

PERSONALITY: WHAT IT TAKES TO BE AN ACCOUNTANT

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ABSTRACT

It is widely accepted that individuals may possess inherent abilities such as musical talent or artistic ability. These innate qualities, although not a guarantee of success, provide individuals who possess such natural abilities with a unique advantage to succeed within the related discipline. Why should such natural skills be limited to "right brain" types of activities? This study examines the issues surrounding the possible existence of an "accounting ability". It then presents the results of an on-going research program being conducted at one medium sized, state university in Pennsylvania.

INTRODUCTION

Educators have long acknowledged the existence of a multitude of learning styles among students. Researchers, such as Jackson and Lawty-Jones (1996) and Honey and Mumford (1992) have also linked learning styles to a student's personality. However, Loo (2002) points out that learning styles and personality are not the same constructs. While a large body of research exists on the subject of student learning styles and academic performance, a lesser body of knowledge exists in the area of a student's personality type and their classroom performance. This study extends the body of knowledge by specifically examining the issue of student personality type and its relationship to performance in accounting courses. Implications for student recruiting and retention in the discipline of accounting are also presented.

BACKGROUND AND LITERATURE REVIEW

Research into the area of learning styles has been ongoing for many years which has resulted in the development of over twenty different currently available models (Curry, 1983, Riding and Cheema, 1991, Hayes and Allinson, 1996). One model that has attracted the interest of researchers and has been applied in a number of settings is Kolb's (1984) experiential learning model (ELM). The ELM model, based on Jung's earlier work on learning types, categorizes individuals by placing individuals along two independent dimensions: the "Active Experimentation-Reflective Observation" processing

dimension and the "Concrete Experience-Abstract Conceptualization" perceiving dimension. As seen in Figure 1, the two dimensions result in four quadrants

Figure 1

Kolb's two-dimensional learning model and four learning styles (Loo, 2002)

that contain the four learning styles of: Accommodator, Diverger, Assimilator, and Converger.

According to Loo (2002), the four learning styles are associated with the extremes of the dimensions. The "Feeling" type is associated with concrete experience, while the "Thinking" type associates with the abstract conceptualization end of the perceiving dimension. A "Doing" type corresponds with active

experimentation, while a "Watching" type corresponds with the reflective observation end of the processing dimension.

Several researchers have applied Kolb's model with mixed findings. Baker, et al. (1986) examined Accounting majors and found that the most common learning style was that of a converger. However, in a larger study involving 267 Accounting majors, Brown and Burke (1987) found that Accounting majors exhibited no distinct preference in learning style and tended to fall in the middle of the grid. Holley and Jenkins (1993) looked at the grades of intermediate accounting students and their learning styles. They found that a majority of the students could be characterized as assimilators. Loo (2002) examined a sub-sample of 109 Accounting majors and also found a significant number of assimilators.

However, as demonstrated by Kolb (1984), factors other than learning style, such as intellectual ability and the aptitude of the students, also impact the learning process and Jackson and Lawty-Jones (1996) indicate that, while not the same construct as learning style, personality shares some common underlying characteristics.

This study attempts to link personality type with academic performance in an individual academic discipline; specifically, accounting. Personality types have historically been associated with certain aptitudes. Musical or artistic aptitudes are almost universally acknowledged to exist. One often hears the statement, "oh, that person is just naturally musically inclined". If there are individuals who are musically inclined, why shouldn't there be individuals who are "accounting inclined"?

The AICPA Core Competency Framework for Entry into the Accounting Profession (1999) promotes a list of "personal competencies" as one of three major categories of competencies required for students to successfully enter the accounting profession. Apparently, even the oversight organization for the accounting profession acknowledges that certain personality types should be attracted to and/or do well in the field of accounting.

Much of the previous research into the link between personality type and accounting has been based on the Myers-Briggs Type Indicator (MBTI). This is a formal preferences based survey instrument consisting of over 120 questions designed to access an individual's personality preferences in four primary areas: introvert/extrovert, sensing/intuitive, thinking/feeling, and judging/perceiving. The theory

is that every individual has a predisposed preference to one of each of the above pairs. Thus, there is a potential of sixteen (four squared) individual personality types and, theoretically, each individual can be categorized as one of those types.

