accounting skill sets of practicing auditors and tax accountants to determine whether there are significant differences between the types of people working in each field. Prior research has analyzed the personality and skill sets of accountants in relation to marketing professionals or financial analysts, but little research has compared the two types of public accountants directly. This behavioral study uses the Holland Code to assess participants' responses in six dimensions: Realistic, Investigative, Artistic, Social, Enterprising, and Conventional. Using a sample of 84 practicing public accountants, the results reveal the qualities important to each field. The results are useful to incoming accounting professionals who want to assess their strengths and pick the route best suited to their personality and skill sets.

INTRODUCTION

Accounting students typically begin applying for internships during the beginning of their junior year of college. Interns can work in corporate accounting or public accounting. Many choose to start their careers in public accounting. There are numerous Certified Public Accounting (CPA) firms, from one-person sole proprietorships to large multinational firms such as the Big Four. Interning in public accounting is a rewarding experience to help incoming professionals gauge their interests and gain firsthand experience.

The two main areas within public accounting are auditing and tax accounting. One of the first questions asked when interviewing with or speaking with a public accounting firm is, “Are you interested in audit or tax?” Many students at this point in their undergraduate careers have only taken introductory and intermediate level accounting courses. Audit and tax specific classes are often not offered until the senior year. Yet, each firm wants an answer: audit or tax.

How can students make a decision before they know exactly what each path entails? Which field fits their personality and skill sets best? Interning in audit (or tax) does not obligate that individual to work in audit (or tax) forever. However, it is most beneficial for a student to intern in the field best suited for his or her long-term career.

The study compares the personality traits (e.g. practicality, creativity, independence) and non-accounting skill sets (e.g. communicating with others, managing other people, paying attention to detail) of practicing auditors and tax accountants, and analyzes key differences important to each field. The research adds to and builds off prior research. Prior studies have primarily looked at the personalities of accountants in general, with no differentiation between types of accountants. For example, several studies have researched the personalities of accounting majors in comparison to marketing or finance majors (Kochunny, Rogers, & Ogbuehi, 1992; Kothari & Pingle, 2015; McPherson & Mensh, 2007). While some studies have looked at certain aspects of audit and tax (Golen & Lynch, 2008; Uyar & Gungormus, 2011), no personality profile has directly compared the two.

In addition to personality traits, the study also looks at non-accounting skill sets. Certain skills may interact with personality traits to influence the career track choice of

accountants. For example, a high level of patience and ability to work on a team may influence an accountant's choice. Again, skills needed to be successful in accounting have been researched intensively. However, little distinction has been made in the different non-accounting skills needed for auditing and for tax accounting. The study looks at skills such as critical thinking, communication, teamwork, and leadership. It is expected that many skills required for auditing and for tax accounting will overlap. Therefore, the study focuses on what distinctions can be made. Are certain skills or personality traits more important in one field than the other?

The results of the study should be of interest to accounting professionals, firm recruiters, and accounting professors who advise future accounting professionals. Above all, the results can help incoming young professionals. Accounting students who want to work in public accounting can gain a better idea of whether the audit or tax track might suit their personalities and skill sets best. When individuals choose career paths aligned with their abilities, they perform their best and their productivity is highest.

BACKGROUND

Personality of Accountants in General

Prior research has looked at the personalities of accountants in general. Personality traits prevalent among accounting majors are a Type A personality (Haemmerlie, Robinson, & Carmen, 1991; Rasch & Harrell, 1990), a high level of honesty (Kochunny, Rogers, & Ogbuechi, 1992), and a tendency to be highly systematic and organized (Rowe, Waters, Thompson, & Hanson, 1992). Furthermore, accounting majors are found to be low on innovation, self-esteem, and social participation, while high on organization and value orthodoxy (Fortin & Amernic, 1994). Accountants are

likely to be reserved, restrained, timid, practical, and concrete and focused thinkers (Noel, Michaels, & Levas, 2003).

One of the most popular personality assessments is the Myers-Briggs Type Indicator. Bealing, Baker, and Russo (2006) used the Myers-Briggs test in their analysis of business students. They determined that the dominant type for an undergraduate accounting student is ISTJ (introverted, sensing, thinking, judging). Numerous studies support this assessment as it has been found time and time again that accountants are more likely to be introverted than extroverted, sensing over intuition, thinking over feeling, and judging over perceiving (Swain & Olsen, 2012; Lawrence & Taylor, 2000; Booth & Weizar, 1993; Wheeler, 2001). Scoring higher on introversion than extroversion means that accountants tend to derive their energy internally, and prefer to think alone or with a close group of people. Sensing implies accountants gather information through their five senses and are concerned with what is true and real. A preference for thinking over feeling means accountants make decisions based on logic and objective principles, rather than personal concerns. Judging indicates accountants prefer a more structured and decided lifestyle.

The Big Five taxonomy of personality is another common method used to assess personality. The Big Five traits are Conscientiousness, Agreeableness, Openness, Extraversion, and Neuroticism. Coate, Mitschow, and Schinski (2003) surveyed 165 undergraduates enrolled in accounting courses on their perceptions of accountants as compared to average individuals. In the results, accountants were consistently rated as extremely high on Conscientiousness. The study found that accountants are perceived to be very capable, ordered, principled, diligent, self-motivated, and cautious. With regards

to the Agreeable dimension, students perceive accountants to be less agreeable or likable than the average individual. Accountants are viewed as having a tendency to be skeptical, blunt, and somewhat competitive. Another characterization of accountants is a tendency to be more emotionally stable than the average individual. Accountants are viewed as less easily dejected, somewhat less self-conscious, and more immune to stress than non-accountants. They are generally seen to be slightly less open to different experiences. Notably, accountants are perceived to be somewhat less imaginative, accept change with difficulty, and are reliant upon established norms. Thus, accountants typically score low on Neuroticism and low on Openness. As predicted, the survey showed “that students perceive accountants to be somewhat less extroverted than the average individual” (Coate, Mitschow, & Schinski, 2003). This aligns with the notion that accountants are conservative and reserved.

