

THE RELATIONSHIP BETWEEN PERSONALITY TRAITS AND PROFESSIONAL SKEPTICISM TRAITS OF INDEPENDENT AUDITORS*

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ABSTRACT

In this article, the relationship between personality traits and professional skepticism characteristics was examined. The personality traits scale was adapted from Goldberg's (1992) the "Big Five Factor Theory" model. The scale developed by Hurr (2010) was used to measure the professional skepticism characteristics of independent auditors. In order to test the hypotheses within the scope of the research, simple linear regression analysis and multiple regression analysis were used. The results of the research showed that there was a positive and significant relationship personality traits and professional skepticism.

Keywords: Independent Auditor, Personality, Five Factor Personality Theory, Professional Skepticism

Jel Classification:M12, M42

BAĞIMSIZ DENETÇİLERİN KİŞİLİK ÖZELLİKLERİ İLE MESLEKİ ŞÜPHECİLİK ÖZELLİKLERİ ARASINDAKİ İLİŞKİ

ÖZ

Bu makalede, kişilik özellikleri ve mesleki şüphecilik özellikleri arasındaki ilişki incelenmiştir. Kişilik özellikleri ölçeği Goldberg'in (1992) "Beş Büyük Faktör Teorisi" modelinden uyarlanmıştır. Bağımsız denetçilerin mesleki şüphecilik özelliklerini ölçerken Hurr (2010) tarafından geliştirilen ölçek kullanılmıştır. Araştırma kapsamındaki hipotezleri test etmek için basit doğrusal regresyon analizi ile

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çoklu regresyon analizi kullanılmıştır. Araştırma sonuçları, kişilik özellikleri ve mesleki şüphecilik arasında olumlu ve anlamlı bir ilişki olduğunu göstermiştir.

Anahtar Kelimeler: Bağımsız Denetçi, Kişilik, Beş Faktör Kişilik Kuramı, Mesleki Şüphecilik
JEL Sınıflandırması:M12, M42

GENİŞLETİLMİŞ ÖZET

AMAÇ ve MOTİVASYON

Bu çalışmanın amacı, kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkinin ortaya konulmasıdır. Kişiliğin davranışın belirleyicisi olarak önemi göz önüne alındığında, bağımsız denetçilerin kişilik özellikleri ve bu özelliklerin mesleki şüphecilik düzeylerine etkisinin tespit edilmesi gerekmektedir. Literatürde kişilik özelliklerinin belirlenmesi ve ölçülmesi ile ilgili birçok çalışma bulunmaktadır. Bununla birlikte, literatür, kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkiye dair çok az kanıt sunmaktadır. Marçal ve Alberton (2020), karanlık üçlü kişilik özellikleri olarak ifade edilen narsisizm, makyavelizm ve psikopati ile mesleki şüphecilik arasındaki ilişkiyi incelediler. Bu çalışma ise beş faktör kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkiye odaklanmaktadır.

ARAŞTIRMA STRATEJİSİ ve YÖNTEMİ

Marçal ve Alberton (2020), Brezilya'da bağımsız denetçilerle yaptıkları çalışmada karanlık üçlü kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkiyi incelemiştir. Araştırma sonuçları; narsisizmin, benlik saygısını ve merakı arttırdığı için mesleki şüpheciliği artırdığını, psikopatının ise benlik saygısını azaltmak suretiyle mesleki şüpheciliği azalttığını göstermiştir. Graham (2019), kişisel özellikler ile denetçiler tarafından sergilenen mesleki şüphecilik arasındaki ilişkiyi inceledi. Araştırma sonuçları içsel motivasyon ile olumlu ruh hali ve mesleki şüphecilik arasında anlamlı bir pozitif ilişki olduğunu gösterdi. Ek olarak, sonuçlar başkalarına daha az güvenen insanların genellikle daha şüpheli olduğunu gösterdi. Farag ve Elias (2016), muhasebe öğrencilerinin kişilik özellikleri ile mesleki şüphecilik ve ileriye dönük sosyalleşme arasındaki ilişkiyi incelemiştir. Araştırma sonuçları, beş büyük kişilik özelliği ile mesleki şüphecilik arasında pozitif bir ilişki olduğunu göstermiştir. Bu, sayısal veriler ve regresyon ve korelasyon analizi gibi istatistiksel teknikler kullanarak, kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkiyi açıklamayı amaçlayan nicel bir çalışmadır. Bu çalışmada anket tekniği kullanılmıştır. Çalışma popülasyonu, bağımsız denetim faaliyetinde aktif olarak yer alan bağımsız denetçileri içermektedir. Araştırmanın yapıldığı tarihte kamuyu aydınlatma platformuna kayıtlı 80 bağımsız denetim şirketi bulunmaktadır. Araştırmada yargısal örnekleme yöntemi kullanılmıştır. Seksen bağımsız denetim şirketinin her birinden araştırma problemine cevap verebileceğine inanılan ve fiilen bağımsız denetim yapma koşuluna sahip bir bağımsız denetçi araştırma kapsamına alınmış ve böylece seksen bağımsız denetçiden elde edilen veriler analiz edilmiştir. Bu çalışmanın bağımlı değişkeni mesleki şüphecilik, bağımsız değişkeni ise beş faktörlü kişilik özelliğidir. Araştırma sorusuna yanıt aramak amacıyla “kişilik özellikleri

ile mesleki şüphencilik arasında anlamlı bir pozitif ilişki vardır” temel hipotezi ile birlikte 30 adet alt hipotez test edilmiştir.

