



Delving into the Happiness of Professional Accountants: Examining the Interplay between Personality Traits, and Job and Life Satisfaction



Muhasebe Profesyonellerinin Mutluluğunun Araştırılması: Kişilik Özellikleri ile İş ve Yaşam Tatmini Arasındaki Etkileşimin İncelenmesi

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Abstract

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This study aimed to determine accountants' personality profiles and test which personality traits make accountants happier at work and in social life. In this context, the relationships between the personality traits of professional accountants (within the scope of the Dark Triad and Big Five) and their job satisfaction, life satisfaction, and personality-profession fit were examined. In this direction, quantitative research was designed, and professional accountants participated (N = 202) in the study. According to the findings, it is determined that the Dark Triad traits (narcissism, Machiavellianism, and psychopathy) of the accountants are at a low level. Levels of dark personality traits were negatively associated with life satisfaction, while job satisfaction and personality-occupation fit were not significantly associated. Furthermore, the highest score regarding Big Five personality traits (i.e., openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism) was obtained in agreeableness among the accountants. A positive relationship was found between the openness to experience, conscientiousness, extraversion, and agreeableness characteristics of accountants and their job satisfaction, life satisfaction, and personality-profession fit, while a negative relationship was detected with neuroticism. As a result, it is concluded that accounting professionals with high levels of openness to experience, conscientiousness, extraversion, and agreeableness are happier in their work and lives.

Keywords: Personality, dark triad, big five, job satisfaction, accountants.

Öz

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Bu çalışmanın amacı, muhasebecilerin kişilik profillerini belirlemek ve hangi kişilik özelliklerinin muhasebecilerin iş ve sosyal yaşamda daha mutlu ettiğini test etmektir. Bu kapsamda, Karanlık Üçlü ve Büyük Beşli kapsamındaki muhasebe meslek mensuplarının kişilik özellikleri ile iş doyumunu, yaşam doyumunu ve kişilik-meslek uyumu arasındaki ilişkiler incelenmiştir. Bu doğrultuda, nicel bir araştırma tasarlanmıştır ve muhasebe meslek mensupları araştırmaya katılmıştır (N = 202). Elde edilen bulgulara göre, muhasebecilerin Karanlık Üçlü özelliklerinin (narsisizm, Makyavelizm ve psikopati) düşük düzeyde olduğu tespit edilmiştir. Karanlık kişilik özelliklerinin düzeyleri yaşam tatmini ile olumsuz yönde ilişkilirken, iş tatmini ve kişilik-meslek uyumu arasında anlamlı bir ilişki bulunamamıştır. Muhasebeciler arasında Beş Büyük kişilik özelliği (deneyime açıklık, vicdanlılık, dışadönüklük, uyumluluk ve nevroitiklik) açısından en yüksek puan, uyumluluk boyutunda elde edildi. Muhasebecilerin deneyime açıklık, vicdanlılık, dışa dönüklük ve geçimlilik özellikleri ile iş doyumunu, yaşam doyumunu ve kişilik-meslek uyumu arasında pozitif, nevroitiklik ile ise negatif bir ilişki bulunmuştur. Sonuç olarak deneyime açıklık, vicdanlılık, dışa dönüklük ve yumuşak başlılık düzeyleri yüksek olan muhasebe profesyonellerinin işlerinde ve yaşamlarında daha mutlu oldukları sonucuna varılmıştır.

Anahtar Kelimeler: Kişilik, karanlık üçlü, büyük beşli, iş tatmini, muhasebeciler.

