

Personality Traits and Career Satisfaction of Accounting Professionals

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ABSTRACT - The present study investigated personality traits in relation to the career satisfaction of accountants. In a sample of 684 accounting professionals, all of the Big Five traits (Agreeableness/Teamwork, Conscientiousness, Emotional Stability, Extraversion, and Openness) and four narrow traits (Assertiveness, Customer-Service Orientation, Optimism, and Work Drive) were significantly related to Career Satisfaction. Personality comparisons were also made between accountants and other professionals. Practical implications were discussed.

The present study investigated Big Five and narrow personality traits in relation to the career satisfaction of accountants. Our theoretical approach draws on John Holland's model of person-career fit (Holland, 1985, 1996), which identifies linkages between personality and interests for diverse occupations and particular person-job environments as determinative of vocational satisfaction, occupational stability, and level of achievement. In Holland's view, people tend to flourish in occupations in which there is an optimal fit between personality and environment; poor fit leads to occupational dissatisfaction and instability.

As a profession, accounting has experienced a substantial turnover rate, particularly among public accountants (Conner, Hooks, & McGuire, 1999). More recently, accounting researchers have pointed out the lack of "talent" in the international pool of accountants, presenting serious recruitment problems (Yamamura & Westerman, 2007). The Bureau of Labor Statistics (2010) predicts a 22% growth of accountant and auditor positions by 2018. Such forecasts highlight the need to recruit and retain new accountants who have the qualities conducive to achieving success and maintaining satisfaction in the changing professional arena of accounting.

The environmental demands placed upon accountants have changed dramatically in recent years. In 2000, the American Institute of Certified Public Accountants (AICPA) introduced the *CPA Vision project--2011 and beyond* (AICPA, 2000), in an effort to prepare the accounting workforce to meet the challenges of ever-changing economic, business, and global markets. This project identified the top five "core competencies"

accounting professionals will need to possess in order to adapt to the rapidly changing professional climate. Among these were: communication and leadership skills, being responsive to dynamic changes in client and market needs, and ability to interpret the broader context of financial and non-financial information. Wheeler (2001) noted that these competencies require “important changes in the nature of being an accountant;” especially as they relate to the personality makeup of accountants. Briggs, Copeland, and Hayes (2007) expressed great concern about the profession adapting to those changes. The results of their five-year study of accounting students’ personal preferences echoed the findings of decades of investigation of the personalities of accountants, which found that they are generally introverted, logical, structured, and detail-oriented professionals who strongly prefer stability over change (c.f., Wheeler, 2001). We can infer from these findings that the typical accountant will likely become increasingly dissatisfied as the work environment continues adapting to the ever-changing marketplace. This is especially disconcerting in light of Briggs et al.’s finding that students preparing to enter the accounting workforce tend to share similar work preferences as the older generations of accountants.

Briggs et al.’s (2007) chief concern is whether accountants will be able to meet the visionary goals of their changing profession when their typical dispositions, which have remained relatively stable over the decades, are to resist, rather than embrace, change. Also, the work environments for many accountants have shifted from solo practices to firms (over various sizes) that require more social interactions and collaborations with colleagues (and clients), thus requiring a more extraverted and team-oriented work style. A mis-fit between personal variables and work environments can lead to lowered performance and satisfaction, potentially reducing retention rates and resulting in the migration of accounting professionals to other fields (c.f. Holland, 1985).

Personality Assessment in the Workplace

In recent years, measurement of work-related personality characteristics has become an increasingly important function of human resources and other organization units tasked with the responsibility for employee selection. The domain of personnel assessment has expanded from an emphasis on job-related knowledge, skill, and abilities (KSA’s) to include KSAO’s where “O” refers to other personal characteristics, especially personality traits. It is now recognized by researchers and practitioners alike that personality plays a key role in job performance.

