



## Presenting a Model for Optimized Selection of Certified Public Accountants based on Compliance with Code of Ethics for Professional Accountants with Personality Trait Approach

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### ABSTRACT

Current research presents a practical model for optimized selection of certified public accountants based on their personal traits. This study is of causal and behavioral type in terms of process and connection with surroundings respectively. Statistical population of the research are certified public accountants working in auditing organization and auditing institutes. In this study, the causal relationship between personal traits by the use of big five personal traits model (NEO-PI) and behavioral and performance features have been investigated. Acquired data have been analyzed by using structural equations approach in SMART PLS3 software. The results show that agreeableness, openness to experience and neuroticism are the most significant personal traits of certified public accountants in a causal framework.

### Keywords:

personal type, causal relationship, professional code of ethic, certified public accountant.



## 1. Introduction

Personality is one of the ways to illustrate human's characteristics which is usually related to some stable features (Bakhshayesh, 2014). Most of the studies conducted on job performance show that job behavior and performance are impacted by personality and some of inherent factors can predict job performance in accounting (Ashton et al., 1999).

Many research evidence regarding big five personal traits have been extended during the years. These studies began in 1949 by Fiske's research (Fiske, 1949) and developed by other studies undertook by (Costa et al., 1986). Big five personal traits are characteristics which represent a somewhat complete classification of characteristics and personality of people. Although a lot of scientific and academic research support the main idea of this theory and it has a strong academic reputation, different studies do not have consensus on the names of these five categories or characteristics. One of main and major assumptions of this theory is that each of these indices defines a spectrum and each person is positioned in this spectrum. These five personality factors are neuroticism, extraversion, openness to experience, agreeableness and conscientiousness.

Based on the results of prior research like Pflugruth (Pflugruth et al., 2007), exploitation of certified individuals who are complied with code of ethics for professional accountants can help increase the quality of auditing report. Therefore, the aim of this research is to investigate whether there exists a significant causal relationship between personality types and compliance with code of ethics by certified public accountants. The ultimate goal of this research is to provide a practical model based on the results in order to exploit in selection process of applicants of auditing profession so that the chance of using people with more compliance with code of ethics for professional accountants would be improved. Limited research has been done in accountants' personal types based on big five personal traits model. Our aim is to present a practical model to identify personal types effective on certified public accountants' behavior and performance so that they would be selected more positively.

## 2. Literature Review

### Personal traits

Personality is defined as a set of characteristics, features and sustainable qualities which makes a person distinct from others (Bkhshayesh, 2012). Hence, personality is a set of physical aspects, habits, tendencies, manners, thoughts and behaviors which have been almost sustainable in a person and works as a whole (Hosseini S. , 2008). Consequently, personality is determined as features and sustainable tendencies that define similarities and differences of psychological behavior of individuals such as thoughts, feelings and actions that are continued over time and can be known as immediate situations because of social and biological pressure or cannot be easily understood (Francis et al., 2004).

One of scales used in examination and evaluation of personal types is NEO questionnaire. This questionnaire was introduced by Costa PT & McCare RR in 1985 (Costa et al., 1986). The form is designed to measure neuroticism, extraversion, openness to experience, agreeableness and conscientiousness in 240 questions. In fact, NEO stands for the first letters of the first three factors (Haren et al., 2003).

Five big personality traits model is in opposition with structural personality systems and shows that many characteristics can be viewed based on the aspects of neuroticism, extraversion, openness to experience, agreeableness and conscientiousness (Parvin et al., 1981).

The people who have neuroticism are sad, bad-tempered and close to depression. Extroverted people are warm, group-centric, decisive, active, and excited and pay attention to positive excitements. The people who are open to experience are open to new thoughts and cultures, pay attention to educational feedback and creativity, are curious about inside and outside world, their life is full of experience and are willing to accept new beliefs and unusual values. Agreeable people are known by their sacrifice and they are modest, warm, empathetic, hopeful and they are flexible in life's events. Conscientious people are effective, tidy, responsible, organized, trustworthy and do their best when a task is assigned to them (Hosseini et al., 2009).