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1. Introduction

Personality traits refer to highly consistent patterns of emotion, thought, and behavior unique to the individual that differs from one another (Buchanan and Huczynski, 2019). Genetic factors, early childhood experiences, and social environment are very influential in the formation and development of personality. After personality traits become evident, the rate of change slows down (Plotnik and Kouyoumdjian, 2013). For this reason, it can lead to highly effective results when people make strategic decisions in their lives accordingly (O'Reilly, 1977). In particular, it is recommended to make choices in accordance with the nature and personality characteristics of the individual in choosing a profession. Research has been done on the personality profiles of various occupational groups (Joffe et al., 2022; Pérez-Fuentes et al., 2019). However, there are limited studies on whether accounting professionals can be happier in their work and social lives depending on their personality traits. Hence, in this study on the present research gap, the relationship between the personality traits and personality-profession fit of professional accountants, and their job and life satisfaction has been examined. As personality traits, the Dark Triad (subclinical narcissism, Machiavellianism, and subclinical psychopathy), which has been widely studied in various fields of psychology and social sciences, and the big five personality traits which are the most commonly used in psychology are examined.

The dark triad is included in this study because, generally speaking, only the big five personality traits are taken into account in research on accountants' personality traits (Saadullah and Bailey, 2014). Thus, the relationship between the personality traits of accountants and their attitudes toward work and life has been investigated more thoroughly. When the studies on the personality traits of accounting profession groups are examined, it is seen that either limited personality traits are included in the research model (Poroy Arsoy et al., 2018) or the focus is on accounting students (Briggs et al., 2007) instead of accountants. In this respect, this study may be able to fill in more empirical gaps in this area

Accounting professionals are expected to have many skills in both field-specific knowledge and soft skills. Personality traits such as honesty, openness to cooperation, good communication skills, flexibility, and creativity can be counted at this point (Williams, 2015). In other words, contrary to what some researchers emphasized in previous studies (e.g., being uncreative, for example, according to Maslow (1965), professional accountants should have all the soft skills required by the 21st century at a high level. This study will contribute to a better understanding of the personality traits suitable for accountants as it will be determined which personality traits will be happier (in the sense of satisfaction) at work and in social life.

Within the scope of the study, the conceptual framework of the personality traits and other attitudes (job satisfaction and life satisfaction) in the research was initially presented. Then, based on the previous empirical studies, the background of the research was discussed, and research hypotheses were formulated. Afterward, the findings of the empirical study were shared, and finally, the findings were discussed.

2. Conceptual Framework

Personality expresses the self-consistent and individual-specific patterns of emotion, thought, and behavior that distinguish the individual from others (Buchanan and Huczynski, 2019). The subject of personality, which finds a highly critical field of study in psychology, is also studied in many other social science fields. The fact that personality traits show a permanent tendency (Plotnik and Kouyoumdjian, 2013) increases the interest of academic studies in examining personality traits in working life (Furnham, 2002).

Dark Triad. Since Paulhus and Williams (2002), Dark Triad classification has been extensively studied and become the subject of empirical research in many fields (Crysel et al., 2013;

Endriulaitienė et al., 2018; Furnham et al., 2013). It consists of subclinical narcissism, Machiavellianism, and subclinical psychopathy. Each dimension is briefly discussed below.

Narcissism: A personality disorder in DSM-V (Diagnostic and Statistical Manual of Mental Disorders, Fifth Edition), is measured and examined at a subclinical level in many sub-branches of psychology and organizational studies (Özsoy and Ardiç, 2017). It is also widely examined within the scope of working life, especially in the sample of managers (Higgs, 2009; Resick et al., 2009). It includes behavioral patterns such as seeing oneself as superior and privileged to other people, arrogance, establishing authority over others, sensitivity to criticism, desire to be in the foreground, and contempt for others (Brown, 1997; Campbell et al., 2011; Miller et al., 2017).

Machiavellianism: The concept is based on Niccolò Machiavelli's book, the prince, (Italian: Il Principe). Later, the studies started to measure this structure. First, Machiavellianism is not a personality disorder (Belfry et al., 2020). Instead, it is a personality trait showing that it is legitimate to be purpose and power-oriented, to act unethically when necessary for personal interests, and to be opportunistic to achieve personal goals. The people who have this personality trait have low empathy levels, apply various tactics for their own purposes in human relations, and are superficial and goal-oriented in human relations (Fehr et al., 2013; Jonason and Webster, 2010; Nelson and Gilbertson, 1991; Paulhus and Williams, 2002).

