MAB MAANDBLAD VOOR ACCOUNTANCY EN BEDRIJFSECONOMIE

Maandblad voor Accountancy en Bedrijfseconomie 98(1/2) (2024): 11–24
DOI 10.5117/mab.98.116510

Literature Review

A systematic literature review on the bright and dark sides of auditors' personality

Linde Kerckhofs, Marie-Laure Vandenhaute, Kris Hardies

Received 29 November 2023 | **Accepted** 20 March 2024 | **Published** 24 April 2024

Abstract

This article synthesizes research on auditors' 'bright' and 'dark' personality traits. Our systematic literature review identified 34 studies that met our inclusion criteria. These studies provide insights into auditors' personality traits, their impact on audit quality, and their association with various professional behaviors and outcomes. Our review emphasizes the importance of understanding personality traits and considering them in the recruitment phase and throughout an auditor's career. Recognizing the variation in auditors' personalities and understanding their interplay within audit practices are relevant for improving and refining the profession.

Relevance to practice

This article is relevant for practice as it could help audit firms make informed decisions regarding talent recruitment, workforce assignment to clients, and the professional development of their human capital. By understanding the association between auditors' personality traits and their behavior, audit quality, and client interactions, firms can match auditors with appropriate tasks, enhance audit outcomes, and improve client relationships. Research on auditors' personalities provides valuable insights for optimizing the allocation of audit personnel, ultimately benefiting the efficiency and effectiveness of auditing practice.

Keywords

Personality traits, auditors, audit profession

1. Introduction

This article synthesizes research on auditors' personality traits, aiming to provide insights to audit firms and academics about the current state of knowledge. Research in psychology consistently demonstrates the association between an individual's personality and their behavior in the workplace. Personality is associated with vocational choices, work performance, and various professional outcomes (such as promotions) (Barrick and Mount 1991; Holland 1959; Lent et al. 1994). However, generalizing these findings to the audit profession is not apparent without empirical testing due to the unique characteristics of professional service firms (Von Nordenflycht 2010).[1] Hence, accounting researchers have begun studying auditors' personalities to understand the role of personality traits in the audit profession. Despite the vast body of psychology research, research on auditors' personality traits has, until recently, remained scarce.

That said, recent years have witnessed an increase in research demonstrating the influence of *individual auditor characteristics* on audit outcomes, including audit quality (see e.g., Cameran et al. 2022; Chou et al. 2021; Gul et al. 2013; Kerckhofs et al. 2023b; Zerni 2012). This observation is interesting because audit firms have incentives to ensure consistency across their engagements and thus have rigorous control mechanisms to reduce the influence of individual auditor characteristics. Existing

studies have predominantly focused on publicly observable characteristics such as age, gender, education, intelligence, risk preferences, experience, expertise, and ethics (for overviews, see Hardies et al. 2021; Lennox and Wu 2018), some of which are potentially related to personality traits. However, auditors' publicly observable demographic variables offer only limited explanatory power (Cameran et al. 2022; Gul et al. 2013), highlighting the need to delve deeper and investigate the role of auditors' actual *personality traits*. Understanding how personality influences auditors' behavior is relevant for enhancing audit quality and the effectiveness of the audit profession.

Responding to calls for more research on auditors' personalities (DeFond and Zhang 2014; Lennox and Wu 2018), our article provides an overview of the current knowledge of the role of auditors' personalities. A growing body of research has now examined individual auditors and their characteristics. As there is no singular, all-encompassing theoretical framework to measure personality, we consider research related to the three predominant taxonomies in personality psychology: the Big Five, the HEXACO, and the Dark Triad. These three widely used taxonomies are highly reliable and validated across multiple settings (see e.g., De Vries 2013; Jones and Paulhus 2014; McCrae and Costa 1987). More specifically, the Big Five and the HEXACO models relate to '*bright*' and the Dark Triad to '*dark*' personality traits. 'Bright' personality traits represent an individual's socially *desirable* facets (Barrick and Mount 1991; Ellingson et al. 2001; Judge et al. 2002), whereas 'dark' personality traits represent an individual's socially *undesirable* facets (Judge and LePine 2007).[2]

The remainder of this paper is structured as follows. In section 2, we provide a brief background on the above-mentioned personality taxonomies. In section 3, we describe the methodology used for identifying and analyzing research. In section 4, we summarize the findings from our literature review on existing research on personality in the audit profession. We conclude with section 5.

2. Personality taxonomies

Research on personality traits has a rich tradition. For a comprehensive overview of this extensive body of work, we refer to Caprara and Cervone (2000a), Dumont (2010), and McAdams (1997). Roberts (2009, p. 140) consolidated these multifaceted perspectives and comprehensively defined personality traits as "the relatively enduring patterns of thoughts, feelings, and behaviors that reflect the tendency to respond in certain ways under certain circumstances." These traits encapsulate the distinctiveness and individual disparities that manifest among individuals (Almlund et al. 2011; Caprara and Cervone 2000b), providing valuable insights into the underlying motives governing human conduct (Christiansen and Tett 2013).

It is noteworthy that personality traits have predictive utility across diverse outcomes, including health, mortality, marital dissolution, relationship quality, occupational achievement, and performance across a spectrum of domains (e.g., Barrick and Mount 1991; McManus and Kelly 1999; Ozer and Benet-Martínez 2006; Roberts et al. 2007). Furthermore, these traits display a relatively high degree of consistency over time (Cobb-Clark and Schurer 2012; Costa and McCrae 1988), reinforcing their significance in studying human behavior and individual differences.

Nevertheless, the study of personality traits does not adhere to a singular, all-encompassing theoretical framework. Consequently, we focus on three widely employed taxonomies for classifying personality traits: the Big Five (also referred to as the 'five-factor' model), HEXACO, and the Dark Triad. The Big Five and HEXACO models serve as comprehensive taxonomies for assessing the socially desirable facets of an individual's personality, with high scores on these traits linking to favorable life outcomes, hence often referred to as '*bright*' personality traits in the literature (Barrick and Mount 1991; Ellingson et al. 2001; Judge et al. 2002). Conversely, the Dark Triad taxonomy explores and measures *'dark'* personality traits, encapsulating socially undesirable qualities (Judge and LePine 2007). These three taxonomies present structures that are universally applicable to individuals, and their robustness is evident across diverse temporal periods, data sources, cultural contexts, and situational settings.

2.1. Bright personality traits

First, we discuss the 'bright' personality traits and their taxonomies. The Big Five and the HEXACO models provide representations of personality traits at a comparable level of analysis. To facilitate a comprehensive understanding of the implications of these personality traits, Table 1 offers an overview of each personality trait per model and characterizes individuals who score high or low on these traits.

The emergence of the Big Five taxonomy represented the first significant milestone in personality psychology. It is the product of rigorous research endeavors spanning several years, during which multiple scholars, employing factor analysis techniques, reached a consensus that personality traits can be meaningfully categorized into five fundamental personality traits (Digman 1990). These 'bright' personality traits, which have since become foundational in the study of personality, encompass emotional stability (alternatively referred to as emotionality or neuroticism), extraversion, agreeableness, conscientiousness, and openness to experiences.

Subsequently, the HEXACO model has been posited by Ashton and Lee (2007) as an alternative to the widely recognized Big Five taxonomy. This model posits that human personality traits are best described by six fundamental dimensions, diverging from the conventional Big Five taxonomy. The six dimensions in the HEXACO model are honesty-humility, emotionality, extraversion, agreeableness, conscientiousness, and openness to experiences (Ashton et al. 2004). The HEXACO model, while sharing certain

Table 1. Defining characteristics of the 'bright' personality traits.