BULGULAR ve TARTIŞMA

Araştırmanın bağımlı ve bağımsız değişkenleri arasındaki ilişkiler regresyon analizi ile incelenmiştir. Kişilik özelliklerinden deneyime açıklık mesleki şüphencilik özelliklerinden sorgulayan zihni açıklamada anlamlı bir katkıya sahiptir. Diğer bağımsız değişkenler ile sorgulayan zihin arasında anlamlı bir ilişki bulunamamıştır. Buna göre yalnızca “deneyime açıklık ile sorgulayan zihin arasında anlamlı bir pozitif ilişki vardır” şeklinde oluşturulan alt hipotez kabul edilmiştir. Kişilik özelliklerinden vicdanlılık ve deneyime açıklığın mesleki şüphencilik özelliklerinden kararın ertelenmesini açıklamada anlamlı katkısı vardır. Buna göre “sorumluluk ile kararın ertelenmesi arasında anlamlı bir pozitif ilişki vardır” ve “deneyime açıklık ile kararın ertelenmesi arasında anlamlı bir pozitif ilişki vardır” şeklinde oluşturulan alt hipotezler kabul edilmiştir. Kişilik özelliklerinden sorumluluk ve deneyime açıklığın mesleki şüphencilik özelliklerinden bilgiyi aramayı açıklamada anlamlı katkısı vardır. Buna göre “sorumluluk ile bilgiyi arama arasında anlamlı bir pozitif ilişki vardır” ve “deneyime açıklık ile bilgiyi arama arasında anlamlı bir pozitif ilişki vardır” şeklinde oluşturulan alt hipotezler kabul edilmiştir. Kişilik özelliklerinden yalnızca deneyime açıklığın mesleki şüphencilik özelliklerinden bireylerarası anlayışı açıklamada anlamlı bir katkısı vardır. Buna göre sadece “deneyime açıklık ile bireylerarası anlayış arasında anlamlı bir pozitif ilişki vardır” şeklinde kurulan alt hipotez kabul edilmiştir. Kişilik özelliklerinden yalnızca deneyime açıklığın mesleki şüphencilik özelliklerinden özerkliği açıklamada anlamlı bir katkısı vardır. Buna göre sadece “deneyime açıklık ile özerklik arasında anlamlı bir pozitif ilişki vardır” şeklinde kurulan alt hipotez kabul edilmiştir. Kişilik özelliklerinden sorumluluk ve deneyime açıklığın mesleki şüphencilik özelliklerinden özgüveni açıklamada anlamlı katkısı vardır. Buna göre “sorumluluk ve özgüven arasında anlamlı bir pozitif ilişki vardır” ve “deneyime açıklık ile özgüven arasında anlamlı bir pozitif ilişki vardır” şeklinde oluşturulan alt hipotezler kabul edilmiştir. Sonuç olarak mesleki şüphencilik açıklamada sadece dışadönüklük, sorumluluk ve deneyime açıklık değişkenlerinin anlamlı katkısı vardır. “Kişilik özellikleri ile mesleki şüphencilik arasında anlamlı bir pozitif ilişki vardır” şeklinde oluşturulan temel araştırma hipotezi kabul edilmiştir. Bu çalışma elde ettiği sonuçlar itibariyle, Marçal ve Alberton’un (2020), Brezilya’da bağımsız denetçilerin karanlık üçlü kişilik özellikleri ile mesleki şüphencilik arasındaki ilişkiyi inceledikleri çalışmadan ve Graham’ın (2019), kişisel özellikler ile denetçiler tarafından sergilenen mesleki şüphencilik arasındaki ilişkiyi incelediği araştırmanın sonuçlarından ayrılmaktadır.

SONUÇ ve ÖNERİLER

Bu çalışma, 80 bağımsız denetçiden oluşan bir örnekleme de kişilik özellikleri ile mesleki şüphencilik arasındaki ilişkiyi incelemiştir. Bulgular, kişilik özelliklerinin mesleki şüphencilik önemli ölçüde etkilediğini göstermiştir. Araştırma sonuçlarına göre kişilik özellikleri ile mesleki şüphencilik arasındaki model

istatistiksel olarak anlamlıdır ve mesleki şüphecilikte %55 varyans kişilik özelliklerine bağlıdır. Dışadönüklük, vicdanlılık ve deneyime açıklık değişkenlerinin mesleki şüpheciliği açıklamada önemli katkıları vardır. Dışadönüklük, vicdanlılık ve deneyime açıklık konularında yüksek puan alan denetçilerin, denetimi mesleki şüphecilik anlayışıyla yürüttüğü söylenebilir. Bu çalışma, kişilik özellikleri ile mesleki şüphecilik arasındaki ilişkiyi bağımsız denetçiler açısından inceleyen ilk çalışma olup, çalışma bu yönüyle literatürdeki diğer çalışmalardan ayrılmaktadır. Ayrıca çalışma gelecekte bu konuda çalışacak araştırmacılara önemli katkılar sağlayacaktır. Bu çalışmanın örneklem seçiminde, araştırmacının kişisel yargısına ve uzmanlık bilgisine dayanan yargısal örnekleme kullanılmıştır. Araştırmacı tarafından bilinçli olarak seçilen aday, mükemmel bir iyi aday olmasına rağmen, anketi yaparken kötü bir ruh hali içinde olabilir ve bu, puanların daha az doğru olmasına yol açacaktır. Gelecekteki araştırmacılarda örneklem sayısının artırılması önerilmektedir. Bu nedenle araştırma sonuçları tüm bağımsız denetçilere genellenmemelidir.

1. INTRODUCTION

International auditing standards clearly emphasize the importance of professional skepticism, stating that professional skepticism should be applied throughout the planning and conduct of the audit for a high quality audit. Professional skepticism is an attitude that allows the auditor to identify possible inaccuracies caused by errors and fraud in the financial statements and includes a critical assessment of the audit evidence. An auditor with professional skepticism can easily see the contradictions between the evidence and may question the reliability of managers. The implementation of professional skepticism in auditing is a personal and professional responsibility for each auditor.

Personality can be defined as consistent behavioral patterns emerging within the individual and internal processes originating from the individual (Burger, 2010). Personality traits, on the other hand, are relatively permanent patterns of thoughts, feelings, and behavior that distinguish individuals from each other. It is clear that almost everyone has different personality traits. Independent auditors also have different personality traits, and it is necessary to establish the relationship of these traits with the main characteristics of professional skepticism. There are many studies in the literature on the identification and measurement of personality traits. However, the literature provides little evidence of the relationship between personality traits and professional skepticism. Therefore, the effect of personality traits on professional skepticism is tested in the article. In this article, the model developed by Hurtt and containing the six characteristics that constitute the main qualities of professional skepticism was used to measure professional skepticism. In the measurement of personality traits, the five factor model, which is the most common model, was used.

2. LITERATURE REVIEW

Some of the studies investigating personality traits and professional skepticism are summarized below.

Marçal and Alberton (2020) examined the relationship between Dark Triad personality traits and professional skepticism in their study with independent auditors in Brazil. According to the study results, Machiavellianism does not affect professional skepticism positively; Narcissism can contribute to professional skepticism because it increases self esteem and an inquisitive mindset, and psychopathy can reduce professional skepticism by decreasing self esteem. Farag and Elias (2016) examined the relationship between accounting students' personality, professional skepticism, and forward-looking socialization. The research results showed that there was a positive relationship between the big five personality characteristics and professional skepticism. Graham (2019) studied the relationship between personal traits and professional skepticism exhibited by auditors. The study also examined the mediating role of professional skepticism between personal characteristics and fraud detection skills. The researcher conducted a questionnaire to collect data from 305 supervisors and found a significant positive relationship between intrinsic motivation and positive mood and professional skepticism. In addition, the results showed that less trusting people were generally more skeptical.

