

A Preliminary Study of the Triarchic Psychopathy Personality Dimensions of College Accounting Students in China

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Abstract—Professional accountants take an important role in the business and economic activities, and university accounting students are potential candidates of professional accountant in future. As such, to be successful in the accounting profession, it might be that an individual must have certain personality characteristics and skills. One such trait recently proposed in personality literature is that of psychopathy. Data from 105 college accounting students in China were collected and underwent descriptive statistics and correlation analysis on the triarchic psychopathy personality dimensions of boldness, disinhibition, and meanness. Findings of this study suggested that university accounting students mostly possess boldness personality; a finding which aligns well with the personality characteristics of those who work in the accounting field. In addition, findings indicated that the personality dimensions of boldness are significantly correlated with meanness, which in turn was significantly correlated with disinhibition. The findings of the correlation among the three personality dimensions align with the required characteristics to fulfill the role of a professional accountant. The results however cannot be generalized to all accounting students in China due to its conservative sample size and used of non-probability sampling. Nevertheless, findings reported here provide information to the accountancy professional bodies on their members recruitment and continuous professional development strategies. As for the students who would like to choose accounting as their major or those who would like to enter the accounting profession, the findings from this study helps to assess their suitability of becoming a professional accountant in future.

Index Terms—personality, psychopathy, accounting profession, accounting students, accounting education

I. INTRODUCTION

The Chinese Institute of Certified Public Accountants (CICPA) has over 237,000 individual members, among them 105,570 are practicing members in 2017. The professional accountants provide services of auditing, assurance, accounting, and management and tax

consultancy to the listed companies in China and in supervising the stock market [1]. From a personality-based psychological perspective, accountants score significantly higher in conscientiousness and significantly lower in openness, agreeableness, and extraversion in comparison with other professionals; traits which are significantly related to career satisfaction [2]. This finding of increased (relative) levels of conscientiousness is consistent across the accountancy literature [3]-[5].

People of the accounting profession tend to be an ISTJ (Introversion, Sensing, Thinking, and Judging), and are considered accountable, dependable, diligent, and decision-based on data analysis [6]. Sensing and Thinking are most essential among these four traits; explained through professional accountants considered to prefer logical and decisions-based facts and data, rather than using intuition. Elsewhere, others have suggested that many professional accountants possess personality of ESTJ (Extrovert, Sensing, Thinking, and Judging) rather than ISTJ because they need to communicate with others, to have critical thinking and judgements on the fair presentation of the financial statements [7].

Students who choose majors in accounting are initiated by both intrinsic motivation such as personal growth and interest in accounting [8], and extrinsic motivations which is driven by their future career prospects, status, and reward in entering the accounting profession [9]. With the growth of China's economic, professional accountant of good quality is in demand and plays an important role across various types of accounting jobs [1]. It is reasonable that career prospects and success in the accounting profession is an important factor for student's choice in studying accounting. However, it is possible that those students who choose accounting as their major may not possess the personality characteristics that are suitable for facilitating a professional accounting career in future.

Personality can be perceived as the regular pattern of affects, cognitions, needs that cause an individual's behavior [10]. There are various personality theories seeks to explain individual characteristics or personality

traits, and how an individual feel and behave under different situations:

A. Myers-Briggs Type Indicator (MBTI) and Jung's Theory

Myers and Briggs developed a personality assessment test, known as the Myers-Briggs Type Indicator (MBTI), for measuring an individual's preference on each of the four aspects of personality: extraversion (E) versus introversion (I), sensing (S) versus intuition (N), thinking (T) versus feeling (F), and judging (J) versus perceiving (P). These four aspects of personality are combined to make up 16 distinct personality types [11], [12]. MBTI is developed from Jung's psychological type theory, is used to examine the personality preference of individuals [11], [13]. Jung's theory suggests individual differences in the behavior comes from the differences in their preferences to use their perception (consists of sensing and intuition) and judgment (composed of thinking and feeling) to deal with the outer world. The preference to use perception address to the way of gathering information from the world, while judgement involve how individuals making decisions. Various authors explained Jung's four principal psychological functions. Sensing suggests how information taking through an individual's five senses, and concentrate on concrete tangible evidence, data, and facts. Intuition concerns about the big picture, and the ability to develop theories, ideas, and possibilities. Thinking process is the logic and analytical decision approach based on cause-and-effect relationships, and focus on objectivity, justice, and fairness. Feeling relates to the process of making decisions based on personal values and group values [11], [13]. Extraversion and introversion relate to a person's preferred mode of interacting with their environment. Individuals who prefer extraversion focus on people and things of the outer world and draw energy from other people. Individuals preferring introversion would like to work quietly without interruption and have reflecting before acting [13].