Personality trait	Characteristics
Big Five	
Emotional Stability	Calm, contented, relaxed, secure, stable *versus* angry, anxious, emotional, envious, fearful, moody, nervous, worrying
Extraversion	Active, assertive, enthusiastic, outgoing, sociable, talkative *versus* introverted, quiet, reserved, shy, withdrawn
Agreeableness	Agreeable, cooperative, fair, forgiving, generous, kind, soft-hearted, sympathetic, trusting, warm *versus* cold, cruel, hard-hearted, rude, selfish, stingy, quarrelsome
Conscientiousness	Dependable, organized, planful, precise, reliable, responsible, thorough *versus* careless, frivolous, irresponsible, lazy, negligent
Openness to experiences	Artistic, creative, curious, imaginative, intelligent *versus* simple, shallow, unimaginative
HEXACO	
Honesty-humility	Faithful/loyal, fair-minded, honest, modest/unassuming, sincere *versus* boastful, deceitful, greedy, hypocritical, pompous, pretentious, sly
Emotionality	Brave, independent, self-assured, stable, tough *versus* anxious, emotional, fearful, oversensitive, sentimental, vulnerable
Extraversion	Active, cheerful, extraverted, lively, outgoing, sociable, talkative *versus* introverted, passive, quiet, reserved, shy, withdrawn
Agreeableness	Agreeable, gentle, lenient, mild, patient, peaceful, tolerant *versus* choleric, ill-tempered, quarrelsome, stubborn
Conscientiousness	Careful, diligent, disciplined, organized, precise, thorough *versus* absent-minded, irresponsible, lazy, negligent, reckless, sloppy
Openness to experiences	Creative, innovative, intellectual, ironic, unconventional *versus* conventional, shallow, unimaginative

Note. This table offers an overview of the 'bright' personality traits of the Big Five and HEXACO models and characterizes individuals who score high or low on these traits. Reprinted and slightly adapted from "On the comparability of basic personality models: Meta-analytic correspondence, scope, and orthogonality of the Big Five and HEXACO dimensions." by I Thielmann, M Moshagen, BE Hilbig, and I Zettler (2022). European Journal of Personality 36(6): 4.

similarities with the Big Five, exhibits notable distinctions, particularly in the dimensions of emotionality and agreeableness. Meanwhile, extraversion, conscientiousness, and openness to experiences display a degree of comparability across both models (Ashton and Lee 2007).[3,4]

2.2. Dark personality traits

Next, we briefly introduce the 'dark' personality traits emerging from the Dark Triad taxonomy. This taxonomy encompasses three distinct personality traits: psychopathy, narcissism, and Machiavellianism (Paulhus and Williams 2002). Table 2 defines these traits. While being distinct personality traits, the 'dark' traits share a foundational core rooted in selfishness, callousness, and interpersonal manipulation (Jones and Figueredo 2012; Jones and Paulhus 2011; Paulhus and Williams 2002). It is worth emphasizing that all three traits within the Dark Triad are consistently associated with lower scores on agreeableness and honesty-humility (Jakobwitz and Egan 2006; Lee and Ashton 2014; Muris et al. 2017; Paulhus and Williams 2002), underscoring their capacity to deviate from the 'bright' personality traits established by the Big Five and HEXACO models. Therefore, their inclusion in personality research is deemed essential, as these 'dark' personality traits possess distinct attributes that cannot be adequately measured with the existing 'bright' personality taxonomies.

Table 2. Defining characteristics of the 'dark' personality traits.

Personality trait	Characteristics
Dark Triad	
Narcissism	Grandiosity alongside underlying feelings of insecurity (Kernberg 1985; Raskin and Hall 1979).
Psychopathy	Impulsivity and a notable deficit in empathy (Hare 1970)
Machiavellianism	Strategic planning, reputation-building, and coalition formation (Jones and Paulhus 2009).

Note. This table offers an overview of the 'dark' personality traits of the Dark Triad and characterizes individuals who score high on these traits.

3. Methodology

Our synthesis aims to obtain a comprehensive overview of existing research, addressing the question: '*What do we know about auditors' 'bright' and 'dark' personality traits and their impact on auditor behavior?*' Therefore, we searched for all research studies that examined the impact of 'bright' or 'dark' personality traits on the practice of auditing. We searched for such studies through the Web of Science (WoS) and EBSCO databases. Our approach adheres to established guidelines for the systematic literature review process (see e.g., Hardies et al. 2023). Table 3 provides an overview of the eligibility criteria we adapted for our systematic literature review. Overall, we focus on papers using the above-explained personality taxonomies Big Five, HEXACO, or Dark Triad to collect information on personality within the audit profession. We only included papers concerning external auditors. Further, we limited our sample to empirical papers that either have been published or, meet one of the following criteria despite being unpublished: (a) been cited by published papers, (b) coauthored by at least one author who has published about the topic before, or (c) been presented at a top accounting conference (Hardies et al. 2023). We did not restrict our searches to a specific period and focused only on papers written in English. All these eligibility criteria are summarized in Table 3. Table 4 gives an overview of the search terms applied in this study. The search terms included terms like personality traits, the

Table 3. Eligibility criteria for review of literature on the role of personality in the audit profession.

Category	Inclusion	Exclusion	Justification
Review question	Papers related to personality in auditing using the personality traits included in the Big Five, HEXACO, or Dark Triad Papers related to external auditing	Papers related to personality in auditing using Myers-Briggs Type Indicator (MBTI) or other measures for personality Papers related to internal auditing	Scholars such as Pittenger (1993, 2005) and Boyle (1995) have addressed concerns regarding the reliability and validity of the MBTI
Study design	Empirical papers	Non-empirical papers Papers that cause uncertainty about their results	We exclude non-empirical papers to maintain our focus and papers that cause uncertainty about their results (Hardies et al. 2023)
Publication status	Published studies Unpublished studies that either (a) have been cited by published papers, (b) are coauthored by at least one author who has published about the topic before, or (c) have been presented at a top accounting conference	Retracted studies Unpublished studies that have neither (a) been cited by published papers, nor (b) are coauthored by at least one author who has published about the topic before, nor (c) have been presented at a top accounting conference	We exclude these studies to avoid concerns about the quality of unpublished papers (see e.g., Harvey et al. 2016) and the unreliability of retracted papers (Hardies et al. 2023)
Publication year	All years	None	Since personality traits are relatively stable over time (Roberts 2009), we believe that no limitation on publication year should be imposed
Language	English	Languages other than English	We focus on studies in English because the vast majority of accounting research is published in English

Note. This table is constructed based on the 'Guide for Accounting Researchers to Conduct and Report Systematic Literature Reviews' by Hardies et al. (2023). For top accounting conferences, we considered the 2022 AAA Audit Midyear Meeting, the 9th EIASM Workshop on Audit Quality, the 45th Annual Congress of the European Accounting Association, and the 11th and 12th EARNet Symposium.

three applied personality taxonomies, and all the personality traits these taxonomies encompass.

The electronic searches took place during November 2023 and resulted in the first author identifying 129 (WoS) and 289 (EBSCO) records, respectively. After removing 64 duplicates, 354 potentially relevant records remained for screening. Subsequently, we first screened the papers' titles and abstracts to determine their relevance. In this part, 325 papers were excluded for reasons included in our eligibility criteria (see Table 3). Thereafter, we performed a second screening where the selected papers were assessed in-depth (i.e., in full text) against the eligibility criteria. We assessed the risk of bias in individual studies by subjective rules, considering the sample size, study design, methodology, and setting. When required, we addressed disagreements through discussion among the entire author team. In this second screening, we deleted six papers using taxonomies other than the Big Five, HEXACO, or Dark Triad. Furthermore, we were cautious in validating the quality of the papers because we did not restrict inclusion to papers from a specific subset of top-tier journals. As a result, we excluded seven additional papers due to high uncertainty about the reliability of their methods and results. In addition to searching for papers on the mentioned bibliographic databases, we manually searched the initially identified papers for new references, identified additional working papers on SSRN (the Social Science Research Network), and included two working papers recently presented at top accounting conferences.[5] We refrained from restricting our search exclusively to accounting journals, recognizing that most research on personality is within the domain of psychology. As a result of this approach, we retained a final set of 34 studies. Appendix A provides a comprehensive overview of the selected studies for

Table 4. Search terms.