Resource Associates’ Personal Style Inventory (PSI; Lounsbury & Gibson, 2000) is a normal personality inventory that differs from many of the widely used personality instruments (e.g., 16 PF, NEO-PI-R, or Myers-Briggs Type Indicator) in that most of the items were contextualized to work settings. This approach is consistent with research that demonstrates the work-related validity of personality measures can be increased by framing items in terms of work (Schmit, Ryan, Stierwalt, & Powell, 1995). Although the PSI measures many different work-related facets of personality, it also assesses what are termed the “Big Five” personality traits. The Big Five reflects a paradigm shift in the field of psychology, especially personality and individual differences, contending that there is a core set of five broad personality traits that infuse all areas of behavior, including work behavior (DeRaad, 2000; McCrae & Costa, 1987;). The Big Five

personality traits—Neuroticism, Extraversion, Agreeableness, Openness, and Conscientiousness—have been extensively studied and are supported by an extensive body of empirical research. For example, three meta-analyses (Barrick & Mount, 1991; Salgado, 1997; Tett, Jackson, & Rothstein, 1991) have found that Conscientiousness is a near-universal predictor of job performance, regardless of type of job or industry. In addition, the PSI focuses on elements of the Big Five that are more applicable to work settings. Specifically, the Big Five scales on the PSI are operationally defined as:

Agreeableness/Teamwork-- an adaptation of Agreeableness, reflecting a propensity for working as part of a team; inclined to be cooperative and participative in group projects; values team cohesion and solidarity.

Conscientiousness—dependability, reliability, trustworthiness, and inclination to adhere to company norms, rules, and values.

Emotional Stability-- the inverse of what others term Neuroticism; it reflects overall level of adjustment, resilience, and emotional stability; indicative of ability to function effectively under conditions of job pressure and stress.

Extraversion—tendency to be sociable, outgoing, gregarious, expressive, warmhearted, and talkative.

Openness—receptivity/openness to change, innovation, novel experience, and new learning.

Recent developments in the areas of personality, individual differences, and personnel psychology (e.g., Lounsbury, Sundstrom, Gibson, & Loveland, 2003; Paunonen & Ashton, 2001; Paunonen, Rothstein, & Jackson, 1999; and Schneider, Hough, & Dunnette, 1996) indicate that, in addition to the Big Five, other personality traits which denote more narrow domains of behavior, can add to the predictability of job performance above and beyond what can be accounted for by the Big Five. Specifically, the PSI measures the following narrow traits that have been found to predict job and career satisfaction in various business settings (Lounsbury, Loveland, Sundstrom, Gibson, Drost, & Hamrick, 2003):

Assertiveness—a disposition to speak up on matters of importance, expressing ideas and opinions confidently, defending personal beliefs, seizing the initiative, and exerting influence in a forthright, but not aggressive, manner.

Customer Service Orientation —striving to provide highly responsive, personalized, quality service to (internal and external) customers; putting the customer first; and trying to make the customer satisfied, even if it means going above and beyond the normal job description or policy.

Image Management—reflects a person's disposition to monitor, observe, regulate, and control the self-presentation and image s/he projects during interactions with other people.

Optimism-- having an upbeat, hopeful outlook concerning situations, people, prospects, and the future, even in the face of difficulty and adversity; a tendency to minimize problems and persist in the face of setbacks.

Tough-Mindedness -- appraising information, drawing conclusions, and making decisions based on logic, facts, and data rather than feelings, values and intuition; disposition to be analytical, realistic, objective, and unsentimental.

Work Drive--disposition to work for long hours (including overtime) and an irregular schedule; investing high levels of time and energy into job and career, and being motivated to extend oneself, if necessary, to finish projects, meet deadlines, be productive, and achieve job success.

Current Study

We sought to identify those personality traits that lead to satisfaction within accounting. While different personality traits have been found to correlate with satisfaction in other fields, what is lacking is a systematic analysis of personality traits using more a comprehensive set of personality measures than has been used to date and an interpretation of *why* certain personality traits are related to the career satisfaction of accounting professionals using cutting-edge explanatory frameworks.

The current study also examined personality traits that differentiate accountants from other occupations and those that are particularly related to career satisfaction among accountants. The rationale for such a comparison is derived from Holland's (1985, 1996) vocational theory and Schneider's Attraction-Selection-Attrition (ASA) model (Schneider, Goldstein, & Smith, 1995). Based upon these conceptual frameworks, we expected that individuals who are attracted to the field of accounting and become accountants are different on key personality traits from individuals who go into other occupations. Moreover, Holland's vocational theory predicts that within an occupation, individuals with higher scores on those differentiating traits will experience higher levels of career satisfaction. Accordingly, we examined two related research questions:

RQ1: Which personality traits are significantly related to career satisfaction for accountants?