Nelson (2009) developed a model that explains the interaction of audit evidence with auditor knowledge, auditor characteristics and auditor incentives in order to present a judgment that reflects the importance of professional skepticism in auditing. The model explains the effect of the combination of knowledge, characteristics and incentive measures already possessed by the auditor on professional skepticism. Dimitrova and Sorova (2016) examined the threats that prevent auditors from acting with an understanding of professional skepticism during the audit process. According to the authors, understanding and evaluating the factors that may threaten or develop professional skepticism will facilitate the application of professional skepticism. Regulators, standard-setters, the board of directors responsible for audit, and audit committees need to focus their attention on the understanding and application of professional skepticism.

Ciolek (2017), the purpose of his study; To synthesize the researches on professional skepticism of auditors and to reveal the basic characteristics of professional skepticism attitude. The qualities that a skeptic should have can be divided into six categories, according to Ciolek. These are the inquiring mind which is the delay of judgment, the search for knowledge, interpersonal understanding, self esteem and autonomy. According to the research results, professional skepticism; It contributes to auditors obtaining more evidence of fraud, increasing budgeted audit hours, detecting more contradictory due diligence, generating more alternative explanations and negotiating with a client more strongly. Dalkılıç and Oktay (2011) examined the concept of professional skepticism and situations that are thought to be detrimental

to professional skepticism. It is thought that training on professional skepticism will increase the awareness of auditors and will play a more role in giving auditors a skeptical perspective than experience.

Bailey and Cheng (2021) to better understand both scales and delineate their differences, they obtained a large sample of participants responding to of The dispositional Need for Closure Scale and the Hurtt Professional Skepticism Scale. Based on correlation analysis and combined exploratory factor analysis, the findings showed that Need for Closure Scale and Hurtt Professional Skepticism Scale had much less in common than one might initially expect, since they appear to be derived from related constructs. According to the Writers Hurtt Professional Skepticism Scale focuses on personality traits that are related to professional skepticism and can potentially affect judgment and decision making, whereas the Need for Closure Scale focuses more on characteristics of effective cognitive processing leading to an evaluative judgment. Cameran and Campa (2020) addressed how professional skepticism is a hot topic for the accounting profession and outlines the background of cultural and institutional characteristics that may compromise the development of critical thinking among college students. The results showed that according to Association to Advance Collegiate Schools of Business, the main problem that employers observed among recent graduates was the lack of critical thinking, thus teaching this skill was indeed a global challenge.

Stevens et al (2019) investigated whether a partner's style (supportive or unsupportive) when assigning a complex task, combined with the salience of an auditor's team identity (high or low), influences the demonstration of skepticism on an impairment task. Article results showed that when an auditor's team identity was made salient, they were sensitive to the effects of a partner's style. Specifically, when team identity salience is high, auditors exercised greater skepticism when a partner's style is supportive. Aschauer et al (2017) empirically investigated the relationship between auditors' identification based trust in client firms' managers and their perceptions of auditors' professional skepticism. Their study's main finding is that auditors' identification based trust in their clients is positively related to the clients' perceptions of the auditors' professional skepticism.

Rings and Allehyani (2020) investigated the relationship between the personality traits of international students and the cross cultural communication competence (ICC). The research was conducted on 95 international undergraduate students studying in Saudi Arabia. It has been found that the correlation of Openness and Conscientiousness from personality traits with ICC is positive, and the correlation with Neuroticism is negative. Also, the authors did not find a correlation between Extraversion and agreeableness and the development of the ICC. Opelt and Schwinger (2020) investigated the relationship of narrow personality traits with different aspects of self regulating learning in a sample of 588 university students. Path analysis revealed the selected narrow personality traits to be significantly related to a

variety of the investigated self regulated learning variables, with more relationships to self control and the contingent self esteem domain academic competence than to mindfulness.

Abedini (2020), in a sample of 150 university students, aimed to compare the creativity of students in virtual and classroom courses at University of Isfahan, and study its prediction based on the personality traits of these students. Results showed that there was a significant difference in creativity scores of students attending virtual courses and those attending classroom courses, as well as between female and male students. The results of the research also showed that the relationship between personality traits and creativity was significantly stronger among grade students compared to virtual students, and creativity was decisively better in grade students than in virtual students. Perez et al (2021) aimed to identify in which dimensions of the emotional intelligence and personality traits of university students in finance further training is needed to avoid financial behavior bias. To this end, the emotional intelligence and personality traits levels of a sample of university finance students and financial industry professionals were compared using the Trait Emotional Intelligence Questionnaire and Big Five Inventory questionnaire. The results indicated that students were deficient in the emotional intelligence competencies related to empathy, emotion regulation, self motivation, stress management, optimism, and self esteem.

Echchakoui (2012) investigated the mediating role of adaptive behavior between five factor traits and employee performance with customers. Results showed that adaptive behavior mediates the relationship between three traits (conscientiousness, agreeableness and emotional stability) and employee performance with customers at call centers. Bag and Omrane (2021) investigated the expected impacts of specific personality characteristics of entrepreneurs on the decision making process concerning the growth and development of their new ventures. Findings indicated that entrepreneurs' personality traits have a considerable effect on their decision making process regarding their new business models. Thohir et al (2021) explored the relationship between the Five Factor Model (FFM) of personality and technological pedagogical content knowledge related web (TPACK Web) of the pre service teacher in Indonesia. In this article, to examine the correlation among two packages of variables, descriptive statistics, bivariate correlation, and Partial Least Squares Structural Equation Modelling was applied. The findings presented that the correlation between five factor model of personality and technological pedagogical content knowledge related web was significant. The most important finding showed that Agreeableness, Conscientiousness, and Openness had a direct effect on the core of technological pedagogical content knowledge related web.

Wild and Alvarez (2020) examined the correlations between demographic variables and Big Five personality traits among students of cooperative education. This study has shown that gender has a big impact on the Big Five personality traits due to the fact that female students consistently score higher than male students.

