



An Examination of Personality Characteristics and Perceptions of Professionals from an Accountant's Perspective

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ABSTRACT

Accountants are often stereotyped as rigid, detail-oriented "bean counters" while marketers and salespersons are viewed as more dynamic. These stereotypes have possible implications for cross-functional team success, especially when viewed through the lens of organizational conflict theory. This study explores whether accountants differ from marketers and salespersons in terms of personality, as well as how each group perceives accountants' attributes that are deemed critical to team success. We find no significant personality differences between accountants and their marketing and salespersons counterparts. However, perceptions of the accountant differ. The accountant views the workplace attributes of accountants more favorably than marketers and salespersons. Additionally, demographic factors such as experience appear to influence perceptions, with more seasoned professionals expressing fewer positive views of accountants. These findings provide insights for leaders managing cross-functional teams, highlighting that although personality may not drive conflict, perception gaps remain a roadblock for team success.

INTRODUCTION

"Dogs and cats, living together – mass hysteria!" (Reitman 1984).

The traditional accountant is often perceived – not so kindly at times – as rigid, detail-oriented number crunchers, light on communication skills (Carnegie and Napier 2010), but who are nonetheless necessary stewards of the firm's debits and credits. One of the authors actually recalls a vice-president of marketing declare 'watch out, the bean counters are in the room' upon entering a conference room to plan business strategy for the upcoming year¹. "The image of the beancounter who is single-mindedly preoccupied with precision and form, methodical and conservative, and a boring joyless character has, until recently, been widely recognized as the clear stereotype of the accountant" (Friedman and Lyne, 2001, p. 423). This "beancounter" stereotype is not disappearing, but it is both multifaceted and nuanced (Friedman and Lyne 2001).

The differences between accountants and other professionals, as well as how accountants are viewed by others, have implications in the management of cross-functional team dynamics within organizations (Hall, Smith and Langfield-Smith 2005). Chen, Garven, Jones and Scarletta (2022) found that those currently practicing accounting use more communication and analytical thinking skills. The implications and potential impacts related to cross-functional dynamics primarily extend from conflict theory that is rooted within organizational and team dynamics. "Organizational conflict occurs when members engage in activities that are incompatible with

those of colleagues within their network, members of other collectivities, or unaffiliated individuals who utilize the services or products of the organization" (Roloff 1987, p. 496). Organizational conflict theory suggests that differences between professionals, as well as how they view one another, may lead to competition over organizational resources, hierarchical struggles over power, and differences in goal attainment that may not be in the best interest of cross-functional teams with organizations (Pondy 1967).

"It is increasingly difficult to attach credence to the idea of marketing managers who lack financial skills, or accountants who fail to relate to the context in which marketing managers operate, hence understanding the marketing/accounting interface is important in generating emergent properties from the interaction of marketers and accountants" (Roslender and Wilson 2005, p. 661). Within this framing, are accountants fundamentally different from marketers and salespersons in terms of their individual makeup or personality? Further, do accountants collectively view those in their profession differently than marketers and salespersons do, specifically as related to employee attributes that may be important to the successful functioning of cross-functional teams? The answers to these questions have significant implications on how professions work together and ultimately to the successful functioning of organizations. Our preliminary review of related research suggests that both questions are largely unanswered in the current literature.

¹ With significant professional experience in our respective disciplines of accounting and marketing, we have witnessed the corporate equivalent of Dr. Venkman's reaction (quoted at the beginning of this Available online at: <https://jtar.org>

paper). Our prior professional interactions suggest that accountants may be viewed as being fundamentally different by their marketing and sales counterparts.

In our study we address these important questions in turn, first by utilizing a survey to measure the personality traits for each of the professions by administering the Big Five Inventory (BFI) to experienced professionals within each group to determine if the professions differ significantly in terms of personality traits. In addition, we examine how those within the accounting profession view accountants versus how marketers and salesperson view accountants in areas critical to cross-functional team and firm success.

The findings of this research bring several important contributions to the literature. First, we find no evidence that accountants are fundamentally different from marketers and salespersons in terms of personality. This finding should help managers and leaders of cross-functional teams in managing potential conflict with the knowledge that personality differences may not be a contributing factor to inter-team dynamics and issues. In addition, this finding has implications with respect to “how accountants are viewed within society and impacts on recruitment and retention in the profession” (Caglio and Cameron 2017, p. 5). We also find that accountants view accountants differently than marketers and salespersons do in terms of attributes fundamental to successful cross-functional team performance. This insight should help managers and leaders with the management of cross-functional team dynamics. Finally, our exploratory analysis of other factors such as age, gender, job role and work location suggest that they may impact perceptions of accountants. For example, more seasoned professionals share a less positive view of accountants, suggesting that interactions (or lack of) with accountants over time may influence the perception other professionals have of the accountant. Overall, this research is a path forward for incorporating alternative views that organizations must deal with “profligate marketers being reeled in by penny-pinching accountants” (Roslender and Wilson 2008, p. 865).