Psychopathy: It is closely related to antisocial personality disorder in DSM-V. Psychopathy refers to a person's low level of empathy, impulsivity, aggressive behaviors, exhibiting risky behaviors, selfishness, and a low level of mercy (Hare et al., 2012; Hare and Neumann, 2008; Patrick, 2018). Although it is common in clinical populations, research in the field indicates that many people with high levels of psychopathy can come to critical positions in working life if they have a high level of education and culture (Babiak et al., 2007).

Big Five. It is one of the most widely used classifications of personality traits in psychology and other fields of social sciences (such as management, organizational studies, and organizational psychology). Big Five expresses personality traits that are reduced to five basic dimensions after examining thousands of adjectives related to personality traits (Özsoy et al., 2014).

Openness to experience. Individuals with a high level of openness to experience like to try new things and are open to differences and exciting experiences. They are curious and open to art and new cultures (De Raad, 2000). On the other hand, individuals with low openness to experience tend to be more traditional (Robbins and Judge, 2011; Zhao and Seibert, 2006).

Conscientiousness. Individuals with high conscientiousness are disciplined, success-oriented, and organized. They value being successful at work. They are reliable and stable (Costa and McCrae, 1992; Luthans et al., 2021). On the contrary, individuals with low conscientiousness are somewhat scattered, easily distracted, and have a weak will to continue a specific task until the end (Özsoy et al., 2014).

Extraversion. Individuals with a high level of extraversion are sociable, talkative, energetic, and have no trouble making new friends. Contrarily, individuals with a high level of introversion are quiet and shy and have fewer friends. When they enter a new social environment, they find it difficult to make friends quickly (Robbins and Judge, 2011; Zhao and Seibert, 2006).

Agreeableness. Individuals with high agreeableness are easily adaptable to social relations, away from conflicts, and get along with others quickly. Individuals who score low on this dimension are confrontational, quick-tempered, and could be stubborn in social situations (Costa and McCrae, 1992; Robbins and Judge, 2011).

Neuroticism. Individuals with a high level of neuroticism can be irritable, angry, and inconsistent for minor reasons. The behavior of neurotics is challenging to predict. They may exhibit erratic and maladaptive behavioral patterns (Barlow et al., 2014; Widiger and Oltmanns, 2017). Individuals with low neuroticism are consistent, reliable, and adaptable in mood (Özsoy et al., 2014).

Job satisfaction. In its simplest form, job satisfaction is formed as a consequence of the evaluation of many dimensions such as the job itself, working conditions, direct (i.e., wage, career opportunity, self-development opportunity) and indirect benefits (such as the image and reputation of the job), relations with colleagues and managers (Aziri, 2011; Locke, 1969). Job satisfaction refers to a positive attitude towards work as a result of the employee's general evaluation of all these factors. If this attitude is negative, job dissatisfaction occurs (Özsoy, 2015).

Life satisfaction. It is measured by the level of positivity of one's attitude towards one's life, considering all aspects of life. If the person's attitude towards his life is positive, it is understood that life satisfaction is high, and if it is negative, then it is low (Proctor et al., 2017).

3. Developing Hypotheses

For employees to succeed professionally, they need to work in an appropriate organization, sector, and job which is compatible with their expectations, nature, and personality (Kristof-Brown et al., 2005). The right decision in these matters makes the person happy and productive in the long run since individuals want to specialize in an area where they can continue to work in the long term instead of temporary or one-day jobs while planning their careers. The personal skills and equipment required by each job and sector differ. Therefore, to succeed in specific jobs, it is necessary to have the personality traits and individual differences required for the job. For example, a shy personality may negatively affect a sales consultant's success.