RQ2: On which personality trait variables do accountants differ from professionals in other occupations?

The following hypotheses were tested in the present study, followed by a brief rationale for each.

1) *Agreeableness/Teamwork will be positively related to Career Satisfaction.* Professional accountants have ranked teamwork as a skill of high importance for success in the field (Helliard, Monk, & Stevenson, 2006).

2) *Conscientiousness will be positively related to Career Satisfaction.* Among accounting students, those with higher levels of Conscientiousness have demonstrated longer-term high performance in accounting coursework compared to other students with lower levels of Conscientiousness (Perlow & Kopp, 2004), suggesting Conscientiousness is predictive of long-term success and satisfaction in the field.

3) *Emotional Stability will be positively related to Career Satisfaction.* In a survey of professional accountants (Nixon, 2004), 72% reported increased stress in recent years and 25% regretted that they had ever entered the profession.

4) *Extraversion as well as Customer Service Orientation will both be positively related to Career Satisfaction.* Because of the increasing demand for accountants to communicate effectively with internal and external customers (Elliot, 1992), those with a strong desire

to serve others and a proclivity toward social interaction and expressiveness will find more satisfaction working in the field of accounting.

5) *Openness will be positively related to Career Satisfaction.* In the past several decades, the accounting field has shifted from a mere focus on bookkeeping and maintaining accounts of past transactions toward a forward-looking, predictive and communicative emphasis as it has merged with information technology (Elliot, 1992).

6) *Assertiveness will be positively related to Career Satisfaction.* Assertiveness has been described as important for auditing functions and the pursuit of career options (Hackett & Betz, 1981).

7) *Optimism will be positively related to Career Satisfaction.* Like Emotional Stability, this trait helps mitigate the effects of stress (Seligman, 1991). Because the accounting literature has identified stress and burnout as a major impediment to career satisfaction and cause of turnover intention (Fogarty, Singh, Rhodes, & Moore, 2000), optimism may act as a protective factor against burnout, thus increasing satisfaction and the longevity of one's accounting career.

8) *Work Drive will be positively related to Career Satisfaction.* Individuals with higher levels of Work Drive should be less stressed by the demanding nature of accounting careers because they find the challenging nature of work motivating and stimulating (Lounsbury, Gibson, & Hamrick, 2004) and, thus, experience higher levels of satisfaction over their careers than individuals with lower levels of Work Drive.

In summary, from the perspectives of the Holland and ASA models, we sought to identify which traits both differentiated accountants from other occupations and which were positively related to career satisfaction, assuming that the differentiated traits of accountants were also likely to be associated with career satisfaction of accountants.

Method

Participants and Procedure

Participants for this study were drawn from an archival database provided by *eCareerfit.com*, an international strategic human resources company that provides personality assessment in relation to career planning to help maximize person-career fit. The respondents were not participating in a research study; they were actual clientele of *eCareerfit.com*. Thus, the results are derived from real-world contexts rather than from a non-work or academic setting, in which research participants tend to be less personally invested in the results. Owing to confidentiality constraints, the identities of the companies where individuals worked were not made available. Data were collected over the period of March 2003-January of 2008. All participants completed the study measures online and consented to have their non-identifying information archived. As an archival study, the authors' Institutional Review Board approved this project.

Of the total sample represented in the current study, 684 participants self-identified as accountants and 7,710 identified themselves as professionals from other industrial or business section including banking and financial services, information technology, communications, retail, healthcare, science and technology, entertainment, automotive, transportation, utilities, and printing, among others. Of the accountant participants, 360 were male (324 female), 262 (38%) were between the ages of 40-49; 203 (30%) between

ages 30-39; 171 (25%) between ages 50-59; 35 between ages 20-29; and 13 (2%) between ages 60-69. No other demographic data were available in the data archive.