Panel A: Search Strings and Limiters	
WoS (Social Sciences Citation Index)	Search string: (TS = (audit* AND "[Search term]") OR AB = (audit* AND "[Search term]") OR TI = (audit* AND "[Search term]") AND (SO = journal) AND (WC = "Business, Finance" OR WC = "Business" OR WC = "Management" OR WC = "Economics")
EBSCO (Business Source Complete)	Search string: SU(audit* AND "[Search term]") OR AB(audit* AND "[Search term]") OR TI(audit* AND "[Search term]") Limiters: Publication Type: Academic Journal; Language: English
Panel B: Search Terms	
Personality traits	
Personality	
HEXACO	
Big Five	
Dark Triad	
Honesty-humility	
Emotionality	
Emotional stability	
Neuroticism	
Extraversion	
Extroversion	
Agreeableness	
Conscientiousness	
Openness	
Openness to experience	
Narcissism	
Psychopathy	
Machiavellianism	

Note. This table offers an insight in the search process of the systematic literature review. Panel A shows the search strings and limiters applied in the scientific databases WoS and EBSCO. If and as far as the databases had the possibilities, the eligibility criteria of Table 3 were included as limiters. Panel B provides us with an overview of the search terms applied in the above-mentioned search strings. These search terms were always combined with the term 'audit', as can be seen in Panel A.

readers' reference and consideration. Most papers (65 percent) were survey-based. Additionally, 18 percent were experiments, 15 percent were archival, and a singular study combined archival research with experiments.

4. Personality in the audit profession

In this section, we synthesize research from the 34 studies in our sample on the role of personality in the audit profession. We discuss research on the 'bright' personality traits in Section 4.1 and the 'dark' personality traits in Section 4.2.

4.1. Bright personality traits

Our review yields significant insights into the personality characteristics prevalent among auditors and other professionals in the accounting and auditing domain. Most research studying personality in this context has focused on accounting students. This line of research suggests some interesting relationships between personality traits and career preferences. Notably, individuals scoring lower on openness to experiences are more inclined to pursue a master's degree in accounting (Duiverman 2023). Moreover, empirical findings consistently indicate that accounting students exhibit higher levels of emotional stability and lower agreeableness than their counterparts in other academic disciplines (Silver and Malone 1993).

Research has also observed that individuals scoring lower on openness to experiences show a preference for careers in auditing (Kerckhofs et al. 2021). Furthermore, those opting to specialize in auditing rather than venturing into tax accounting have higher levels of extraversion (Dalton et al. 1997). Holt et al. (2017) found in their research that students believe that the 'ideal' auditor must possess elevated levels of openness to experiences and emotional stability. However, evidence suggests that accounting students diverge from this ideal profile across all Big Five personality traits, underscoring the unique personality dynamics within the accounting and auditing realm (Holt et al. 2017). Additionally, auditing students perceive auditors to score higher on conscientiousness and emotional stability but lower on agreeableness and openness to experiences than professionals from other domains (Coate et al. 2003).

Recent investigations have expanded the exploration of personality traits among auditors, examining them in contrast with professionals from other occupational backgrounds. Auditors, as a cohort, exhibit higher levels of conscientiousness but have lower scores on openness to experiences, emotional stability, agreeableness, and extraversion compared to their counterparts in other vocations (Levy et al. 2011). Anni et al. (2023) broaden this comparative analysis across a wider spectrum of professions, positioning auditors among those with the lowest levels of openness to experiences.

Moreover, research documents distinctions in personality traits across hierarchical levels within the Big 4 accounting firms. Managerial positions manifest higher levels of agreeableness, conscientiousness, extraversion, and openness to experiences relative to their counterparts in non-Big 4 entities (Pieper 2022). As individuals ascend the career ladder in accounting firms, they experience increased emotional stability, extraversion, and openness to experiences, particularly when they attain partner status (Pieper 2022). This convergence in personality traits among employees across various ranks and audit firms hints at a trend of homogeneity at the upper tiers of the organizational hierarchy (Asare et al. 2023).

Next, the intricate interplay between personality traits, audit behaviors, and audit outcomes has received substantial attention. Traits such as emotional stability, extraversion, conscientiousness, and openness to experiences correlate positively with auditors' career satisfaction (Levy et al. 2011). Additionally, emotional stability, extraversion, conscientiousness, and openness to experiences are positively associated with professional skepticism (Hardies et al. 2024; Li et al. 2023; Sajadi et al. 2022; Samagaio and Felício 2022). However, the evidence on agreeableness yields mixed results, with some studies reporting a negative association with professional skepticism (Hardies et al. 2024), while others highlight a positive association (Samagaio and Felício 2022; Sajadi et al. 2022). Conversely, the study by Putri and Pratiwi (2021) found no evidence of auditors' personalities impacting their professionalism in making judgments.

Auditors' personality traits also have implications for fraud detection and fraudulent behavior. Auditors demonstrating high conscientiousness exhibit greater acumen in fraud detection (Emerson 2012). Conversely, those with higher honesty-humility and lower conscientiousness and emotional stability exhibit a reduced propensity for fraudulent behavior (Gonzalez and Kopp 2017).

Finally, Pieper (2022) provides evidence of the association between auditors' personality traits and skills. Her results suggest auditors scoring high (low) on agreeableness, emotional stability, extraversion, and openness to experiences (conscientiousness) have more pronounced commercial skills. Auditors scoring high (low) on conscientiousness, extraversion, and openness to experiences (agreeableness) have more pronounced technical skills. Auditors scoring high (low) on agreeableness and extraversion (conscientiousness) have more pronounced leadership skills. Additionally, auditors scoring high on conscientiousness and extraversion and low on agreeableness tend to have higher overall performance.

Overall, a nuanced understanding emerges in synthesizing the comprehensive body of evidence concerning auditors' bright personality traits and their effect on behavior and outcomes. Specifically, the body of research indicates that within the audit profession notable bright personality traits are openness to experiences, extraversion, and conscientiousness, as they are associated with professional skepticism, fraud detection, and technical skills. As such, individuals scoring high on these traits are likely to exhibit behaviors and achieve outcomes that increase audit quality.

4.2. Dark personality traits

A relatively extensive body of research has relied on the Dark Triad framework to examine the personality characteristics of auditors and their ramifications across various dimensions of the auditor's behavior.

One finding that clearly emerges from this literature is the disparity in personality traits between accounting students and their counterparts from other academic disciplines. Notably, studies have consistently shown that accounting students have lower levels of narcissism and psychopathy compared to students from other academic backgrounds (J Brown et al. 2013; TA Brown et al. 2010; Bailey 2017). This observation underscores that people with different personality traits self-select into different disciplines.

Recent investigations into auditors' personalities have revealed intriguing patterns and distinctions compared to professionals in other domains. In particular, research shows that auditors have lower levels of Machiavellianism than individuals pursuing alternative career paths (Wakefield 2008). Moreover, within the auditing profession, significant variations in personality traits have been observed between auditors affiliated with Big 4 firms and those associated with non-Big 4 entities. Specifically, individuals commencing their careers within Big 4 audit firms tend to exhibit higher levels of narcissism than their counterparts in non-Big 4 firms (Kerckhofs et al. 2021). Conversely, research shows that managers and partners from the Big 4 score lower on the Dark Triad traits than their counterparts in non-Big 4 firms (Pieper 2022). Investigations into differences in personality traits across hierarchical levels within audit firms have revealed intriguing dynamics. For instance, at the upper echelons of the organizational hierarchy, audit partners have significantly lower levels of Machiavellianism but higher levels of narcissism than auditors at lower hierarchical levels (Hardies et al. 2024; Shome and Rao 2009).

Research on the implications of auditors' personalities has predominantly centered on narcissism. This body of research documents relationships between narcissism and various facets of auditing practice. Notably, narcissistic auditors have been found to harbor aspirations toward becoming audit partners at a higher rate than their non-narcissistic counterparts (Kerckhofs et al. 2023a). Compelling evidence suggests that narcissistic partners exhibit distinctive attributes that profoundly influence audit-related outcomes upon attaining the partner rank. In particular, research indicates that narcissistic partners are associated with delivering higher audit quality, as evidenced by lower absolute discretionary accruals, standard deviations of firm-level residuals, restatements, and a greater frequency of going-concern opinions (Chou et al. 2021; Kerckhofs et al. 2023b). Arguably, the association between audit partners' narcissism and better audit outcomes stems from such partners' negotiation power (Church et al. 2020). Narcissistic partners also tend to adopt a more conservative stance in audit reporting and demonstrate heightened independence (Chou et al. 2021; Kerckhofs et al. 2023b).

