Social Skills Preferences Among Internal Auditors – An Explanatory Study Using The FIRO-B

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ABSTRACT

This study applies the FIRO-B technique to analyze the social interaction preferences of certified internal auditors working in U.S. corporations. Surveys were developed using the FIRO-B technique and obtained information on internal auditors from corporations located in the Western and Southeastern sections of the United States. This study will determine the social interaction scores of certified internal auditors, and compare them to the scores of other accounting professionals. This study indicates that social interaction skills are of increasing importance to the working success of internal auditors. The SII number is higher than prior research of CPA's employed in large international CPA firms but similar to those results found among accountants at regional CPA firms and national business professionals. This study did not segment the sample by industry to determine if there are any effects due to industry or company size. Future research might compare the internal auditors might make these comparisons. Also, the study did not include samples from outside of the United States. Understanding the social interaction of certified internal auditors is important since such information sheds light on the types of professionals who are most likely to succeed in the diverse work environment that internal auditors face. This is the first exploratory study using the FIRO-B on internal auditors.

Keywords: Internal Auditor; Individual Behavior; Myers-Briggs Type Indicator; Personality

INTRODUCTION

*I*n light of the Sarbanes-Oxley Act, internal auditors' role is becoming more critical (Braddock et. al., 2006). As corporations seek to adjust to the new compliance standards under the Sarbanes-Oxley Act, internal auditing can provide corporations with vital business process analysis, internal control testing, risk management assessment, and forensic accounting (Gramling et. al., 2004). Moreover, internal auditing is gaining recognition thanks to the media coverage of fraudulent activities in public companies such as Enron and WorldCom.

Internal auditors have a different role than external auditors. Internal auditors are part the organization being audited and provide ongoing monitoring and assessment of all activities. On the contrary, external auditors are independent of the organization, and provide an annual opinion on the financial statements. Social skills of external auditors have been investigated (e.g., Siegel et. al. 2003), this study is novel in its focus on internal auditor's social interaction skills.

In the past decade, the business world, both domestically and globally has entered unchartered territory. The Sarbanes-Oxley Act of 2002 profoundly changed the business environment for corporations listed on the U.S. equities market. In addition, the recent world wide recession has impacted and transformed procedures and responsibilities at almost every level within the organization. The Sarbanes-Oxley Act and the rapid change in the economic milieu will impact the manner in which business is conducted for decades to come (Siegel and Miller, 2010).

The internal audit profession clearly faces both a regulatory and economic climate that are in an unprecedented state of flux. Internal auditors can play a leading role in restoring equilibrium and future economic growth. In order to take on this enterprise wide challenge, the role of internal auditors must be reconciled with their new responsibilities. Internal auditors' work will have to be judiciously balanced among financial, operational, strategic compliance and information technology. This adaptability and flexibility will stand out as important characteristics of successful internal auditors (Siegel and Miller, 2010, Harrington, 2004).

As a result of internal auditors' multiple task requirements, internal auditors are being asked to expand their interpersonal skills. Chief corporate auditors indicate that communication skills and the ability to interact with diverse groups and individuals are crucial requirements for the internal audit staff. These requirements mean that internal auditors must either have or develop special interpersonal skills (Harrington, 2004).

Organizations should carefully consider the qualifications of internal audit staff (Harrington, 2006). Research on professional service organizations suggests that it is important to know whether individuals entering, or continuing in, professions have the personality characteristics that fit the kind of work that they do (Holland, 1985, Schloemer and Schloemer, 1997, Kwon and Banks, 2004). In addition, this research takes on increasing significance since business entities of all types are facing more demanding economic environments characterized by accelerating global competition, rapid turnover of company personnel and reduced levels of corporate hierarchy (Kleinman, et. al, 2002). These complexities generate a need to integrate personnel into the organization to assure that internal auditors can effectively contribute to the new demands due to the need to comply with Sarbanes-Oxley. This integration is also important for employees' job satisfaction, since internal audit work often requires frequent contact with management and personnel at all levels and all functions. Individuals who enjoy such contacts should have an easier time working in the internal audit environment than other personnel (Poznanski and Bline, 1997, Siegel, Omer, Karim, 1997).