Measures

Personality. The *Personal Style Inventory* (Lounsbury & Gibson, 2010), a work-based personality measure, was the instrument used to assess personality factors. The *Personal Style Inventory* has been used in a variety of settings internationally, mainly for career development and pre-employment screening purposes, for which there is extensive evidence of criterion-related and construct validity (e.g., Lounsbury, Gibson, & Hamrick, 2004; Lounsbury, Gibson, Sundstrom, Wilburn, & Loveland, 2004). The corresponding reliability coefficients were found for the study sample: *Agreeableness/Teamwork*—Coefficient $\alpha = .83$; *Conscientiousness*—Coefficient $\alpha = .74$; *Emotional Stability*—Coefficient $\alpha = .81$; *Extraversion*—Coefficient $\alpha = .83$; *Openness*—Coefficient $\alpha = .78$; *Assertiveness*—Coefficient $\alpha = .83$; *Customer Service Orientation*—Coefficient $\alpha = .72$; *Image Management*—Coefficient $\alpha = .82$; *Optimism*—Coefficient $\alpha = .85$; *Tough-Mindedness*—Coefficient $\alpha = .79$; *Work Drive*—Coefficient $\alpha = .81$.

Career satisfaction. A 5-item scale was used to measure career satisfaction. The items measured satisfaction with career progress and trajectory, career advancement, future career prospects, and career as a whole. Each career satisfaction item was placed on a 5-point response scale with verbally opposing anchors at each end (e.g., "I am very satisfied with the way my career has progressed so far." versus "I am very dissatisfied with the way my career has progressed so far."). Coefficient alpha for the career satisfaction scale = .81. It has been used previously in research on career satisfaction and occupational membership (Lounsbury, Gibson, Sundstrom, et al., 2004).

Results

The study's first research question (RQ1) focused on the relationship between personality traits and the career satisfaction of accountants. To this end, we computed Pearson product moment correlation coefficients between career satisfaction and each of the personality traits. Nine personality traits were significantly and positively related to career satisfaction: Emotional Stability ($r = .409, p < .01$), Optimism ($r = .392, p < .01$), Agreeableness/Teamwork ($r = .242, p < .01$), Extraversion ($r = .194, p < .01$), Work Drive ($r = .194, p < .01$), Assertiveness ($r = .191, p < .01$), Conscientiousness ($r = .141, p < .01$), Customer Service Orientation ($r = .168, p < .01$), and Openness ($r = .127, p < .01$).

The second research question (RQ2) asked whether there are significant differences between the personality factors of accountants and people in other occupational fields. To evaluate this question, we used an independent sample *t* test (due to difference in sample sizes between the two groups, the analyses were run with equal variances *not* assumed) to compare the mean scores of accountants with the mean scores of individuals in other occupational fields. The results of mean scores for each dimension for both groups and *t* tests can be found in Table 1. Accountants had significantly lower mean scores on the traits of Openness, Emotional Stability, Agreeableness/Teamwork, Extraversion, Assertiveness, Optimism, and Customer Service Orientation. They had a significantly higher mean score on Conscientiousness compared with those from other occupations.

Table 1
Mean Scores on Personality Traits for Accounting
Professionals versus All Other Occupations

Variable	Group	<i>M</i>	<i>SD</i>	<i>t</i> -test
Openness	Accountants	3.62	.69	-5.15†
	All Other Occupations	3.76	.70	
Conscientiousness	Accountants	3.44	.66	3.76†
	All Other Occupations	3.34	.70	
Emotional Stability	Accountants	3.36	.71	-2.28*
	All Other Occupations	3.43	.71	
Agreeableness/Teamwork	Accountants	3.37	.74	-4.50†
	All Other Occupations	3.51	.77	
Extraversion	Accountants	3.56	.73	-6.30†
	All Other Occupations	3.76	.77	
Assertiveness	Accountants	3.28	.82	-6.83†
	All Other Occupations	3.52	.82	
Image Management	Accountants	2.54	.80	-1.16
	All Other Occupations	2.57	.78	
Optimism	Accountants	3.66	.77	-4.93†
	All Other Occupations	3.81	.76	
Work Drive	Accountants	3.27	.84	-1.64
	Other Occupations	3.32	.85	
Customer Service	Accountants	4.18	.74	-3.78†
	Other Occupations	4.27	.79	