LITERATURE REVIEW AND THEORETICAL DEVELOPMENT

Personality Type Differences

Early literature regarding accountant traits is mostly concerned with the accountant “stereotype”. Maslow’s (1965) study of the archetypical accountant includes descriptors like “obsessional”, “interested in small details”, and “very traditional in thinking”. DeCoster and Rhode (1971) discussed the typical depiction of an accountant as someone who is “cold”, “aloof”, and “impersonal”. Many early studies cited evidence that supported this narrative; however, that support was at times limited. By the early 1990’s researchers with various motivations conducted multiple studies that began to use validated personality scales to measure personality traits of accountants. Davidson and Dalby (1993a, p. 115) stated, “in contrast to this caricature, public accountants from large accounting firms in this sample were found to be intelligent, competitive, experimenting and self-sufficient.” Davidson and Etherington (1995) described accountants – both as students and within the profession

– as not matching the traditional accountant stereotype. For example, they found that both accounting students and public accountants were within the range that would be considered normal on the basis of extraversion scores. Other studies involving accountant personality traits include the accountant’s commitment to both the organization and the profession through the lens of their personality-type (Aranya and Wheeler 1986), selection criteria of those recruited into public accounting with an emphasis on their personality types when compared to those of the experienced public accountant (Burton, Daugherty, Dickins, and Schisler 2016), and personality differences between female and male accountants (Davidson and Dalby 1993b). In more recent efforts to focus on the importance of understanding personality in the accounting field, Asare, van Brenk, and Demek (2023) described potential implications of understanding how homogeneity across personality might be used in the context of audit firms. Their work reveals that teams in the audit field with lower levels of neuroticism “may be more efficient performing audit tasks and be better able to handle problems that arise during the audit process” (Asare, van Brenk, and Demek 2023, p. 12).

Schneider and Kugel (2023) provide a synthesis of behavioral accounting studies that examine personality traits measured by various instruments and with various foci. These include measures for traits identified by the Myers-Briggs Type, Five Factor models, comparisons of Type A/B, tolerances for ambiguity, locus of control, authoritarianism, the Dark Triad (components of narcissism), Machiavellianism, and psychopathy. Based upon their work, they predict “that behavioral accounting research may focus more on the Five Factor Model (FFM) if and when it becomes more prevalent in practice” (Schneider and Kugel 2023, p. 328). The specific dimensions measured in the FFM include extraversion (facet and correlated trait adjectives include terms like gregariousness, activity, and warmth), agreeableness (facet and correlated trait adjectives include terms like trust, altruism, and tender-mindedness), conscientiousness (facet and correlated trait adjectives include terms like competence, achievement striving, and deliberation), neuroticism (facet and correlated trait adjectives include terms like anxiety, self-consciousness, and vulnerability) and openness (facet correlated trait adjectives include terms like ideas, actions, and values).

Despite evidence that personality has been a relevant topic in multiple accounting contexts, there is limited work comparing personality types between accountants and other professionals within an organizational context. Understanding how accountants may be similar to or different from other professionals in an organizational setting directly impacts how cross-functional team dynamics is impacted by different types of personalities of those in various job functions. More specifically, this research is motivated to compare the personality traits of the accountant versus marketers and salespersons to better understand if differences in personalities exist between these groups of professionals that are often thought of as being fundamentally different. As described

by Gleaves, Burton, Kitshoff, Bates, and Whittington (2008, p. 825) marketing and accounting have “traditionally been seen as poles apart in terms of focus and approach.” With that prevailing sentiment as a backdrop, we explore if accountants are different from marketers and salespersons in terms of personality.

R1: Are accountants different from marketers and salespersons in terms of personality?

R1-a: Are accountants different from marketers and salespersons in terms of extraversion?

R1-b: Are accountants different from marketers and salespersons in terms of agreeableness?

R1-c: Are accountants different from marketers and salespersons in terms of conscientiousness?

R1-d: Are accountants different from marketers and salespersons in terms of neuroticism?

R1-e: Are accountants different from marketers and salespersons in terms of openness?

How Accountants Are Perceived

Accountants are often involved in various organizational environments that require them to work with professionals from other areas like marketing and sales. Understanding how the accountant “fits” in the cross-functional team setting within an organization has several implications for management. As described by Larson et al. (2023, p. 321) the “cross-functional team consists of individuals from multiple functional backgrounds working together to integrate knowledge and innovate”. Cross-functional teams achieve greater levels of productivity and impact (Hall et al. 2018). Also, the cross-functional team has outcomes that contribute more innovative impacts (Cummings and Kiesler 2005; Hall et al. 2018; Lee, Walsh, and Wang 2015; Lungenanu and Contractor 2015).

