

## The Effect of Personality Characteristics on the Formation of Moral Judgment of Certified Public Accountants

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**Abstract:** Accountants working in the accounting profession, every day involved in judging and selection of accounting practices and ethics and moral judgment, accounting research field are in beginning of the way. This study examines the effect of personal characteristics on moral judgments of active certified public accountants working in Tehran. The study population independent are accountants employed in of certified public accountants studies in Tehran province, according to the time of writing include 236 institute and according to Morgan table 103 (CPA) has been chosen as a research sample among institutions. The research method is based on simple random sampling. The results showed that the test subsidiary hypotheses regarding the correlation and regression coefficients, agreed, extraversion, conscientiousness, emotional stability, openness to experience, it is important moral judgments of certified public accountants. The main hypothesis test results also showed that according to correlation coefficient there is a significant relationship between personality characteristics of certified public accountants and moral judgments.

**Key words:** Moral judgments, personality characteristics accountants, certified public accountants

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### INTRODUCTION

Personality, often as a force organizer of human behavior to be considered, therefore, always had a prominent place in psychology. The reality is that, all the things that we have already achieved and we expect to achieve and even the mood of our public health can be influenced by our personality and the personality of people with whom we interact. Today, ethics is a subject that has attracted a lot of attention throughout our society because of attention is two telltale sign. The first important and meaningful role in maintaining ethical behavior and survival of a civil society and the second existence of numerous examples of immoral behavior (Poryanasab, 1959). No institution or professional to be able regardless of Ethics that determines boundaries of normalized conduct and behavior, to continue its legal existence. Morality of each society determines the criteria dos and don'ts of and leads social human in their future life path towards perfection, virtue and happiness. Ethics, also has religious origins and is the influences of tradition, culture, history and other social phenomena. In fact, between these concepts and phenomena of social and moral has frequent interaction, that causes over time, principles, values and norms of society polished and

justified and forming acceptable patterns of behavior individual and collective. The first step in building a culture of legal acceptance and integrity ethical, deployment of professional code of ethics that clearly defines the scope of acceptable behavior and the red lines. Has long professional accounting assemblies in different countries with the aim of requiring accountants to take responsibility toward the public interest and professional ethics adherence, attempting to develop a professional code of ethics. But apparently the regulations of professional conduct alone can not solve the existing problems as well as professional accounting scandals occur around the world. It seems positive accounting dominance hypothesis (that the underlying assumption is that the maximum personal interests) as the dominant paradigm in the study of accounting, we have given away our judgment of professional conduct (Etemadi and Zahra, 1968). Because, accounting is arena where extremely is based on trust and credit responsibility, the importance of moral judgment is clear in the professional field of accounting. Accounting professional people have to obtain the skills necessary of moral judgment as can consider the welfare of all those who are affected their performance. Without ethical behavior, strong be precarious position of old

professional. Accountants working in the accounting profession, every day involved in judging and selection of accounting practices and ethics and moral judgment, accounting research field are in beginning of the way.

The main tasks of the auditing profession is validation and synergies reliability in the field of financial reporting. Certified public accountants for success to do this duty requires winning the trust of the users of financial reports and this winning the trust only dependent on the correct functioning and full of certified public accountants in the long run that it would be associated with their personality characteristics. Undoubtedly that accounting in its relationship with clients do not leave, from the effect of beliefs, values, ideals and sometimes the inner secrets, Hence Personality characteristics of accounting can have a significant role in moral judgments, Meet the five main personality trait than it is important for the psychology of business all these traits influence in job performance and ethical judgments, Interpretation and implications of this personality factors causes to special attention to important area. Although, some of these features are inherited but most people can strengthen “personal development” of these features in themselves. In this study purpose of personality types are, characteristics and personality factors model (5 major factors or large). Five main factors or large, include:

**Extroversion (E):** Traits with these personality factor include social, collective with courage, the tongue and being active. Normally is said friendly people “extrovert” and shy people, “introverted”.

**Neuroticism (N):** Characteristics along with the factor characteristics include freedom from anxiety, depression, anger, hostility, embarrassment, confusion, anxiety and in front intense excitement, quiet, calm, polite, happy, cheerful and being affable. Often the person’s emotional stability is low is said neurotic or non-satisfactory of emotional stability.

**Agreeableness (A):** Compatible or desirable person, has very friendly and cooperative behavior. personality traits with compatibility or desirable include polite and tactful, flexible, reliable, good-nature co-worker, generous, tender-minded and tolerant.