### Auditing professional behavior ethic

Ethics is a widespread topic which effects all aspects of human life. Finding something different is the result of responding to these needs that are formed

during the time and pass their evolution gradually. Accounting is one of the most disciplined professions in the world that should have a high creditability and reliability. Progress of this creditability and reliability depends on practical and theoretical compliance of members with behavioral and ethical rules related to that (Sarlak, 2008).

Formulating and publishing code of ethics for professional accountants would cause the users of professional services to know what their rights are when using them and also cause the professional members to know which behavior is acceptable and ultimately this profession can monitor professional members by using them (Jafari, 2010).

Certified public accountants have a significant role in improving economic climate of a society. Governments and economic actors in the field of accounting and financial reports and financial management and professional advisory about various topics of business and taxes rely on certified public accountants' services. Keeping public trust in accounting is possible only if they present a high quality of their services. Hence, these services should be offered in the highest possible level and considering the rules which guarantee the quality of these services with appropriate quality (Technical committee of auditing organization, 2009).

In a research by Khozin and Mohammadi 2015, the results show that considerations of financial balances providers and users from code of ethics for professional accountants is different and should be compromised in further steps by doing more research in this field (Khozin et al., 2015).

Code of ethics for professional accountants of Iranian society of certified public accountants forms the most important policies and guarantees its existence. These policies consist of some constructs such as the main features of the society, the relationships between society members and the economic system of the country, the relationships between society members with each other and also the relationships between each member with the society. Code of ethics for professional accountants of Iranian society of certified public accountants was issued by supreme council in 2003 and confirmed by ministry of economic affairs and finance (Technical committee of auditing organization, 2009).

Six principles emphasized in code of ethics for professional accountants which underlies the certified

public accountants' behavior are as follow (Technical committee of auditing organization, 2009):

- Integrity. Certified public accountants should have integrity in doing their professional services.
- Independence. Certified public accountants act independently and should not let any prejudice, siding, conflict of interests or others impact distract their independence in doing their professional services.
- Professional competence and due care. Certified public accountants should perform their tasks with accuracy, qualification and perseverance. They should always keep their knowledge in a level that can rely on their services in a way that they are acceptable and are presented based on the latest changes in the profession and regulations.
- Confidentiality. Certified public accountants pay attention to the confidentiality of the information that they gain during professional services and they should not reveal them without clear permission of contractor unless they have this permission legally or professionally.
- Professional behavior. Certified public accountants should act in a way that is compatible with their professional reputation and prevent doing anything which can hurt this reputation.
- Professional regulations. Certified public accountants should always do their services according to professional principles and rules and also should perform the contractor's requests skillfully in a way which are not in opposition with integrity and independence requirements and their independence – for those certified public accountants who are working.

### **Research background**

Most of the research done in job performance show that personality affects job performance and some inherent personal factors can predict the job performance of accountants (Ashton et al., 1999).

In their examination about the impact of different personal types of auditors on the content of auditing report, Hasanzadeh et al. (2013) came into the conclusion that neuroticism has a negative significant

effect on the way the auditor comments and the number of auditing report's conditions (Hasanzadeh Baradaran et al., 2013). Ala'a Zuhair Mansour et al. (2020) examine the moderation effect of the personality factor of conscientiousness on the relationship between skills (forensic accountant and auditor) and fraud risk assessment task performance in the Jordanian public sector. The forensic accountant skills denote enhanced level of capability purposely required to collect evidence in respect of fraud prevention, detection, deterrence as well as response. Whereas, the auditing standards require auditors to make available realistic guarantees in terms of sufficiency and reliability that the financial statements as a whole are free from material misstatements arising from fraud or error. It also has positive significant effect on the number of conditions after auditor's comments but does not have any significant effect on the type of conditions' report. According to their reports, extraversion effects on auditor's comment, type of condition, number of conditions, and number conditions after auditor's comment in a negative and significant way. Openness to experience has positive and significant effect on type of condition but has no effect on number of conditions, type of auditor's comment and number of conditions after their comment. Agreeableness has a positive and significant impact on type of auditor's comment, type of condition, number of conditions and number of conditions after auditor's comment. Conscientiousness has a positive impact on number of conditions but has no effect on type of comment, type of condition and number of conditions.

In their research about the impact of personal type of auditors on their report content, Naderi (2016) concluded that there is a significant difference between unqualified, qualified and adverse comments of personal types but there is no difference in type of comment and personal types (Naderi, et al., 2016).