B. Big-Five Personality

Big-Five Personality described personality through five dimensions or main factors, including: neuroticism, extraversion, openness, agreeableness, and conscientiousness [14], [15]. This five-factor model (FFM) of personality provides structure for personality differences [16], [17]. Neuroticism suggests characteristic of an individual who is emotionally unstable, and tend to have anxiety, tension, impulsiveness, and low self-esteem. Extraversion signifies individuals being people-friendly, sociable, and empathetic, and as well as having positive moods [17]. Openness to experience entails individuals who enjoy the exploring process and possess traits such as flexibility, open to dynamic changes, inquisitiveness, and creativity [18]. Agreeableness entails an individual's preferred way of dealing with others; and individuals of high agreeableness believe in forgiveness, reliability, sympathy, cooperativeness, helpfulness, and faithfulness. Conscientiousness involves a tendency of individuals who have efficiency, reliability, rationality, discipline,

diligence, responsible, comply rules and plan, and well-organized tasks [15].

C. The Triarchic Psychopathy Model of Personality

Pursuing an integrated framework for reconciling the triarchic conceptualization of psychopathy with historical theories, reference [19] developed the Triarchic Psychopathy Model (TriP Model), encompassing three distinct but interrelated personality dimensions of disinhibition, boldness, and meanness; and the interrelations and criterion-related validity of these three personality dimensions were reviewed [20]. From the triarchic conceptualization of psychopathy domains, reference [21] developed a 58-item self-report scales, namely the Triarchic Psychopathy Measure (TriPM) [22], designed to index the three psychopathy dimensions. TriP Model is a framework for reconciling alternative conceptions of psychopathy and TriPM could help to explain the commonalities and differences among alternative measures of psychopathy [23]. Boldness associates with characteristics of low in anxiety and fear; while high in cognitive reappraisal, dominance, venturesome and confidence. Meanness denotes personality of deficient empathy, aggressive exploitation, less affiliation, empowerment through cruelty, contempt toward others. Disinhibition signifies a tendency toward impulsiveness, irresponsibility, hostility and mistrust, and cognitive suppression [24], [25].

Since the professional accountant takes an important role in the market, CICPA continuously explore ways to improve the quality and credibility of the accounting profession. University students studying accounting as a major are the potential candidates of professional accountant in future. Nevertheless, to be successful in the accounting profession, on top of the updated professional knowledge an individual must have certain personality characteristics and skills required, including excellent time management and efficiencies, good communication with clients and others, teamwork and collaborative skills, analytical skills, adaptability and proactive to the dynamic business world and accounting profession, and capability in organizing detailed information [26]-[28]. In addition, certain personality traits of high conscientiousness such as the quality of ethical, trustworthy, and honest are important [26]-[28] since accountants are required to comply with professional standards and to have trustworthiness and consistency in carrying out their work. Nevertheless, accountants need not have high openness since their work emphasize on the presentation of a true financial picture of an entity [2]. Employers expected the accounting graduates should have good communication, analytical and critical thinking abilities, possession of the required and updated professional skills and knowledge, and awareness of the business and real-world situation [29]. In other words, to be successful, a contemporary professional accountant should possess skills and personality characteristics of assertiveness, emotional stability, sensing, independent, critical thinking and judgement, high conscientiousness, high openness, and high agreeableness. College students who would like to choose accounting as their major and

then accounting as their future career should be aware of this.

Prior research on examining the personality of accounting students using MBTI showed that the accounting students are predominated by sensing over intuition, thinking over feeling, and judgement over perception [30], [31]. Nevertheless, other author discovered a majority personality preference for intuition over sensing for accounting students [11], while prior studies have consistently reported the opposite.

There are various authors interested in searching the personality traits of the accounting students, based on the concept of FFM. The accounting students are open to new experiences strongly believed in the search for knowledge and having a questioning mind, which aligns with the quality of high skepticism required by the accounting profession [32]. Accounting students' personality preferences is predictability rather than creativity and intuitive thinking as it is important to assure the compliance with financial reporting and other required standards [33]. Prior research observed change in accounting students' personality preference shifted from introversion to extraversion [34]; particularly, those accounting students who prefer the auditing career path perceive the ideal auditor as extroverted, agreeable, and open to experience [35] since auditors need to communicate with clients, and to review different client's operations, accounting records and other documents at client's office.