A final popular personality assessment is the Holland Code. John Holland divided job seekers into six personality type categories: Realistic, Investigative, Artistic, Social, Enterprising, and Conventional (Holland, 1996). Individuals are most often drawn to career environments that allow them to use their abilities and express their values and interests. Realistic individuals are the “doers” who prefer to work with objects and machines. Investigative types are “thinkers” who like to observe, learn, and solve problems. Artistic people are the “creators” who like to work in unstructured situations and use their imagination. Individuals high on the Social dimension are “helpers” who enjoy working with people. Enterprising types are “persuaders” and like to lead or manage organizational goals. Conventional individuals are “organizers” who like to work with data and carry out tasks in detail (Holland, 1996). Numerous studies indicate that

accountants are highest on the Conventional and Enterprising scales (Aranya & Wheeler, 1986; Chacko, 1991; Nordvik, 1996). Nordvik (1996) found accountants were the most dominant on Enterprising.

Skill Sets of Accountants in General

In the Pathways Commission Final Report (Pathways Commission, 2012), a collation of accounting core competencies was developed. The Pathways Commission is a joint undertaking of the American Accounting Association and American Institute of CPAs. Its goal is to explore the challenges and opportunities within the accounting profession. The Commission determined that accountants not only need technical knowledge of their particular field, but also require various professional skills. Vital professional skills include: critical thinking and problem solving, judgment and decision making, communication, leadership, managerial skills, technology skills, commitment to learning, and people skills (Pathways Commission, 2012).

Prior studies determined that accounting graduates should possess communication skills (both written and oral), interpersonal skills, teamwork skills, a drive to continuously learn, self-motivation, flexibility, and time management, among others (Usoff & Feldmann, 1998; Lange, Jackling, & Gut, 2006; Digabriele, 2008). More specifically, graduates perceive communication and analytical-based skills as the most important qualities required for a successful accounting career (Lange, Jackling, & Gut, 2006). Similarly, Digabriele (2008) found that the items rated as most important for accountants were critical thinking, deductive analysis, and written communication.

Audit versus Tax

Certain characteristics that distinguish audit and tax accountants have been studied. Dalton, Buchheit, and McMillan (2014) looked at the different perceptions of audit and tax career paths in public accounting. They found that accounting students who plan to pursue careers in audit believe that they will have more client interaction, better future job opportunities (i.e. industry positions), and greater knowledge of business processes if they work in audit as opposed to tax. Furthermore, accounting professionals agreed with student perceptions that audit does indeed provide more opportunities for teamwork and helping clients. On the other hand, accounting students who plan to pursue careers in tax perceive they will have a more stable daily routine, travel less, and develop more specialized skills if they work in tax as opposed to audit. Tax professionals supported these student perceptions. Many tax professionals added that they chose the tax track because there are more learning opportunities due to the frequent changes in tax law (Dalton, Buchheit, & McMillan, 2014).

Uyar and Gungormus (2011) surveyed external auditors on twenty-one different skill items. The auditors indicated that the top three skills all accounting graduates are expected to possess are a strong work ethic, teamwork skills, and ethical awareness. These skills were ranked above skills such as critical thinking, communication, decision-making, and analytical thinking (although these skills are still needed). This finding suggests that it is extremely important for auditors to be able to work cooperatively with others in an ethical manner. The capability to discern appropriate ethical behavior under uncertainty has become an important skill for auditors given recent accounting and auditing failures, such as Enron (Armstrong, Ketz, & Owsen, 2003). Although ethics are

also relevant to tax accountants, critical thinking skills are considered to be more important.

McKnight and Wright (2011) examined characteristics of high-performing auditors and confirm that auditors have greater technical knowledge, better client interaction skills, and superior professional attitudes and behaviors compared to their peers. Experienced auditors rated professional integrity, assessing audit evidence, and having a questioning mind as the three most important skills and abilities of practicing auditors (Siriwardane, Hoi Hu, & Low, 2014). Other important skills included: critical thinking, communication, interpersonal skills, negotiation skills, project management, and decision-making. The fact that professional integrity, assessing audit evidence, and having a questioning mind were all ranked higher for auditors than the other commonly cited skills is interesting. This implies that the duties of an auditor require different skill sets than accountants in general. Another interesting finding from their study was that oral communication is perceived to be more important than written communication skills for auditors (Siriwardane, Hoi Hu, & Low, 2014).

For tax accountants, the ability to listen effectively is critical. Listening skills are more important for tax accountants than reading or writing (Golen & Lynch, 2008). Tax accountants must listen carefully to understand a client's tax issue in order to properly apply tax law. It is not unusual for a tax accountant to spend more time listening to clients than either writing or speaking with them.

Most research cited in the preceding paragraphs examined only audit or tax in isolation of one another. Skills of auditors and tax accountants have not been compared side-by-side. This study contributes to the literature on personality and skills of

accountants by distinguishing between two important career paths in public accounting: audit and tax accounting.

In summary, the literature says accountants need professional skills such as critical thinking, leadership, and communication in addition to technical accounting skills. Auditors, specifically, travel often and interact with clients on a daily basis. Tax accountants, on the other hand, tend to have a more stable work routine. Personality traits and skill sets important in the accounting profession parallel the dimensions in the Holland Code. This study aims to use the Holland Code to distinguish differences between the personality traits and skill sets of auditors and tax accountants.