How the personality traits of accountants should be is an important question to answer since this study focuses on the personality traits of accountants and their happiness in business and social life. Previous studies focused mainly on the personality traits of accounting students (Briggs et al., 2007; Davidson and Etherington, 1995; Kovar et al., 2003; Wolk and Nikolai, 1997). A few studies have yet to examine the relationship between accountants' personality traits and their attitudes toward work. Nevertheless, the relationship between the personality traits of accountants and their attitudes and behaviors towards work has not been studied in depth (Granleese and Barrett, 1990; Karakaş et al., 2017; Özkan and Hacıhasanoğlu, 2012).

First, it is necessary to examine the personality traits of accounting professionals by moving away from certain stereotypes (for example, being too detail-oriented). Simply put, accountants are already expected to be meticulous and detail-oriented when analyzing and reporting financial statements and financial situations of organizations, controlling the organization's income and expenses, and performing a variety of other similar tasks. However, it is clear that, in the 21st century, accountants need some skills and individual competencies that are far beyond the aforementioned ones.

Practical communication skills, critical thinking, time management, and organizational abilities are essential for a successful career in the accounting profession (Gallagher and Freeman, 2022). Recognizing that these skills are indispensable for success in the accounting profession, the research hypotheses are formulated below.

When viewed in the context of the dark triad, although it is emphasized that narcissists come to managerial roles more and have more ability to influence others due to their power-oriented nature (Özsoy, 2017; Volmer et al., 2016), it does not directly meet the skills needed in the accounting profession since showing off, establishing authority, and trying to impress others are not vital skills required in accounting. In this respect, it is not possible to claim that narcissistic tendencies will increase success and happiness among accountants.

Machiavellians are power and self-interest-oriented individuals. They set up tactics to achieve their personal goals by prioritizing their interests (Christie and Geis, 1970). These people get along well with the others in power and form superficial relationships with those who are not powerful. All these essential features are optional to practice the accounting profession successfully and happily.

Psychopaths tend to exhibit low empathy and show selfish, impulsive, and aggressive behaviors (Özsoy and Ardıç, 2017). These features reveal a disagreeable profile that creates problems in human relations. However, as stated above, communication skills are critical in accounting. There is also no background for accountants who tend to be psychopathic to be successful and happy.

Based on all the features listed above in terms of the dark triad, the first hypothesis of the research was formulated as follows.

Hypothesis 1: The Dark Triad (including all components) is not a necessary personality trait for accountants to be happy at work and in social life.

Regarding openness to experience, individuals with a high level of openness to experience are open-minded people who like to meet new people and cultures (Robbins and Judge, 2011). These tendencies are in line with the soft skills needed in accountancy. Therefore, the increase in openness to experience is expected to pave the way for accountants to be more successful and happier.

Individuals with high conscientiousness are organized, disciplined, and hardworking. These are the basic features needed in the accounting field since, to control financial processes, it is necessary to act in a disciplined and coordinated way instead of doing messy and superficial work (Costa and McCrae, 1992). Conscientiousness has many backgrounds that can increase accounting success, happiness, and productivity.

From the point of view of the extraversion level, accounting is more than just a desk job without interacting with others. Communication skills, effective decision-making, and healthy interaction are among the essential skills for accountants. Thus, the increase in the level of extraversion of accountants will play a role in their satisfaction with their work and life.

Effective decision-making, critical thinking, and a healthy and sustainable communication channel are critical in accounting. Individuals with a high level of agreeableness get along well with others and are less likely to have ineffective conflicts (Costa and McCrae, 1992; Luthans et al., 2021). Therefore, agreeableness is an essential feature of the accounting profession.

Neurotics are emotionally turbulent tides and have high levels of anxiety and irritability (Barlow et al., 2014). In this respect, neuroticism can potentially negatively affect the accounting profession.

Based on all the features listed above in terms of the big five, the second hypothesis of the research is formulated as follows.

Hypothesis 2: The big-five components (except for neuroticism) are necessary personality traits for accountants to be happy at work and socially.