Since the career success in the accounting profession is vital for student's choice of accounting as their major, it is beneficial to have a better understanding on the personality characteristics of college accounting students in China. The university staff engaging in career advice function can help students to assess the appropriateness of their choice in choosing accounting as their major and their suitability of becoming a professional accountant. It is necessary for the admission function of higher education be capable in assessing whether the students who are intended to be an accounting major make the right choice in relation to their personality. As a result, universities can help students to decide whether they make the right decision of enrolling as accounting major students and ready for entering the accounting profession. The accountancy professional bodies would like recruit accounting graduates with good potential in becoming a successful professional accountant and have significant contribution to the economy growth in China. It is important to consider the needs of students, who might become professional accountant in future, to have a better understanding on their personality in relation to the suitability of their study in professional accountancy programme and their preparedness for entering the accounting field.

In relation to the skills and personality characteristics required to be successful in the accounting profession, the accounting education provider could promote students' critical thinking and judgement through professional development and educational processes [33], [36] on top of professional knowledge and effective communication skills. With the occurrence of scandals, the accounting

professional seeks to rebuild confidence in accounting and consider accounting educator should devote in producing reflective accountants focusing on developing students' professional skepticism and ethical awareness [37]. It is beneficial for those engaging in professional development in accountancy professional body and curriculum development in higher education to recognize the personality of accounting students. In relation to the personality characteristics of accounting students, they can design the curriculum and development program that can strengthen the accounting graduate's capacity to becoming a successful professional accountant in future.

Result of prior study suggests that measures of the triarchic dimensions incremented measures of the FFM [38]. Triarchic Model of Psychopathy is largely consistent with the conceptualization of psychopathy in terms of FFM constructs [39]. Reference [40] proposed components of the TriPM are nested within the FFM: boldness matched low neuroticism and high extraversion, meanness matched low agreeableness, and disinhibition matched low conscientiousness. From this, one can see that the psychopathy domains of meanness and disinhibition linked to personalities of agreeableness, conscientiousness, neuroticism, and extraversion. In addition, boldness connected to neuroticism, extraversion, assertiveness, openness, emotional stability, and agreeableness. The TriPM demonstrated validity against constructs of diverse theoretical models [41], and processed consistency values across segments [39], [42]. Furthermore, TriPM provided evidence for its reliability and construct validity in cross-cultural utility [43], and in total and subscale of Psychopathic Personality Inventory [44]. Prior research demonstrates TriPM is valid, consistent, and reliable instrument; therefore, TriPM offers an efficient self-report instrument for measuring the three TriP personality dimensions. Nevertheless, many authors conducted study in investigating the personality of accounting students by applying MBTI and FFM rather than TriPM.

Putting together the discussions above give rise to the question of whether the components of TriP Model of Personality can be used for assessing the personalities of accounting students and their suitability to becoming a professional accountant. It is against this background that the purpose of the current study is to investigate the triarchic psychopathy personality dimensions of the accounting students studying at universities in China.

II. METHOD

An online survey was conducted to collect data on the personality of accounting students studying at universities across China. Data on the personality of accounting students in China were collected and a sample of 105 participants. Using G*Power to determine sample size, the result was that at least 84 students should be sampled from among the target population of college accounting students in China. Participants (60% female) spanned across years 1 (26%), 2 (29%), 3 (20%), and 4 (25%). Inclusion criteria required participants to be 18 years of age or over, and capable in reading and understanding

English language. After consenting to take part, data were collected on the personality dimensions of the participants using the 58-items Triarchic Psychopathy Measure (TriPM) [21], [22] on a five-point Likert scale ranging from 1 (“strongly disagree”) to 5 (“strongly agree”). This scale includes items on TriP personality dimensions of boldness, meanness, and disinhibition. Boldness scale (19 items) measures the fearlessness tendencies, meanness scale (19 items) measures deficient empathy attitude, whereas disinhibition scale (20 items) measures impulse control behavior.

Data on personality collected from accounting students were screened for any missing data before summarized using descriptive statistics (including Cronbach’s Alpha to assess scale reliability), and Pearson’s correlations analysis were conducted to identify the relationship among dimensions of TriP Personality.

III. RESULTS/ANALYSIS

In Table I, Mean and standards deviation of the three Triarchic psychopathy personality dimensions composed of boldness, meanness and disinhibition are presented, in addition to reliability and normality statistics. Descriptive statistics of factors affecting each Triarchic Psychopathy Personality dimension are displayed in Table II. The correlations among these three personality dimensions are shown in Table III.