HYPOTHESES

While few studies have compared auditors and tax accountants directly, prior research suggests there are distinguishing traits that characterize the two fields. Given the prior research, the following hypotheses were developed.

H1: There are significant differences between auditors and tax accountants on the Social, Conventional, Enterprising, and Investigative scales.

H1a: Auditors score higher on the Social scale than tax accountants.

H1b: Tax accountants score higher on the Conventional scale than auditors.

H1c: Auditors score higher on the Enterprising scale than tax accountants.

H1d: Tax accountants score higher on the Investigative scale than auditors.

H2: There are no significant differences between auditors and tax accountants on the Realistic and Artistic scales.

METHODOLOGY

Participants

An empirical study was conducted through an electronic survey administered to accounting professionals currently practicing in public accounting. Volunteers from two different CPA firms participated in this study, resulting in a sample size of 84 usable responses.

Of the 84 participants, 41 currently work in audit and 43 currently work in tax (Figure B.3 in Appendix B). 43 were female and 41 are male (Figure B.2). 26.2 percent of participants were aged 25 or younger, 28.6 percent were between the ages of 26 and 30, 20.2 percent were aged 31 to 35, 13.1 percent were aged 36 to 40, 1.2 percent was aged 41 to 45, 3.6 percent were aged 46 to 50, and 7.1 percent were 51 years of age or older (Figure B.1). All participants were Caucasian.

59 participants' highest level of education was a Bachelor's degree. 24 participants had a Master's degree and 1 participant had a Doctoral degree (Figure B.4). 58.3 percent of participants had 7 or fewer years of experience in public accounting, while almost 30 percent had 10 or more years of experience (Figure B.5). 60.1 percent of participants have worked only in audit or only in tax professionally, while 9.5 percent have worked professionally in both fields (Table B.1). Most participants preferred their current field over the other; (i.e. current practicing auditors prefer audit over tax and current practicing tax accountants prefer tax over audit). Only 5 individuals indicated no preference between the two fields (Figure B.6). Appendix B has the complete breakdown of demographics.

Survey

The survey consists of two parts. Part one consists of demographic questions. It includes basic demographic questions such as age, gender, education level/degree, etc. Additionally, there are questions asking whether the professional currently works in the audit or tax field, years of experience, whether he or she has prior experience working in audit (or tax) if he or she currently works in tax (or audit), whether he or she prefers audit or tax, etc. See Appendix A.

Part two of the survey is a Holland Code Assessment. The assessment includes six sections, each analyzing a different dimension of the Holland Code: Realistic, Artistic, Investigative, Social, Enterprising, and Conventional. Within each section, four categories ask questions pertaining to that dimension. The categories are, “Within your job, are you...?”, “Can you...?”, “Do you like...?”, and “Do you value...?” These items pertain to personality traits, skills, activities, and values. Each category contains ten items, for a total of forty characteristics per dimension. Scores for each dimension are determined by counting the number of items selected per dimension. The complete Holland Code Assessment used for this study is provided in Appendix A.

The Holland Code was chosen for this study because it is the most comprehensive method to measure the differences between auditors and tax accountants. Not only does it identify the dominant Holland Code of the participants, but also it allows the results to be broken down further by categories within the Holland Code Assessment to see what skill sets are deemed important for each profession. Other personality tests such as the Myers-Briggs and Big Five only focus on specific personality traits. The Holland Code looks at both personality and skill sets.

Butler University's Institutional Review Board approved this study. Survey participants were informed that their individual responses would remain anonymous, and only aggregated results would be discussed.

RESULTS

H1: There are significant differences between auditors and tax accountants on the Social, Conventional, Enterprising, and Investigative scales.

In order to test Hypothesis 1, a total score was developed for each participant for the combination of Enterprising, Conventional, Social, and Investigative. Given unequal sample sizes and just two treatments (auditors versus tax accountants), a two-tailed t-test was performed to determine whether the mean score for auditors was significantly different than tax accountants. The results of this analysis show that no significant difference was found at the .05 level. See Table 1 below.

Table 1
Comparison of Means on Combined Social, Conventional, Enterprising, and Investigative Scales

| | Audit (n=41) | | Tax (n=43) | | df | p |
|------------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Combined | 95.585 | 20.101 | 91.349 | 21.017 | 82 | 0.348 |

Using t-tests: Two-sample assuming equal variances

*Each dimension has 40 questions, for a maximum score of 160.

H1a: Auditors score higher on the Social scale than tax accountants.

A one-tailed t-test was performed to test Hypothesis 1a. The survey results show that the mean score was significantly higher ($p < 0.05$) for auditors than tax accountants on the Social scale. This finding supports the hypothesis that auditors tend to consider themselves more social in the aggregate based on the forty characteristics associated with this scale. See Table 2.

Table 2
Social Scale Comparison of Means

| | Audit (n=41) | | Tax (n=43) | | df | p |
|----------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Social | 29.512 | 7.064 | 26.535 | 7.682 | 82 | 0.034 |

Using t-tests: Two-sample assuming equal variances

*Each individual question has 10 possible items to check, for a maximum score of 40.

H1b: Tax accountants score higher on the Conventional scale than auditors.

Using a one-tailed t-test, the results indicate no significant difference in overall average score between auditors and tax accountants on the Conventional scale. H1b is therefore rejected. Given that this lack of significance was unexpected, the results associated with each of the four questions were examined to ascertain whether significant mean differences between auditors and tax accountants could be detected. As previously noted, four questions were asked to determine a participant's score on the Conventional dimension: "Are you...?", "Can you...?", "Do you like...?", and "Do you value...?" Significant differences were not found for the "Are you...?", "Can you...?", and "Do you value...?" questions; however, tax accountants scored significantly higher on Conventional in response to the question "Do you like...?" ($p < 0.05$). See Table 3.