Barzegari (2017) conducted a research titled an investigation on personal, skill and ethical features of judicial accountants with TOPSIS and argued that responsibility or accountability are the most important features of these accountants (Barzegari Khaneghah et al., 2017).

Ahmadzadeh (2017) did a study related to the relationships between personal aspects and gender with quality-decreasing behaviors of auditing. They concluded that there is significant relationship between

quality-decreasing behaviors of auditing and five personal traits - neuroticism, extraversion, openness to experience, agreeableness and conscientiousness. In other words, the personality of a person is effective on their tendency to have these types of behaviors (Ahmadzadeh, et al., 2017).

Gholamrezaei (2019) undertook a study called the effect of personal disorders on professional skepticism of independent auditors in which the definition of professional skepticism is an attitude towards the necessity of questioning mind and critical thinking by auditor. They stated that there is a negative and significant relationship between personal disorders of independent auditors and their professional skepticism (Gholamrezaei et al., 2019).

(Sepehri et al., 2020), in their research titled impact of personal types of auditors on their compliance with professional behavior ethic, argued that agreeable type of personality has the highest correlation with their compliance with professional behavior ethic. Furthermore, professional performance, independence, confidentiality, honesty, integrity and professional performance have the highest correlation with personal types of auditors respectively in terms of auditors' compliance with professional behavior ethic.

### **Research hypotheses and questions**

In this research the effects of personality or personal types on acceptance of code of ethics for professional accountants and performance of auditors is argued. In other words, it can be said that to what extent personal features can predict expectations of people in accordance with the content of code of ethics of auditors. Therefore, one hypothesis can be stated as:

*Hypothesis.* There is a specific pattern related to significant causal impact of personal traits on behavior and performance of certified public accountants.

Another question is which of the constructs in each current factors of causality relationships has enough reliability to be used in questionnaire.

## **3. Methodology**

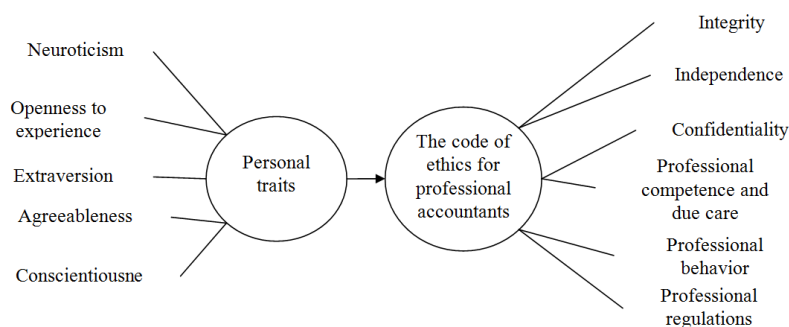
This study is a causal research and a behavioral study in terms of working span. As this research has qualitative variables and the aim is to examine a causal relationship between dependent and independent variables, the method is based on structural equations modeling which is known as partial least squares.

Partial least squares or variance-based approach for analysis of gathered data is a similar but different process to overcome limitations in covariance-based approach. The ability of this approach is in working with limited data, not being sensitive to data normalizing, ability to predict and support very complex models and also capability of combined and reflected measurement model which resulted in acceleration of its use among researchers. SmartPLS3 software was used in the research.

Unlike covariance method, structural equations modeling with partial least squares does not include model fit indices based on chi-squared to analyze fitness of theoretical model with gathered data, which depends on predictive nature of SmartPLS3. Structural

model of the research is shown in figure 1. Based on this figure, the causal impact of personal type with 5 analyzed aspects by NEO questionnaire on behavioral and performance features derived from code of ethics for professional accountants has been investigated.

As Sepehri (Sepehri et al., 2020) analyzed the correlation between five personal trait evaluated by NEO questionnaire and four behavioral and performance features of accountants including honesty, independence, confidentiality and professional performance, this study also analyzes whether these correlations can be of causal type or not. According to this, the data of 51 distributed questionnaire is taken into account and analyzed by SmartPLS3 software.