Despite these benefits, it has been noted that cross-functional teams do present a unique challenge to management. Cross-functional team dynamics are often viewed as an obstacle in both the organization and the cross-functional team. The obstacle begins with conflicts that emerge in the cross-functional team setting. Conflict on teams is inevitable (Henkin, Cistone, and Dee 2000). Conflict is viewed “as a struggle or contest between people with opposing needs, ideas, beliefs, values, or goals” and “as a disagreement between two or more individuals or groups with each individual or group trying to gain acceptance of its view over others” (Thakore 2013, p. 7). This type of cross-functional team conflict creates the challenge that arises with the emergence of faultlines between group members. Faultlines are divisions, or boundaries, within groups based on attributes that split the group into subgroups (Lau and Murnighan 1998), such as functional background. Would such faultlines form if accountants perceive accountants differently than

² Our analysis began with a systematic review of the applicable academic and practitioner literature. We provided graduate assistants from the accounting and marketing disciplines the context of this research and asked them to identify those studies and articles that

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those in the marketing and sales professions? The first step in understanding the perceptions of the accountant within this dynamic is to identify the attributes that are important in cross-functional teams.

“Conflict is best viewed as a process that begins when an individual or group perceives differences and opposition between him- or herself and another individual or group about interests, beliefs, or values that matter to him or her” (De Dreu and Beersma 2005, p.106). To this end, a systematic review of the literature surfaced seven (7) key attributes that are imperative in successful functioning of the cross-functional team environment within the context of conflict: communication, collaboration, innovation, openness, adaptability, conscientiousness and trustworthiness². Communication represents that “the team members have positive and candid conversations with each other” (Okrana 2022, *Open and Clear Communication* section, para. 1). Collaboration is described as “when members can complement and enhance each other through their unique skills” (Council 2016, *Collaboration* section, para. 1). The third attribute, innovation, represents “someone who pursues endeavors that might not fit in the status quo but help the company” (Status Guides 2022, *Establish a Culture of Innovation* section, para. 1). The next attribute, openness, depicts someone that is “willing to learn and try new things in order to achieve” (Pick 2021, *Openness to Experience* section, para. 2). The fifth attribute, adaptability, is best described as being versatile and flexible (Council 2016). The sixth attribute, conscientiousness, is described as someone that can help bring order and organization (Pick 2021). Finally, trustworthiness is described as the degree of confidence that team members have in others expertise and abilities to do quality work (Nemiro 2023).

The research questions that evolve from the review of the literature explore if there is alignment with how accountants are perceived by marketers and salespersons versus how accountants perceive those in the accounting profession. Exploring how accountants view themselves when compared to their marketing and salespersons counterparts when considering the seven attributes deemed important for cross-functional team success produced the following:

R2: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of employee attributes important in a successful cross-functional team environment?

R2-a: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of communication?

addressed employee attributes key to the successful functioning of the cross-functional team environment. The authors reviewed the articles to verify the relevance and a final tabulation and classification of the specific employee attributes were formed.

R2-b: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of collaboration?

R2-c: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of innovation?

R2-d: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of openness?

R2-e: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of adaptability?

R2-f: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of conscientiousness?

R2-g: Do accountants perceive themselves the same as they are perceived by marketers and salespersons in terms of trustworthiness?

METHOD

We employed a survey³ to professionals working in the accounting, marketing and sales disciplines in order to measure personalities and perceptions of accountants from a representative sample.

Sample

The survey sample was sourced from Qualtrics, a leading survey research and data services provider. Participants identified as a U.S. professional currently working in either of the accounting, marketing, or sales disciplines. Participants must have three years or more work experience and currently work in a firm with ten (10) or more employees. To ensure the reliability of the sample, Qualtrics validates participant profession by comparing the information provided by candidates to their LinkedIn profiles and biographies. Respondents were compensated for completing the survey per their prior agreements with Qualtrics to participate in research studies.

Research Design

The survey consisted of three (3) main sections. First, participants completed the Big 5 Personality Inventory (BFI). This forty-four (44) item test is an established method for assessing individual personality traits along the FFM dimensions of Extraversion, Agreeableness, Conscientiousness, Neuroticism and Openness. We used the Big Five Inventory (BFI) scale developed in by Goldberg (1993), as the instrument. It provides a brief measure of the FFM personality traits with satisfactory levels of reliable and valid data (Alansari 2016).

Next, participants were asked to rate their perceptions of each of the three professional groups, including their own, in terms of communication, collaboration, innovation, openness, adaptability, conscientiousness and trustworthiness. A standard five point Likert scale was used to measure respondent opinion.

Finally, demographic and firm specific measures were obtained to better view the sampling distribution and to

³ The study is IRB approved.

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allow for deeper analysis. These measures include age, gender, work location (office, home or hybrid), and job function (managerial, sole contributor, etc.).

After employing data quality scrubs such as attention checks and other reliability measures, the following sample sizes were achieved: Accounting (104), Marketing (103) and Sales (101). Table 1 below describes the sample in terms of the demographic and inclusion criteria – age, gender, professional group, work experience and company size.