Given the high costs of turnover for corporations (recruitment and training costs) among their internal audit staff, and the current severe shortage of new accounting graduates, it is critical for corporations to recruit capable individuals who will succeed in the new demanding internal audit environment (Siegel and Smith 2003). Therefore, corporations have strong rational for understanding the social and personality characteristics that foster success in the internal audit work environment. This paper examines the social interaction traits of internal auditors employed in corporations in order to increase our understanding of the inner relationships between their social interaction preferences and the complex internal audit work environment. The first section reviews the literature on the evolving role and responsibility of internal auditors. The second section explains literature on psychological social skills and accounting professionals. The next section will discuss the development of relevant literature and hypothesis. Then, this paper will discuss the relationship of FIRO-B methodology of measuring social interaction of professionals. The final section will discuss the methodology and results.

1.   THE EXPANDING SCOPE OF THE INTERNAL AUDITING PRACTICE

Historically, the internal auditors have had a significant responsibility for examining and reporting internally on the firms accounting and financial reporting systems. In addition, they have served as a consulting partner with management (Roth and Esperson, 2003). The Sarbanes-Oxley Act mandates that management report on internal controls, therefore internal auditors will now be significantly more involved in extensive testing and evaluating of internal controls. Further, the internal audit function has been expanding its support to management as well as providing a reporting link to the audit committee.

1.1   The Internal Auditor's Role In Governance

Some literature focuses on clarification of the expanding scope of the internal audit practice (Haas et. al. 2006). The extent literature has focused on investigative role of internal auditors in various corporate governance issues (See Gramling et. al., 2004, Haas et. al., 2006). Haas et. al. (2006) reported that the recent regulatory environment and advances in information technology have produced a paradigm shift which will require an expanded set of skills and knowledge in the activities required by internal auditors (Keinath and Walo, 2008). Another set of literature deals with the relationship between the external auditor and the internal auditors. They report the roles of the two have become more aligned (Ratcliffe, 2003).

2.   THE INTERNAL AUDITOR AND BEHAVIORAL STUDIES

Studies have examined the factors that impair internal auditor judgment. Arnold and Poneman (1991) examined the professional conflict of whistle blowing in internal auditors. Gramling, (2004) examined the criteria used to evaluate internal audit competence. Kite et. al. (1996) examined the differences in moral reasoning in environmental and other auditors. Other sets of literature deal with the technical skills required by internal auditors. Patten (2005) focuses on the problem on how internal auditors can overcome the tension with management to improve performance using a multiple case approach.   Fischer and Montondon (2005) researched the demographic characteristics of successful internal auditors.   Similarly, Harrington (2004) identified the demographic characteristics that are associated with successful internal audit directors.

Kwon and Banks (2004) studied the organizational and professional commitment of internal auditors using a multiple linear regression model and found strong relationship between organizational commitment and job meaningfulness. Palmer et. al. (2005) provide a summary of communication skills that are needed for a successful career in internal auditing.

2.1   Relationship Between Personality, Social Skills, And Internal Auditing

The internal audit (IA) function is conducted in a complex environment of close and sometimes often dependent associations with management. The IA relationship with management is tenuous at best. IA needs to be supportive but at the same time, independent. There is also an increasing pressure on internal auditors to add value to the organizations. Dittenhoffer (1997) found having an awareness of ones self-image and communicating effectively can help maintain a supportive relationship and auditor independence. Therefore, understanding the effect of congruence of personality characteristics and social skills among internal audit professionals is important since the mismatch of personality and social skill leads to poor professional performance, job dissatisfaction, and high turnover (Scarborough, 1993, Kleinman and Palmon, 2000).

Corporations should employ and promote professionals that will best fit into their organizational structure (Ahadiat and Smith, 1994, Pasewark and Strawser, 1996, and Poznanski and Bline, 1997). Prior studies suggest that accounting professionals have certain personality characteristics and social skills qualities that lead to success in the work environment. (Siegel, et al., 2001, Schloemer and Schloemer, 1997, Satava, 1996, Jacoby, 1981).