Research by Takada et al. (2021) corroborates that audit partner narcissism is inversely related to income-increasing earnings management. However, the efficacy of narcissism as a deterrent against earnings management is contingent upon the presence of narcissism in the lead partner, particularly within audit engagement teams comprising multiple individuals exhibiting narcissistic tendencies. Their study also suggests that the engagement team's size moderates the influence exerted by lead partner narcissism, with larger teams demonstrating a heightened modulation of this impact. Archival research also suggests that auditor narcissism is positively associated with audit delay and negatively with clients' absolute and positive discretionary accruals (Church et al. 2020). Experimental evidence further indicates that narcissistic auditors are inclined to engage in prolonged or inconclusive negotiations, which may reflect less aggressive reporting choices (Church et al. 2020). Intriguingly, a gender-based perspective unveils nuanced differences in the influence of narcissism among female audit partners, with a negative association observed with audit reporting decisions and audit pricing. Additionally, a divergence emerges in the behaviors of male and female narcissistic partners, with male auditors favoring a more conservative reporting approach, while female auditors exhibit a more aggressive and less conservative stance (Kerckhofs et al. 2023b).

Research on auditors' narcissism has extended beyond traditional metrics of audit quality, fees, and reporting decisions, delving into its broader implications. For instance, evidence suggests that narcissistic auditors may withhold knowledge from their peers, thereby impeding knowledge sharing and underestimating client risk (Salehi and Rouhi 2023; Johnson et al. 2021). Research also found auditors' narcissism to adversely affect management team stability while concurrently positively impacting their clients' relative corporate performance (Salehi et al. 2022).

Research also explored the role of other 'dark' personality traits in shaping audit behaviors and outcomes. Notably, while narcissism is positively associated with professional skepticism, Machiavellianism and psychopathy exhibit an inverse relationship with reduced professional skepticism (Hardies et al. 2024; Marçal and Alberton 2020; Safarzadeh and Mohammadian 2023). Furthermore, auditors scoring higher on Dark Triad traits demonstrate greater resistance to decreases in professional skepticism caused by social interaction (Hobson et al. 2020). Evidence also indicates an association between auditors' personality traits and fraudulent behavior. Studies by Gonzalez and Kopp (2017) and Triantoro et al. (2020) have demonstrated a positive association between auditors' likelihood to engage in fraud and Machiavellianism and narcissism, illustrating the intricate interplay of these traits in ethical decision-making within auditing contexts. Finally, Pieper (2022) provides evidence of the association between auditors' personality traits and skills, indicating that auditors scoring high on the Dark Triad exhibit more pronounced commercial skills.

5. Conclusion

Our systematic literature review provides a comprehensive synthesis of research examining 'bright' and 'dark' personality traits among auditors. Employing established taxonomies such as the Big Five and HEXACO model for 'bright' personality traits and the Dark Triad model for 'dark' personality traits, scholars have examined the personality of auditors to gain insights with implications for academic discourse and auditing practice. While research on 'bright' and 'dark' personality traits among auditors is expanding and becoming increasingly important in the academic auditing literature, evidence also shows that personality only has limited explanatory power in explaining the variance in audit outcomes. This observation is, however, not surprising as it is impossible for numerous independent variables to all have large effects on a single outcome (Tosh et al. 2022). Regarding 'bright' personality traits, researchers have uncovered distinct patterns prevalent among auditors, discerning notable associations between personality traits and career preferences within the auditing domain. Noteworthy findings include the propensity of individuals who want to enter the auditing profession to exhibit lower openness to experiences (Kerckhofs et al. 2021), alongside intriguing distinctions in personality traits across hierarchical levels within prominent auditing firms (Pieper 2022). The exploration of 'bright' personality traits extends beyond mere descriptive analysis to elucidate their implications for auditing outcomes. Scholars have underscored the role of conscientiousness, extraversion, and openness to experiences in fostering career satisfaction (Levy et al. 2011), enhancing professional skepticism (Hardies et al. 2024; Li et al. 2023; Sajadi et al. 2022; Samagaio and Felício 2022), and facilitating fraud detection within audit engagements (Emerson 2012).

Conversely, the investigation into 'dark' personality traits unveils a shadow on auditors' personality traits. Researchers have investigated the intricate dynamics underlying these traits, revealing their nuanced influence on auditors' behaviors and professional outcomes. Notable revelations include the divergence in 'dark' personality trait prevalence between auditors affiliated with the Big 4 and those in smaller accounting firms (Kerckhofs et al. 2021; Pieper 2022), and the complex interplay of narcissism among audit partners and its ramifications for audit quality and client relationships (Church et al. 2020; Kerckhofs et al. 2023b; Chou et al. 2021). The implications of 'dark' personality traits extend beyond individual behaviors to affect auditing practice. Research shows the association of these dark personality traits with professional skepticism (Hardies et al. 2024; Marçal and Alberton 2020; Safarzadeh and Mohammadian 2023) and fraudulent behavior (Gonzalez and Kopp 2017; Triantoro et al. 2020), underscoring their significance for ethical conduct and regulatory compliance within the auditing profession.

Overall, these findings offer valuable insights for auditing practice. The results suggest that recruiters should seek potential employees scoring high on 'bright' personality traits such as conscientiousness, extraversion, and openness to experiences, but also those scoring high on the 'dark' personality trait of narcissism. The existing research suggests that these personality traits lead to preferable outcomes in the audit profession. Notwithstanding, it is important to note that 'bright' ('dark') personality traits can have a dark (bright) side as well (Judge and LePine 2007). Therefore, we suggest that recruitment and training programs should be aware of the influence of personality on audit outcomes and foster their bright sides while impeding their dark ones.

This systematic literature review has several limitations. First, publication bias (i.e., studies with statistically significant results are more likely to be published than those with null or non-significant findings) may influence the comprehensiveness and representativeness of the reviewed literature, potentially skewing the overall findings and conclusions of the review. However, we tried to avoid this by including high-quality unpublished papers. Second, although we made the inclusion criteria as broad as possible, our review's scope and inclusion criteria may inadvertently exclude relevant studies, leading to gaps in the coverage of the literature. Nevertheless, we tried to avoid this as much as possible by also using a citation search. Third, assessing the quality of included studies is critical, and multiple authors did this in this paper. However, variations in study quality, methodology, and reporting standards across the included studies may introduce bias or uncertainty in the review findings. Furthermore, the heterogeneity in methods complicates the synthesis and comparison of findings across studies and limits our ability to draw definitive conclusions. Despite increased attention in recent years, research on personality traits in auditing literature remains rather limited.

We conclude this paper by proposing several avenues for future research. First, given the well-known differences in personality traits across cultures (Ion et al. 2017; Jonason et al. 2017), future research can examine how auditors' personalities differ across cultures and regions and how this eventually affects auditors' behavior and audit quality. Second, with the continuous advancements in auditing technologies, like artificial intelligence and automation (Han et al. 2023), future studies can examine how auditors with different personality traits adapt to and work with these technologies, determining their effect on audit quality. Third, Smith and Emerson (2017) and Yan and Xie (2016) show that mental well-being factors such as stress, burnout, and resilience are associated with audit quality. Future research could explore how auditors' personality traits are related to mental well-being. Fourth, audit firms must extend their scrutiny beyond the individual personalities of their employees to encompass the collective composition of personalities within a team. Despite this recognition, the literature on personality in auditing has focused on individuals. A recent study by

Takada et al. (2021) is the only exception we know of. Therefore, we propose that future research studies the team-oriented dimension of personality traits within audit settings, exploring how individual personality traits affect collaboration, communication, and decision-making processes within audit teams and assessing the implications for audit quality and team performance. Fifth, as there is no single best measure of audit quality, future research could replicate existing research on personality using different measures of audit quality. Sixth, future research may explore boundary conditions of the effect of personality on auditors' behavior and audit outcomes. For instance, professionalism in judgment-making seems unaffected by personality traits (Putri and Pratiwi 2021). As such, future research could benefit from studying specific contexts and mechanisms through which personality traits interact with professional conduct in auditing. Next, future research could focus on potential gender differences in auditors' personality traits and their implications for auditing practice. For instance, Kerckhofs et al. (2023b) found a different effect when investigating the impact of narcissism on audit quality for male and female audit partners. Thus, future research can investigate if certain personality traits are more prevalent or influential among female or male auditors and examine how these differences shape career outcomes and professional interactions within the auditing profession. Finally, future research can examine whether personalized training programs based on auditors' unique personality traits are beneficial. Such research could offer valuable insights for audit firms seeking to design training methods that enhance auditors' skills according to their individual attributes.