RESULTS

Personality Comparisons

The first aspect of our research measures the personality of accountants, marketers and salespersons. The research questions focused on whether the personality of the accountant would differ from those of the marketer and salesperson when considering the five personality traits measured by the BFI. We conduct individual t-tests for each of the five traits, comparing the mean scores of accountants to the sales and marketing group. Additionally, we compare accountants to the marketing and sales groups independently to ensure consistency of results.

The results show that accountants are not different from marketers and salespersons in terms of personality. The summary results in Table 2 indicate support for R1-a, R1-b, R1-c, R1-d and R1-e, as the mean personality trait scores of accountants are not significantly different than the marketing and sales group.

When we compare marketing and salespersons independently to accountants, the results are consistent with a few exceptions. Accountants are found to have significantly lower scores on openness than marketers, 3.79 vs. 3.97 (p-value < .01). Additionally, accountants score lower on neuroticism than salespersons, 2.25 vs. 2.57 (p-value < .01), which is also significant, and accountants score significantly higher on extraversion than salespersons, 3.91 vs. 3.61 (p-value < .05).

Perceptions of Accountants

The next aspect of the study examines whether accountants' perceptions of accountants are different than marketers and salespersons along seven (7) attributes deemed key in the literature to successful cross-functional team environments. We utilize individual t-test comparisons of the two groups along the seven attributes. The results in Table 3 indicate that accountants consistently rate themselves higher on all seven (7) attributes when compared to the group of marketers and salespersons, with each difference significant at the 95% level of confidence or greater.

Figure 1 illustrates the perceptions of accountants by all three professions.

Next, we conduct separate comparisons for the subgroups of marketers and salespersons. The results were similar. Accountants rated accountants significantly different

(higher) for five of the seven attributes compared to marketer ratings of accountants, as shown in Table 4. As shown in Table 5, accountants rated accountants significantly higher on six of the seven attributes when compared to salesperson ratings of accountants. Our findings suggest that a “disconnect” may exist between how accountants perceive those in their profession versus how accountants are perceived by marketers and salespersons. Accountants have more favorable perceptions of accountants than those in the marketing and sales group. To investigate the possibility that such a disconnect extends to marketers and salespersons (in other words, each profession tends to rate themselves more favorably), we conduct similar analyses from the viewpoint of the marketer and salespersons. As shown in Table 4 and Table 5, marketers and salespersons tend to rate themselves either on par or lower than the other professional groups. Figure 2 and Figure 3 illustrate that marketers and salespersons, when evaluating their own professions, do not perceive themselves more positively than the other groups. Figure 2 illustrates the perceptions of marketers by all three professions. Figure 3 illustrates the perceptions of salespersons by all three professions.

Exploratory Regression Analysis

To further explore potential underlying antecedents or other factors that may influence perceptions of accountants by marketers and salespeople, we conducted a multiple regression for each of the seven attributes, with the perception of the accountant as the dependent variable and age, company size (number of employees), work location, job role and gender as independent variables. Age, gender and company size (measured by number of employees) are used as viable antecedents in similar studies. Job role and work location were included for the potential impact of each on the type or extent of cross-functional team interaction.

Only the marketers and salespersons were included in the regression models, as the intent was to explore what may impact the perceptions of accountants by these professional groups. Reference groups were selected based on largest sample size. Table 6 summarizes the outcomes of these regressions.

The results were mixed. The regression models were not significant for Adaptability ($F=1.69$), Conscientiousness ($F=0.76$) and Trustworthiness (0.71), indicating that age, number of employees, work location, job role and gender are not significant effects for the opinion of the accountant for these three attributes. The regression models are significant for Communication ($F=2.59$), Collaboration ($F=2.52$), Innovation ($F=3.16$) and Openness ($F=3.23$). Other than Work Location, each variable was significant in one or more of the seven models.

These findings suggest demographic and job-related attributes do impact the perception of the accountant by marketers and salespersons for certain attributes of accountants, though not all. The goal of this analysis (and research) was not to develop a fully parameterized model;

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however, any such future efforts should consider the inclusion of these and other demographic and job-related information. Table 7, included in Appendix A, provides full details for the parameter estimates. It is noted that when significant Age is a negative effect (greater age correlates to lower perceptions of accountants), and when significant Gender=Female is also a negative effect.

DISCUSSION

Overall, we find no evidence of personality differences between accountants and marketers and salespersons. This finding has implications within cross-functional teams by representing there is no difference between the accountant, when compared to the marketer and salesperson group, based on personality. One possible consequence of this finding is that managers and leaders of cross-functional teams could work to inform members of the team that personality differences may not be a contributing factor to inter-team dynamics and issues. Another possible implication could be in the recruitment of future students to the accounting profession, potentially addressing long-held biases that accountants are fundamentally different types of people in terms of personality.