**Figure 1 – Structural model of the impact of personal traits on behavior and performance of accountants**

#### 4. Results

Sepehri (Sepehri et al., 2020) stated that there is a correlation between performance index of certified public accountants and responsibility, extraversion and agreeableness. They also said that there is a correlation between agreeableness and honesty, independence and confidentiality. They also pointed to the correlation of neuroticism and openness to experience with independence and confidentiality.

Based on the significant correlations mentioned, causal relationship between personal features and auditors' performance were analyzed. The initial model is shown in figure 2. Bold red variables are personal traits and pale blue variables are code of ethics of auditors.

According to figure 3, path coefficients and variances are mentioned on the lines and in the shapes respectively. As path coefficient of openness to

experience and confidentiality are less than 0.05, this line is eliminated and the measurements were taken again.

In the next step, according to figure 4, path coefficients and variances are again mentioned on the lines and in the shapes respectively.

Cross validation of validation redundancy shows that this index is -0.441 for professional performance and in fact it is negative. Cross validation of communality also indicates that this index is -1.861 and in fact it is negative as well. While these two indices are negative and its impact factor related to agreeableness is low, professional performance is also eliminated.

According to figure 5, path coefficients and variances are again mentioned on the lines and in the shapes respectively.

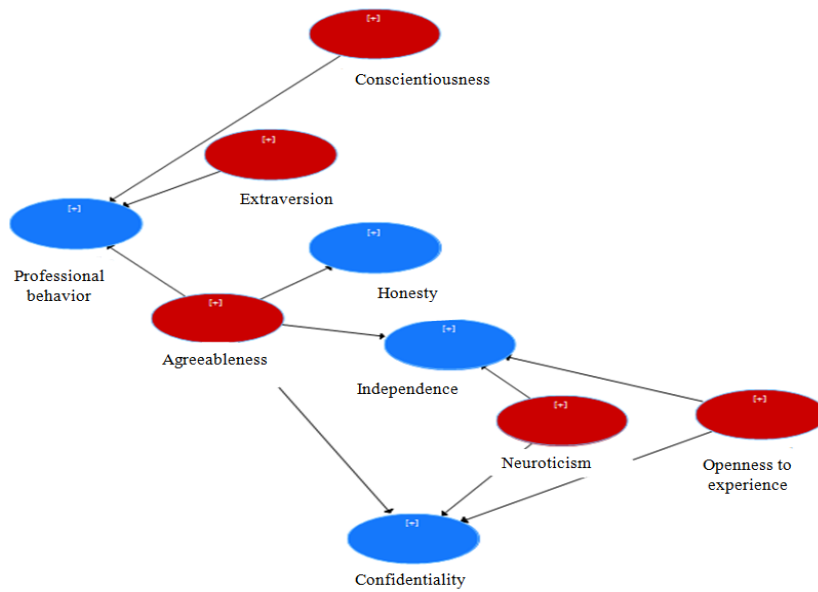


Figure 3 – Initial model

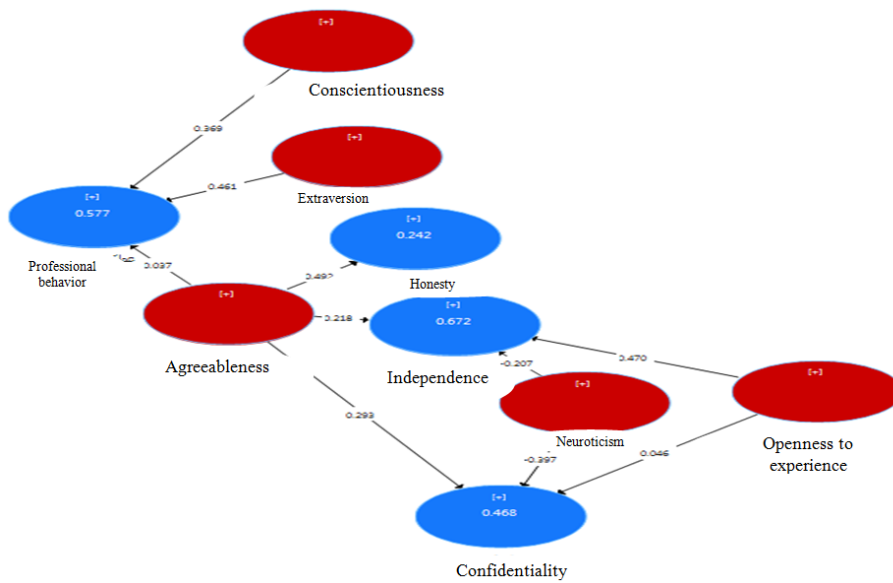


Figure 3 – Path coefficients

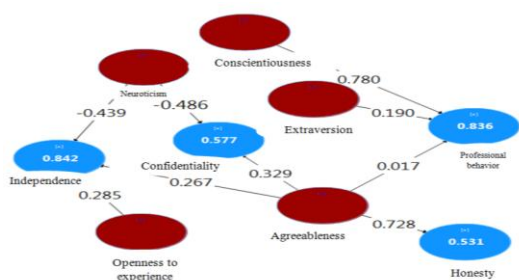


Figure 4 – Path coefficients

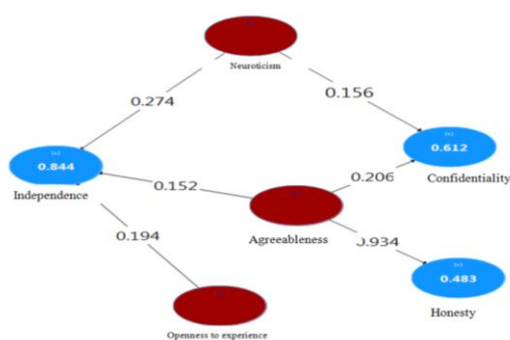


Figure 5 – Path analysis

**Analyzing factor load**

By analyzing factor loads of dependent and independent variables, it is clear that some of them are negative and they should be eliminated.

**Table 1 – factor loads of dependent variables**

	Independence	Confidentiality	Honesty