4. Methods

Procedure and Data Collection: A questionnaire form containing the demographic information questions and the scales below was prepared. With the support of the Sakarya Chamber of Certified Public Accountants, the questionnaire form was tried to be reached by snowball sampling method online. In addition, the survey form was sent online to the professionals living in Sakarya by applying to the other social networks of the researcher. Also, an online questionnaire was sent to the accountants working in accounting departments of large-scale corporate companies. In this direction, a total of 233 responses were received. Depending on the answers to the question in the questionnaire "what is your profession?", ten responses were excluded because the participants were not professional accountants. With the help of the reverse coded questions in the big five scale, eight responses coming from the participants were determined to be filled carelessly. They were also removed from the data set. In addition, it was determined that seven responses were filled

incompletely and sloppily. For this reason, they were removed from the data set. Therefore, the related analyses were carried out with 208 valid responses.

Participants. 58.7% are women, 61.1% are single, 19.6% are secondary school graduates, and 78% have bachelor's degrees. Age (mean = 40.76, SD = 10.60).

4.1. Scales

Dark Triad: The Turkish form (Özsoy et al., 2017) (DTDD-T) of Dark Triad Dirty Dozen (DTDD), developed by Jonason and Webster (2010), is used. The scale measures narcissism, Machiavellianism, and psychopathy with four items each. The participants rate the items 1 (definitely disagree) to 5 (definitely agree).

Big Five: The Turkish version (Sümer et al., 2005) of the 44-item Big Five Inventory (Benet-Martinez and John, 1998) is used to assess big five personality traits. The participants rate the items 1 (definitely disagree) to 5 (definitely agree).

Job Satisfaction: The Turkish Translation (Özsoy and Ardiç, 2017) of the 5-item short version of the general job satisfaction scale developed by Brayfield and Rothe (1951) is used. The participants rate the items 1 (definitely disagree) to 5 (definitely agree).

Life Satisfaction: The Turkish translation (Özsoy et al., 2014) of the single-item life satisfaction scale developed by Quinn et al. (1974) is used. The participants rate the item 1 (definitely disagree) to 5 (definitely agree).

Personality-Profession Fit: The participants evaluated the single-item “My profession is suitable for my personality” as 1 (definitely disagree) to 5 (definitely agree) in order to assess personality-profession fit.

4.2. Results

Descriptive statistics of the variables (mean, standard deviation), Cronbach's Alpha internal consistency scores, and correlation analysis findings are presented in Table 4. As can be seen, the internal consistency levels of all scales are within the acceptable range (min. $\alpha = 0.70$). The findings of the factor analysis are presented in Table 1 for the Dark Triad, Table 2 for the Big Five, and Table 3 for the Job Satisfaction Scale. Factor analysis was not conducted for the variables of life satisfaction and personality-profession fit as they were measured using a single item. Additionally, the results of the multiple regression analysis, conducted to test the effects of personality traits (both the Big Five and the Dark Triad) on job satisfaction, life satisfaction, and personality-profession fit, are presented in Table 5.

A principal component analysis (PCA) was conducted using the Dark Triad scale through exploratory factor analysis (EFA). The results of the analysis indicated that the items were distributed across three factors, consistent with the original structure of the scale, with the lowest factor loading being 0.56. The equamax rotation method was employed to enhance the clarity of factor differentiation and to highlight the factor loadings. The Kaiser-Meyer-Olkin (KMO) measure was found to be 0.81, indicating that the sample size was adequate for factor analysis ($KMO > 0.70$). Additionally, Bartlett's test of sphericity was significant ($p < 0.001$), further confirming the suitability of the data for factor analysis. The details of the factor analysis are presented in Table 1.