2.1. Personality

The concept of personality, which means the image formed by the sum of the individual characteristics of the person, is derived from the Latin word “persona”. It is known that in the Classical Roman Theater actors wear and play appropriate roles and these masks are called "persona". Personality is the whole of physical, mental and spiritual characteristics that distinguish an individual from others. In other words, the concept of personality is all of the emotion, thought, attitude and behavior characteristics that make a person different from others with its objective and subjective aspects (Şimşek et al, 2016). The concept of personality is used when trying to describe a person's personal traits, and these traits represent the sum of traits that generally exist, show a steady state and help the person to be recognized (Yılmaz & Eroğlu, 2012).

There are three basic elements of personality: character, temperament and talent. The character in terms of the skeleton of personality is the sum of the traits that people bring inborn and do not change over time. Habit expresses the emotional balance of individuals. Getting angry, bored, cheering, moving or immobile, etc. Such variable features are evaluated within the context of nature. Talent, which has an important place in shaping the personality of the individual, is divided into physical ability and intellectual ability. Bodily ability is all of the bodily features of individuals, such as standing, walking, running, seeing, distinguishing colors and tones, feeling taste and smell, and using organs such as hand, arm, foot in a coordinated way (Şimşek et al, 2016).

Both hereditary and environmental factors are effective in the formation of personality. Personality tests are used to make recruitment decisions and to guess who is the best candidate for a job. Some managers use personality test results to better understand and manage the people working for them. The most used method for measuring personality is self assessment questionnaires (Robbins & Judge, 2013).

2.2. Personality Characteristics

In the past decade, personality psychology has been heavily influenced by the five factor model. The model has become a reference model and has been the subject of numerous studies aimed at determining its validity. Five dimensions in the five factor classification are neuroticism, extraversion, openness, compatibility and conscience. However, most alternative models are largely compatible with this model, partly based on this model, regrouping the five dimensions of the model, or adding extra dimensions to the model (Rolland, 2002).

In this study, five factor personality model was used to measure the personal characteristics of independent auditors. The five dimensions in the model are extraversion, agreeableness, conscientiousness, neuroticism and openness. These dimensions are described below.

2.2.1. Extraversion

The extraversion dimension refers to the level of comfort in relationships. Extravert individuals tend to be friendly, ambitious and sociable. Introverted individuals tend to be withdrawn, shy and quiet (Robbins & Judge, 2013). Extraverted individuals are known as social, talkative, ambitious and active individuals and prefer to be in a stimulating environment rather than passive environment. Extraversion reflects the quantity and intensity of one's relationships, especially with their social environment, and expresses their tendency to energetically energetic, bold, enthusiastic and safe to contact the environment (Rolland, 2002). Extraverted individuals strive to maximize earnings from social relationships (Milfont et al, 2015).

2.2.2. Agreeableness

Agreeableness refers to the individual's level of empathy, compassion, warmth and generosity. Harmonious people are often forgiving, gentle, collaborative, reliable. They are the people who are sympathetic to others in their social relationships and willing to help them (Kvasova, 2015). Therefore, compatibility is associated with being a 'good citizen' and compatible individuals can behave in an environmentally friendly manner because they believe that such behavior is socially acceptable, thereby contributing to the welfare of society (Markowitz et al, 2012).

2.2.3. Conscientiousness

Conscientiousness is defined as the socially prescribed impulse control that facilitates achieving the goal, such as thinking before taking action, delaying satisfaction, obeying norms and rules, planning, organizing and prioritizing tasks (Mhlanga, 2019). Conscientiousness is a measure of credibility. Conscientious people are organized, responsible, persistent and trustworthy. Individuals with this characteristic of personality are categorized as hardworking, consistent, actively responsible, good planners, and well organized (Khalid & Sekiguchi, 2019). Therefore, conscience is the best determinant of individual job performance in different professions (Erjavec et al, 2019).

2.2.4. Neuroticism

Neuroticism, expressed as the emergence of positive and negative orientations of emotions, reflects personality traits such as restless, relying, angry, fearful, unstable, anxious (Parlak & Sazkaya, 2018). High level of neuroticism can intensify the negative feelings of individuals such as anger, frustration and (Kawa, 2013). Individuals with emotional balance problems tend to experience anxiety more. Emotionally balanced individuals are comfortable and calm people (Horzum et al, 2017). Some researchers express neuroticism as an inability to cope with nonrational thoughts. Since individuals who score high on the neuroticism factor often have to cope with complex emotions, these individuals experience inappropriate behaviors such as delusional thoughts and hostile reactions (Somer et al, 2002).

2.2.5. Openness

Openness to experience characterizes a creative, innovative and thoughtful individual who is open to new experiences and ideas. Explain the width, depth, originality and complexity of the individual's mental and experiential life (Mhlanga, 2019). Individuals with high level of openness to experience are evaluated as adventurous, artrelated, productive individuals who like to produce new ideas. Individuals with low level of openness to experience are defined as conservative, traditional, fixed minded and innovative ones (Doğan, 2013).

2.3. Professional Skepticism

The auditor's examination of the validity of the audit evidence with a questioning approach and the evaluation of whether the evidence contradicts the disclosures and other information and documents of the management of the business is called professional skepticism (Cömert et al, 2013).

Professional skepticism is expressed in the Audit Standards Declaration No. 1 (SAS No.1) as having an impartial perspective (O'Malley, 2000). The audit standards define professional skepticism as a whole of behavior involving questioning, caution in situations caused by error or fraud, and a critical assessment of audit evidence. The auditor uses the knowledge and skills required by the profession for the purpose of collecting and objectively evaluating audit evidence in good faith and honestly. The auditor assumes that the management of the business is neither entirely dishonest nor unquestionably honest. In other words, the auditor acts without prejudice in collecting and evaluating evidence (Nelson, 2009).

In defining professional skepticism, International Accounting Standards (IASs) emphasize having an interrogative mind and critical evaluation of audit evidence (Glover & Prawitt, 2014).

2.3.1. Components of Professional Skepticism

Hurt, Eining and Plumlee have developed a model that examines the structure of professional skepticism directly in the context of financial statements auditing. In the model, they argued that professional skepticism consists of six characteristics: the questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy and self confidence (Kopp et al, 2003).

2.3.1.1. Questioning Mind

The questioning mind refers to an individual's attitude towards feelings of curiosity and interest. Auditors with questioning minds ask more questions for their purposes, demand more detailed explanations, and seek to obtain sufficient evidence to reach a judgment. Auditors who have this characteristic of professional skepticism may also question the accuracy of their decisions. The auditor is required to be wary of conflicting or suspicious audit evidence during the audit period (Dimitrova & Sorova, 2016).