HESAB07			-0.056
HESAB08			-0.446
HESAB09			-0.564
HESAB10			0.329
HESAB11			-0.295
HESAB12			0.723
HESAB13			-0.199
HESAB14			0.555
HESAB15			0.701
HESAB22	-0.173		
HESAB23	-0.269		
HESAB24	0.663		
HESAB25	0.699		
HESAB26	0.569		
HESAB27	0.834		

	Independence	Confidentiality	Honesty
HESAB28	0.637		
HESAB29		0.83	
HESAB30		0.945	

**Table 2 – factor loads of independent variables**

	Openness to experience	Agreeableness	Neuroticism
NEO01			0.6
NEO03	0.52		
NEO04		-0.202	
NEO06			0.749
NEO08	0.119		
NEO09		0.266	
NEO11			0.501
NEO13	-0.051		
NEO14		0.484	
NEO16			-0.248
NEO18	0.775		
NEO19		-0.013	
NEO21			0.193
NEO23	0.597		
NEO24		0.725	
NEO26			0.734
NEO28	0.529		
NEO29		0.426	
NEO31			-0.323
NEO33	-0.158		
NEO34		-0.504	
NEO36			0.635
NEO38	0.47		
NEO39		0.39	
NEO41			0.646
NEO43	0.559		
NEO44		0.663	
NEO46			-0.173
NEO48	0.579		
NEO49		-0.281	
NEO51			0.733
NEO53	-0.153		
NEO54		0.308	
NEO56			-0.135
NEO58	-0.195		
NEO59		0.129	

Looking at new coefficients after eliminating inappropriate constructs, according to figure 6, path coefficients and variances are mentioned on the lines and in the shapes respectively. Load factors can be

seen and some other constructs are eliminated – constructs 16 and 31 related to neuroticism.

**Extracted model coefficients**

According to figure 7, path coefficients and variances are mentioned on the lines and in the shapes respectively.

According to figure 8, student’s t-distribution of the coefficients are written.

**Intersectional loads of constructs**

Intersectional loads matrix, according to table 3, shows that the load of each construct on related factor is more than other factors and therefore the model can be trusted.

Cross validation of validation redundancy shows that this index is -0.001 which is negative. Cross validation of communality indicates that this index is -1.63 which is again negative. As both indices are negative and the related impact factor with agreeableness is low, honesty is also eliminated from the model.

**Calculating extracted model coefficients**

According to figure 9, path coefficients and variances are mentioned on the lines and in the shapes respectively.