2.2   Social Skills in Accounting Firms

Many studies have used various techniques to analyze the personality characteristics of accounting and auditing professionals. Hyatt and Prawitt (2001) used the locus of control (i.e., the extent to which individuals believe that they can control events that affect them) to study external auditors and found auditors in more unstructured firms have more internal tendencies and therefore outperform their colleagues with more external traits. Patten (2005) used a locus of control instrument to determine whether internal auditors' job performance and job satisfaction was related to the locus of control.

Other studies examined social-skill and personality differences of individuals in accounting firms. (Jacoby, 1981, Satava, 1996, Bayou et al, 2006, Otte, 1984, and Schloemer and Schloemer, 1997). Nouri and Bird (1999), using the Myers-Briggs type indicator (MBTI), assessed the personality types of internal auditors to summarize what tasks internal auditors are best to perform. However, Wheeler (2001) found that personality types of accounting professional are consistent over time, firm and corporate size, and geographic location. Wheeler did report that differences in needs exist among accounting professionals in different settings. Wheeler (2001) also found that individuals tended to self-select into compatible work environments suggesting that the personality and need structure of accountants will frequently differ between work settings. Personality characteristics may not be significant predictors of professional performance since they may neither be related to the corporate productivity, nor toward the selection processes. The studies that used the MBTI did not find consistent results regarding personality characteristics of accounting professionals. Therefore it has been suggested that a different measure of personality, FIRO-B, may serve as a more effective indicator of performance (Bayou, et. al., 2006).

3.   THE NATURE OF FIRO-B

The FIRO-B theory and research instrument was developed by Schutz (1958), but has undergone significant changes and expansions (Schutz, 1992, 1994, Thompson and Schutz, 2000). The FIRO-B theory indicates that to account for interpersonal behavior, three basic interpersonal needs–inclusion, control and affection–are considered. There are two aspects of the three interpersonal needs–expressed and wanted. Individuals desire to express their needs toward others, as well as their want from others, which represent their aspect of the three interpersonal needs. A basic premise of the FIRO-B theory is that all individuals seek to establish compatible relationships with others in their social interactions. Individuals strive for compatible relationships in inclusion, control and affection to avoid stress and frustration in order to satisfy their needs (Whetten & Cameron, 1988, Thompson and Schutz, 2000).

The purpose of the FIOR-B is to encapsulate individual behavior as evidenced by their interactions with colleagues, associates, supervisors, management, audit committees and others in the workplace. The capacity of the FIRO-B to tap into the emotional needs   and responses makes it highly useful for analyzing accounting professional (Taggar and Parkinson, 2007). The FIRO-B has been quite useful indicating potential synergies or disharmonies in work relationships and how an individual's behavior may be perceived by others. The FIRO-B is therefore quite helpful in identifying and selecting individuals for managerial or other positions.

The FIRO-B *inclusion* aspect considers a person's general social orientation and need for interaction and belonging. In maintaining relationships with other individuals, there is a need to be included in their activities or to include them in one's activities. To an extent, individuals seek to belong to a group; but there is also a need to be left alone. Individuals differ in the strength of their need for inclusion and their associated level of comfort. The need to include or show interest in others is termed "expressed inclusion." "Wanted inclusion" is defined as the need to be included by others to gain acceptance. At the extremes, "under social" people are generally introverted and withdrawn, and "over social" people are usually extroverted, narcissistic and superficial. Schutz (1966) stated that inclusion refers to an individual's feelings of self-worth, i.e., a need to feel worthwhile and respected. "Under social" individuals usually feel socially abandoned, uninvolved, and uncommitted. "Over social" people seek to focus attention on themselves, to be prominent, to be listened to, and to be noticed as a way of increasing their self-worth.

The second behavioral aspect is control, which is defined as the need for power and influence. This need includes maintaining a satisfactory balance of power and influence in relationships. Individuals often need to demonstrate leadership or to control others. The FIRO-B defines this need as "expressed control." Individuals also have a wanted control need. To some degree, they want to be controlled or guided by others.   Even though individuals want freedom and individuality, there is a need for varying levels of expressed and wanted control.

The third behavioral area is affection, which refers to the need for intimacy and friendship. Affection includes the need for intimacy and love, i.e., the need to feel close to others.   Individuals need to express affection toward other individuals but also they need to maintain distance. They want affection or liking expressed toward them; however, these needs often vary in strength. Affection need does not necessarily include physical or romantic relationships.