We contend the finding that accountants view accountants differently than marketers and salespersons do in terms of attributes fundamental to successful cross-functional team performance is also important. We observe significant differences for all seven attribute comparisons between groups. Further, in all seven cases, the accountants' perceptions of themselves are higher than the perceptions of the marketers and salespersons of the accountant. This phenomenon was not observed for marketers and salespersons. This finding may have significant implications for managers and leaders within organizations to more effectively manage cross-functional teams. For example, communication has been identified as a critical process for knowledge integration within the cross-functional team. Our findings suggest that the perceptions of how these groups communicate are significantly different from one another. This insight might help in better management of cross-functional team dynamics. (Larson et al. 2020)

Additionally, our exploratory analysis of other factors such as age, gender, job role and work location suggest that they may play a role in the perceptions of accountants. Of particular interest is the fact that older professionals share a dimmer view of accountants. This may suggest that interactions (or lack of) with accountants over time may influence the perception of marketers and salespersons.

Limitations and future research

Our study has limitations that provide opportunities for refinement and extensions in future research. The seven attributes identified as fundamental to successful cross-functional teams were derived from a qualitative, systematic analysis of the applicable literature. Rigorous construct and scale validation efforts may logically lead to a more robust understanding of these dimensions. Future

research endeavors in this area should focus on such efforts. As in any research endeavor, the realities of sampling must be acknowledged. We encourage replication of our study using other like professional and potentially academic groups. Similarly, our study utilized the BFI scale to measure the personality traits of participants. Other personality instruments could reveal results that contextualize similarly (or differently) with our findings in order to add robustness to our results. Our study reveals that a disconnect may exist between how accountants view accountants versus those in the marketing and sales professions. Our sampling criteria required participants to have at least two (2) years of work experience. This leads us to question whether the perceptions of marketers and salespersons are learned through experiences in the workplace or were formed earlier in life, absent of any experience within the professions. We recommend replication of the study, including sampling a younger cohort, potentially within the collegiate environment. This would provide insights into the role professional experience may have on the results from this study. Finally, we feel there is value in using advanced analytical methods such as cluster analysis or classification methods to identify and profile similar segments within the broader sample in terms of the dimensions brought forward in this research. Such approaches may provide other meaningful information to managers and leaders within organizations and in cross-functional team environments.

CONCLUSION

This research provides new and relevant insights about personality traits and key cross-functional employee attributes from the perspective of the accountant when compared to marketing and sales peers. The overall goal of this study was to examine if accounting professionals have significant differences when compared to marketing and sales professionals on the basis of personality. The importance of this work, from that perspective, is to better understand that members of these professions acting in an organizational setting might not actually be “that different” from one another. The results of this study supported that in fact when compared to marketers and salespersons, accountants have similar personality traits.

Extending the research further, we find that accountants perceive those in their profession differently (more positively) than do those in marketing and sales. This disconnect – that accountants generally perceive themselves more favorably than do marketers and salespersons – has many possible extensions for future research and may portend significant managerial implications in both firm and academic settings.

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TABLE 1*Characteristics of Participants by Profession*

	Accounting	Percent	Marketing	Percent	Sales	Percent	Total	Percent
Age								
< 25	9	8.7%	6	5.8%	9	8.9%	24	7.8%
25 - 34	48	46.2%	35	34.0%	29	28.7%	112	36.4%
35 - 44	40	38.5%	56	54.4%	45	44.6%	141	45.8%
45 - 54	4	3.8%	4	3.9%	6	5.9%	14	4.5%
55 - 64	2	1.9%	1	1.0%	8	7.9%	11	3.6%
65+	1	1.0%	1	1.0%	4	4.0%	6	1.9%
Total	104	100.0%	103	100.0%	101	100.0%	308	100.0%
Gender								
Male	67	64.4%	66	64.1%	46	45.5%	179	58.1%
Female	37	35.6%	37	35.9%	54	53.5%	128	41.6%
Transgender	0	0.0%	0	0.0%	1	1.0%	1	0.3%
Total	104	100.0%	103	100.0%	101	100.0%	308	100.0%
Employees								
10 - 99	11	10.6%	22	21.4%	14	13.9%	47	15.3%
100 - 499	58	55.8%	37	35.9%	30	29.7%	125	40.6%
500 - 9,999	31	29.8%	40	38.8%	37	36.6%	108	35.1%
10,000 or more	4	3.8%	4	3.9%	20	19.8%	28	9.1%
Total	104	100.0%	103	100.0%	101	100.0%	308	100.0%
Job Role								
Manager - People	31	29.8%	15	14.6%	13	12.9%	59	59
Manager - Projects	26	25.0%	29	28.2%	17	16.8%	72	72
Manager - People & Projects	37	35.6%	42	40.8%	33	32.7%	112	112
Sole Contributor	10	9.6%	17	16.5%	38	37.6%	65	65
Total	104	100.0%	103	100.0%	101	100.0%	308	308
Work Location								
Company Facility	63	60.6%	43	41.7%	59	58.4%	165	53.6%
Home	6	5.8%	4	3.9%	12	11.9%	22	7.1%
Hybrid	35	33.7%	56	54.4%	30	29.7%	121	39.3%
Total	104	100.0%	103	100.0%	101	100.0%	308	100.0%