- **Prof. dr. Kerckhofs – Linde** is an assistant professor in Accounting at the IÉSEG School of Management, France. Linde's research focusses on auditing, with a specific interest in auditors' personalities and the quality of audit services.
- **Prof. dr. M. Vandenhaute – Marie-Laure** is an assistant professor of Accounting and Auditing at the Solvay Business School, Vrije Universiteit Brussel, Belgium. Marie-Laure's areas of research interest include audit firm's compensation and incentive structures (such as equity ownership), auditor going concern reporting and the auditor selection process. Her research focuses particularly on the quality of audit services.
- **Prof. dr. K Hardies – Kris** is a professor in the Department of Accountancy and Finance at the University of Antwerp, Belgium. Kris's research interests include gender inequality, personality and individual differences among auditors, auditors' and investors' judgment and decision-making, and research methods and metascience.

Acknowledgements

The authors received no financial support for the research, authorship and/or publication of this article. The authors declare that they have no competing interests.

Notes

1. Professional service firms are knowledge-intensive organizations with a professionalized workforce and low capital intensity (Von Nordenflycht 2010), wherein their employees (e.g., auditors) represent their most valuable asset.
2. We recognize that audits are typically done by teams. However, to the best of our knowledge, Takada et al. (2021) is the only study on the role of personality within audit teams exists. Therefore, we focus on the personality and its consequences of *individual* auditors.
3. It is important to note that Ashton and Lee (2007) assert that the HEXACO model represents a distinctive taxonomy rather than a mere extension of the Big Five. This divergence stems from the contention that the HEXACO model, with its six dimensions, offers a more comprehensive and nuanced perspective on human personality.
4. Although psychology researchers disagree on whether 'bright' personality traits are best measured by five or six factors, both the Big Five and the HEXACO model are frequently used and validated in research. Nevertheless, some argue that 'bright' personality traits can be measured with just two or a single higher-order factor (e.g., Deyoung 2006). However, there is little evidence for these higher-order factors (e.g., Ashton et al. 2009; Biesanz and West 2004). Another frequently used measure for 'bright' personality traits is the Myers-Briggs Type Indicator (MBTI). However, scholars such as Boyle (1995), Pittenger (1993, 2005), and Stein and Swan (2019) have addressed concerns regarding the reliability and validity of the MBTI. Therefore, we focus solely on studies that relied on the Big Five or the HEXACO model to investigate 'bright' personality traits.
5. During the period between data collection and the publication of this article, all working papers sourced from SSRN were published in a scientific journal.

References

- Almlund M, Heckman J, Duckworth AL, Kautz T (2011) Personality Psychology and Economics. In: Handbook of the Economics of Education (4th ed.). Elsevier, 1–181. https://doi.org/10.3386/w16822
- Anni K, Vainik U, Mõttus R (2023) Personality Profiles of 263 Occupations (working paper). https://doi.org/10.31234/osf.io/ajvg2
- Asare S, Van Brenk H, Demek K (2023) Evidence on the Homogeneity of Personality Traits within the Auditing Profession. Critical Perspectives on Accounting (in press). https://doi.org/10.1016/j.cpa.2023.102584
- Ashton MC, Lee K (2007) Empirical, theoretical, and practical advantages of the HEXACO model of personality structure. Personality and Social Psychology Review 11(2): 150–166. https://doi.org/10.1177/1088868306294907
- Ashton MC, Lee K, Goldberg LR, de Vries RE (2009) Higher Order Factors of Personality: Do They Exist? Personality and Social Psychology Review 13(2): 79–91. https://doi.org/10.1177/1088868309338467
- Ashton MC, Lee K, Perugini M, Szarota P, De Vries RE, Di Blas L, Boies K, De Raad B (2004) A six-factor structure of personality-descriptive adjectives: Solutions from psycholexical studies in seven languages. Journal of Personality and Social Psychology 86(2): 356–366. https://doi.org/10.1037/0022-3514.86.2.356
- Bailey CD (2017) Psychopathy and accounting students' attitudes towards unethical professional practices. Journal of Accounting Education 41(December): 15–32. https://doi.org/10.1016/j.jacceedu.2017.09.004
- Barrick MR, Mount MK (1991) The Big Five personality dimensions and job performance: A meta-analysis. Personnel Psychology 44(1): 1–26. https://doi.org/10.1111/j.1744-6570.1991.tb00688.x
- Biesanz JC, West SG (2004) Towards understanding assessments of the Big Five: Multitrait-multimethod analyses of convergent and discriminant validity across measurement occasion and type of observer. Journal of Personality 72(4): 845–876. https://doi.org/10.1111/j.0022-3506.2004.00282.x
- Boyle GJ (1995) Myers-Briggs Type Indicator (MBTI) some psychometric limitations. Australian Psychologist 30(1): 71–74. https://doi.org/10.1111/j.1742-9544.1995.tb01750.x
- Brown J, Akers MD, Giacomino DE (2013) Narcissism and accounting majors. American Journal Of Business Education 6(3): 375–384. https://doi.org/10.19030/ajbe.v6i3.7818
- Brown TA, Sautter JA, Littvay L, Sautter AC, Bearnes B (2010) Ethics and personality: Empathy and narcissism as moderators of ethical decision making in business students. Journal of Education for Business 85(4): 203–208. https://doi.org/10.1080/08832320903449501
- Cameran M, Campa D, Francis JR (2022) The relative importance of auditor characteristics versus client factors in explaining audit quality. Journal of Accounting, Auditing and Finance 37(4): 751–776. https://doi.org/10.1177/0148558X20953059
- Caprara GV, Cervone D (2000a) Origins, History, and Progress. In: Personality: Determinants, Dynamics, and Potentials. Cambridge University Press (Cambridge, UK), 24–58. https://doi.org/10.1017/CBO9780511812767.004
- Caprara GV, Cervone D (2000b) Prologue: Personality Psychology as an Integrative Discipline. In: Personality: Determinants, Dynamics, and Potentials. Cambridge University Press, Cambridge, UK, 2–7. https://doi.org/10.1017/CBO9780511812767.002
- Chou TK, Pittman J, Zhuang Z (2021) The importance of partner narcissism to audit quality: Evidence from Taiwan. The Accounting Review 96(6): 103–127. https://doi.org/10.2308/TAR-2018-0420
- Church BK, Dai NT, Kuang X, Liu X (2020) The role of auditor narcissism in auditor-client negotiations: Evidence from China. Contemporary Accounting Research 37(3): 1756–1787. https://doi.org/10.1111/1911-3846.12565
- Coate CJ, Mitschow MC, Schinski MD, Colson RH (2003) What students think of CPAs: Is the stereotype alive and well? The CPA Journal 73(8): 52–55.
- Cobb-Clark DA, Schurer S (2012) The stability of big-five personality traits. Economics Letters 115(1): 11–15. https://doi.org/10.1016/j.econlet.2011.11.015
- Costa PT, McCrae RR (1988) Personality in adulthood: A six-year longitudinal study of self-reports and spouse ratings on the NEO personality inventory. Journal of Personality and Social Psychology 54(5): 853–863. https://doi.org/10.1037/0022-3514.54.5.853
- Costantini G, Perugini M (2018) A framework for testing causality in personality research. European Journal of Personality 32(3): 254–268. https://doi.org/10.1002/per.2150
- Dalton DR, Hill JW, Ramsay RJ (1997) Women as managers and partners: Context specific predictors of turnover in international public accounting firms. Auditing: A Journal of Practice and Theory 16(1): 29–50. https://doi.org/10.1016/S0278-4254(97)00025-2
- De Vries RE (2013) The 24-item brief HEXACO inventory (BHI). Journal of Research in Personality 47(6): 871–880. https://doi.org/10.1016/j.jrp.2013.09.003
- DeFond ML, Zhang J (2014) A review of archival auditing research. Journal of Accounting and Economics 58(2–3): 275–326. https://doi.org/10.1016/j.jacceco.2014.09.002
- Deyoung CG (2006) Higher-order factors of the Big Five in a multi-informant sample. Journal of Personality and Social Psychology 91(6): 1138–1151. https://doi.org/10.1037/0022-3514.91.6.1138
- Digman JM (1990) Personality structure: Emergence of the five-factor model. Annual Review of Psychology 41(1): 417–440. https://doi.org/10.1146/annurev.ps.41.020190.002221
- Duiverman S (2023) How do personality characteristics of students aspiring an audit career align with entrepreneurial aspirations and public service engagement? Maandblad voor Accountancy en Bedrijfseconomie 97(1/2): 43–55. https://doi.org/10.5117/mab.97.96824
- Dumont F (2010) A history of personality psychology: Theory, science, and research from Hellenism to the twenty-first century. Cambridge university press, Cambridge, UK. https://doi.org/10.1017/CBO9780511676093
- Ellingson JE, Smith DB, Sackett PR (2001) Investigating the influence of social desirability on personality factor structure. Journal of Applied Psychology 86(1): 122–133. https://doi.org/10.1037/0021-9010.86.1.122
- Emerson DJ (2012) Perceptions of Auditor Conscientiousness and Fraud Detection. Journal of Forensic & Investigative Accounting 4(2): 110–141.
- Gonzalez G, Kopp L (2017) The Use of Personality Traits to Predict Propensity to Commit Fraud. Journal of Forensic & Investigative Accounting 9(3): 979–1005.