**Conscientiousness (C):** Although, various meanings can be attributed to the personality factor but what can be deduced from this factor is dependability. Attributes that are associated with these factor include: deliberate, careful, responsible, disciplined and well-being programs. Other traits include being hardworking, interest in the the progress and perseverance.

**Openness to experience (O):** People who have score high on this factor, have significant intellect and wisdom force. Personality traits that often accompany these factors include: imaginative and creative, cultured, curious, arrogant, understanding and open-minded, intelligent and sensitivity in terms of artistic.

Few studies has been done to evaluate Accountants personality types based on the Five Factor Model, Davidson and Hart, Gundry (2006), Jaffar *et al.* (2010), brothers Hassan Zadeh and colleagues in their study were to examine the personality characteristics of flexibility in accounting and while Pinkus in his studies reached conflicting results. The aim of this study is to evaluate accountants personality types on their moral judgments and responding to the question of the impact of the five personality traits, what extent is in shaping moral judgment of Certified Public Accountants in Tehran province.

#### **The research hypotheses**

**The main hypothesis:** Personality characteristics is effective in shaping moral judgment of Certified Public Accountants in Tehran province:

- Subsidiary hypothesis
- Conscience has impact on the moral judgment of Certified public accountants in Tehran province
- The impact of compatibility has impact on process affects moral judgment of certified public accountants in Tehran province
- The impact of extraversion has impact on the process of moral judgment affects of certified public accountants in Tehran province
- The impact of neuroticism has impact on the process of moral judgment affects of certified public accountants in Tehran province
- The impact of flexibility has impact on the process of moral judgment affects of certified public accountants in Tehran province

**Background research:** Khosroabadi in his study titled predicted immorality and financial corruption have paid attention to social trust in the auditing profession. Research methodology is descriptive and correlational. The population consisted of accountants employed in public and private sector auditing profession. The sample consisted of 320 accountants employed in public and private sectors that have been selected randomly collection tool of research data through literature review and questionnaire for measuring financial corruption and social trust. For statistical data analysis, multivariate regression was used. Results showed there is a direct

relationship between low social trust and financial corruption among accountants employed in private sector auditing profession. The results reconfirmed that the development of ethics in the audit profession requires improving social values such as social trust.

Nikomram in their study entitled *Assessing the ethical impact of accounting professionals manage on the qualitative characteristics of management accounting information (using the technique of fuzzy-entropy)*; *Assessing the ethical impact of accounting professionals manage on the qualitative characteristics of management accounting information by using the hybrid approach fuzzy-entropy*. Management accountants' professional ethics is effective on the qualitative characteristics of management accounting information in all aspects and This theme reflects the importance of professional ethics in the finance and accounting units are among other effective factors. Among the dimensions of professional ethics, management accountants, management accountants greatest merit and professional competence, then objectivity and impartiality of the qualitative characteristics of information management accountants have a significant impact on the management accounting.

Salman in the their study entitled *reviews selection factors affecting on moral judgment of certified public accountants achieved the following results that the professional code of ethics approved by the society of CPAs and ethical environment enterprises, the variables affecting the moral judgment of certified public accountants Iran*. The results indicate that there is no significant relationship between the individual characteristics and moral judgment of certified public accountants.

Hejazi and Mosaferi in the their study entitled *relationship between gender and professional ethics in the academic community and the accounting profession, reviews results indicate there is not significant difference between the two groups*. Analysis further indicates that does not exist the linear relationship between professional ethics as the dependent variable and gender as the independent variable. But when gender placed on the side of age was a significant linear relationship so that a portion of professional ethics changes can be explained by these two variables. The overall result indicates that sex at an earlier age affect professional ethics but with aging, this effect can be reduced to the extent that we can say loses its effectiveness.

Islamic Mafakhery Nia in the their study entitled *evaluation of factors affecting professional ethics of accountants (Case study city of Sanandaj, Kordestan government agencies)*; To examine the factors affecting

professional ethics of accounting organizations Sanandaj city. This study aimed to identify factors affecting on human moral behavior is done as an accountant in organizations. According to the results, the amount of professional ethics of staff at the level of initial using was obtained. The direct impact of socio-economic factors, reward system, behavior and job director characteristics were confirmed on work ethic accountants.