Table 2*Personality Trait Comparisons*

Personality Trait	Accountants			Marketers and Salespersons			Test for Difference	
	N	Mean	SD	N	Mean	SD	t	sig
Extraversion	104	3.913	0.683	204	3.811	0.765	1.16	0.2489
Agreeableness	104	4.021	0.482	204	4.094	0.503	-1.22	0.2234
Conscientiousness	104	4.132	0.476	204	4.131	0.429	0.02	0.9820
Neuroticism	104	2.245	0.563	204	2.391	0.760	-1.73	0.0849
Openness	104	3.789	0.473	204	3.892	0.453	-1.86	0.0645
Accountants				Marketers			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Extraversion	104	3.913	0.683	103	4.012	0.643	-1.07	0.2862
Agreeableness	104	4.021	0.482	103	4.113	0.435	-1.44	0.1514
Conscientiousness	104	4.132	0.476	103	4.123	0.363	0.16	0.8721
Neuroticism	104	2.245	0.563	103	2.217	0.601	0.35	0.7299

Openness	104	3.789	0.473	103	3.966	0.454	-2.74	*0.0067
	Accountants			Salespersons			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Extraversion	104	3.913	0.683	101	3.605	0.825	2.92	*0.0039
Agreeableness	104	4.021	0.482	101	4.075	0.565	-0.73	0.4664
Conscientiousness	104	4.132	0.476	101	4.140	0.488	-0.11	0.9146
Neuroticism	104	2.245	0.563	101	2.568	0.861	-3.19	*0.0017
Openness	104	3.789	0.473	101	3.817	0.441	-0.43	0.6684

Table 3
Perceptions of Accountants by Profession

	Accountants			Marketers and Salespersons			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	104	3.837	0.814	204	3.564	0.926	2.54	*0.0114
Collaboration	104	3.942	0.774	204	3.534	0.933	3.84	*0.0002
Innovation	104	3.817	0.890	204	3.402	0.885	3.89	*0.0001
Openness	104	3.923	0.844	204	3.476	0.933	4.11	*<0.0001
Adaptability	104	3.981	0.776	204	3.549	0.872	4.26	*<0.0001
Conscientiousness	104	4.039	0.787	204	3.721	0.891	3.08	*0.0023
Trustworthiness	104	4.135	0.801	204	3.858	0.885	2.68	*0.0078
	Accountants			Marketers			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	104	3.837	0.814	103	3.651	0.848	1.61	0.1089
Collaboration	104	3.942	0.774	103	3.660	0.955	2.34	*0.0205
Innovation	104	3.817	0.890	103	3.524	0.815	2.47	*0.0143
Openness	104	3.923	0.844	103	3.573	0.870	2.94	*0.0037
Adaptability	104	3.981	0.776	103	3.505	0.895	4.09	*<0.0001
Conscientiousness	104	4.039	0.787	103	3.738	0.863	2.62	*0.0095
Trustworthiness	104	4.135	0.801	103	3.786	0.936	2.88	*0.0044
	Accountants			Salespersons			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	104	3.837	0.814	101	3.475	0.996	2.85	*0.0049
Collaboration	104	3.942	0.774	101	3.406	0.896	4.59	*<0.0001
Innovation	104	3.817	0.890	101	3.227	0.939	4.23	*<0.0001
Openness	104	3.923	0.844	101	3.376	0.988	4.26	*<0.0001
Adaptability	104	3.981	0.776	101	3.594	0.851	3.40	*0.0008
Conscientiousness	104	4.039	0.787	101	3.703	0.922	2.80	*0.0055
Trustworthiness	104	4.135	0.801	101	3.930	0.828	1.79	0.0746

Table 4
Perceptions of Marketers by Profession

	Marketers			Accountants			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	103	3.524	1.065	104	3.971	0.919	-3.23	*0.0014
Collaboration	103	3.631	1.094	104	3.827	0.960	-1.37	0.1725
Innovation	103	3.621	1.058	104	3.913	0.946	-2.09	*0.0376
Openness	103	3.505	1.009	104	3.788	0.921	-2.11	*0.0359
Adaptability	103	3.476	0.979	104	3.837	0.894	-2.77	*0.0061
Conscientiousness	103	3.573	0.986	104	3.779	0.945	-1.53	0.1264
Trustworthiness	103	3.544	1.055	104	3.654	1.012	-0.77	0.4443
	Marketers			Salespersons			Test for Difference	

Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	103	3.524	1.065	101	3.792	1.125	-1.75	0.0825
Collaboration	103	3.631	1.094	101	3.584	1.003	0.32	0.7497
Innovation	103	3.621	1.058	101	3.733	1.019	-0.77	0.4449
Openness	103	3.505	1.009	101	3.832	0.960	-2.37	0.0187
Adaptability	103	3.476	0.979	101	3.634	1.017	-1.13	0.2599
Conscientiousness	103	3.573	0.986	101	3.515	0.945	0.43	0.6686
Trustworthiness	103	3.544	1.055	101	3.446	0.995	0.68	0.4949