Wheeler (2001) found 16 published accounting research articles using the MBTI. Of the 16 articles, four examined the issue of performance of accounting students and their indicated MBTI personality type. Specifically, Ott, et al. (1990) found that S-preferred (sensing) and T-preferred (thinking) individuals performed better (in terms of course grade) in courses using the lecture method.

Nourayi and Cherry (1993) examined student performance in seven accounting courses in their MBTI research. The only significant relationship found was that S-preferred (sensing) students outperformed I-Preferred (intuitive) in three (Tax, Auditing and Intermediate II) of the seven courses analyzed in their study.

While not examining the linkage between personality type and course grade, Landry et al. (1996) focused on computer usage and MBTI personality. They found that the STJ-preference (sensing, thinking, judging) personality type was over represented, comprising 42% of the entire sample, with ISTJ (introverted STJ's) comprising 17% and ESTJ (extroverted STJ's) comprising 25% of the accounting students, respectively.

Oswick and Barber (1998) examined the MBTI personality preferences of undergraduate non-accounting majors and contrasted them to their performance in an introductory accounting course, as measured by course grades. They found that there were no statistically significant correlations between indicated personality preference and performance.

Keirse and Bates (1978) developed an independent personality preferences test that categorizes individuals into the same 16 personality types as the MBTI. Since its inception, the Keirse Temperament Sorter (KTS) has grown to become the most widely used personality inventory measuring tool in the world surpassing even the MBTI instrument.

The authors have chosen to use the KTS instrument in their research for several reasons. First, the 16 resulting personality classifications used by the KTS instrument correspond directly to those of the MBTI used in previous studies conducted in the field. Second, it can easily be administered and scored by the average accounting faculty member in

approximately twenty minutes. In addition, the authors have access to the individual responses to each question, not just the overall personality type score which facilitates more detailed analysis of the results. Finally, the cost of administering the MBTI to several hundred students proved to be prohibitive while the cost of administering the KTS falls within the researchers budget constraints.

METHODOLOGY

In their initial research, the authors administered the KTS instrument to 56 freshmen accounting majors enrolled in the initial Principles of Accounting course at their university, 54 business majors enrolled in the basic financial accounting course for non-accounting majors, as well as 27 sophomore accounting majors enrolled in Intermediate Accounting I. In order to motivate the students to conscientiously complete the survey, it was administered during a normal class period. In addition, the students were informed that they could have access to their individual personality profiles, as well as a copy of a common careers list for each personality type, by contacting the faculty member who administered the survey instrument.

The research was pre-approved by the University's Institutional Review Board and the students were informed that, although their individual results would remain strictly confidential, aggregated results of the research would be included in various future research findings made public by the authors.

RESULTS

A quick tabulation of the responses shown in Table 1, revealed that the ESTJ profile is the dominant "accounting type" (26.23%) for the accounting majors tested. This mirrors the results of Landry, et al. (1996) who reported that 25% of the accounting majors in their sample displayed an ESTJ profile. This is remarkable when you consider that if the sixteen personality profiles were randomly distributed, each type should occur only approximately 6% of the time.

It appears that one of three things is happening:

- 1) There is a self selection bias at work
- 2) There is a "survival characteristic" at work
- 3) A combination of 1) and 2) above

The idea of a self selection bias is appealing. It could be a case of students with the ESTJ profile having a natural interest in subjects, such as accounting. In fact, a U.S. Department of the Interior (2002) website

provides a list of "...careers and jobs people of various types enjoy doing." Listed under ESTJ are jobs such as, auditor, credit analyst and budget analyst.

**TABLE 1
PERSONALITY TYPES
OF ACCOUNTING MAJORS**

TYPE	FREQ	PERCENT	CUMULATIVE PERCENT
ENFJ	5	8.20	8.20
ENFP	2	3.28	11.48
ENTH	1	1.64	13.11
ESFJ	9	14.75	27.87
ESFP	3	4.92	32.79
ESTJ	16	26.23	59.02
INFJ	3	4.92	63.93
INFP	1	1.64	65.57
INTJ	1	1.64	67.21
INTP	2	3.28	70.49
ISFJ	9	14.75	85.25
ISFP	2	3.28	88.52
ISTJ	7	11.48	100.00

A second possible explanation is that the ESTJ profile provides the student with some sort of "Darwinian survival characteristic". The person with this profile may have some sort of advantage when doing the tasks required of a student who majors in the field of accounting. This may take the form of a special insight into analyzing problems or simply an "accounting mindset". This could be a predisposition to quantitative study on the part of the student, a characteristic which they already bring with them to college. Or, a second possibility is that this profile may be the result of "imprinting" by the faculty who the students are initially exposed to; thus, a learned survival trait.