Yeganeh and Maghsody in their article on moral values in the professional judgment of the auditor study to assess effect of professional code of ethics on the quality of audit judgments in the the 2-step motivational and pragmatic. Statistical analysis results showed that the effect professional code of ethics on the motivation and the accounting practices are meaningful. Also gender effective on judgments and women, have applied more moral judgments. According to the professional code of ethics with a positive effect on judgments is significant the importance of course as a professional code of ethics in undergraduate. Students should be familiar with professional issues and be aware of society's expectations of professional ethics the audit institutions can also use this results for recruit and train their employees.

Sarlak in the their study entitled *accounting ethics as a result of accounting ethics for professional accountants and individuals who rely on accounting services that is important*. However, it seems that in Iran, theoretically, does not covered this important. The result is that the future of the accounting profession to ethical leaders depend by professional accountants and professional leadership. It is necessary to explain the importance of high ethical standards and training requirements personal honesty, current and future accountants lead to noble. Obviously, will be achieved reliability by doing this that the future of the accounting profession, to his historic role in the economic continue Fair growth success and prosperity of nations.

Khoshtinat and Bastanyan in the their study entitled *professional judgment in the the audit*. The findings show that the knowledge, experience, integrity, independence, adherence To moral principles, professional skepticism and Independence Square is the most important personal characteristics and monitoring of professional accounting work, despite conditions that are required to respond to accounting professional judgments made aware. existence of plans and check lists of Audit and non-interpretation of accounting standards and auditing is the most important environmental factors that influence professional judgment in auditing.

Davidson and Hart in their studies to examine the personality characteristics flexibility in accounting and the ability and sustainability attributes and characteristics of accountants are compared with the general public, to the conclusion that, accountants have earned average score to high in personality characteristics related flexibility. In addition, it found that accountants influential (partners and accountants who operate in large companies) compared to accountants who have little influence, have a high level of flexibility. Generally it came to the conclusion that accountants with influence, have the necessary mental potential to accept the changes and innovations in their own profession.

Aras and others stated effective factors on moral judgment of workers accounting and finance have subjected surveyed. Summary findings, there is a significant impact of moral values company, show environmental impacts and age respondents on moral judgments. While between importance of the professional code of ethics and moral judgment accountants and financial managers, although they generally professional code of ethics that guide appropriate to provide for the moral argument, agree, there is no significant relationship.

Gandery and Line in their research the entitled, dysfunctional behavior in the current financial environment. The effect of budget pressure on type of the characters accountants in the audit. They concluded In their studies that type of accounting entity is affected directly their willingness and interest to deal with the factors affecting the Reduced Audit Quality Practices (RAQP).

Jaffar *et al.* (2006) examined the effect of five factors of personality (neuroticism, extraversion, conscientiousness, openness experience and agreeableness) the ability of accountants to assess the risk of fraud and to determine the likelihood of fraud and found that none of the factors personality don't have impact on accountants ability to assess the risk of fraud and their ability to determine the possibility of fraud.

Saadullah and Bailey (2014) in their research entitled 5 major character influencing the the formation of ethical intention accountants to review the works of five prominent personality characteristics personality (conscientiousness, agreeableness, extraversion, neuroticism and openness) paid on the process of moral judgment accountants. Based on four-component model of moral behavior. On third element of ethical behavior which include in shape intention , person despite the intention act, based on best of their moral judgment.

Based on existing research literature on the relationship between character and ethical behavior we

expect. Accountants which more conscientiousness and more open, are more successful in the the formation of such intention, despite pressures from difficult situations of moral, act more ethical behavior. About three remaining factors are discussed mainly with empirical hypotheses. By controlling variables such as age, gender, education, single income, level of experience, to conclude which only features conscientiousness and openness are clear statistically positive effects. Our findings contain implications for human resources accounting firms and to create a basic understanding of the relationship between the above-mentioned 5 distinct personality characteristics and helps moral faith. Our findings suggest that the conscience and openness have certainly a direct relation with the intent and consequently act moral. Three other factors which found little evidence existing in the literature for them, he did not have much. Among the control variables, age has little direct relationship but demographic factors such as gender, single-income status and did not impact on demands of dependent family members.