Table 3
Comparison of Means on the Conventional Scale

| | Audit (n=41) | | Tax (n=43) | | df | p |
|----------------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Conventional | 27.805 | 7.195 | 29.163 | 7.416 | 82 | 0.199 |
| Are you...? | 7.098 | 2.437 | 7.047 | 2.449 | 82 | 0.462 |
| Can you...? | 8.610 | 1.464 | 8.581 | 1.880 | 82 | 0.469 |
| Do you like...? | 5.878 | 2.532 | 7.070 | 2.282 | 82 | 0.013 |
| Do you value...? | 6.220 | 2.651 | 6.465 | 2.685 | 82 | 0.337 |

Using t-tests: Two-sample assuming equal variances

*Each individual question has 10 possible items to check, for a maximum score of 40.

H1c: Auditors score higher on the Enterprising scale than tax accountants.

The findings from a one-tailed t-test also reveal no significant differences between auditors and tax accountants on the Enterprising scale. It was hypothesized that auditors would score higher on Enterprising and therefore, H1c is rejected. Furthermore, an additional analysis of each of the four questions used in determining participants' scores on Enterprising showed no significant differences.

Table 4
Comparison of Means on the Enterprising Scale

| | Audit (n=41) | | Tax (n=43) | | df | p |
|----------------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Enterprising | 22.146 | 9.396 | 20.163 | 8.226 | 82 | 0.153 |

Using t-tests: Two-sample assuming equal variances

*Each individual question has 10 possible items to check, for a maximum score of 40.

H1d: Tax accountants score higher on the Investigative scale than auditors.

A one-tailed t-test was performed to test Hypothesis 1d. Results for the Investigative dimension are similar to the Enterprising scale; no significant differences in means between auditors and tax accountants were found overall and for each of the questions. Hence, H1d is rejected.

Table 5
Comparison on Means on the Investigative Scale

| | Audit (n=41) | | Tax (n=43) | | df | p |
|-----------------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Investigative | 16.122 | 6.137 | 15.488 | 4.490 | 82 | 0.295 |

Using t-tests: Two-sample assuming equal variances

*Each individual question has 10 possible items to check, for a maximum score of 40.

H2: There are no significant differences between auditors and tax accountants on the Realistic and Artistic scales.

In order to test Hypothesis 2, a total score was also developed for each participant using the combination of Realistic and Artistic scores. The two-tailed t-test was performed to determine whether the mean score for auditors was significantly different than tax accountants. The results of this analysis show that no difference was found at the 0.05 significance level. See Table 6 below. Given that this finding was hypothesized, no additional analysis is warranted. H2 is not rejected.

Table 6
Comparison of Means on Combined Realistic and Artistic Scales

| | Audit (n=41) | | Tax (n=43) | | df | p |
|------------------|--------------|--------------------|------------|--------------------|----|-------|
| | Mean | Standard deviation | Mean | Standard deviation | | |
| Overall Combined | 41.122 | 10.840 | 37.977 | 9.265 | 82 | 0.156 |

Using t-tests: Two sample assuming equal variances

*Each dimension has 40 questions, for a maximum score of 80.

DISCUSSION

The results on the Social dimension indicate auditors score higher on Social than do tax accountants. This result is consistent with prior research findings from Dalton, Buchheit, and McMillan (2014). Their study found that the audit track provides more opportunities for teamwork and client interaction. The current study also supports Uyar and Gungormus's (2011) research that auditors must be able to work cooperatively with others, and McKnight and Wright's (2011) research that high-performing auditors possess better client interaction skills compared to their peers. While tax accountants can and should possess Social characteristics, the evidence suggests these traits are more common and prevalent for auditors than tax accountants. This finding is important to note for incoming young professionals. Individuals who thrive in team settings and enjoy communicating with clients may lean toward the audit track over tax.

The results of this study yield similar mean scores for both auditors and tax accountants on Artistic as expected. Prior research found that accountants have low innovation skills (Fortin & Amernic, 1994). Accountants are likely to be practical and concrete (Noel, Michaels, & Levas, 2003) and demonstrate less creativity and originality.

The results on the other four Holland Code dimensions are more surprising. No significant differences between auditors and tax accountants were uncovered on the Conventional, Enterprising, and Investigative scales, which suggests that these dimensions are not more prevalent in one field over the other.

Individuals high on Conventional like to work with data, carry out tasks in detail, and follow through on others' instructions (Holland, 1996). The Conventional dimension is characterized by organization and structure. Since tax accounting tends to be more routine and auditing is relatively less structured, it was expected for tax accountants to score higher on the Conventional dimension; however, the study's results indicate no significant difference. When individual questions are analyzed, tax accountants did score significantly higher than auditors on Conventional in response to "Do you like...?" Tax accountants more often indicated that they liked: handling and controlling money, numbers, working with computers, concrete tasks, keeping accurate records, collecting things, organizing data, math, working in an office, and generating written communication. This suggests that tax accountants are more Conventional than auditors to a certain extent.

Individuals high on Enterprising enjoy working with people and influencing or persuading others (Holland, 1996). This emphasis on working with others suggested that auditors may potentially score higher on Enterprising than tax accountants; however, the

results indicate no significant difference in mean scores. One explanation could be that both fields involve serving clients and working to address clients' accounting concerns. Studies have emphasized the importance of listening skills for tax accountants (Golen & Lynch, 2008) and negotiation skills for auditors (Siriwardane, Hoi Hu, & Low, 2014), meaning both fields must interact with clients. Public accountants in either field need to be able to work with clients and advise them of the best accounting actions. This study suggests that these skills are not more important to one field over the other; they are important to both.