Table 5								
Perceptions of Salespersons by Profession								
	Salespersons			Accountants			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	101	3.683	0.948	104	4.048	0.874	-2.86	*0.0046
Collaboration	101	3.614	0.927	104	4.106	0.869	-3.92	*0.0001
Innovation	101	3.485	0.923	104	4.058	0.879	-4.54	*<0.0001
Openness	101	3.584	1.061	104	4.048	0.896	-3.38	*0.0009
Adaptability	101	3.743	0.956	104	4.115	0.780	-3.06	*0.0026
Conscientiousness	101	3.752	1.024	104	4.115	0.816	-2.8	*0.0056
Trustworthiness	101	3.911	0.928	104	4.269	0.839	-2.9	*0.0042
	Salespersons			Marketers			Test for Difference	
Personality Trait	N	Mean	SD	N	Mean	SD	t	sig
Communication	101	3.683	0.948	103	3.680	0.910	-0.03	0.9782
Collaboration	101	3.614	0.927	103	3.660	0.986	-0.35	0.7298
Innovation	101	3.485	0.923	103	3.650	0.848	-1.33	0.1846
Openness	101	3.584	1.061	103	3.602	0.953	-0.13	0.9000
Adaptability	101	3.743	0.956	103	3.680	0.899	0.48	0.6285
Conscientiousness	101	3.752	1.024	103	3.718	0.912	0.25	0.8025
Trustworthiness	101	3.911	0.928	103	3.893	0.839	0.14	0.8867

Table 6				
Multiple Regressions of Employee Demographics on Perceptions of Accountants				
Dependent Variable	Variable	F-Statistic	p-Value (F)	Significant
Communication - Accountants	Model	2.59	0.0043	*
R-square = 0.12922	Age	11.90	0.0007	*
n = 204	Gender	2.20	0.1141	
	Number Employees	0.29	0.8307	
	Job Role	1.24	0.2925	
	Work Location	0.57	0.6342	
Collaboration - Accountants	Model	2.52	0.0056	*
R-Square = 0.12595	Age	0.55	0.4599	
n = 204	Gender	3.64	0.0282	*
	Number Employees	1.33	0.2644	
	Job Role	2.94	0.0552	
	Work Location	1.68	0.1736	
Innovation - Accountants	Model	3.16	0.0006	*
R-Square = 0.153374	Age	1.71	0.1930	
n = 204	Gender	0.10	0.9010	

	Number Employees	3.05	0.0299	*
	Job Role	3.19	0.0433	*
	Work Location	1.60	0.1904	
Openness - Accountants	Model	3.23	0.0005	*
R-Square = 0.156022	Age	8.49	0.0040	*
n = 204	Gender	1.41	0.2470	
	Number Employees	0.94	0.4216	
	Job Role	2.13	0.1214	
	Work Location	2.65	0.0504	
Adaptability - Accountants	Model	1.69	0.0788	
R-Square = 0.088123	Age	0.64	0.4243	
n = 204	Gender	0.77	0.4622	
	Number Employees	2.97	0.0330	
	Job Role	0.68	0.5060	
	Work Location	1.12	0.3441	
Conscientiousness - Accountants	Model	0.76	0.6761	
R-Square = 0.041907	Age	1.28	0.2599	
n = 204	Gender	0.55	0.5788	
	Number Employees	0.88	0.4543	
	Job Role	0.43	0.6489	
	Work Location	0.69	0.5565	
Trustworthiness - Accountants	Model	0.71	0.7297	
R-Square = 0.039000	Age	0.00	0.9753	
n = 204	Gender	0.05	0.9508	
	Number Employees	1.61	0.1877	
	Job Role	0.46	0.6304	
	Work Location	0.23	0.8789	

Table 7 (Appendix A)

Parameter Statistics for Multiple Regressions of Employee Demographics on Perceptions of Accountants

Communication - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.633903259	23.44	<.0001
Age	-0.211156811	-3.45	0.0007*
Gender Female	-0.281261013	-2.08	0.0385
Gender Transgender	0.012182521	0.01	0.9894
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	-0.114989689	-0.6	0.5512
Employees_Ord 10,000 or more employees	0.012039039	0.05	0.9588
Employees_Ord 500 - 9,999 employees	-0.118263218	-0.79	0.4321
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.225700902	-0.87	0.3851