Note. For Accountants $n = 684$; for other occupations $n = 7,710$ * $p < .05$
† $p < .01$

Discussion

Many of the personality traits that displayed significant positive correlations with Career Satisfaction for accountants were also found to be lower in mean score compared to other professionals. This supports previous research suggesting the current pool of accounting professionals may lack the traits conducive to success and satisfaction in this field (Briggs et al., 2007; Kovar, Ott, & Fisher, 2003). However, we prefer to view these results more positively. As such, our findings reveal some of the key personality traits that lead to high satisfaction and success in the field, which can help inform future recruitment efforts and training strategies.

Conscientiousness

The one trait that was higher for accountants than other professionals and was also positively related to Career Satisfaction was Conscientiousness. Prior research by Perlow and Copp (2004) found Conscientiousness to be related to long-term academic performance of accounting students. Typically, all new trainees share a similar high level of motivation at first, which initially levels the effect of individual differences. However, when the novelty of the new job wears off, employees with higher levels of Conscientiousness are more likely to remain better performers because of their dependability, reliability, trustworthiness, and inclination to adhere to company norms, rules, and values. Similarly, Jenkins and Griffith (2004) observed a significant positive relationship between job performance of accountants and their Trustworthiness (a component of Conscientiousness). Wakefield (2008) reported accountants and CPAs are

lower than other occupations on the trait of “Machiavellianism,” which characterizes individuals who tend to reject ethical norms. Individuals with higher levels of Conscientiousness tend to respect and adhere to idealistic ethical standards in the workplace and are less likely to circumvent established norms for personal gain. Consistent with our finding that accountants higher in Conscientiousness tend to be more satisfied with their careers, Wakefield found that high Machiavellianism is related to lower career satisfaction among accountants.

Accountants higher in Conscientiousness might be more sensitive to perceived unfairness and inconsistencies, since they tend to value trustworthiness and consistency. To retain highly conscientious accountants, their employers may have to place more emphasis on fairness and transparency in allocating rewards and offering promotions to accountants.

Emotional Stability

Emotional Stability displayed the highest correlation with career satisfaction in accounting among the personality traits measured, although, compared to other professionals, accountants possessed lower levels of this trait. Emotional Stability has been somewhat neglected by prior research on personality of accountants, since the methodologies used in prior studies tended to use measures of personality which did not include an Emotional Stability subscale. The profession of accounting is inherently stressful (Sanders, Fulks, & Knoblett, 1995) and work stress has been found to be the primary reason accountants leave their jobs or the profession altogether (AICPA, 2004). Those who are more satisfied with a career in accounting are likely to be those who have less adverse reactions to, and cope more effectively with, stress. Although personality traits are believed to be relatively stable in adults (McCrae & Costa 1994), the trait of Emotional Stability may be the most responsive to individual and systemic intervention. That is, while individuals with relatively lower magnitudes of Emotional Stability may be more susceptible to stressful situations, they can learn strategies to help regulate their emotional responses and lower their levels of distress (Gross, 2001).

Other Personality Traits

Optimism may be related to job performance in accountancy. Among accounting undergraduate and graduate students, one study (Ferreira & Santoso, 2008) found that positive attitudes about the field of accounting correlated with high performance, whereas negative attitudes predicted lower performance. While that study points out that the negative attitudes may have their sources in public opinion of accounting as being boring and too number-oriented, we suggest that a general personal tendency toward optimism or pessimism may have influenced students’ attitudes toward the field of accounting in particular.

Although our accountant participants had a lower mean score on Teamwork/Agreeableness compared to other professionals, those who scored relatively higher on this trait tend to value cooperation, or working collaboratively with colleagues at work. As the importance of interpersonal interaction within accounting has become increasingly important in recent years, employees with a greater propensity for teamwork

may experience higher levels of satisfaction than those inclined toward an independent, solitary work style.