Schutz (1966) developed the FIRO-B instrument to measure interpersonal orientation. The instrument uses scores ranging from 0 to 9 for expressed and wanted needs for each of the three behavioral aspects -- inclusion, control and affection. The total score, referred to as the Social Interaction Index (SII) can range from 0 to 54. The SII measures the overall interpersonal need, and the higher the score, the higher the overall interpersonal need.

Thompson (1998) indicates that the FIRO-B has been increasing used by practitioners. He describes the FIRO-B's advantages in working with teams, team leaders, and executives, and found that the FIRO-B can provide insights with regard to individual interactions, team dynamics, team member compatibility, team development, team effectiveness, and team member satisfaction. Schutz (1994) has extensively revised and improved this method, resulting in a much more powerful and accurate FIRO-B instrument. To understand the wide acceptability of this instrument, the following section reviews some of the published studies on FIRO-B validity and application.

3.1   FIRO-B Studies

The FIRO-B theory has been widely applied. Schutz (1966) used the FIRO-B instrument to over 6,000 individuals from the educational community, by which he found that the theory is valid and reliable. Lifton (1975) also provides detailed information on the validity and reliability of the FIRO-B instrument. The theory was then applied to (a) organize the major theories of family therapy (Doherty & Colangelo, 1984), and (b) classify approaches to decision-making (Schutz, 1987). The reliability of the FIRO-B scales is excellent and has evidenced stability over time (Lifton, 1975). Lifton's (1975) review of FIRO-B studies of various populations shows that the "scales provide useful information concerning the nature of interpersonal relationships." Fisher et al. (1995) noted that the FIRO-B model has been popular with professionals almost since its inception.

McRae and Young (1990) reported no significant gender differences for the FIRO-B, with reported SII scores for Canadian undergraduate business male and female students of 21.33 and 25.68, respectively. Kubes' (1992) study of research and development professionals reports significant correlations of interpersonal needs with adaptation/innovation scores as measured by the Kirton Adaptation-Innovation (KAI). The SII in Kubes' study was 30.54, with no significant gender differences. Goldberg (2000) finds that in the new, fast paced team-oriented environment, executives can no longer rely on history of success but rather need to understand the pattern of social interaction in order to establish more collaborative organizational structures.

Siegel, et al. (2001) reported that the Big 6 CPA firms had, on average, lower social index indicator scores than the national average. These scores, however, were higher than those of prior studies that focused on undergraduate accounting and business students. In contrast to most prior studies, they found significant gender differences in interpersonal orientation. In a later study, Siegel and Smith (2003) report that CPA professionals at regional firms had different social interaction score indices than those employed at international CPA firms.

Next, Bayou et. al. (2006) examined the social interaction preferences of international personnel and compared the results with national or US personnel. They found significant differences in the SII scores between international CPA's and national CPA's.

The personality trait of "warmth" has also received some attention in the literature. Wiedmann, et al. (1979) suggest that the inclusion and affection scores added together measure general warmth. Fisher et al.'s (1995) study of software creation teams supports Wiedmann, et al.'s general warmth construct. The results of this study suggest that the FIRO-B assesses what Fisher et al. labeled "group warmth." Such warmth has implications for managing teams. Internal auditors often work in a team setting, therefore warmth construct is considered in this study.

Hypothesis And Justifications

Prior studies of accounting and auditing professionals have not shown consistent results with respect to the nature of the personality of employees. Several studies examined the relationship between personality type and accounting firm size (Otte, 1984, Satava, 1996, Schloemer and Schloemer, 1997). These studies used the MBTI psychometric type. Wheeler (2001) using the MBTI, found that there are no personality differences amongst individuals in different size CPA firms.

Hyatt and Prawitt (2001) using the locus of control methodology, reported that auditing professionals with more internal tendencies outperformed auditors with external tendencies. Similary, Patten (2005) reported that internal auditors with more internal locus of control tendencies outperformed their colleagues whom exhibited higher external locus of control traits. These results are inconsistent with studies (Bayou et. al. 2006, Siegel et. al. 2003 Siegel et. al. 2001) that found auditors with higher external social preferences outperform those with lower external social preferences.