Intersectional load matrix also shows that the load of each construct on the factor is more than other factors and therefore the model can be trusted. Cross validation of validation redundancy shows that this index is positive for all constructs. Cross validation of communality indicates that this index is positive for all constructs as well. Therefore, the model can be trusted.

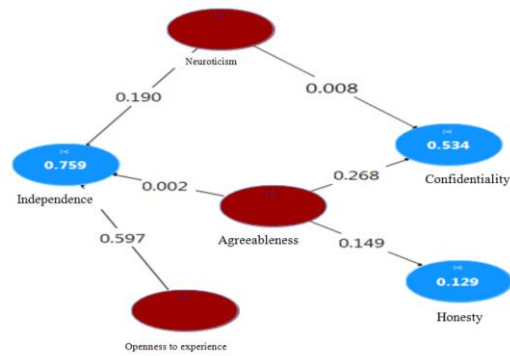


Figure 7 – extracted model coefficients

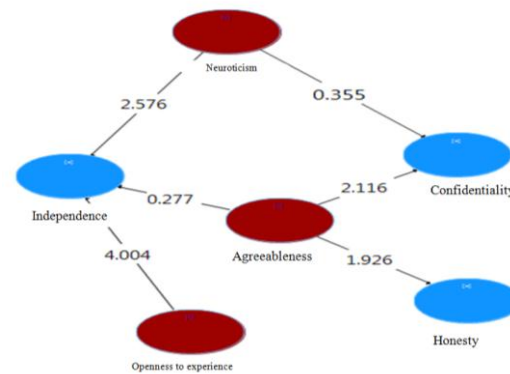


Figure 8 – Student’s t-distribution

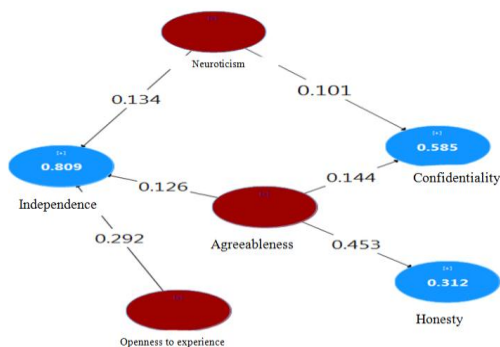


Figure 6 – Constructs’ impact factor

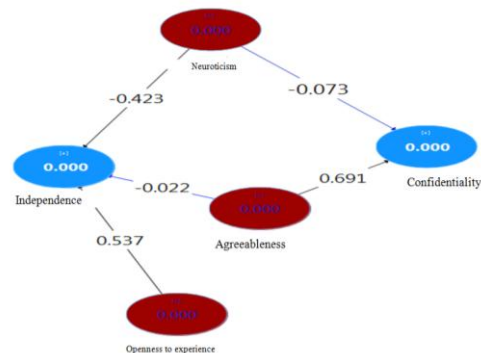


Figure 9 – Final extracted model coefficients



Table 3 – Intersectional loads matrix

Construct	Independence	Openness to experience	Agreeableness	Confidentiality	Neuroticism	Honesty
HESAB10	0.207	0.047	0.245	0.215	-0.174	0.680
HESAB12	0.333	0.276	0.253	0.135	-0.217	0.705
HESAB14	0.335	0.178	0.163	0.125	-0.181	0.452
HESAB25	0.654	0.442	0.578	0.554	-0.646	0.361
HESAB27	0.925	0.810	0.528	0.502	-0.659	0.219
HESAB29	0.492	0.357	0.703	0.956	0.573	0.166
HESAB30	0.714	0.589	0.575	0.809	-0.597	0.273
NEO01	-0.516	-0.327	-0.627	-0.506	0.711	-0.006
NEO09	0.222	0.253	0.331	0.136	-0.338	0.323
NEO11	-0.459	-0.420	-0.514	-0.307	0.543	-0.070
NEO14	0.361	0.301	0.643	0.591	0.489-	0.091
NEO18	0.681	0.827	0.351	0.340	0.444-	0.207
NEO24	0.603	0.605	0.910	0.620	0.797-	0.397
NEO26	-0.705	0.761-	0.587-	0.377-	0.775	0.252-
NEO28	0.529	0.642	0.384	0.154	0.481-	0.132
NEO36	-0.495	0.417-	0.623-	0.547-	0.720	0.246-
NEO38	0.324	0.393	0.345	0.355	0.391-	0.431
NEO41	0.602-	0.659-	0.437-	0.350-	0.679	0.195-
NEO43	0.505	0.613	0.453	0.319	0.501-	0.123-
NEO44	0.625	0.576	0.904	0.594	0.747-	0.393
NEO48	0.458	0.556	0.583	0.373	0.567-	0.293
NEO51	0.617-	0.586-	0.747-	0.513-	0.792	0.297-