Individuals high on Investigative are thinkers who like to observe, analyze, and solve problems (Holland, 1996). The Investigative dimension is characterized by critical thinking. Uyar and Gungormus's (2011) research showed that public auditors valued skills like teamwork and ethical awareness over critical thinking. Furthermore, tax accountant's duty to assess tax consequences of business decisions suggested tax accountants might score higher than auditors on Investigative. The results do not support this hypothesis. This could be because both auditors and tax accountants need to be able to evaluate and solve problems. It seems as if this skill is not substantially more important to one field than the other.

Both auditors and tax accountants achieved the highest scores on the three dimensions of Social, Conventional, and Enterprising. It is interesting that Social was ranked among the top three, especially for tax accountants. While auditors scored significantly higher on Social than tax accountants, it is still a valued trait for tax accountants. Both fields also attained high scores on Conventional. This suggests the

ability to work with data and carry out detailed tasks is important to each field, and an important skill for successful accountants.

The results can be useful to incoming young professionals. Individuals high on Social may be more likely to succeed in auditing than tax accounting. Furthermore, the results suggest that there may not be as many personality differences between the two fields as originally thought. Significant differences between auditors and tax accountants were not found on the Conventional, Enterprising, and Investigative dimensions. This finding can reassure young professionals that they can be successful in either field. Future research with greater sample sizes could investigate this topic more in depth.

LIMITATIONS

While this study presents interesting results, it holds some limitations that warrant consideration. The sample size was limited to public accountants at two different firms in the Midwest. The results cannot be generalized to public accountants of other firms or in other locations. Further studies could include a greater number of participants and in various locations. Additionally, the study used an online, optional questionnaire, so there may have been some response bias.

IMPLICATIONS AND FUTURE RESEARCH

Despite the limitations, the study presents important implications for incoming professionals, job recruiters, career mentors, and professors. Accounting undergraduate students looking to intern or start a career in public accounting can identify their personality traits to guide them in choosing their career path. Job recruiters and organizations can use this information to identify the person-job fit. Career mentors and

professors can assist students in choosing the appropriate route for his or her personality traits and skill sets.

Further research could expand upon this study. For example, future studies could investigate auditors and tax accountants at Big Four firms versus smaller regional CPA firms. Studies could also compare public accountants to corporate accountants. There may be interesting findings to distinguish accountants in different practice settings.

Additional research could be performed on public accountants at different position levels (i.e. Staff, Senior, Senior Manager, or Partner). There could be different skills more pertinent to higher-level managers compared to entry-level staff accountants.

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APPENDIX A – Survey Instrument

Informed Consent: The purpose of this questionnaire is to collect data for my senior honors thesis regarding the personality and skill sets of practicing public accountants. Your individual responses will remain anonymous. Your participation is optional and voluntary. This questionnaire should take 10-15 minutes to complete. You may withdraw from the questionnaire at any time with no penalties. There is no direct harm or benefit to you by participating in this study. Thank you for participating in my research!

If you have any further questions, please contact my thesis advisor, Dr. Anne Kelly:
akelly@butler.edu

Do you consent to allow your responses to be used for research purposes?

- a. yes
- b. no

Directions: Please circle one answer for each question.

1.) Age:

- a. 25 or younger
- b. 26-30
- c. 31-35
- d. 36-40
- e. 41-45
- f. 46-50
- g. 51 or older

2.) Gender:

- a. Male
- b. Female

3.) Ethnicity:

- a. African-American
- b. Asian or Pacific Islander
- c. Caucasian
- d. Hispanic or Latino
- e. Native American or American Indian
- f. Other _____

4.) What is your highest level of education?

- a. Bachelor's degree
- b. Master's degree
- c. Doctoral or higher

- 5.) What field do you currently work in?
- a. Audit
 - b. Tax
- 6.) How many years of experience do you have working in your current field?
- a. less than 2 years
 - b. 2-5 years
 - c. 5-7 years
 - d. 7-10 years
 - e. 10-15 years
 - f. more than 15 years

Only answer **questions 7 and 8** if you currently work in *Audit*. Only answer **questions 9 and 10** if you currently work in *Tax*.

For those who currently work in audit...

- 7.) Do you have prior experience working in tax?
- a. Yes, I have practiced tax professionally before.
 - b. No, I have never practiced tax.
 - c. I had an internship or other short-term exposure to tax.

8.) To what extent do you prefer one field over the other?

| | | | | | | |
|-----------------------|---|---|---------|---------------------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Strongly prefer audit | | | Neutral | Strongly prefer tax | | |

For those currently working in tax...

- 9.) Do you have prior experience working in audit?
- a. Yes, I have practiced audit professionally before.
 - b. No, I have never practiced audit.
 - c. I had an internship or other short-term exposure to audit.