Table 1. Factor Analysis Findings for the Dark Triad Personality Traits Scale

Dark Triad Dirty Dozen Scale	Factor Names		
	Narcissism	Machiavellianism	Psychopathy
Range of factor loadings	0.56-0.86	0.57-0.79	0.56-0.73
Explained variance (%)	24.80	23.23	13.12
Eigenvalue	4.46	1.68	1.20
Total variance explained (%)	61 %		
KMO (Kaiser-Meyer-Olkin) value	.81		
Bartlett's Test of Sphericity, Approximate Chi-Square value	920.36 p<0.000		
df	66		

A principal component analysis (PCA) was conducted using the Big Five, five-factor personality scale through exploratory factor analysis (EFA). The results indicated that the items were distributed across five factors, consistent with the original structure of the scale, with the lowest factor loading being 0.41. The equamax rotation method was employed to enhance the clarity of factor differentiation. The Kaiser-Meyer-Olkin (KMO) measure was found to be 0.83, indicating that the sample size was adequate for factor analysis (KMO > 0.70). Additionally, Bartlett's test of sphericity was significant (p < 0.001), further confirming the suitability of the data for factor analysis. The details of the factor analysis are indicated in Table 2.

Table 2. Factor Analysis Findings for the Big Five Personality Traits Scale

Big-Five Scale	Factor Names				
	Agreeableness	Neuroticism	Extraversion	Conscientiousness	Openness to experience
Range of factor loadings	0.46-0.75	0.42-0.77	0.50-0.75	0.50-0.71	0.41-0.67
Explained variance (%)	11.34	11.03	9.98	8.98	7.03
Eigenvalue	9.76	4.02	3.40	2.27	1.85
Total variance explained (%)	48.38 %				
KMO (Kaiser-Meyer-Olkin) value	.83				
Bartlett's Test of Sphericity, Approximate Chi-Square value	4026.10 p<0.000				
df	946				

A principal component analysis (PCA) was conducted using the Big Five, five-factor personality scale through exploratory factor analysis (EFA). The results of the analysis indicated that the items were distributed across a single factor, consistent with the original structure of the scale, with the lowest factor loading being 0.67. The Kaiser-Meyer-Olkin (KMO) measure was found to be 0.81, indicating that the sample size was adequate for factor analysis (KMO > 0.70). Additionally, Bartlett's test of sphericity was significant (p < 0.001), further confirming the suitability of the data for factor analysis. The details of the factor analysis are displayed in Table 3.

Table 3. Factor Analysis Findings for the Job Satisfaction Scale

Job Satisfaction Scale	Single Factor
Range of factor loadings	0.67-0.85
Eigenvalue	3.11
Total variance explained (%)	62.21 %
KMO (Kaiser-Meyer-Olkin) value	.81
Bartlett's Test of Sphericity, Approximate Chi-Square value	413.28 p<0.000
df	10

Considering the average scores, professional accountants' job satisfaction, life satisfaction, and personality-job fit levels are moderate and partially high. In terms of personality traits, it is seen that the dark triad components are shallow, and the agreeableness score is the highest.

As seen in Table 4, the job satisfaction of professional accountants was not associated with any component of the dark triad. On the contrary, their job satisfaction was positively associated with openness to experience, conscientiousness, extraversion, and agreeableness. The personality trait with the highest correlation coefficient with job satisfaction is extraversion. Neuroticism is negatively associated with job satisfaction.

Life satisfaction of the professional accountant members was negatively related to the dark triad global and other dark triad components. Like job satisfaction, life satisfaction was also positively associated with openness to experience, conscientiousness, extraversion, and agreeableness and negatively associated with neuroticism. The personality trait with the highest correlation coefficient with life satisfaction was found to be conscientiousness.

Personality-profession fit was not associated with the dark triad components but was also positively associated with openness to experience, conscientiousness, extraversion, and agreeableness. The most robust correlation coefficient with personality-profession fit was obtained with conscientiousness. Personality-profession fit was positively associated with job satisfaction and life satisfaction. It was determined that as age increases, the levels of narcissism and neuroticism in professional accountant members will decrease. Additionally, it can be inferred from the correlation analysis that men have higher levels of psychopathy compared to women, and women are more agreeable and neurotic than men. This is because gender (coded as 1 for male and 2 for female) is negatively correlated with psychopathy and positively correlated with agreeableness and neuroticism.