- Gul FA, Wu D, Yang Z (2013) Do individual auditors affect audit quality? Evidence from archival data. The Accounting Review 88(6): 1993–2023. https://doi.org/10.2308/accr-50536
- Han H, Shiwakoti RK, Jarvis R, Mordi C, Botchie D (2023) Accounting and auditing with blockchain technology and artificial Intelligence: A literature review. International Journal of Accounting Information Systems 48: 100598. https://doi.org/10.1016/j.accinf.2022.100598
- Hardies K, Hossain S, Chapple L (2021) Archival research on audit partners: assessing the research field and recommendations for future research. Accounting and Finance 61(3): 4209–4256. https://doi.org/10.1111/acfi.12731
- Hardies K, Janssen S, Vanstraelen A, Zhems KM (2024) Auditors' Professional Skepticism: Traits, Behavioral Intentions, and Actions. Auditing: a Journal of Practice & Theory (in press).
- Hardies K, Ohlrogge F, Mentens J, Vandennieuwenhuysen J (2023) A guide for accounting researchers to conduct and report systematic literature reviews. Behavioral Research in Accounting (in press). https://doi.org/10.2308/BRIA-2022-042
- Hare RD (1970) Psychopathy: Theory research, and implications for society. Wiley, New York, NY.
- Harvey CR, Liu Y, Zhu H (2016) … and the cross-section of expected returns. The Review of Financial Studies 29(1): 5–68. https://doi.org/10.1093/rfs/hhv059
- Hobson JL, Stern MT, Zimbelman AF (2020) The benefit of mean auditors: The influence of social interaction and the Dark Triad on unjustified auditor trust. Contemporary Accounting Research 37(2): 1217–1247. https://doi.org/10.1111/1911-3846.12511
- Holland JL (1959) A Theory of Vocational Choice. Journal of Counseling Psychology, 6(1): 35–45. https://doi.org/10.1037/h0040767
- Holt T, Burke-Smalley LA, Jones C (2017) An empirical investigation of student career interests in auditing using the Big Five model of personality. In: Advances in Accounting Education: Teaching and Curriculum Innovations. Emerald Publishing Limited, 1–31. https://doi.org/10.1108/S1085-462220170000020002
- Ion A, Iliescu D, Aldhafri S, Rana N, Ratanadilok K, Widyanti A, Nedelcea C (2017) A Cross-Cultural Analysis of Personality Structure Through the Lens of the HEXACO Model. Journal of Personality Assessment 99(1): 25–34. https://doi.org/10.1080/00223891.2016.1187155
- Jakobwitz S, Egan V (2006) The dark triad and normal personality traits. Personality and Individual Differences 40(2): 331–339. https://doi.org/10.1016/j.paid.2005.07.006
- Johnson EN, Lowe DJ, Reckers P (2021) The influence of auditor narcissism and moral disengagement on risk assessments of a narcissistic client CFO. Journal of Accounting and Public Policy 40(4): 1–17. https://doi.org/10.1016/j.jaccpubpol.2021.106826
- Jonason PK, Foster J, Oshio A, Sitnikova M, Birkas B, Gouveia V (2017) Self-construals and the Dark Triad traits in six countries. Personality and Individual Differences 113(July): 120–124. https://doi.org/10.1016/j.paid.2017.02.053
- Jones DN, Figueredo AJ (2012) The core of darkness: Uncovering the heart of the Dark Triad. European Journal of Personality 27(6): 521–531. https://doi.org/10.1002/per.1893
- Jones DN, Paulhus DL (2009) Machiavellianism. In: Leary MR, Hoyle RH (Eds) Handbook of individual differences in social behavior. The Guilford Press, 93–108.
- Jones DN, Paulhus DL (2011) Differentiating the Dark Triad within the interpersonal circumplex. In: Horowitz LM, Strack S (Eds) Handbook of interpersonal psychology: Theory, research, assessment and therapeutic interventions. Wiley & Sons, New York, 249–269. https://doi.org/10.1002/9781118001868.ch15
- Jones DN, Paulhus DL (2014) Introducing the Short Dark Triad (SD3): A brief measure of dark personality traits. Assessment 21(1): 28–41. https://doi.org/10.1177/1073191113514105
- Judge TA, Heller D, Mount MK (2002) Five-factor model of personality and job satisfaction: A meta-analysis. Journal of Applied Psychology 87(3): 530–541. https://doi.org/10.1037/0021-9010.87.3.530
- Judge TA, LePine JA (2007) The bright and dark sides of personality: Implications for personnel selection in individual and team contexts. In: Langan-Fox J, Cooper CL, Klimoski RJ (Eds) Research Companion to the Dysfunctional Workplace: Management Challenges and Symptoms (Vol. 577). Edward Elgar (Northampton, MA), 332–355. https://doi.org/10.4337/9781847207081.00028
- Kerckhofs L, Hardies K, Vandenhaute ML, Ceustermans S (2021) Starting your career at an accounting firm: The role of personality in explaining career starts. Accounting Horizons 35(1): 105–131. https://doi.org/10.2308/HORIZONS-2020-001
- Kerckhofs L, Vandenhaute ML, Hardies K (2023a) Drivers and behavioral outcomes of aspirations for partnership in auditing (working paper).
- Kerckhofs L, Vandenhaute ML, Hardies K (2023b) Partner narcissism in a private market setting: Consequences for audit reporting decisions and audit pricing. International Journal of Auditing (in press). https://doi.org/10.1111/ijau.12339
- Kernberg OF (1985) Borderline conditions and pathological narcissism. Rowman & Littlefield Publishers.
- Lee K, Ashton MC (2014) The Dark Triad, the Big Five, and the HEXACO model. Personality and Individual Differences 67: 2–5. https://doi.org/10.1016/j.paid.2014.01.048
- Lennox CS, Wu X (2018) A review of the archival literature on audit partners. Accounting Horizons 32(2): 1–35. https://doi.org/10.2308/acch-51942
- Lent RW, Brown SD, Hackett G (1994) Toward a unifying social cognitive theory of career and academic interest, choice, and performance. Journal of Vocational Behavior 45(1): 79–122. https://doi.org/10.1006/jvbe.1994.1027
- Levy JJ, Richardson JD, Lounsbury JW, Stewart D, Gibson LW, Drost AW (2011) Personality Traits and Career Satisfaction of Accounting Professionals. Individual Differences Research 9(4): 238–249.
- Li Y, Goel S, Williams KJ (2023) Exploring antecedents of professional skepticism on accounting students' performance in cybersecurity. Journal of Emerging Technologies in Accounting 20(1): 147–168. https://doi.org/10.2308/JETA-2022-043
- Marçal RR, Alberton L (2020) Relationship between Dark Triad personality traits and professional skepticism among independent auditors. Journal of Education and Research in Accounting 14(4): 480–500.
- McAdams DP (1997) A conceptual history of personality psychology. In: Handbook of personality psychology. Academic Press, 3–39. https://doi.org/10.1016/B978-012134645-4/50002-0
- McCrae RR, Costa PT (1987) Validation of the Five-Factor Model of Personality Across Instruments and Observers. Journal of Personality and Social Psychology 52(1): 81–90. https://doi.org/10.1037/0022-3514.52.1.81