Using a measure of interpersonal interpretation may provide a more effective measure of what characteristics are needed to be successful in IA. Personality characteristics may not be effective predictors of success since personality characteristics may not be related to professional achievement, nor may they be related to

selection processes. This factor may have led to the inconsistent results. Therefore, using a different measure, may lead to more consistency of the findings, and serve as a better indicator of success in internal auditing. Since the FIRO-B method examines social interaction, it may be a more effective measure of social interaction skills which are critical for internal auditors.

Our study will determine the social interaction scores of certified internal auditors, and compare them to those scores from prior studies.

4.   RESEARCH METHODOLOGY AND RESULTS

In order to determine the internal auditors' scores on SII, we designed a survey instrument to obtain information on internal auditors as set forth by the FIRO-B. The instrument employed was developed by Whetten and Cameron (1988), and Thompson (1998). We surveyed internal auditors in corporations located in the Western and Southeastern sections of the United States. A coordinating representative of the local internal auditors (IIA) distributed the research instruments to randomly selected research individuals. Respondents returned the completed anonymous questionnaires directly to the researchers. The FIRO-B instrument is shown in Appendix A.

Table 1 provides a profile of the respondents. A total of 149 members of local chapters of the Institute of Internal Auditors were polled. Of 101 questionnaires returned, 2 were unusable leaving 99 useful responses to the questionnaire. The gender profile included 49 women and 50 men. The results of the descriptive analysis include an average age of 40.9 and 11.9 years of experience. These profiles are consistent with similar studies including gender ratios and educational levels (Kwon and Banks, 2004, Siegel and Smith, 2003, Siegel et. al., 2001).

In applying the FIRO-B instruments we tested demographic variables to determine if there were any significant differences in their SII and it s subcomponent scores. We did not find significance based on gender, age, education or position. We did find significant differences based on certification status(CPA/CIA) at the .01 level. Nor could the sampling procedure identify any differences between earlier and later responses.

Table 1
Respondents' Profile

N Total	99
N By Gender:	
Male	50
Female	49
Average Age	40.9 years
Average Work Week	43.3 hrs
CPA	38%
Non-CPA	61%
CIA	40%
Non-CIA	59%
Experience in Field	11.9 yrs
Bachelor's Degrees	54%
Masters Degrees	45%

Hypotheses tested were all of the form

H0:   Internal and external auditors do not differ in <attribute> score versus

HA: Internal and external auditors differ in <attribute> score

where <attribute> ranged over the Social Interaction Index as a whole, its four key dimensions of inclusion, control, affection, and warmth and for each dimension the two sub-dimensions of wanted and needed. Data for external auditors was taken from a prior, parallel study (Siegel et. al., 2003). Table 2 provides the summary of results for these tests.

Table 2
Summary of Results

FIRO-B Attribute	Internal Auditors	External Auditors	p-value for Difference
SII* Average	29.1	25.1	.01
SII Standard Deviation	7.0	6.0	
Inclusion:			
Expressed Inclusion	4.86	4.76	.825
Wanted Inclusion	4.98	4.98	.954
Total Inclusion	9.84	9.74	.384
Control:			
Expressed Control	4.55	4.65	.646
Wanted Control	3.55	3.11	.073
Total Control	8.10	7.76	.553
Affection:			
Expressed Affection	4.55	4.53	.955
Wanted Affection	4.75	4.87	.099
Total Affection	9.30	9.40	.646
Warmth:			
Expressed Warmth	9.30	9.29	.952
Wanted Warmth	9.90	9.83	.202
Total Warmth	19.20	19.12	.090
*The SII range was 7-39			

The results in table 2 show the mean SII score is 29. This SII number is higher than prior research of external CPA's employed in large international CPA firms 25.1 (Siegel et. al., 2001) and the hypothesis that internal and external auditors SII are the same is rejected at the .01 level. However, the SII score is similar to those results found among accountants at regional CPA firms of 28.6 (Siegel et. al, 2003). Moreover the scores in this study of internal auditors are similar to the average of national business professionals of 29.3 (Whetten and Cameron, 1988).