10.) To what extent do you prefer one field over the other?

| | | | | | | |
|-----------------------|---|---|---------|---------------------|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Strongly prefer audit | | | Neutral | Strongly prefer tax | | |

For your career, select all that apply to you.

| Part 1: | | | |
|--|--|--|---|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Practical <input type="checkbox"/> Athletic <input type="checkbox"/> Straightforward <input type="checkbox"/> Action-oriented <input type="checkbox"/> Logical <input type="checkbox"/> Proficient <input type="checkbox"/> Goal-oriented <input type="checkbox"/> Reliable <input type="checkbox"/> Persistent <input type="checkbox"/> Traditional | <input type="checkbox"/> Fix electronics <input type="checkbox"/> Put together things without the instruction book <input type="checkbox"/> Operate tools and machinery <input type="checkbox"/> Problem solve <input type="checkbox"/> Play sports <input type="checkbox"/> Read blueprints <input type="checkbox"/> Work with plants or animals <input type="checkbox"/> Manage tasks <input type="checkbox"/> Create things with your hands <input type="checkbox"/> Make a mechanical drawing | <input type="checkbox"/> Working outdoors <input type="checkbox"/> Things vs. people <input type="checkbox"/> Activities that involve precision <input type="checkbox"/> Working with machines <input type="checkbox"/> Tangible results <input type="checkbox"/> Creating things <input type="checkbox"/> Being physically active <input type="checkbox"/> Building things <input type="checkbox"/> Showing vs. telling <input type="checkbox"/> The physical world (nature) | <input type="checkbox"/> Efficiency <input type="checkbox"/> Reliability <input type="checkbox"/> Setting goals <input type="checkbox"/> Persistence <input type="checkbox"/> Practical things <input type="checkbox"/> Things vs. people <input type="checkbox"/> Showing vs. telling <input type="checkbox"/> Tradition <input type="checkbox"/> Few, close friends <input type="checkbox"/> Straightforwardness |

| Part 2: | | | |
|--|---|---|--|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Creative <input type="checkbox"/> Communicative <input type="checkbox"/> Unique <input type="checkbox"/> Independent <input type="checkbox"/> Unsystematic <input type="checkbox"/> Unconventional <input type="checkbox"/> Expressive <input type="checkbox"/> Intuitive <input type="checkbox"/> Imaginative <input type="checkbox"/> Innovative | <input type="checkbox"/> Communicate well <input type="checkbox"/> Draw, sketch or paint <input type="checkbox"/> Play a musical instrument <input type="checkbox"/> Write poetry or music <input type="checkbox"/> Express yourself creatively <input type="checkbox"/> Improvise when necessary <input type="checkbox"/> Generate creative ideas <input type="checkbox"/> Design things <input type="checkbox"/> Act or dance <input type="checkbox"/> Think of innovative ideas | <input type="checkbox"/> Attending concerts <input type="checkbox"/> Visiting art exhibits <input type="checkbox"/> Working on crafts <input type="checkbox"/> Singing <input type="checkbox"/> Taking photographs <input type="checkbox"/> Attending movies or plays <input type="checkbox"/> Working independently <input type="checkbox"/> Listening to music <input type="checkbox"/> Reading poetry or plays <input type="checkbox"/> All things artistic | <input type="checkbox"/> Creativity <input type="checkbox"/> Being unconventional <input type="checkbox"/> Beauty <input type="checkbox"/> Expressing yourself creatively <input type="checkbox"/> Self-expression <input type="checkbox"/> Diversity <input type="checkbox"/> Objectivity <input type="checkbox"/> Independence <input type="checkbox"/> Public recognition <input type="checkbox"/> Originality |

| Part 3: | | | |
|--|--|---|--|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Analytical <input type="checkbox"/> Methodical <input type="checkbox"/> Intellectual <input type="checkbox"/> Independent <input type="checkbox"/> Inquisitive <input type="checkbox"/> Forward-thinking <input type="checkbox"/> Insightful <input type="checkbox"/> Observant <input type="checkbox"/> Precise <input type="checkbox"/> Scientific | <input type="checkbox"/> Think abstractly <input type="checkbox"/> Interpret formulas <input type="checkbox"/> Using the scientific method <input type="checkbox"/> Conduct a thorough piece of research <input type="checkbox"/> Analyze data <input type="checkbox"/> Solve math problems <input type="checkbox"/> Generate innovative ideas <input type="checkbox"/> Design things <input type="checkbox"/> Use a microscope <input type="checkbox"/> Understand physics | <input type="checkbox"/> Thinking vs. doing <input type="checkbox"/> Working alone <input type="checkbox"/> Researching <input type="checkbox"/> Solving complex problems <input type="checkbox"/> Learning <input type="checkbox"/> Exploring <input type="checkbox"/> Creating new things <input type="checkbox"/> Science fiction, mysteries <input type="checkbox"/> Evaluating <input type="checkbox"/> Setting your own pace | <input type="checkbox"/> Intellect <input type="checkbox"/> Precision <input type="checkbox"/> Autonomy <input type="checkbox"/> Setting your own pace <input type="checkbox"/> Technical expertise <input type="checkbox"/> Thinking vs. doing <input type="checkbox"/> Creating <input type="checkbox"/> Work alone <input type="checkbox"/> Science <input type="checkbox"/> Insight |

| Part 4: | | | |
|---|---|--|--|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Friendly <input type="checkbox"/> Patient <input type="checkbox"/> Warm <input type="checkbox"/> Helpful <input type="checkbox"/> Kind <input type="checkbox"/> Responsible <input type="checkbox"/> Empathetic <input type="checkbox"/> Co-operative <input type="checkbox"/> Influential <input type="checkbox"/> Understanding | <input type="checkbox"/> Communicate with others <input type="checkbox"/> Facilitate a group discussion <input type="checkbox"/> Lead others <input type="checkbox"/> Teach/train others <input type="checkbox"/> Mediate conflicts <input type="checkbox"/> Listen to others <input type="checkbox"/> Work with people <input type="checkbox"/> Work on a team <input type="checkbox"/> Encourage others <input type="checkbox"/> Explain things well to others | <input type="checkbox"/> Teaching <input type="checkbox"/> Leading <input type="checkbox"/> Working on teams <input type="checkbox"/> Helping others <input type="checkbox"/> Social activities <input type="checkbox"/> Communicating <input type="checkbox"/> Volunteering <input type="checkbox"/> Education <input type="checkbox"/> Impacting society <input type="checkbox"/> Expressing feelings | <input type="checkbox"/> Making a difference <input type="checkbox"/> Social interaction <input type="checkbox"/> Growth of others <input type="checkbox"/> Working on teams <input type="checkbox"/> Expressing emotions <input type="checkbox"/> Impacting society <input type="checkbox"/> Impacting individuals <input type="checkbox"/> Teaching others <input type="checkbox"/> Motivating others <input type="checkbox"/> Helping others |