2.3.1.2. Suspension of Judgment

Delaying the decision refers to the tendency of the auditor not to make a decision until the findings are sufficiently clarified. A sceptical auditor continues to gather and objectively evaluate the evidence until the evidence is sufficiently convincing to make a judgment on the accuracy and integrity of the financial statements of the entity (Nickell, 2012).

2.3.1.3. Search for Knowledge

Searching for knowledge refers to the auditor's curiosity or willingness to investigate. The purpose of the investigation is to obtain additional information to reduce uncertainties about financial statements during the audit process. The information obtained by the auditors will facilitate the implementation of different audit procedures and techniques. International audit standards emphasize the importance of having the necessary information, especially when it comes to the risk of significant fraud related inaccuracies in financial statements (Dimitrova & Sorova, 2016).

2.3.1.4. Interpersonal Understanding

Interpersonal understanding as a characteristic of professional skepticism is essential to understanding the reasons people engage in behavior. A sceptical auditor must have the capability of interpersonal understanding to fully understand each and every action of the management. Thus, the auditor will be able to understand why the client acted in this way by questioning not only the client's action, but also the reasons for this action. (Hussin & Iskandar, 2015).

An auditor with professional skepticism should accept that different individuals have different perceptions of the same object or event and try to understand them. Individuals may present false and misleading information. If the auditor does not have this quality of professional skepticism, he or she may not perceive that individuals are deliberately presenting false information (Hurt, 2010).

2.3.1.5. Autonomy

Autonomy refers to the ability of an auditor to decide on the adequacy of information presented as evidence before making audit decisions. Auditors with this trait of professional skepticism have less confidence in their clients' claims and are not easily influenced by their views. Therefore, auditors continue to conduct additional scrutiny and gather evidence until they are personally satisfied and make their own decisions of their own free will. Autonomy is a necessary criterion for professional skepticism (Hussin & Iskandar, 2013).

2.3.1.6. Self Confidence

A sense of self confidence refers to one's belief in one's own abilities. The auditor should have the confidence to carry out the audit task effectively and to establish the audit opinion in a confident manner. Auditors with self confidence can challenge the client's claims and defend themselves in the face of

pressure from the client. This characteristic of professional skepticism reduces the risk of significant fraud induced inaccuracies in financial statements (Hussin & Iskandar, 2013).

3. RESEARCH METHOD

This is a quantitative study, the purpose of which is to explain how personality traits is related to the professional skepticism among independent auditors using numerical data and statistical techniques. The study population includes independent auditors who are actively engaged in independent audit activity. In this study, five independent and six dependent variables were used. Extraversion, agreeableness, conscientiousness, neuroticism and openness are independent variables. Questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy and self confidence are dependent variables. All variables within the scope of the research were subjected to correlation analysis and the relationships between them shown in Table 7. In addition, the standard deviation and mean values are also included in the same table. Regression analysis was used to test the hypotheses within the scope of the research. Regression analysis is a common technique which helps the analyst understand the relationship of independent variables to a dependent variable in research.

3.1. Sample, Variables And Hypotheses

At the time of the research, there were 80 independent audit companies registered with the public disclosure platform. In the research, the method of judicial sampling was used. According to Gürbüz and Şahin (2016), judicial sampling is the sampling in which the researcher, based on their personal observations, considers it appropriate for the research problem and selects subjects with certain characteristics. One independent auditor who is believed to be able to answer the research problem from each of the eighty independent audit companies and who actually has the condition of conducting an independent audit has been included in the scope of the research and thus eighty independent auditors have formed the universe of the research. The method used in this research was survey research method. They were asked to answer an electronic questionnaire and return it afterward. A total of 80 valid questionnaires were received by the end of this process.

The variables were collected under the titles personality traits and professional skepticism. In this study, the effect of personality traits on professional skepticism was tested. Personality traits are the independent variable, and professional skepticism is the dependent variable. Five factor personality theory was used to measure the personality traits of independent auditors. Personality traits scale was adapted from the "Five Big Factor Theory" model developed by Goldberg. The personality traits scale consisted of variables such as extraversion, agreeableness, conscientiousness, neuroticism and openness. The scale developed by Hurtt was used to measure the professional skepticism levels of independent

auditors. The scale of professional skepticism consisted of the questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy and self confidence variables. The dependent variable of this study is professional skepticism, and the independent variable is five factor personality traits. In the research, the basic hypothesis given below and the sub hypotheses were tested.

RQ1: There is a significant positive correlation between personality traits and professional skepticism.

RQ1₁: There is a significant positive correlation between extraversion and questioning mind.

RQ1₂: There is a significant positive correlation between extraversion and suspension of judgment.

RQ1₃: There is a significant positive correlation between extraversion and search for knowledge.

RQ1₄: There is a significant positive correlation between extraversion and interpersonal understanding.

RQ1₅: There is a significant positive correlation between extraversion and autonomy.

RQ1₆: There is a significant positive correlation between extraversion and self confidence.

RQ1₇: There is a significant positive correlation between agreeableness and questioning mind.

RQ1₈: There is a significant positive correlation between agreeableness and suspension of judgment.

RQ1₉: There is a significant positive correlation between agreeableness and search for knowledge.

RQ1₁₀: There is a significant positive correlation between agreeableness and interpersonal understanding.

RQ1₁₁: There is a significant positive correlation between agreeableness and autonomy.

RQ1₁₂: There is a significant positive correlation between agreeableness and self confidence.

RQ1₁₃: There is a significant positive correlation between conscientiousness and questioning mind.

RQ1₁₄: There is a significant positive correlation between conscientiousness and suspension of judgment.

RQ1₁₅: There is a significant positive correlation between conscientiousness and search for knowledge.

RQ1₁₆: There is a significant positive correlation between conscientiousness and interpersonal understanding.

RQ1₁₇: There is a significant positive correlation between conscientiousness and autonomy.

RQ1₁₈: There is a significant positive correlation between conscientiousness and self confidence.

RQ1₁₉: There is a significant positive correlation between neuroticism and questioning mind.

RQ1₂₀: There is a significant positive correlation between neuroticism and suspension of judgment.