TABLE I. DESCRIPTIVE, NORMALITY AND RELIABILITY STATISTICS FOR TRIARCHIC PERSONALITY DIMENSIONS

Variables	Mean	Standard Deviation	Variance	Skewness	Kurtosis	Cronbach's Alpha
Boldness	3.119	0.322	0.104	0.542	1.584	0.670
Meanness	2.654	0.368	0.135	0.665	2.037	0.673
Disinhibition	2.327	0.438	0.191	0.196	1.164	0.818

Table I indicates Cronbach's alpha is a measure of internal consistency and for testing how closely related a set of items are as a group. The three personality subscales have Cronbach’s Alpha values of close to 0.7 and above, ranging from 0.670 for oldness, 0.673 for meanness and 0.818 for disinhibition; and this demonstrates the Triarchic Personality variables possess adequate internal consistencies. The kurtosis and skewness are within acceptable range and demonstrates the constructs are normally distributed. In relation to the three Triarchic personality subscales, the result indicates that boldness has the highest mean of 3.119 and the second highest mean is meanness of 2.654.

TABLE II. DESCRIPTIVE STATISTICS OF FACTORS AFFECTING EACH TRIARCHIC PSYCHOPATHY PERSONALITY DIMENSION

Item No.	Scale	Facet	Question	Mean	Standard Deviation
1	Boldness	Optimism	I'm optimistic often.	3.93	0.747
2	Boldness	Intrepidity	I have no strong desire to parachute out of an airplane. [F]	2.40	0.868
3	Boldness	Resilience	I am well-equipped to deal with stress.	3.74	0.650
4	Boldness	Courage	I get scared easily. [F]	3.03	0.899
5	Boldness	Dominance	I'm a born leader.	3.58	0.743
6	Boldness	Optimism	I have a hard time	2.67	0.891

			making things turn out the way I want. [F]		
7	Boldness	Persuasiveness	I have a knack for influencing people.	3.18	0.766
8	Boldness	Tolerance for Uncertainty	I function well in new situations, even when unprepared.	3.38	0.858
9	Boldness	Self Confidence	I don't think of myself as talented. [F]	3.03	0.899
10	Boldness	Courage	I'm afraid of far fewer things than most people.	2.88	0.751
11	Boldness	Resilience	I can get over things that would traumatize others.	2.91	0.735
12	Boldness	Tolerance for Uncertainty	It worries me to go into an unfamiliar situation without knowing all the details. [F]	3.09	0.863
13	Boldness	Persuasiveness	I can convince people to do what I want.	3.15	0.727
14	Boldness	Dominance	I don't like to take the lead in groups. [F]	3.10	0.883
15	Boldness	Social Assurance	It's easy to embarrass me. [F]	3.12	0.880
16	Boldness	Intrepidity	I stay away from physical danger as much as I can.	3.04	0.915
17	Boldness	Self Confidence	I don't stack up well against most others. [F]	3.10	0.845
18	Boldness	Social Assurance	I never worry about making a fool of myself with others. [F]	2.95	0.699
19	Boldness	Persuasiveness	I'm not very good at influencing people. [F]	2.99	0.867
20	Meanness	Empathy	How other people feel is important to me. [F]	3.01	0.867
21	Meanness	Excitement Seeking	I would enjoy being in a high-speed chase.	2.60	0.779
22	Meanness	Empathy	I don't mind if someone I dislike gets hurt.	2.66	0.754
23	Meanness	Empathy	I sympathize with others' problems. [F]	2.96	0.904
24	Meanness	Physical Aggression	I enjoy a good physical fight.	2.52	0.806
25	Meanness	Relational Aggression	I return insults.	2.55	0.690
26	Meanness	Empathy	It doesn't bother me to see someone else in pain.	2.49	0.757
27	Meanness	Relational Aggression	I enjoy pushing people around sometimes.	2.58	0.740
28	Meanness	Relational Aggression	I taunt people just to stir things up.	2.52	0.748
29	Meanness	Empathy	I don't see any point in worrying if what I do hurts someone else.	2.75	0.766
30	Meanness	Empathy	I am sensitive to the feelings of others. [F]	2.83	0.878
31	Meanness	Empathy	I don't have much sympathy for people.	2.80	0.866
32	Meanness	Honesty	For me, honesty really is the best policy. [F]	2.75	1.021
33	Meanness	Destructive Aggression	I've injured people to see them in pain.	2.45	0.743
34	Meanness	Relational Aggression	I sometimes insult people on purpose to get a reaction from them.	2.56	0.729
35	Meanness	Excitement Seeking	Things are more fun if a little danger is involved.	2.45	0.756
36	Meanness	Empathy	I don't care much if what I do hurts others.	2.35	0.647
37	Meanness	Empathy	It's easy for me to relate to other people's emotions. [F]	3.11	0.939
38	Meanness	Empathy	It doesn't bother me when people around me are hurting.	2.48	0.732
39	Disinhibition	Impatient Urgency	I often act on immediate needs.	2.83	0.889
40	Disinhibition	Dependability	I've often missed things I promised to attend.	2.80	0.930