## **MATERIALS AND METHODS**

This study, in terms of purpose is applied research and in terms of data collection, is descriptive-survey research and correlational research groups. The population consisted of independent accounting and auditing organization in Tehran province which is comprised of 140. Selected according to Morgan table 103 To be selected as research sample. The research method is based on simple random sampling. The data at the current study are library resources, online-important sites, interviews with experts relevant and members key of authorities community. And two standard questionnaires used in this study. The 5-factor Model of standard questionnaires personality of Goldberg in 1999 with questionnaires analysis in the context of the 5-factor personality questionnaire provided 50 points. Which have favorable psychometric properties. Second questionnaire questionnaire of moral and ideological classification is made by Forsythe in 1980 and 2 petty scale of 20 items idealism (10 questions) and the relativity of moral law (10 questions) has been formed to examine the idealism and the relativity of moral rules.

## **RESULTS AND DISCUSSION**

**Inferential findings:** Analysis, inferential of main hypothesis using multivariate regression. Personality characteristics is effective in shaping moral judgment of certified public accountants in Tehran province. Since,

Table 1: Table Pearson correlation coefficients and coefficients of determination of the factors main hypothesis

| Durbin-Watson index | The standard error coefficient of determination | The coefficient of determination adjusted | The coefficient of determination | The correlation coefficient |
|---------------------|---|---|----------------------------------|-----------------------------|
| 1/983               | 0/44024   | 0/303                                     | 0/338                            | 0/581                       |

Table 2: Analysis of variance regression accountants personality traits and their moral judgments

| Source changes | Sum of squares | df  | Average of squares | Fisher statistics | Significance level |
|----------------|----------------|-----|--------------------|-------------------|--------------------|
| Regression     | 9/483          | 5   | 1/897              | 9/786             | 0/0001             |
| Error          | 18/606         | 96  | 0/194              |                   |                    |
| Total          | 28/089         | 101 |                    |                   |                    |

Table 3: Regression coefficient analysis of the impact of personality traits petty varying scales on the moral judgments accountants

| Models                 | Not standardized regression coefficients | The standard error of regression coefficients | Standardized regression coefficients | t-statistic | The significance level |
|------------------------|--|---|--------------------------------------|-------------|------------------------|
| A fixed value          | 1/783                                    | 0/398   |                                      | 4/484       | 0/0001                 |
| Extraversion           | -0/036                                   | 0/165   | -0/029                               | -0/217      | 0/828                  |
| Agreement              | -0/017                                   | 0/114   | -0/017                               | -0/145      | 0/885                  |
| Deontology             | -0/212                                   | 0/213   | -0/190                               | -0/998      | 0/321                  |
| Emotional stability    | 0/416                                    | 0/2   | 0/426                                | 2/075       | 0/041                  |
| Openness to experience | 0/4                                      | 0/121   | 0/394                                | 2/294       | 0/001                  |

the Durbin-Watson are (1/983) in 5/1 -5/2, assumption the lack of correlation between errors can not be ruled out and could be used regression. Pearson correlation coefficients and adjusted and typical coefficients of determination regression between personality characteristics accountants and their moral judgments is shown in the (Table 1).

Correlation coefficient between two variables above, equal to 0/581, coefficient of determination equal to 0/338 and adjusted of determination coefficient equal to 0/303 which obtained. So, 33/8% of the variance related to moral judgments accountants to their characteristics.

Table 2 Fisher test statistics equal to 9/786 and appears the significance level equal to 0/0001. Thus, assuming a linear relationship between personality traits accountants and their moral judgments variable been confirmed and shown that personality traits accountants variable have the ability to significant predictive for moral judgments variable.

Coefficients of the regression model and t-test statistics for the presence or absence of personality traits petty components accountants and a fixed value regression model are shown in the (Table 3).

As seen in Table 3 and the coefficients of the variables a fixed value extraversion, agreement, deontology, emotional stability and openness to experience regression model, respectively are 1/783, 0/-036, 0/-017, 0/-212, 0/416 and 0/4. According to statistics t test and a significance level of <0/05 fixed value, emotional stability and openness to experience enter to the model. First subsidiary hypothesis: extraversion has an impact on the moral judgments of certified public accountants.

**Results:** The results of the first subsidiary hypothesis showed that extraversion has a significant impact on the moral judgments independent audit. In other words, by changing the Extraversion variable, moral judgments of CPAs also change in the same direction.

**Compare:** The results of this study with one of the dependent or independent variables which are listed below correspond; Islamic Mfakhrynya. According to this study the direct impact of social factors and manager behavior was approved on the work ethic of accountants. Davidson and Hart came to the conclusion that accountants with impact have the necessary mental and spiritual capacity to accept the changes and innovations in their profession.

