STUDY INCORPORATING THE FIRO-B DEMOGRAPHIC CHARACTERISTICS AND SOCIAL SKILLS PREFERENCES AMONG AUDITORS: AN EXPLORATORY STUDY

Abstract

This study examined demographic characteristics and social interaction preferences of auditors. We incorporate the FIRO-B as a set of potentially significant explanatory variables. While FIRO-B has been used to evaluate public accountants, this is the first reported study to score the social interaction preferences of internal auditors. Moreover, this is the first study to compare internal and external auditors employing not only traditional demographic measures but FIRO-B measures as well. The instrument was selected both because social interaction skills are of increasing importance to the working success of internal auditors, and prior studies using psychological testing of internal auditors exhibit inconsistent results whereas FIRO-B studies are consistent in their findings.