# Professional scepticism: traits, individual differences and ethical orientation amongst early career accounting professionals

# QUESTIONNAIRE

**SECTION 1: DEMOGRAPHICAL INFORMATION**

**QUESTION 1:**

Please select your gender.

* Female
* Male

**QUESTION 2:**

Please select your culture.

* Zulu
* Xhosa
* Ndebele
* Swazi
* Sotho
* Venda
* Afrikaans
* English
* Hindu
* Muslim
* Other (please specify) \_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**QUESTION 3:**

Please specify how old you are.

**SECTION 2: TRAIT SCEPTICISM (Hurtt, 2010)**

In this section of the questionnaire statements that people use to describe themselves are given below. Please select the response that indicates how you generally feel (1 = strongly disagree, 6 = strongly agree). There are no right or wrong answers. Do not spend too much time on any one statement.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. I often accept other people's explanations without further thought (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I feel good about myself | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I wait to decide on issues until I can get more information | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. The prospect of learning excites me | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I am interested in what causes people to behave the way they do | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I am confident of my abilities | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I often reject statements unless I have proof that they are true | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. Discovering new information is fun | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I take my time when making decisions | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I tend to immediately accept what other people tell me (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. Other people's behaviour does not interest me (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I am self-assured | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. My friends tell me that I usually question things that I see or hear | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I like to understand the reason for other people's behaviour | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I think that learning is exciting | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I usually accept things I see, read, or hear at face value (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I do not feel sure of myself (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I usually notice inconsistencies in explanations | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. Most often I agree with what the others in my group think (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I dislike having to make decisions quickly | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I have confidence in myself | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I do not like to decide until I have looked at all of the readily available information | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I like searching for knowledge | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I frequently question things that I see or hear | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. It is easy for other people to convince me (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I seldom consider why people behave in a certain way (R) | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I like to ensure that I have considered most available information before making a decision | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I enjoy trying to determine if what I read or hear is true | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. I relish learning | 1 | 2 | 3 | 4 | 5 | 6 |
| 1. The actions people take and the reasons for those actions are fascinating | 1 | 2 | 3 | 4 | 5 | 6 |

**SECTION 3: ETHICAL ORIENTATION (Forsyth, 1980)**

You will find a series of general statements listed below. Each represents a commonly held opinion and there are no right or wrong answers. You will probably disagree with some items and agree with others. We are interested in the extent to which you agree or disagree with such matters of opinion.

Please read each statement carefully. Then indicate the extent to which you agree or disagree by placing in front of the statement the number corresponding to your feelings where:

|  |  |  |
| --- | --- | --- |
| 1 = Completely disagree | 4 = Slightly disagree | 7 = Moderately agree |
| 2 = Largely disagree | 5 = Neither agree nor disagree | 8 = Largely agree |
| 3 = Moderately disagree | 6 = Slightly agree | 9 = Completely agree |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. A person should make certain that their actions never intentionally harm another even to a small degree. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Risk to another should never be tolerated, irrespective of how small the risks might be. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. The existence of potential harm to others is always wrong, irrespective of the benefits to be gained. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. One should never psychologically or physically harm another person. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. One should not perform an action which might in any way threaten the dignity and welfare of another individual. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. If an action could harm an innocent other, then it should not be done. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. The dignity and welfare of people should be the most important concern in any society. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. It is never necessary to sacrifice the welfare of others. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Moral actions are those which closely match ideals of the most “perfect” action. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. There are no ethical principles that are so important that they should be a part of any code of ethics. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. What is ethical varies from one situation and society to another. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Moral standards should be seen as being individualistic; what one person considers to be moral may be judged to be immoral by another person. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Different types of moralities cannot be compared as to “rightness”. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Moral standards are simply *personal* rules which indicate how a person should behave, and are not to be applied in making judgements of others. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustment. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. No rule concerning lying can be formulated; whether a lie is permissible totally depends upon the situation. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1. Whether a lie is judged to be moral or immoral depends upon the circumstances surrounding the action. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |

**SECTION 4: PERSONALITY TRAITS (Gosling, Rentfrow, & Swann Jr, 2003)**

Here are a number of personality traits that may or may not apply to you. Please indicate to what degree you agree with the following statements (1 = strongly disagree, 4 = neither agree nor disagree, 7 = strongly agree). You should rate the extent to which the pair of traits applies to you, even if one characteristic applies more strongly than the other.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1. Extraverted, enthusiastic | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Critical, quarrelsome (R) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Dependable, self-disciplined | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Anxious, easily upset (R) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Open to new experiences, complex | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Reserved, quiet (R) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Sympathetic, warm | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Disorganised, careless (R) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Calm, emotionally stable | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Conventional, uncreative (R) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |

# References

Forsyth, D. R. (1980). A taxonomy of ethical ideologies. *Journal of Personality and Social Psychology, 39*(1), 175-184. doi:https://doi.org/10.1037/0022-3514.39.1.175

Gosling, S. D., Rentfrow, P. J., & Swann, W. B. (2003). A very brief measure of the Big-Five personality domains. *Journal of Research in Personality, 37*(6), 504-528. doi:https://doi.org/10.1016/S0092-6566(03)00046-1

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