- RQ1₂₁**: There is a significant positive correlation between neuroticism and search for knowledge.
- RQ1₂₂**: There is a significant positive correlation between neuroticism and interpersonal understanding.
- RQ1₂₃**: There is a significant positive correlation between neuroticism and autonomy.
- RQ1₂₄**: There is a significant positive correlation between neuroticism and self confidence.
- RQ1₂₅**: There is a significant positive correlation between openness to experience and questioning mind.
- RQ1₂₆**: There is a significant positive correlation between openness to experience and suspension of judgment.
- RQ1₂₇**: There is a significant positive correlation between openness to experience and search for knowledge.
- RQ1₂₈**: There is a significant positive correlation between openness to experience and interpersonal understanding.
- RQ1₂₉**: There is a significant positive correlation between openness to experience and autonomy.
- RQ1₃₀**: There is a significant positive correlation between openness to experience and self confidence.

3.2. Analysis, Findings and Discussion

Correlation analysis was performed in order to determine the direction and degree of the relationship between the variables. In order to test the hypotheses within the scope of the research, simple linear regression analysis and multiple regression analysis were used.

3.2.1. Descriptive Statistics

Table 1. Gender of The Respondents

Gender	Frequency	Percent	Cumulative Percent
Male	67	83,75	83,75
Female	13	16,25	100,0
Total	80	100,0	

As can be seen in Table 1, 83,8 percent of the respondents are male and 16,2 percent are female.

Table 2. Age of Respondents

Age	Frequency	Percent	Cumulative Percent
20-29 Age Range	3	3,75	3,75
30-39 Age Range	22	27,5	31,25
40-49 Age Range	37	46,25	77,50
50-59 Age Range	14	17,5	95,0
60 and Above	4	5,0	100,0
Total	80	100,0	

As can be seen in Table 2, a classification of 5 was made to determine the age distribution of the participants. The proportion of people between the ages of 20 and 29 is 3.75 percent, the proportion of people between the ages of 30 and 39 is 27.5 percent, the proportion of people between the ages of 40 and 49 is 46.25 percent, the proportion of people between the ages of 50 and 59 is 17.5 percent and over 60 the proportion of people is 5.0 percent.

Table 3. Education Level of the Participants

Education Level	Frequency	Percent	Cumulative Percent
Undergraduate Degree	60	75,0	75,0
Master Degree	18	22,5	97,5
Doctorate Degree	2	2,5	100,0
Total	80	100,0	

According to Table 3, 75.0 percent of the participants are undergraduate graduates, 22.5 percent are graduates and 2.5 percent are doctorate graduates.

Table 4. Professional Titles of the Participants

Gender	Frequency	Percent	Cumulative Percent
Certified Public Accountant	59	73,75	73,75
Sworn in Certified Public Accountant	21	26,25	100,0
Total	80	100,0	

As can be seen in Table 4, 73,75 percent of the respondents are certified public accountants and 26,25 percent are chartered accountants.

Table 5. Professional Working Time Of The Participants

Age	Frequency	Percent	Cumulative Percent
Between 1-5 Years	11	13,75	13,75
Between 6-10 Years	13	16,25	30,00
Between 11-15 Years	32	40,00	70,00
16 and Above	24	30,00	100,00
Total	80	100,0	

According to Table 5, the proportion of participants with 1-5 years of experience is 13,75 percent, those with 6-10 years of experience is 16,25 percent, and those with 11-15 years of experience are 40,00 percent. The proportion of participants with 16 years or more experience is 30,00 percent.

Table 6. Positions of Participants in the Audit Company

Age	Frequency	Percent	Cumulative Percent
Auditor	14	17,50	17,50
Senior Auditor	21	26,25	43,75
Lead Auditor	29	36,25	80,00
Principle Auditor in Charge	16	20,00	100,00
Total	80	100,0	

Table 6 shows the positions of the independent auditors participating in the survey in the audit company. Accordingly, 17.50 percent of the independent auditors participating in the survey work as auditor, 26.25 percent as senior auditor, 36.25 percent as lead auditor and 20.00 percent as principle auditor in charge.

3.2.2. Correlation Analysis

Table 7. Correlation Matrix

Constructs	Extraversion	Agreeableness	Conscientiousness	Neuroticism	Openness to Experience	Personality Traits	Questioning Mind	Search for Knowledge	Interpersonal Understanding	Self Confidence	Autonomy	Suspension of Judgment	Professional Skepticism
Extraversion	1												
Agreeableness	,278*	1											
Conscientiousness	,439**	,478**	1										
Neuroticism	,530**	,395**	,493**	1									
Openness to Experience	,470**	,430**	,459**	,349**	1								
Personality Traits	,734**	,702**	,799**	,713**	,739**	1							
Questioning Mind	,497**	,399**	,459**	,364**	,682**	,655**	1						
Search for Knowledge	,371**	,342**	,498**	,282*	,598**	,577**	,661**	1					
Interpersonal Understanding	,371**	,341**	,284*	,220	,457**	,457**	,591**	,481**	1				
Self Confidence	,458**	,403**	,580**	,377**	,505**	,638**	,524**	,517**	,394**	1			
Autonomy	,407**	,308**	,327**	,288**	,432**	,479**	,585**	,439**	,386**	,488**	1		
Suspension of Judgment	,464**	,346**	,538**	,433**	,559**	,637**	,691**	,569**	,414**	,650**	,539**	1	
Professional Skepticism	,548**	,458**	,592**	,425**	,688**	,742**	,844**	,795**	,663**	,800**	,726**	,835**	1
Mean	4,1406	4,3375	4,4021	4,2229	4,0396	4,2285	4,2125	4,3875	4,1656	4,2417	4,1344	4,2063	4,2247
Std. Deviation	,37493	,36505	,42404	,27036	,35995	,26581	,30058	,44455	,30279	,50028	,36227	,39932	,30071

**Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (2-tailed).

As you can see in Table 7, there is a significant and positive relationship in level of 1 % between extraversion with questioning mind, search for knowledge, interpersonal understanding, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of 1 % between extraversion with professional skepticism ($r=0,548, p<0,01$).

There is a significant and positive relationship in level of 1% between agreeableness with questioning mind, search for knowledge, interpersonal understanding, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of 1% between agreeableness with professional skepticism ($r=0,458, p<0,01$).

There is a significant and positive relationship in level of 1 % between conscientiousness with questioning mind, search for knowledge, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of 5 % between conscientiousness with interpersonal understanding. There is a significant and positive relationship in level of 1 % between conscientiousness with professional skepticism ($r=0,592, p<0,01$).