In order to explore this possibility, the data for accounting majors was broken down by their class standing. (See Table 2) It appears that the incoming freshman accounting majors already possess the ESTJ profile and that it is not a learned characteristic.

TABLE 2
ACCOUNTING MAJOR TYPE
BY CLASS STANDING

CLASS RANK	TOTAL NUMBER	ESTJ	PERCENT
FRESHMAN	32	8	25%
SOPHOMORE	3	0	0%
JUNIOR	19	8	42%
SENIOR	7	0	0%
TOTAL	61	16	26%

NON-ACCOUNTING MAJOR TYPE
BY CLASS STANDING

CLASS RANK	TOTAL NUMBER	ESTJ	PERCENT
FRESHMAN	14	3	21 %
SOPHOMORE	38	9	24%
JUNIOR	21	5	24%
SENIOR	3	0	0%
TOTAL	76	17	22%

Further analysis of Table 2 reveals that 16 out of 61 accounting majors are ESTJs (26.3%) while 17 out of 76 (22.4%) of the non-accounting majors possess the same personality type. In fact, the ESTJ profile was the dominant personality profile for all business majors, with 34 (24.8%) out of the 137 students who completed the KTS instrument identifying with it.

This finding is consistent with Brightman (2002) who reports that the most common personality type for undergraduate business majors is ESTJ. While not providing the specific percentage of business students in his studies who are ESTJs, Brightman does report the following breakdown for the four dimensions of personality:

- 1) Over 65% of business students are extraverts (E)
- 2) Over 65% of business students are sensing (S)
- 3) Over 70% of business students are thinking (T)
- 4) Over 70% of business students are judging (J)

These results mirror the findings of Shackleton (1980) who reported that the "...STJ personality is the most common in the world of business and commerce, not just in accounting."

However, several studies have reported that the dominant characteristic of practicing CPAs is ISTJ

(Kreiser, et al., 1990; Shackleton, 1980; Jacoby, 1981). It could be that the ISTJ student is most likely to graduate with a degree in Accounting, enter the field of public accounting, and pass the CPA Exam. This, as well as the classroom performance of ISTJ's, in relation to other personality types, in various accounting courses, are issues for future research.

Wolk and Nikolai (1997) went on to compare the personality types of undergraduate accounting students, graduate accounting students, and accounting faculty. They found that undergraduates were significantly different from either graduates or faculty and were more likely to be ESTJs.

Prompted by these findings, the authors conducted an informal survey of the full-time, tenure track, faculty at their university. Six out of eight eligible faculty participated. The results indicated that all six were STJs.

Because the authors had access to the individual answers to each specific question on the KYS instrument, they were able to do a detailed analysis of the faculty responses. Not only were all the faculty surveyed STJs, five out of six registered "extremely strong" STJ characteristics as evidenced by the fact that 90-100% of all the individual responses to questions about a particular type indicated a preference for that profile.

IMPLICATIONS

It appears that the faculty, in this instance, possess the same profile as the largest concentration within the group of undergraduate business students examined. This could be due to the fact that the emphasis at the university is on teaching. The vast majority of the faculty spent time as practicing CPAs before obtaining their Ph.D.'s and therefore, would be expected to have a profile similar to a practicing accountant.

This finding may not hold true for a large, research oriented university. Many of their faculty may not have spent time in public accounting and may, in fact, not be CPAs or even have an undergraduate degree in accounting. The fact that, in this instance, the dominant personality type of the accounting faculty and the undergraduate students examined is the same may enable the students to more easily grasp the material that is presented in class. The issue of the impact of the relationship between faculty and student personality types on student classroom performance needs to be examined in future research.

SUMMARY AND FUTURE RESEARCH

The idea of an "accounting ability" was examined. It was determined that the dominant type for an undergraduate accounting student was ESTJ. However, it was also noted that the dominant type for all business students was also ESTJ. The STJ profile of accounting students is very robust across numerous studies and leads to the issue of whether the profile is linked to superior performance in accounting classes. The similarities of personality types between undergraduate students and accounting faculty was also noted in this study. However, future research is needed to explore the impact of the relationship between faculty and student personality types on student classroom performance in accounting courses.

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