Gandry and Linneh in their studies concluded that the type of accountants personality are directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities.

**Explanation:** The first sub-hypotheses can be said that accountants are over language and usually collectivist people and communicate well with others and known active person among colleagues and the group as a result can get the right offer judgments.

- The second subsidiary hypothesis: agreement on moral judgments has an impact of certified public accountants

**Results:** The results of the second subsidiary hypothesis showed that the agreement has a significant impact on moral judgments of Certified Public accountants in other

words, by changing the agreed variable moral judgments of independent accounting change goes in the same direction.

**Compare:** The results of this study with one of the dependent or independent variables which are listed below correspond; Islamic Mafakherinia. According to the results the direct impact factor job characteristics was confirmed on work ethic accountants. Davidson and Hart came to the conclusion that accountants with have impact the necessary mental and spiritual capacity to accept the changes and innovations in their profession.

Gandery and Linne in their studies concluded that the type of accountants characteristics are directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities.

**Explanation:** In the second sub-hypotheses can be said that a person who is very friendly and polite and tactful with colleagues and trusted colleagues called and have the tolerance on assignments and encountering problems could be correct judgments. The third subsidiary hypothesis: deontology has an impact on moral judgments of certified public accountants.

**Results:** The results showed that deontology is related to the third sub-hypothesis has great influence on moral judgments of independent audit. In other words, by changing the deontology, variable moral judgments of independent accounting change goes in the same direction.

**Compare:** The results of this study with one of the dependent or independent variables that correspond listed below; Nikomaram management accountant professional ethics, competence and professional competency management accountants have a significant impact on the quality characteristics of management accounting information; Yegane and Maghsody statistical analysis results indicate that the effect of ethical on motivation and accounting practices is meaningful. Sarlak as a result of accounting ethics is important for professional accountants and individuals who rely on accounting services. Khoshtinat and Bostaniyan. The findings show that adherence to ethical principles is one of the most important environmental factors affecting professional judgment in auditing, Gandry and Linnes in their studies concluded that the type of accountants characteristics is directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities.

**Explanation:** In the third sub-hypotheses can say the exact people in work and those who planned and deliberate duties to do and great perseverance in their work and behavior responsible can have correct judgment.

- The fourth subsidiary hypothesis: emotional stability has an impact on moral judgments of certified public accountants

**Results:** The results of the fourth sub-hypothesis that emotional stability has a significant impact on moral judgments independent audit In other words, by changing the emotional stability, variable moral judgments of independent accounting change goes in the same direction.

**Compare:** The results of this study with one of the dependent or independent variables which are listed below correspond, Davidson and Hart have concluded that accountants to higher average score on the personality characteristics associated with flexibility have gain. Gandry and Linnes in their studies concluded that the type of accountants personality is directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities.

Other researchers in the study as Islam and Mafakherinya, Salmanpanah and Talebnia and was confirmed positive relationship between emotional stability and professional judgment.

**Explanation:** The fourth sub-hypotheses can be said that accountant who have less anxiety and stress and addition to having exciting commensurate with their calm interior character thus have better judgment.

- Fifth subsidiary hypothesis: openness to experience has an impact on moral judgments of certified public accountants

**Results:** The results related to fifth subsidiary hypothesis showed that openness to experience has great influence on moral judgments of independent audit. In other words, by changing the openness to experience, variable moral judgments independent Accountants change goes in the same direction. Gandry and Linnes in their studies concluded that the type of accountants personality is directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities.

**Compare:** The results of this study with one of the dependent or independent variables which are listed below correspond, Salmanpanah and Talebnia concluded that the ethical approved by the Society of CPAs are factor affecting on moral judgment of certified public accountants Iran.

The findings that the experience is one of the most important environmental factors affecting on professional judgment in auditing.

**Explanation:** The fifth sub-hypotheses can be said that if the accountants believe that the only factor in their success skills, expertise, hard work and the use of imagination and innovation as a result can have a correct judgment.

**The main hypothesis:** The personality traits of accountants has an impact on moral judgments of certified public accountants.

**Results:** The results that related to main hypothesis showed that personality characteristics accountants has influence on moral judgments of certified public accountants (independent accountants). In other words, to change the personality traits of accountants, moral judgments of independent accountant change goes in the same direction.