Table 4 – Intersectional load matrix of constructs

Construct	Independence	Openness to experience	Agreeableness	Confidentiality	Neuroticism
HESAB25	0.659	0.444	0.532	0.550	0.648-
HESAB27	0.922	0.809	0.534	0.485	0.656-
HESAB29	0.493	0.358	0.731	0.968	0.576-
HESAB30	0.714	0.589	0.578	0.783	0.595-
NEO01	0.517-	0.328-	0.644-	0.510-	0.716
NEO09	0.224	0.253	0.244	0.126	0.335-
NEO11	0.461-	0.422-	0.495-	0.304-	0.545
NEO14	0.361	0.300	0.692	0.591	0.489-
NEO18	0.681	0.827	0.343	0.330	0.441-
NEO24	0.605	0.606	0.874	0.618	0.799-
NEO26	0.705-	0.760-	0.575-	0.365-	0.770
NEO28	0.526	0.640	0.350	0.137	0.475-
NEO36	0.497-	0.419-	0.592-	0.547-	0.724
NEO38	0.326	0.397	0.300	0.355	0.391-
NEO41	0.601-	0.659-	0.427-	0.339-	0.674
NEO43	0.503	0.611	0.478	0.306	0.499-
NEO44	0.627	0.576	0.871	0.595	0.747-
NEO48	0.459	0.558	0.534	0.368	0.566-
NEO51	0.619-	0.587-	0.701-	0.503-	0.789
Number of final constructs	2	5	4	2	6

## 5. Discussion and Conclusions

Neuroticism personal type has reverse significant impact on independence and confidentiality of auditors in code of ethics for professional accountants and this means that the more the amount of neuroticism, the less compliance with code of ethics for professional accountants and vice versa. Neuroticism is defined as the tendency to experience stress, tension, self-bothering, hostility, shyness, irrational thinking, depression and low self-esteem. Therefore, the auditors with this personal type have less ability and determination to keep the secrets of their contractors, which is confidentiality, because of their low self-esteem and irrational thinking.

Openness to experience has only positive significant impact on independence which means that the auditors who are highly open to experience have more independence. While this type of people can make a balance between accepting various conditions which are usually contradictory, it is expected that these type of auditors can control the conditions and their independence.

Agreeableness has a positive and significant impact on confidentiality and a negative significant effect on independence. In other words, the more the auditors agreeable are, the more confidentiality they have. Generally, agreeable people are more logical and disciplined, so based on this feature it is expected that agreeable auditors have more mental preparation in confidentiality and protecting professional affairs.

In order to develop this model and to exploit it, it is required to emphasize that the final constructs in personal types are 15 and in behavioral and performance indices are 4. Consequently, analysis of certified public accountants' personal traits and predicting or evaluating their behavior and performance can be possible based on this model and the data related to the constructs.

The aim of this research is to investigate the effect of personal types of auditors on their compliance with code of ethics for professional accountants and to provide a practical model to help optimized selection of certified public accountant. The population of the study were 51 auditors working in auditing organization and auditing institutes. The data was collected in a sectional time period and was done in 2019. The results of current study show that some personal types of auditors have significant effect on

their compliance with expectations originated from professional behavior ethic.

Based on the findings of this study, the Audit Authority, the Society of Certified Public Accountants and Audit Institutions are suggested to consider their personality traits in addition to familiarizing candidates with accounting and auditing standards. Given that among the auditor's personality traits, "compliance" has a significant relationship with almost all of the Code of Professional Conduct, it is recommended that the auditing agency, the auditors' community, and audit firms be given greater consideration. Due to the validity and reliability of the NEO questionnaire, it is suggested that these organizations use this questionnaire in selecting auditors to assess their personality.

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