WorkLocation Hybrid	0.146460329	1.09	0.2776
WorkLocation Company Location	0	.	.
JobRole Manager - People	0.062278362	0.31	0.7533
JobRole Manager - Projects	0.166992987	0.99	0.3239
JobRole Sole Contributor	0.189830643	1.13	0.2589
JobRole Manager - Both people and projects	0	.	.
Collaboration - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.82709583	24.46	<.0001
Age	-0.045741151	-0.74	0.4599
Gender Female	-0.364067611	-2.67	0.0082*
Gender Transgender	-0.584896929	-0.63	0.529
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	0.212959847	1.1	0.2746
Employees_Ord 10,000 or more employees	-0.196668415	-0.84	0.4036
Employees_Ord 500 - 9,999 employees	-0.120911953	-0.8	0.4262
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.483298224	-1.85	0.0663
WorkLocation Hybrid	-0.263032987	-1.94	0.0542
WorkLocation Company Location	0	.	.
JobRole Manager - People	0.045016262	0.23	0.8219
JobRole Manager - Projects	0.320921575	1.88	0.0612
JobRole Sole Contributor	-0.078466635	-0.46	0.6434
JobRole Manager - Both people and projects	0	.	.
Innovation - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.766450281	25.79	<.0001
Age	-0.075342179	-1.31	0.193
Gender Female	-0.057997729	-0.46	0.6489
Gender Transgender	-0.018380874	-0.02	0.9831
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	-0.150957503	-0.83	0.4065
Employees_Ord 10,000 or more employees	-0.58688499	-2.68	0.0081
Employees_Ord 500 - 9,999 employees	-0.315284721	-2.23	0.0271
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.598525823	-2.45	0.0152*
WorkLocation Hybrid	-0.143995442	-1.14	0.2574
WorkLocation Company Location	0	.	.
JobRole Manager - People	0.136331252	0.73	0.4655

JobRole Manager - Projects	0.138688215	0.87	0.3844
JobRole Sole Contributor	-0.215434936	-1.36	0.1742
JobRole Manager - Both people and projects	0	.	
Openness - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.575093349	23.25	<.0001
Age	-0.176900018	-2.91	0.004
Gender Female	-0.218623812	-1.63	0.1042
Gender Transgender	-0.503870324	-0.55	0.5811
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	0.262497954	1.37	0.1711
Employees_Ord 10,000 or more employees	-0.102466541	-0.44	0.6578
Employees_Ord 500 - 9,999 employees	0.01304641	0.09	0.9303
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.479291985	-1.86	0.0639
WorkLocation Hybrid	-0.170223359	-1.28	0.2037
WorkLocation Company Location	0	.	.
JobRole Manager - People	0.406451987	2.07	0.0397
JobRole Manager - Projects	0.264684049	1.58	0.1157
JobRole Sole Contributor	-0.096134243	-0.58	0.5639
JobRole Manager - Both people and projects	0	.	
Adaptability - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.780061521	25.3	<.0001
Age	-0.04723312	-0.8	0.4243
Gender Female	-0.111841764	-0.86	0.3911
Gender Transgender	0.716622625	0.81	0.4194
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	-0.022883506	-0.12	0.902
Employees_Ord 10,000 or more employees	-0.564313536	-2.51	0.0127
Employees_Ord 500 - 9,999 employees	-0.285324324	-1.97	0.0502
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.065777202	-0.26	0.7927
WorkLocation Hybrid	-0.151603839	-1.17	0.2437
WorkLocation Company Location	0	.	.
JobRole Manager - People	-0.021761261	-0.11	0.9093
JobRole Manager - Projects	0.272857213	1.68	0.0953
JobRole Sole Contributor	0.033618941	0.21	0.8354
JobRole Manager - Both people and projects	0	.	

Conscientiousness - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.664499367	23.43	<.0001
Age	-0.069768039	-1.13	0.2599
Gender Female	-0.098977854	-0.73	0.4682
Gender Transgender	-0.763285314	-0.82	0.4113
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	0.28133263	1.45	0.1492
Employees_Ord 10,000 or more employees	0.215512584	0.92	0.3599
Employees_Ord 500 - 9,999 employees	0.048780631	0.32	0.7479
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	0.131534716	0.5	0.6156
WorkLocation Hybrid	0.118653441	0.87	0.383
WorkLocation Company Location	0	.	.
JobRole Manager - People	-0.120089894	-0.6	0.5481
JobRole Manager - Projects	0.08525346	0.5	0.6173
JobRole Sole Contributor	-0.166963469	-0.99	0.3247
JobRole Manager - Both people and projects	0	.	.
Trustworthiness - Accountants (n=204)			
Parameter	Estimate	t Value	p-value
Intercept	3.968249925	25.51	<.0001
Age	-0.001906065	-0.03	0.9753
Gender Female	0.020657227	0.15	0.8789
Gender Transgender	-0.241354864	-0.26	0.7938
Gender Male	0	.	.
Employees_Ord 10 - 99 employees	-0.13436365	-0.7	0.4877
Employees_Ord 10,000 or more employees	0.142406908	0.61	0.5428
Employees_Ord 500 - 9,999 employees	-0.259354706	-1.72	0.0869
Employees_Ord 100 - 499 employees	0	.	.
WorkLocation Home	-0.217357587	-0.84	0.4044
WorkLocation Hybrid	-0.087336143	-0.65	0.5184
WorkLocation Company Location	0	.	.
JobRole Manager - People	0.040197131	0.2	0.8398
JobRole Manager - Projects	0.000438565	0	0.9979
JobRole Sole Contributor	0.129325559	0.77	0.4429
JobRole Manager - Both people and projects	0	.	.