**Compare:** The results of this study with one of the dependent or independent variables which are listed below correspond, Nikomaram management accountant professional ethics, competence and professional competency management accountants have a significant impact on the quality characteristics of management accounting information. Yegane and Maghsody statistical analysis results indicate that the effect of ethical on motivation and accounting practices is meaningful. Sarlak as a result of accounting ethics is important for professional accountants and individuals who rely on accounting services. The findings show that adherence to ethical principles is one of the most important environmental factors affecting professional judgment in auditing, Gandry and Linnes in their studies concluded that the type of accountants characteristics is directly affected their willingness and interest to deal with the factors affecting decreasing the quality of audit activities. Salmanpanah and Talebnia concluded that the ethical approved by the Society of CPAs are factor affecting on moral judgment of Certified Public Accountants Iran.

**Explanation:** The main hypotheses can be said in regard to the audit personality traits can have a significant

impact on how to do it. So the industrious people, polite, has the power to appropriate social communication, accurate and finally with experience able to be accountants who have power of good judgment.

## CONCLUSION

The process of reaching a decision on a matter pertaining to financial reporting, if the analysis is based on experience and knowledge-including knowledge of the personal limitations and information of standards impartial, carefully and along with trusteeship and understand responsibility towards the people who the consequences of those decisions are influenced by it is called professional judgment.

These professional judgment in terms of complex, uncertain and constantly changing, especially where the standards are not perfect have the highest value. For professional judgment should be consulted with wise people, be considered potential consequences of their decision and analytical processes that led to the decision to be documented. Auditor is faced with, at all stages from start to finish a audit work, including acceptance of work, planning, reporting and gather and evaluate evidence with professional judgment.

### Offers based on research hypotheses

**Offers based on first subsidiary hypothesis:** If Accountants alongside colleagues feel comfortable and able to maintain good relations with colleagues easily familiar with issues related organizations to perform properly.

According managers in the organization, the auditor's personality will help pave the context of success and progress. Because a person with an extroverted personality is always looking to communicate and express issue and always looking for transparency in the financial affairs of the organization.

**Offers based on second subsidiary hypothesis:** Due to these characteristics (characteristics of agreeableness) by the manager can be very useful in the selection of the auditor.

Use of people in this job who can trust them. also have features such as Being explicit and honest. Have a sense of altruism, ie much attention to others and the desire help and cooperation in them is so high. respect to others. And they are not arrogant nad are humility.

**Offers based on third subsidiary hypothesis:** Integrity important factor that accountants should be adorned on it. As the users of financial reports for their decisions

have no choice but to rely on the accounting report. It must have assured that the auditor on many occasions that his personal interests against the public interest is placed because of their honesty expressed.

The deontology when is implemented that be the mission and duty to be at work, a person who is elected as the auditor will be accepted the job with his discretion and then take responsibility for it. Therefore, managers to individual interest of the responsibility can be obtained as a result is very impressive.

Dictating how to do accounting and auditing affairs for persons with the necessary expertise and high sense of duty reduces in their sense of responsibility conversely, Freeing and trust and sense of responsibility to these people makes their talents to emerge better. When knew the person responsible, that with discretion and his will, do or leave something to be undertaken not be forced to do it. So managers to enhance the sense of duty avoided of forcing people to accept responsibility.

**Offers based on fourth subsidiary hypothesis:** People who are more compatible with the environment and in terms of emotions are favorable level and are successful in their jobs, so managers should pay attention to this feature of the auditor.

Due to these characteristics (characteristics of an optimal emotional stability), the manager can be very useful in the selection of the auditor. These people don't have anxiety, fear, worry and stress in their work and are not aggressive. Have positive emotions and are always optimistic about the future. Do not do anything without thinking and decision-making.

**Offers based on Fifth subsidiary hypothesis:** Accountants must know that their skills and experience that will succeed in doing. Good education and high work experience can be of great importance to the auditor to do in the correct direction. Accountants lack of familiarity

with the characteristics of its audit work that is done, it could be the wrong decision Therefore, notice of this work by training centers is very important.

**Offers based on main subsidiary hypothesis:** Personality traits to be considered by educational centers or institutions and to be considered before using by accountants. It is suggested when choosing accounting as a CPA in the honesty the records be ensured and professional behavior after the election of the members to be under control. Is worthy of ethical Based on the experiences gained during that time, determine instances of abuses honesty.

The establishment of courses and training sessions helped to accounting and its organizations to strengthen the personality traits. Also, managers should also participate in training courses for better understanding and figuring out how these features that can benefit from it.

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