There is a significant and positive relationship in level of 1 % between neuroticism with questioning mind, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of %5 between neuroticism with search for knowledge. There is no significant relationship between neuroticism and interpersonal understanding. There is a significant and positive relationship in level of 1 % between neuroticism with professional skepticism ($r=0,425, p<0,01$).

There is a significant and positive relationship in level of 1 % between openness to experience with questioning mind, search for knowledge, interpersonal understanding, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of 1 % between openness to experience with professional skepticism ($r=0,688, p<0,01$).

There is a significant and positive relationship in level of 1% between personality dimensions with questioning mind, search for knowledge, interpersonal understanding, self confidence, autonomy and suspension of judgment. There is a significant and positive relationship in level of 1 % between personality dimensions with professional skepticism ($r=0,742, p<0,01$).

3.2.3. Regression Analysis

Multiple regression analysis with simple linear regression analysis was used to test hypotheses.

Table 8. Multiple Regression Analysis Results For The Questioning Mind

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig. (p)
	B	Std. Error		
Constant	1,247	,421		,004
Extraversion	,150	,082	,187	,073
Agreeableness	,063	,080	,076	,436
Conscientiousness	,073	,073	,103	,322
Neuroticism	,006	,114	,005	,960
Openness to Experience	,428	,083	,512	,000

R Square=0,521; Adjusted R Square=0,489; F=16,129, p:0,00

Table 8 provides regression analysis results for the questioning mind variable from dependent variables. R square was found 0.521. The 52% change in the questioning mind variable can be said to depend on the independent variables. According to the beta coefficients in the table, only the variable of openness to experience has significant contribution in explaining the questioning mind variable when all variables enter the regression model (Beta=0.512, $p < 0.01$). No significant relationship was found between the other independent variables and the questioning mind. Accordingly, only the variable of openness to experience has a meaningful contribution in explaining questioning mind. Sub hypotheses $rq1_1$, $rq1_7$, $rq1_{13}$, $rq1_{19}$ were rejected. Sub hypothesis $rq1_{25}$ was accepted.

Table 9. Multiple Regression Analysis Results For The Suspension Of Judgment

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	,320	,604		,598
Extraversion	,133	,118	,125	,263
Agreeableness	-,014	,114	-,013	,902
Conscientiousness	,260	,105	,276	,016*
Neuroticism	,174	,164	,118	,291
Openness to Experience	,375	,119	,338	,002**

R Square=0,442; Adjusted R Square=0,405; F=11,735, $p > 0,00$

Table 9 provides regression analysis results for the variable of suspension of judgment from dependent variables. R square was found 0,442. The 44% change in the variable of suspension of judgment can be said to depend on the independent variables. According to the beta coefficients in the table, when all the variables are included in the model, conscientiousness (Beta=0,276, $p < 0.05$) and openness to experience (Beta=0,338, $p < 0.01$) in explaining the variable of suspension of judgment have a significant contribution. No significant relationship was found between the other variables and the suspension of judgment. Accordingly, only the variables of conscientiousness and openness to experience has a meaningful contribution in explaining suspension of judgment. Sub hypotheses $rq1_2$, $rq1_8$ and $rq1_{20}$ were rejected. Sub hypothesis $rq1_{14}$ and $rq1_{26}$ was accepted.

Table 10. Multiple Regression Analysis Results For The Search For Knowledge

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	,819	,684		,235
Extraversion	,069	,134	,058	,609
Agreeableness	,021	,129	,018	,869
Conscientiousness	,296	,119	,282	,015
Neuroticism	-,088	,185	-,053	,637
Openness to Experience	,559	,135	,453	,000

R Square =0,424; Adjusted R Square =0,385; F=10,890, $p > 0,00$

Table 10 provides regression analysis results for the variable of search for knowledge from dependent variables. R square was found 0,424. The 42% change in the variable of search for knowledge can be said to depend on the independent variables. According to the beta coefficients in the table, when all the variables are included in the model, conscientiousness (Beta=0,282, $p < 0.05$) and openness to experience (Beta=0,453, $p < 0.01$) in explaining the variable of search for knowledge have a significant contribution.

No significant relationship was found between the other variables and the search for knowledge. Accordingly, only the variables of conscientiousness and openness to experience has a meaningful contribution in explaining search for knowledge. Sub hypotheses $rq1_3$, $rq1_9$ and $rq1_{21}$ were rejected. Sub hypothesis $rq1_{15}$ and $rq1_{27}$ was accepted.

Table 11. Multiple Regression Analysis Results For The Interpersonal Understanding

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig. (p)
	B	Std. Error		
Constant	2,106	,526		,000
Extraversion	,175	,103	,216	,094
Agreeableness	,148	,100	,179	,141
Conscientiousness	,000	,092	-,001	,996
Neuroticism	-,080	,143	-,071	,579
Openness to Experience	,255	,104	,303	,016

R Square =0,264; Adjusted R Square =0,214; F=5,308, p:0,00

Table 11 provides regression analysis results for the variable of interpersonal understanding from dependent variables. R square was found 0,264. The 26% change in the variable of interpersonal understanding can be said to depend on the independent variables. According to the beta coefficients in the table, only the variable of openness to experience has significant contribution in explaining the interpersonal understanding variable when all variables enter the regression model (Beta=0,303, $p<0.05$). No significant relationship was found between the other independent variables and the interpersonal understanding. Accordingly, only the variable of openness to experience has a meaningful contribution in explaining interpersonal understanding. Sub hypotheses $rq1_4$, $rq1_{10}$, $rq1_{16}$ and $rq1_{22}$ were rejected. Only Sub hypothesis $rq1_{28}$ was accepted.

Table 12. Multiple Regression Analysis Results For The Autonomy

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	1,478	,634		,022
Extraversion	,223	,124	,231	,076
Agreeableness	,106	,120	,107	,379
Conscientiousness	,048	,110	,056	,666
Neuroticism	,012	,172	,009	,943
Openness to Experience	,250	,125	,249	,049*

R Square =0,255; Adjusted R Square =0,205; F=5,068, p:0,00

Table 12 provides regression analysis results for the variable of autonomy from dependent variables. R square was found 0,255. The 25% change in the variable of autonomy can be said to depend on the independent variables. According to the beta coefficients in the table, only the variable of openness to experience has significant contribution in explaining the autonomy variable when all variables enter the regression model (Beta=0,249, $p<0.05$). No significant relationship was found between the other independent variables and the autonomy. Accordingly, only the variable of openness to experience has a meaningful contribution in explaining autonomy. Sub hypotheses $rq1_5$, $rq1_{11}$, $rq1_{17}$ and $rq1_{23}$ were rejected. Only Sub hypothesis $rq1_{29}$ was accepted.