- McManus MA, Kelly ML (1999) Personality measures and biodata: Evidence regarding their incremental predictive value in the life insurance industry. Personnel Psychology 52(1): 137–148. https://doi.org/10.1111/j.1744-6570.1999.tb01817.x
- Muris P, Merckelbach H, Otgaar H, Meijer E (2017) The malevolent side of human nature: A meta-analysis and critical review of the literature on the Dark Triad (Narcissism, Machiavellianism, and Psychopathy). Perspectives on Psychological Science 12(2): 183–204. https://doi.org/10.1177/1745691616666070
- Ozer DJ, Benet-Martínez V (2006) Personality and the prediction of consequential outcomes. Annual Review of Psychology 57: 401–421. https://doi.org/10.1146/annurev.psych.57.102904.190127
- Page MJ, Mckenzie JE, Bossuyt PM, Boutron I, Hoffmann TC, Mulrow CD, Shamseer L, Tetzlaff JM, Akl EA, Brennan SE, Chou R, Glanville J, Grimshaw JM, Mayo-wilson E, Mcdonald S, Mcguinness LA, Stewart LA, Thomas J, Tricco AC, Welch VA, Whiting P, Moher D (2021) The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. International Journal of Surgery 88. https://doi.org/10.1016/j.ijsu.2021.105906
- Paulhus, DL,Williams KM (2002) The Dark Triad of personality: Narcissism, Machiavellianism, and psychopathy. Journal of Research in Personality 36(6): 556–563. https://doi.org/10.1016/S0092-6566(02)00505-6
- Pieper L (2022) The Effects of Personality on Skills and Job Performance of Experienced Auditors (working paper).
- Pittenger DJ (1993) The utility of the Myers-Briggs type indicator. Review of Educational Research 4: 467–488. https://doi.org/10.3102/00346543063004467
- Pittenger DJ (2005) Cautionary comments regarding the Myers-Briggs type indicator. Consulting Psychology Journal 57(3): 210–221. https://doi.org/10.1037/1065-9293.57.3.210
- Putri CM, Pratiwi AP (2021) Do individual factors matter? Examining auditor judgement bias and public accounting firm size. International Journal of Business and Society 22(3): 1226–1239. https://doi.org/10.33736/ijbs.4297.2021
- Raskin RN, Hall CS (1979) A narcissistic personality inventory. Psychological Reports 45(2): 590. https://doi.org/10.2466/pr0.1979.45.2.590
- Roberts BW (2009) Back to the future: Personality and Assessment and personality development. Journal of Research in Personality 43(2): 137–145. https://doi.org/10.1016/j.jrp.2008.12.015
- Roberts BW, Kuncel NR, Shiner R, Caspi A, Goldberg LR (2007) The power of personality: The comparative validity of personality traits, socioeconomic status, and cognitive ability for predicting important life outcomes. Perspectives on Psychological Science 2(4): 313–345. https://doi.org/10.1111/j.1745-6916.2007.00047.x
- Safarzadeh MH, Mohammadian MA (2023) Auditors' narcissism and their professional skepticism: evidence from Iran. Asian Review of Accounting 32(1): 91–119. https://doi.org/10.1108/ARA-12-2022-0284
- Sajadi SH, Safarzadeh Bandari MH, Herouzi HA (2022) The prediction of professional skepticism components based on the Big Five personality traits of auditing partners. International Journal of Management, Accounting and Economics 9(10): 2383–2126. https://doi.org/10.5281/zenodo.7324806
- Salehi M, Rouhi S (2023) The impact of audit members' self-esteem and narcissism on organizational knowledge sharing among audit firms. Management Decision 61(10): 2872–2895. https://doi.org/10.1108/MD-09-2022-1279
- Salehi M, Rouhi S, Usefi Moghadam M, Faramarzi F (2022) Managers' and auditors' narcissism on the management team's stability and relative corporate performance. International Journal of Productivity and Performance Management 71(4): 1490–1514. https://doi.org/10.1108/IJPPM-04-2020-0194
- Samagaio A, Felício T (2022) The influence of the auditor's personality in audit quality. Journal of Business Research 141(May 2021): 794–807. https://doi.org/10.1016/j.jbusres.2021.11.082
- Shome A, Rao H (2009) Machiavellianism in public accountants: some additional Canadian evidence. Business Ethics: A European Review 18(4): 364–371. https://doi.org/10.1111/j.1467-8608.2009.01569.x
- Silver CB, Malone JE (1993) A Scale of Personality Styles Based on DSM-III-R for Investigating Occupational Choice and Leisure Activities. Journal of Career Assessment 1(4): 427–440. https://doi.org/10.1177/106907279300100407
- Smith KJ, Emerson DJ (2017) Within the Role Stress Paradigm. Advances in Accounting 37: 1–14. https://doi.org/10.1016/j.adiac.2017.04.003
- Stein R, Swan AB (2019) Evaluating the validity of Myers□Briggs Type Indicator theory: A teaching tool and window into intuitive psychology. Social and Personality Psychology Compass 13(2): 1–11. https://doi.org/10.1111/spc3.12434
- Takada T, Lau D, Casterella JR, Wong N (2021) There is no 'I' in team: An analysis of audit partner narcissism from the team aspect. International Journal of Auditing 25(3): 751–768. https://doi.org/10.1111/ijau.12247
- Thielmann I, Moshagen M, Hilbig BE, Zettler I (2022) On the comparability of basic personality models: Meta-analytic correspondence, scope, and orthogonality of the Big Five and HEXACO dimensions. European Journal of Personality 36(6): 870–900. https://doi.org/10.1177/08902070211026793
- Tosh C, Greengard P, Goodrich B, Gelman A, Vehtari A, Hsu D (2022) The piranha problem: Large effects swimming in a small pond (working paper). https://arxiv.org/pdf/2105.13445.pdf
- Triantoro HD, Utami I, Joseph C (2020). Whistleblowing system, Machiavellian personality, fraud intention: An experimental study. Journal of Financial Crime 27(1): 202–216. https://doi.org/10.1108/JFC-01-2019-0003
- Von Nordenflycht A (2010) What is a professional service firm? Knowledge-intensive firms. Academy of Management Review 35(1): 155–174. https://doi.org/10.5465/amr.35.1.zok155
- Wakefield RL (2008) Accounting and Machiavellianism. Behavioral Research in Accounting 20(1): 115–129. https://doi.org/10.2308/bria.2008.20.1.115
- Yan H, Xie S (2016) How does auditors' work stress affect audit quality? Empirical evidence from the Chinese stock market. China Journal of Accounting Research 9(4): 305–319. https://doi.org/10.1016/j.cjar.2016.09.001
- Zerni M (2012) Audit partner specialization and audit fees: Some evidence from Sweden. Contemporary Accounting Research 29(1): 312–340. https://doi.org/10.1111/j.1911-3846.2011.01098.x

Appendix 1

Table A1. List of articles used in the literature review.