Interestingly there were no dimension or sub-dimension with significant differences at the .05 level. Apparently the statistically significant SII difference is due to an accumulation of small differences at the dimension and sub-dimension level, not due to large differences in one or two dimensions. Relaxing to a .10 level of significance suggests that internal auditors had a higher Wanted Control sub-dimension, a lower Wanted Affection sub-dimension, and had a higher Total Warmth dimension.

SUMMARY AND CONCLUSIONS

Using the FIRO-B as designed by Thompson and Schutz (2000), we examined the social interaction preferences of internal auditors. This is the first exploratory study using the FIRO-B of internal auditors and it provides evidence of statistically significant overall Social Interaction Index but no differences in specific FIRO-B dimensions. Contrary to prior studies of internal auditors which used psychological metrics, this study uses the FIRO-B instrument which measures the ability of internal auditors to work effectively within their new work environment. Social interaction skills are of increasing importance to the working success of internal auditors.

Prior studies using the FIRO-B have yielded consistent results (Whetten and Cameron, 1988, Siegel et. al., 2001, Siegel et. al. 2003, Bayou et. al., 2006). However, previous studies using psychological tests have yielded inconsistent results. Similarly, studies using locus of control (Hyatt and Prawitt, 2001, Patten, 2005) personality variables also had findings that are different that those studies using the FIRO-B.

One limitation of the research is that it did not segment the sample by industry to determine if there are any effects due to industry or company size. Future research might compare the internal auditors might make these comparisons. Also, the study did not include samples from outside of the United States. In light of increasing corporate globalization, future research may want to include an international sample as well as to test for any differences amongst countries and Additionally, combining the Myers-Briggs Type Indicator with the FIRO-B which would provide a combined social preference – psychological profile that might provide us with clearer insights into the internal audit milieu.

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APPENDIX A

Fundamental Interpersonal Relations Orientation-Behavior (FIRO-B)

For each statement below, decide which of the following answers best applies to you. Place the number of the answer at the left of the statement.

1. Usually   2. Often   3. Sometimes   4. Occasionally   5. Rarely   6. Never

I try to be with people.

I let other people decide what to do.

I join social groups.

I try to have close relationships with people.

I tend to join social organizations when I have an opportunity.

I let other people strongly influence my actions.

I try to be included in informal social activities.

I try to have close, personal relationships with people.

I try to include other people in my plans.

I let other people control my actions.

I try to have people around me.

I try to get close and personal with people.

When people are doing things together I tend to join them.

I am easily led by people.

I try to avoid being alone.

I try to participate in group activities.

For each of the next group of statements, choose one of the following answers:

1. Most   2. Many   3. Some   4. A few   5. One or two   6. Nobody
   people   people   people   people   people

I try to be friendly to people.

I let other people decide what to do.

My personal relations with people are cool and distant.

I let other people take charge of things.

I try to have close relationships with people.

I let other people strongly influence my actions.

I try to get close and personal with people.

I let other people control my actions.

I act cool and distant with people.
I am easily led by people.

I try to have close, personal relationships with people.

For each of the next group of statements, choose one of the following answers:

1. Most people	2. Many people	3. Some people	4. A few people	5. One or two people	6. Nobody

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I like people to invite me to things.

I like people to act close and personal with me.

I try to influence strongly other people's actions.

I like people to invite me to join in their activities.

I like people to act close toward me.

I try to take charge of things when I am with people.

I like people to include me in their activities.
I like people to act cool and distant toward me.

I try to have other people do things the way I want them done.

I like people to ask me to participate in their discussions.

I like people to act friendly toward me.

I like people to invite me to participate in their activities.

I like people to act distant toward me.

For each of the next group of statements, choose one of the following answers:

1. Usually	2. Often	3. Sometimes	4. Occasionally	5. Rarely	6. Never

---

I try to be a dominant person when I am with people.

I like people to invite me to things.

I like people to act close toward me.

I try to have other people do things I want done.

I like people to invite me to join their activities.

I like people to act cool and distant toward me.

I try to influence strongly other people's actions.

I like people to include me in their activities.

I like people to act close and personal with me.

I try to take charge of things when I'm with people.

I like people to invite me to participate in their activities.

I like people to act distant toward me.

I try to have other people do things the way I want them done.

I take charge of things when I'm with people