Table 4. Correlation Analysis Findings, Internal Consistency Scores, And Descriptive Statistics of The Variables

	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Dark Triad Total	1												
2. Narcissism	.84***	1											
3. Machiavellianism	.80***	.50***	1										
4. Psychopathy	.70***	.33***	.45***	1									
5. Openness to Experience	.05	.12	-.01	-.04	1								
6. Conscientiousness	-.30***	-.17*	-	-.24**	.42***	1							
			.35***										
7. Extraversion	.02	.04	.01	-.02	.52***	.41	1						
8. Agreeableness	-.46***	-.26**	-	-	.25***	.55***	.25	1					
			.43***	.46***									
9. Neuroticism	.17*	.18	.14	.09	-	-	-	-	1				
					.27***	.46***	.36***	.30***					
10. Job satisfaction	-.09	-.04	-.12	-.07	.25***	.30***	.40***	.26***	-	1			
									.39***				
11. Life Satisfaction	-.24**	-.18*	-	-.15*	.36***	.44***	.41***	.38***	-	.39***	1		
			.25***						.50***				
12. Personality-Profession Fit	-.09	-.09	-.13	.01	.18*	.29***	.26***	.24**	-	.62***	.44***	1	
									.33***				
13. Age	-.13	-.19**	-.11	.01	-.01	.13	.01	.01	-.15*	.11	.13	.07	1
14. Gender	-.03	.12	-.11	-.15*	.03	-.05	-.10	.14*	.16*	.02	-.03	.07	-
													.43***
Mean	1.85	2.32	1.57	1.65	3.68	3.93	3.69	4.13	2.92	3.69	3.737	3.74	40.76
Standard Deviation	0.68	1.09	0.76	0.73	0.75	0.65	0.77	0.58	0.85	0.94	1.09	1.22	10.70
Cronbach's α	.86	.80	.76	.70	.85	.80	.79	.70	.81	.84			

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. Gender was coded as 1 = Male, 2 = Female, developed by the author

The findings of the multiple regression analysis, in which all components of the Dark Triad and the Big Five were treated as independent variables, and job satisfaction, life satisfaction, and personality-profession fit were also examined as independent variables, are presented in Table 5. The obtained results reveal that one of the key findings is that neuroticism negatively affects job satisfaction, life satisfaction, and personality-profession fit. Moreover, it was observed that extraversion positively influences both job and life satisfaction. In conjunction with the correlation analysis, these findings indicate that extraversion is a significant predictor of success in both professional and social life for accountants. Furthermore, neuroticism has been identified as a

precursor to unhappiness in accountants' professional and personal lives and is considered an unsuitable personality trait for the accounting profession.

Table 5. Multiple Regression Findings

Independent Variables	Dependent Variables								
	Job Satisfaction			Life Satisfaction			Personality-Profession Fit		
	β	t	R^2	β	t	R^2	β	t	R^2
Narcissism	.05	0.68	.21	-.07	-1.01	.36	-.01	-0.18	.13
Machiavellianism	-.08	-1.03		-.12	-1.60		-.08	-0.98	
Psychopathy	.02	0.28		.06	.86		.15	1.89	
Openness to Experience	.01	0.14		.13	1.93		.01	0.12	
Conscientiousness	-.02	-0.17		.06	.81		.06	0.63	
Extraversion	.28***	3.59		.17*	2.47		.12	1.45	
Agreeableness	.09	1.12		.14	1.81		.14	1.61	
Neuroticism	-.26**	-3.47		-.31***	-4.69		-.21**	-2.70	

Note: * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$. R^2 represents adjusted R^2 developed by the author

From the perspective of the Big Five, although extraversion and conscientiousness showed high correlations with job and life satisfaction in the correlation analysis, it is observed that extraversion plays the predominant role in the multiple regression analysis.