| Part 5: | | | |
|---|--|---|--|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Agreeable <input type="checkbox"/> Energetic <input type="checkbox"/> Optimistic <input type="checkbox"/> Social <input type="checkbox"/> Extroverted <input type="checkbox"/> Talkative <input type="checkbox"/> Ambitious <input type="checkbox"/> Confident <input type="checkbox"/> Persuasive <input type="checkbox"/> Assertive | <input type="checkbox"/> Speak in public <input type="checkbox"/> Lead a group <input type="checkbox"/> Initiate projects <input type="checkbox"/> Organize activities or events <input type="checkbox"/> Manage other people <input type="checkbox"/> Influence others <input type="checkbox"/> Be convincing <input type="checkbox"/> Work well with others <input type="checkbox"/> Negotiate a deal <input type="checkbox"/> Sell to others | <input type="checkbox"/> Selling things <input type="checkbox"/> Making decisions <input type="checkbox"/> Meeting important people <input type="checkbox"/> Politics <input type="checkbox"/> Leadership opportunities <input type="checkbox"/> Competition <input type="checkbox"/> Negotiating <input type="checkbox"/> Facing challenges <input type="checkbox"/> Adventure <input type="checkbox"/> Taking charge | <input type="checkbox"/> Leadership <input type="checkbox"/> Competition <input type="checkbox"/> Success <input type="checkbox"/> Status <input type="checkbox"/> Recognition <input type="checkbox"/> Expressing opinions <input type="checkbox"/> Making money <input type="checkbox"/> Power <input type="checkbox"/> Persuasiveness <input type="checkbox"/> Assertiveness |

| Part 6: | | | |
|---|---|---|---|
| Are You: | Can You: | Do You Like: | Do You Value: |
| <input type="checkbox"/> Detail-oriented <input type="checkbox"/> Organized <input type="checkbox"/> Systematic <input type="checkbox"/> Practical <input type="checkbox"/> Efficient <input type="checkbox"/> Conscientious <input type="checkbox"/> Orderly <input type="checkbox"/> Accurate <input type="checkbox"/> Disciplined <input type="checkbox"/> Persistent | <input type="checkbox"/> Pay attention to detail <input type="checkbox"/> Follow orders <input type="checkbox"/> Work a computer <input type="checkbox"/> Work with numbers <input type="checkbox"/> Keep accurate records/files <input type="checkbox"/> Work efficiently <input type="checkbox"/> Work in a clerical setting <input type="checkbox"/> Write effective business letters <input type="checkbox"/> Enter data accurately <input type="checkbox"/> Follow clearly defined procedures | <input type="checkbox"/> Handling and controlling money <input type="checkbox"/> Numbers <input type="checkbox"/> Working with computers <input type="checkbox"/> Concrete tasks <input type="checkbox"/> Keeping accurate records/files <input type="checkbox"/> Collecting things <input type="checkbox"/> Organizing data <input type="checkbox"/> Math, accounting <input type="checkbox"/> Working in an office <input type="checkbox"/> Generating written communication | <input type="checkbox"/> Discipline <input type="checkbox"/> Business success <input type="checkbox"/> Clear standards <input type="checkbox"/> Routine <input type="checkbox"/> Practical things <input type="checkbox"/> Order <input type="checkbox"/> Accuracy <input type="checkbox"/> Organization <input type="checkbox"/> Detail <input type="checkbox"/> Status |

APPENDIX B – Demographic Statistics of Participants

Figure B.1 – Age

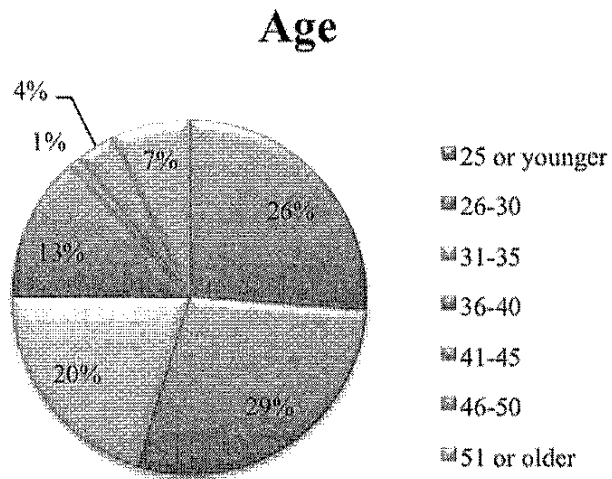


Figure B.2 – Gender

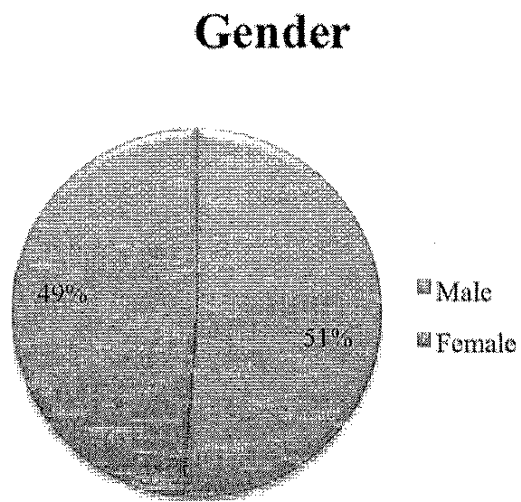


Figure B.3 – Field of Practice

What field do you currently work in?