41	Disinhibition	Problematic Impulsivity	My impulsive decisions have caused problems with loved ones.	2.69	0.772
42	Disinhibition	Irresponsibility	I have missed work without bothering to call in.	2.60	0.776
43	Disinhibition	Problematic Impulsivity	I jump into things without thinking.	2.62	0.773
44	Disinhibition	Irresponsibility	I've gotten in trouble because I missed too much school.	2.62	0.832
45	Disinhibition	Planful Control	I have good control over myself. [F]	2.83	1.037
46	Disinhibition	Theft	I have taken money from someone's purse or wallet without asking.	1.99	0.921
47	Disinhibition	Alienation	People often abuse my trust.	2.42	0.954
48	Disinhibition	Dependability	I keep appointments I make. [F]	2.94	1.218
49	Disinhibition	Boredom Proneness	I often get bored quickly and lose interest.	2.70	1.006
50	Disinhibition	Fraud	I have conned people to get money from them.	2.07	0.929
51	Disinhibition	Problematic Impulsivity	I get in trouble for not considering the consequences of my actions.	2.27	0.939
52	Disinhibition	Theft	I have taken items from a store without paying for them.	1.94	0.994
53	Disinhibition	Impatient Urgency	I have a hard time waiting patiently for things I want.	2.47	1.204
54	Disinhibition	Irresponsibility	I have lost a friend because of irresponsible things I've done.	2.26	1.060
55	Disinhibition	Problematic Impulsivity	Others have told me they are concerned about my lack of self-control.	2.13	0.967
56	Disinhibition	Theft	I have robbed someone.	1.33	0.657
57	Disinhibition	Irresponsibility	I have had problems at work because I was irresponsible.	1.81	1.096
58	Disinhibition	Theft	I have stolen something out of a vehicle.	1.23	0.573
Items keyed "F" are coded as: 5 ("strongly disagree") to 1 ("strongly agree")					
Items not keyed "F" are coded as: 1 ("strongly disagree") to 5 ("strongly agree")					

Information given in Table II is that item 1 (under boldness scale with facet of Optimism) has the highest mean (3.93), this suggests that the respondents are mostly possessed an optimistic and positive manner. The second highest mean (3.74) is of item 3 (under boldness scale with facet of resilience), which concerns about the capacity to deal with stress and maintain emotional stability, and then is able to recover rapidly. Professional accountants often face significant pressure in completing the tasks with tight deadline, holding updated professional knowledge of high standard, and ensuring the accuracy of financial reports; referring to the previous discussion, they need to have capacity and personality characteristics of good time management and efficiencies, organizing detailed information and high conscientiousness. Therefore, they must possess optimistic and positive personality, well-equipped in facing stress and challenges. The one with the third highest mean (3.58) is item 5 (under boldness scale with facet of dominance), which refers to an individual's preference as a born leader who should be a dominant

person who possess powerful professional knowledge and judgement; and personality characteristics of assertiveness, independent, and influencing.

TABLE III. PEARSON CORRELATIONS ANALYSIS RESULTS ON PERSONALITY COMPONENTS

	Boldness	Meanness	Disinhibition
Boldness	-		
Meanness	0.398**	-	
Disinhibition	0.117	0.560**	-

* Correlation is significant at the 0.05 level (2-tailed).
** Correlation is significant at the 0.01 level (2-tailed).

Table III presents the Pearson correlation between the three independent variables of personality dimensions of boldness, meanness, and disinhibition have positively correlated each other. As observed from Table III, the correlation between personality variables on TriPM boldness are not significantly correlated with Disinhibition ($r = 0.117$) but significantly correlated with Meanness ($r = 0.398$), whereas Meanness was correlated significantly with Disinhibition ($r = 0.560$).