4. Conclusion

This research focuses on which personality traits will make accountants happier in their jobs and social lives. The findings display that all dark triad components (narcissism, Machiavellianism, and psychopathy) were not related to the happiness of accountants at work and in social life, and H1 was supported in this way. As expected for the big five, negative correlations were obtained between neuroticism and job and life satisfaction of accountants, positive relationships were obtained with all other components, and H2 was supported.

Engaging in accounting should be seen as more than just following the work of accounting firms and having minimal contact with colleagues in the workplace. In order to practice this profession, first of all, it is a must to have the essential soft skills needed in the 21st century (Williams, 2015). The findings in this direction were obtained in this study. In other words, accountants should be harmonious, extroverted people with a high sense of responsibility and openness to experience. In this way, they are happier both at work and in their lives. Regarding personality-work fit, it has also been found that accountants with these characteristics are happier at work in social life.

The study, on the other hand, displayed that having dark personalities is not necessary for accountants. Since individuals with these characteristics are self-interested and have a high tendency to use others who focus on success in the short term (Özsoy, 2017), these traits are not helping the happiness of accountants. However, discipline, ethics, honesty, and responsibility are essential requirements in the accounting profession.

A general comparison was made using the results obtained from different samples to relate the findings with previous empirical studies. In the study carried out by Joshanloo et al. (2011), similar to our current study, neuroticism was found to have a negative correlation with life satisfaction, while extraversion, agreeableness, conscientiousness, and openness to experience showed positive correlations with life satisfaction. Additionally, extraversion was identified as having the strongest impact on life satisfaction. Similar findings were also reported by Szcześniak et al. (2019). Consistent with previous studies, dark personality traits were negatively associated with agreeableness and conscientiousness (Ardıç and Özsoy, 2016). These findings suggest that individuals with dark personality traits experience difficulties in getting along with others (Jonason and Webster, 2010).

One of the study's primary contributions is to challenge the misunderstanding that accounting is simply a technical job, as some people believe. Accounting requires frequent and effective communication with others, making it a profession where extraverted individuals who can easily communicate and have high self-confidence are likelier to be happy. On the other hand, neurotic individuals, who are prone to mood swings and pessimism, are less likely to find happiness in the accounting profession.

As in every study, there are a few limitations in the present study. First, a limited sample was included, and only quantitative methods were used. Personality-profession fit and life satisfaction were measured with a single item each. Although single-item scales might also lead to satisfactory results regarding psychometric properties (Wanous et al., 1997), this situation still appears as a limitation. Besides, the limitations of the study include the use of convenience sampling for data collection and the reliance solely on self-report measures.

In further studies, the relationships between performance and personality traits can be examined among accountants. Accordingly, it can be investigated the effect of personality traits on high performance of professional accountants. In addition, in this study, personality traits were discussed only within the scope of the dark triad and the big five. However, the role of individual differences, such as honesty, discipline, self-efficacy, and optimism, which are essential for the accounting profession, should also be examined. In this respect, studies in multidisciplinary fields are appreciated because accounting education is given in social sciences. The critical fields that nurture the social sciences are psychology, social psychology, and sociology. Accordingly, research can be done at many points where the related and accounting fields intersect. Although the direct examination of current issues in the accounting field is of critical importance, studying accountancy by feeding from other fields of social sciences will also contribute to the field.

As a result, this study, which was built on many limitations, uncovered that personality traits such as openness to experience, conscientiousness, extraversion, and agreeableness play an essential role in the happiness of accountants in their work and social life. On the contrary, it can be noted that personality traits such as narcissism, Machiavellianism, psychopathy, and neuroticism generally affect the happiness of accountants negatively in their work and social life. Among all the Big Five personality traits, extraversion was found to be the most positively influential trait on accountants' happiness at work and in social life, while neuroticism was identified as the trait with the most negative impact.

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