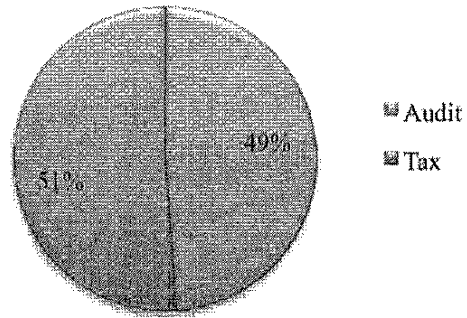


Figure B.4 - Education

What is your highest level of education?

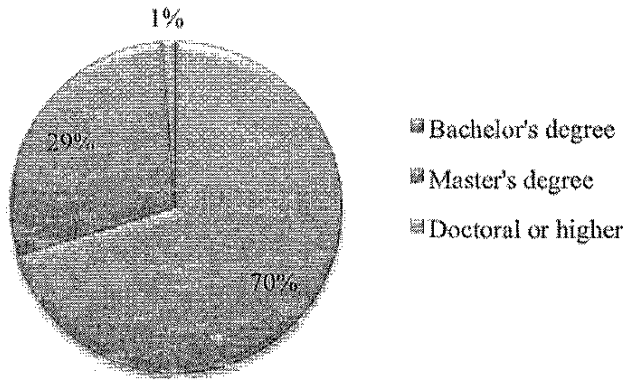


Figure B.5 - Experience

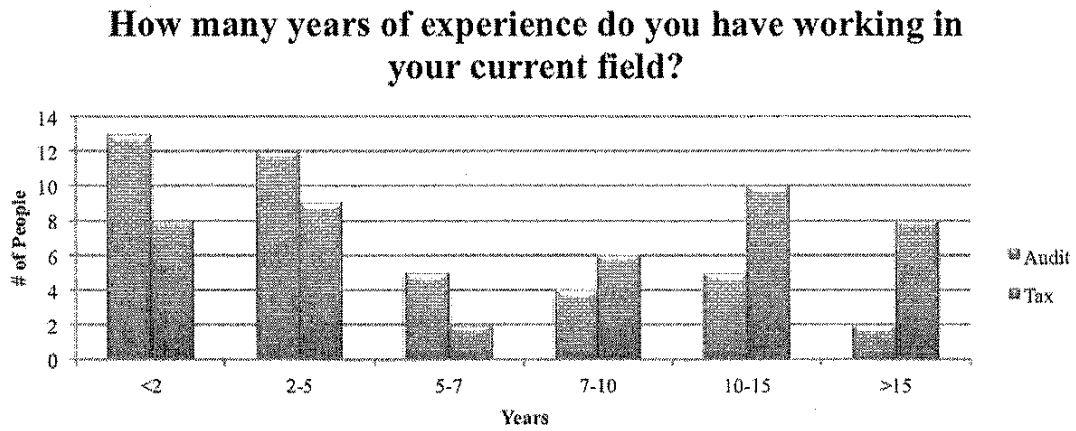


Figure B.6 - Preference

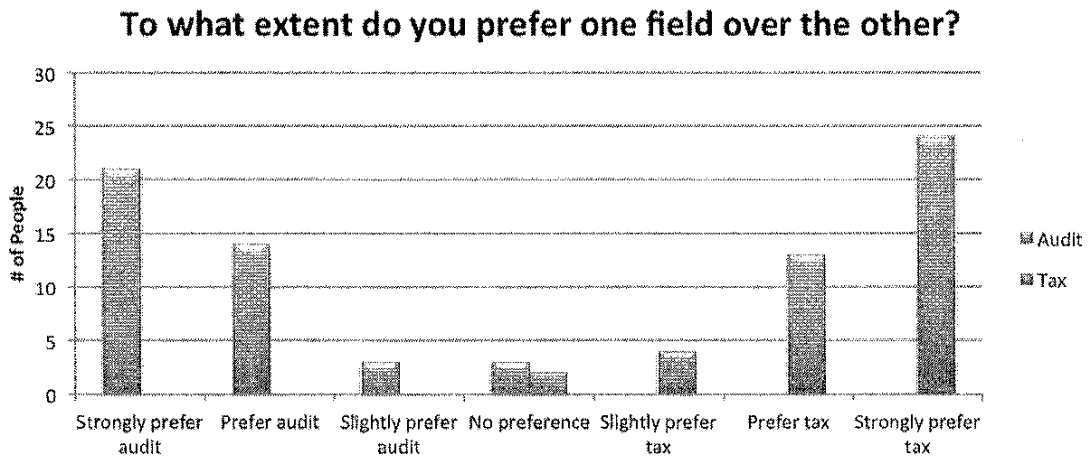


Table B.1 – Experience in Opposite Field

| Do you have any prior experience working in the opposite field of the one you work in now? | | | |
|---|--------------|------------|--------------|
| | <i>Audit</i> | <i>Tax</i> | <i>Total</i> |
| Yes, I have practiced in tax professionally before. | 3 | | |
| I had an internship or other short-term exposure to tax. | 12 | | |
| No, I have never practiced in tax professionally before. | 26 | | |
| Yes, I have practiced in audit professionally before. | | 5 | |
| I had an internship or other short-term exposure to audit. | | 13 | |
| No, I have never practiced in audit professionally before. | | 25 | |
| | 41 | 43 | 84 |