Table 13. Multiple Regression Analysis Results For The Self Confidence

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	-,317	,762		,679
Extraversion	,231	,149	,173	,126
Agreeableness	,121	,144	,088	,405
Conscientiousness	,430	,133	,364	,002**
Neuroticism	-,012	,207	-,007	,953
Openness to Experience	,307	,150	,221	,045*

R Square =0,435; Adjusted R Square =0,397; F=11,389, p:0,00

Table 13 provides regression analysis results for the variable of self confidence from dependent variables. R square was found 0,435. The 43% change in the variable of self confidence can be said to depend on the independent variables. According to the beta coefficients in the table, when all the variables are included in the model, conscientiousness (Beta=0,364, $p < 0.01$) and openness to experience (Beta=0,221, $p < 0.05$) in explaining the variable of self confidence have a significant contribution. No significant relationship was found between the other independent variables and the self confidence. Accordingly, only the variables of conscientiousness and openness to experience has a meaningful contribution in explaining self confidence. Sub hypotheses r_{q1_6} , $r_{q1_{12}}$ and $r_{q1_{24}}$ were rejected. Sub hypothesis $r_{q1_{18}}$ and $r_{q1_{30}}$ was accepted.

Table 14. Multiple Regression Analysis Results For The Professional Skepticism

Independent Variables	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	,942	,383		,016
Extraversion	,163	,075	,204	,032*
Agreeableness	,074	,072	,090	,309
Conscientiousness	,184	,067	,260	,007**
Neuroticism	,002	,104	,002	,983
Openness to Experience	,362	,075	,434	,000**

R Square =0,606; Adjusted R Square =0,579; F=22,764, p:0,00

Table 14 provides regression analysis results for the variable of professional skepticism. R square was found 0,606. The 60% change in the variable of Professional skepticism can be said to depend on the independent variables. According to the beta coefficients in the table, when all the variables are included in the model, extraversion (Beta=0,204, $p < 0,05$), conscientiousness (Beta=0,260, $p < 0,01$) and openness to experience (Beta=0,434, $p < 0.01$) in explaining the variable of professional skepticism have a significant contribution. No significant relationship was found between the other independent variables and the professional skepticism. Accordingly, only the variables of extraversion, conscientiousness and openness to experience has a meaningful contribution in explaining professional skepticism.

Table 15. Simple Regression Analysis Results For Professional Skepticism

Independent Variable	Unstandardized Coefficients		Standardized Coefficients Beta	Sig.(p)
	B	Std. Error		
Constant	,674	,364		,068
Personality Traits	,840	,086	,742	,000**

R Square =0,551; Adjusted R Square =0,545; F=95,656, p:0,00

Simple linear regression analysis was performed to examine how personality traits determine professional skepticism. Results are in Table 15. Simple regression analysis results are statistically significant ($\beta=0,742$, $p<0,01$). R square was found 0,551. According to this value, the 55% variance in occupational skepticism depends on personality traits. R_{q1} was accepted.

4. CONCLUSION

This study examined the relationship between personality traits and professional skepticism in a sample of 80 independent auditors. The findings showed that personality traits significantly affected occupational skepticism. This study is the first to examine the relationship between personality traits and professional skepticism from the point of view of independent auditors and will make significant contributions to researchers who will work on this issue in the future.

According to the research results, the model between personality traits and professional skepticism is statistically significant. In explaining the questioning mind variable, only the variable of openness to experience has a meaningful contribution. It is expected that creative, innovative and thoughtful auditors, who are open to new experiences and ideas, will ask more questions, demand more detailed explanations and seek to obtain sufficient evidence to reach a judgment.

There is a significant contribution of conscientiousness and openness to experience in explaining the variables of suspension of judgment and search for knowledge. The prominent features of conscientiousness are responsibility, commitment to the task, planned action and compliance with the rules. Openness to experience means that the individual is open to new ideas and productive. It is expected that auditors with these personality traits will continue to collect and objectively evaluate the evidence until the evidence is sufficiently convincing to make a judgment on the accuracy and integrity of their financial statements. Auditors who have the traits of conscientiousness and openness to experience can be said to be curious and willing to investigate.

Only the variable of openness to experience has meaningful contribution in explaining the variable of interpersonal understanding. Interpersonal understanding, which is one of the characteristics of professional skepticism, is a characteristic necessary to understand the reasons of people behaviour or their motivations. It is very important to ensure proper communication in identifying misleading evidence presented by the staff of the business or the opportunities it uses to cheat. Individuals may present false, biased or misleading information. Auditors, who are open to new experiences, ideas, creative, innovative and thoughtful, are expected to more easily detect faulty information deliberately presented by customer business managers and employees.

In explaining the autonomy variable, only the variable of openness to experience has a significant contribution. The autonomy variable refers to the ability of the auditor to decide on the adequacy of the information presented as evidence before making audit decisions. It can be argued that auditors who are open to experience have a high degree of free will, have less confidence in the claims of the business management and are not easily influenced by management's ideas.

The variables of conscientiousness and openness to experience contribute significantly to explaining the variable of self confidence. The selfconfidence variable refers to one's belief in one's own abilities. It can be said that auditors with conscientiousness and openness to experience will carry out their audit tasks effectively and establish their own views on the audit in a confident way.

According to the research results, 55% variance in occupational skepticism depends on personality traits. Variables of extraversion, conscientiousness and openness to experience have significant contribution in explaining professional skepticism. Auditors who score highly on extraversion, conscientiousness and openness to experience can be said to carry out the audit with an understanding of professional skepticism. This study is expected to assist independent audit firms in measuring the professional skepticism of independent auditors with the help of their personality traits. Personality tests can be useful in terms of helping managers predict who is the most appropriate person in their hiring decisions. In this regard, determining personality traits helps audit companies to select skeptical auditors.

This study is limited because judicial sampling is used. Judicial sampling is subjective, and sample selection is based entirely on the researcher's personal judgment and specialized knowledge. The candidate deliberately chosen by the researcher, even though being an excellent candidate, may be in a bad mood when conducting the survey, and this will lead to the fact that the scores will be less accurate. It is proposed to increase the number of samples in future researchers. Therefore, the results of the research should not be generalized to all independent auditors.

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