Authors + Year	Journal	Country of Research	Short Summary	Research Method	Taxonomies used
Anni et al. (2023)	Working paper	Estonia	The paper systematically compares personality traits across 263 professions using a comprehensive personality assessment in a large sample.	Survey	Big Five
Asare et al. (2023)	Critical Perspectives on Accounting	The Netherlands	The paper examines personality trait diversity in audit firms. The study finds that auditors within the same firm type or experience level exhibit a significant degree of homogeneity in personality traits.	Experiment	Big Five
Bailey (2017)	Journal of Accounting Education	USA	This paper investigates the levels of psychopathy among accounting students and its correlation with attitudes regarding unethical professional practices.	Survey	Dark Triad (psychopathy)
Brown J et al. (2013)	American Journal of Business Education	USA	This paper investigates the levels of narcissism among accounting students and its potential impact on their leadership style and careers.	Survey	Dark Triad (narcissism)
Brown TA et al. (2010)	Journal of Education for Business	USA	The paper examines the relationship between personality traits, particularly empathy and narcissism, and ethical decision-making in business students. The study finds that empathetic and narcissistic personality traits significantly influence ethical decision-making.	Survey	Dark Triad (narcissism)
Chou et al. (2021)	The Accounting Review	Taiwan	This paper measures partner narcissism in audit reports in Taiwan through the size of partner signatures and finds that audit quality increases with higher partner narcissism levels.	Archival	Dark Triad (narcissism)
Church et al. (2020)	Contemporary Accounting Research	China	This paper presents the results of three studies (archival, experimental, and qualitative) examining the impact of auditor narcissism on auditor-client negotiations in China. The research suggests that narcissistic auditors tend to be more competitive and resolute in negotiations, which can extend the negotiation process but lead to more conservative outcomes.	Archival + experiment	Dark Triad (narcissism)
Coate et al. (2003)	The CPA Journal	USA	The paper addresses the decline in accounting enrollment by surveying first-year students in accounting principles courses to understand their perceptions of accountants compared to the average person in terms of personality traits.	Survey	Big Five
Dalton et al. (2014)	Accounting Horizons	USA	This paper investigates the factors influencing accounting students' career decisions between audit and tax tracks. The paper also indicates that professionals sometimes hold different perceptions, suggesting potential misimpressions among students about the accounting practice.	Survey	Big Five
Duiverman (2023)	Maandblad Voor Accountancy en Bedrijfseconomie	The Netherlands	This study explores the role of personality characteristics in shaping students' preferences for a master's degree in accountancy. It also investigates whether the personality traits of accountancy students align with those driving individuals towards public service or entrepreneurial aspirations.	Survey	HEXACO
Emerson (2012)	Journal of Forensic & Investigative Accounting	USA	This study demonstrates a significant connection between the perception of an auditor's personality traits and how the auditor is believed to assess and respond to audit evidence. Auditors perceived as conscientious are considered to have a notably higher ability to detect fraud compared to their less conscientious counterparts.	Experiment	Big Five (conscientiousness)
Gonzalez and Kopp (2017)	Journal of Forensic & Investigative Accounting	Canada	This study delves into the personality predictors of propensity for fraudulent activities. The results show that honesty and Machiavellianism are the most significant predictors of fraud propensity.	Experiment	HEXACO + Dark Triad
Hardies et al. (2024)	Working paper	The Netherlands	This study combines existing models of auditors' professional skepticism with the Theory of Planned Behavior to create a testable model explaining the relationship between trait skepticism and skeptical actions. The research finds that partners and managers tend to exhibit higher levels of skepticism compared to seniors and staff. Additionally, personality traits like agreeableness, conscientiousness, openness, narcissism, and psychopathy are associated with varying levels of trait skepticism.	Survey	Big Five + Dark Triad
Hobson et al. (2020)	Contemporary Accounting Research	USA	The paper explores the relationship between auditor personality traits, specifically the Dark Triad traits, and the impact of social interaction on professional skepticism.	Experiment	Dark Triad

Authors + Year	Journal	Country of Research	Short Summary	Research Method	Taxonomies used
Holt et al. (2017)	Advances in Accounting Education: Teaching and Curriculum Innovations (Book)	USA	This study investigates how accounting students' personality traits influence their career interests in auditing. The research identifies a "trait gap" between students' own personality traits and their perceptions of the ideal auditor.	Survey	Big Five
Johnson et al. (2021)	Journal of Accounting and Public Policy	USA	The paper investigates the impact of narcissism among client and audit professionals on the gatekeeper function of auditors in ensuring the integrity of corporate financial reports.	Experiment	Dark Triad (narcissism)
Kerckhofs et al. (2021)	Accounting Horizons	Belgium	This study investigates the influence of personality traits on graduate business students' decisions regarding starting their careers in the accounting profession, and at the Big 4 versus non-Big 4 firms.	Survey	HEXACO + Dark Triad
Kerckhofs et al. (2023a)	Working paper	Belgium	This study explores the factors (including personality traits) influencing auditors' aspirations to become audit partners and assesses their engagement in organizational citizenship behaviors and self-interested behaviors.	Survey	Big Five + Dark Triad
Kerckhofs et al. (2023b)	International Journal of Auditing	Belgium	This study explores the relationship between audit engagement partners' narcissism and their audit reporting decisions and audit pricing.	Archival	Dark Triad (narcissism)
Levy et al. (2011)	Individual Differences Research	USA	The study examines the connection between personality traits and career satisfaction among accountants and compares the personality traits of accountants to those of other professionals.	Archival	Big Five
Li et al. (2023)	Journal of Emerging Technologies in Accounting	USA	This paper investigates the impact of several factors (including personality traits) on professional skepticism and how this professional skepticism affects accounting students' performance in cybersecurity tasks.	Survey	Big Five
Marçal and Alberton (2020)	Journal of Education and Research in Accounting	Brazil	This paper aims to examine the impact of Dark Triad personality traits on professional skepticism among independent auditors in Brazil.	Survey	Dark Triad
Pieper (2022)	Working paper	The Netherlands	This paper examines the relationship between auditors' personality traits, skills, and job performance.	Survey	Big Five + Dark Triad
Putri and Pratiwi (2021)	International Journal of Business and Society	Indonesia	This study investigates the moderating effects of public accounting firm size, personality traits, and locus of control on the association between role conflict and auditor judgment bias.	Survey	Big Five
Safarzadeh and Mohammadian (2023)	Asian Review of Accounting	Iran	This study explores the relationship between Iranian auditors' narcissism and their professional skepticism. The research finds that higher levels of narcissism are associated with increased professional skepticism.	Survey	Dark Triad (narcissism)
Sajedi et al. (2022)	Journal of Business Research	Iran	This study focuses on the prediction of professional skepticism components among Iranian auditing partners based on their Big Five personality traits.	Survey	Big Five
Salehi and Rouhi (2023)	Management Decision	Iran	This study investigates the impact of auditors' self-esteem and narcissism on their knowledge-sharing behavior.	Survey	Dark Triad (narcissism)
Salehi et al. (2022)	Journal of Productivity and Performance Management	Iran	The paper explores the impact of managers' and auditors' narcissism on the stability of management teams and corporate relative performance.	Archival	Dark Triad (narcissism)
Samagaio and Felíci (2022)	Journal of Business Research	Portugal	This study investigates the impact of auditors' personality on audit quality. The results indicate that traits such as agreeableness, conscientiousness, and openness are positively associated with professional skepticism in auditors, while conscientiousness and neuroticism negatively affect reduced audit quality practices.	Survey	Big Five
Shome and Rao (2009)	Business Ethics: A European Review	Canada	In this study, Canadian public accountants, including those working in both Big 4 and non-Big 4 firms, were surveyed to assess their orientation towards Machiavellianism.	Survey	Dark Triad (Machiavellianism)
Silver and Malone (1993)	Journal of Career Assessment	N/A	This article introduces a measurement tool for six personality styles, including Narcissistic, Paranoid, Obsessive, Hysterical, Depressive, and Impulsive, to investigate occupational choice and leisure activity in survey research among typical populations.	Survey	Dark Triad (narcissism)
Takada et al. (2021)	International Journal of Auditing	Japan	This paper examines the relationship between the narcissism of audit partners and income-increasing earnings management of client firms and how this partner narcissism has an impact on the audit team.	Archival	Dark Triad (narcissism)

Authors + Year	Journal	Country of Research	Short Summary	Research Method	Taxonomies used
Triantoro et al. (2020)	Journal of Financial Crime	Indonesia	This study aims to investigate the impact of whistleblowing systems on fraud intention, the influence of Machiavellianism personality on fraud intention, and the interactive effect between whistleblowing systems, Machiavellianism personality, and fraud intention.	Experiment	Dark Triad (Machiavellianism)
Wakefield (2008)	Behavioral Research in Accounting	USA	This study investigates the influence of the Machiavellian personality trait on accountants' career choices and workplace behavior.	Survey	Dark Triad (Machiavellianism)