IV. DISCUSSION/ CONCLUSION

Key findings of the current study indicated the respondents, who were the college accounting students studying in China, mostly possessed boldness personality. A professional accountant must be adaptable to the changing professional requirements; and maintain independence and consistency in reviewing and reporting information according to the required standard [2], [45]. To a certain extent, accountant needs to have the ability to maintain emotional resiliency and calm under pressure, and as well as to adopt unfamiliarity caused by the ever-changing business environment and professional requirements. These features agreed with the boldness personality characteristics [20], [21], [24]. The findings of the current study indicate that personality of university students who are accounting majors concurs with the findings of the prior research. Result of this study is beneficial for students to decide whether they should select accounting as their major and whether they are suitable for entering the professional accounting field.

The findings of the current study demonstrated there was significant positive correlation between boldness and meanness. This finding concurs with the findings for prior research that these personality traits are interrelated [19]. From the viewpoint of the accounting profession, they need to possess boldness personality and be confidence and fearless in identifying the misstatements on the financial reports and be independent in expressing explicitly in the auditors' report on whether the financial statements are truly and fairly presented. Since professional accountants must be independent in their judgement on whether the financial reports are fairly presented in compliance with the financial reporting and accounting standards, to a certain extent, they must have meanness personality as they cannot afford to have too much empathy on the client's position and finally cannot maintain neutral. From this, one can see that it is reasonable that there was a positive correlation between

boldness and meanness because professional accountant must be free from bias in making professional judgement on whether the financial report is presented fairly and in providing professional opinion and advice to client on accounting issues.

The result of the current study indicated that there was significant positive correlation between meanness and disinhibition. With the occurrence of scandals, the accounting professional must rebuild public confidence and credibility in terms of the principle of professional independence, which is established on arm's-length transactions to avoid undue influence on professional and ethical judgement, and on their opinion on whether the financial statements are presented fairly. It is absolutely that professional accountant should possess meanness personality and professional skepticism; and be critical in judging and evaluating whether the financial reports are fairly presented and not any fraudulent financial reporting. The professional accountants may benefit from having the personality trait of disinhibition as they must have professional skepticism in reviewing the information and explanation provided by client rather than just have trust on it without conducting diligent review on it. This can explain why the current study indicates a significant positive correlation between these two personality dimensions.

The findings from this study contribute knowledge for accountancy professional bodies in designing the strategies for members' development and recruitment, especially the student member recruitment. Particularly, CICPA is often in search of means to improve the quality and credibility of the accounting profession in response to the market demand and economic development in China. Certainly, it is suggested there is a need for the accounting professional bodies to further refine their professional development and recruiting processes in terms of the evaluation the preferred personality traits of a professional accountant in future. Besides the refinement of the recruitment strategy, further attention should be placed on designing activities that can meet the needs of the existing and potential members in terms of their growth in professional knowledge, their ability to meet the challenge facing in the professional requirements, and their capacity in enhancing career prospects.

This study establishes useful information for education provider in developing courses and in designing curriculum that are appropriate for accounting students and in recruiting students who are suitable for studying accounting. It is suggested that, in relation to the personality of the accounting major students, course and curriculum developer should address to the areas or skills where the accounting major needs to be strengthened to facilitate their future career in the accounting profession. Particularly, using various instruction approaches to promote students' capacity in critical thinking, independent judgement, analytical skills, problem solving and as well as communication skills. In addition, this study is beneficial for those engaged in the job of student admission and career counsellor to have a better

understand on the personality that one needs to be successful in the accounting profession. As a result, they can help students to decide whether they should select accounting as their major and whether they are suitable for the career of accounting profession.

The result of prior research found that the TriPM were not equivalent across different countries from the examination of measurement bias via differential item functioning analyses [46] and students with different majors had different personality traits [47]. The results of this study do not generalize to different groups, including students of different majors and from different cultures. Since the findings from previous research demonstrated that there were differences in the personality of students of different majors and from other countries, there is a need for us to replicate the present study to include students of major other than accounting and from countries other than China. Nevertheless, the findings of this research indicate the trend of the personality trait of students who would like to choose accounting as their major. This study is beneficial for students to decide whether they should select accounting as their major and whether they are suitable for becoming professional accountants in future. Moreover, it holds benefit for accounting professional bodies in designing the strategies for members' recruitment, which might also apply to education providers in developing courses for accounting students.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

AUTHOR CONTRIBUTIONS

Ho, M.H. conducted the research, analyzed the data and wrote the paper; Fido, D. advised on areas to be improved; all authors had approved the final version.

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