Extraversion was highly correlated with career satisfaction among accountants, although the field seems to attract more introverts in comparison with other professions. For example, Kovar et al. (2003) found that despite the call for educators to attract accounting students with more diverse personalities than the typical ISTJ profile, introversion has actually increased among accounting students. Traditionally, the field has been suited to introverts and emphasized less interpersonally related job tasks. In recent years, however, accountants' job demands are changing to emphasize the importance of interpersonal communication and interaction with coworkers in team-based activities (Briggs et al., 2007). This may help account for the increased Career Satisfaction among accountants higher in Extraversion.

We found that Work Drive correlated significantly with Career Satisfaction. Although research on employee motivation in accounting has largely focused on strategies and techniques to increase motivation, those who have higher levels of Work Drive appear to be predisposed toward going "above and beyond" basic job requirements regardless of particular job conditions. Interestingly, recent research on the motivation of accountants (Drake, Wong, & Salter, 2007) revealed that performance feedback and rewards programs tend to motivate managerial-level accountants more than non-managerial accountants. What explains the difference in responses to the same interventions? It seems likely that employees higher in Work Drive are more likely to obtain managerial positions and their job performance may exceed others' who have lower levels Work Drive, enabling the former to advance in the organization. These individuals may be more invested in their work and more responsive to performance feedback and incentive programs in comparison with non-managerial accountants.

In addition, Assertiveness has become increasingly important in the accounting field in recent decades, notably in auditing situations where it is important to uphold professional accounting standards and ensuring compliance standards, often in the face of negative reactions by the auditee (Sarans & Abdolmohammadi, 2009). Anderson (1983) recognized the increasing importance of assertiveness in the accounting workplace and strongly advocated that accounting educational programs incorporate assertiveness training within the curriculum to help prepare students for the changing dynamics of the profession. Our finding that contemporary accountants have generally lower Assertiveness levels than other professionals suggests that Anderson's concerns about the lack of assertiveness among accounting students are still warranted 27 years later.

We found that Customer Service Orientation was related to Career Satisfaction; which may be, in part, a function of the increasing emphasis on communicating decision-making data to internal and external customers in an understandable and relevant manner. Robert Elliott's (1992) commentary on the rise of Information Technology and the demand for adaptation by the accounting field cited a frustrated CEO who said "trying to run my organization with the output of our accounting department is like trying to fly an airplane that has only one dial – a dial that shows the sum of airspeed and altitude. If it's low, I'm in trouble, but I don't even know why." (p. 69) Accountants must be sensitive to the needs of their internal or external customers and vary output, as demand requires.

That accountants are significantly lower in Openness means they tend to prefer “tried and true” professional methods rather than new, innovative practices. This finding is consonant with previous research showing accountants prefer predictability and linearity to creativity and intuitive thinking (Briggs et al., 2007). However, Briggs, et al. also found accountants who achieve managerial status have more flexible and intuitive personality styles (*ibid*), which may indicate that Openness is an asset for advancement within this field; accountants with higher levels of Openness may be achieving a higher degree of career advancement, which increases career satisfaction.

Limitations

It should be noted that there were several limitations of the present study. Years of accounting experience and the specific nature of the participants’ job were not assessed. Also, as mentioned earlier, the vast majority of participants were currently working in accounting firms; however, data were not provided on the size of the firm, whether it was a national (e.g., Big 8) or local firm; and we do not know the number of participants that worked in solo practice. Moreover, we did not assess changes over time in the personality and satisfaction measures; nor did we assess personality differences across different levels of the profession (i.e., partner, staff accountant). Nevertheless, the present study is interesting in that the results are indicative of multiple links between personality traits and career satisfaction of accounting professionals, each of which warrants replication as well as further explanation of why and how these results occur.

Conclusions

Despite calls for change among professionals in the field, the skills and traits necessary for success in professional accounting seem to have outpaced reform efforts in accounting education; and the personality profiles of accounting students have remained basically the same (Kovar et al., 2003). That a fairly substantial amount of variance in career satisfaction is accounted for by personality traits, and emotional stability in particular, also sets a challenge for researchers who wish to show how other factors such as pay, autonomy, responsibility, and security can contribute uniquely to the prediction of career satisfaction above and beyond what can be accounted for by antecedent personality traits. Hopefully, future research will continue to investigate the role of personal characteristics in relation to diverse intrinsic and extrinsic measures of career success as well as the job performance and retention of accounting professionals.

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