



Toward A Theory Of Accounting Citizenship: Personality And Social Support Mechanisms

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Abstract:

Contemporary accounting theory increasingly recognizes that effective governance, accountability, and ethical reporting rely not only on formal standards and controls but also on discretionary, citizenship-oriented behaviors that support stewardship and cooperative governance. Building on this perspective, the present study theorizes accounting citizenship as a distinct form of discretionary, extra-role behavior that underpins accounting governance and accountability, particularly at the pre-professional stage of accounting formation. Drawing on personality theory and social exchange perspectives, the study develops a conceptual framework explaining how Big Five personality traits shape accounting citizenship and how social support mechanisms parental autonomy support, authority support, and team-member exchange condition the expression of these traits. Pre-professional students are treated as formation-stage accounting actors, allowing the study to theorize how governance-oriented discretionary behavior develops before entry into professional accounting roles. By identifying the behavioral microfoundations and social mechanisms through which accounting citizenship emerges, the study advances accounting theory by extending stewardship and governance perspectives beyond formal control structures. The proposed framework offers theoretical implications for accounting governance, auditing collaboration, and sustainability-oriented reporting by highlighting the central role of social context in fostering discretionary accounting citizenship.

KEYWORDS: Accounting Theory; Accounting Citizenship; Behavioral Foundations of Accounting; Governance and Stewardship

Introduction:

The theory of accounting in the modern world is becoming more aware of the fact that effective governance, accountability, and ethical reporting cannot be perfectly explained by formal standards, controls, and compliance mechanisms. Organizational and institutional environments in which accounting systems are run depend on the discretionary and cooperative, and stewardship-based behaviours of accounting actors to work effectively. These practices contribute to the effectiveness of internal controls, ease the involvement of the governance, and uphold ethical conduct in the circumstances when formal regulations remain imperfect. In this sense, discretionary extra-role behavior is a theoretical contribution to the literature on accounting governance on a fundamental level.

The theory of organizational citizenship behavior (OCB) is a well-established behavioral model through which voluntary behavioral contributions can be comprehended beyond the official job requirements (Organ, 1988). Later studies have shown that citizenship behavior is not limited to the employees only but it also defines other members of the organization such as students and clients

(Ueda and Yoshimura, 2011). Based on this tradition, university citizenship behavior (UCB) has been conceptualized as discretionary contributive behavior, in which students engage in institutional operationalization, cooperation, and shared responsibility as voluntary and discretionary behavior. Although the previous studies have mostly explored UCB in the educational and service settings, its rational is closely similar to the discretionary accounting practices that include peer review, sharing knowledge, internal control support and volunteering in governance procedures. These are informal behaviors, but which are quite vital to the functioning of accounting systems and accountability structures. It is based on this similarity that the current study conceptualizes accounting citizenship as a kind of discretionary, extra-role behavior that facilitates stewardship, cooperation, and engagement in governance in accounting-related settings. This paper defines accounting citizenship as voluntary, and extra-role conduct which serves accounting governance (stewardship, internal accountability, and cooperative control participation) where formal prescriptions remain incomplete. Previous studies in the sphere of higher education prove the fact

that citizen-targeted behavior among students is of a substantial impact on institutional performance. Ethiyar et al. (2010) demonstrated that voluntary, extra-role behavior is functional and, as a result, leads to academic success through organizational citizenship behavior of university students. In the same spirit, Nagy and Marzouk (2018) formulated student citizenship behavior in the form of customer citizenship, which included the voluntary cooperation, rule-abiding, and supportive participation, all as critical to the institutional outcomes. Henderson et al. (2019) also added that meaningful discretionary engagement is facilitated by enabling institutional conditions like constructive feedback environments. Collectively, the results give empirical support to the application of citizenship-providing models to accounting situations, in which governance, accountability, and stewardship also require voluntary cooperation outside of what is prescribed by formal prescriptions.

This view builds on current accounting theory by highlighting the fact that governance and accountability cannot be maintained only by the formal mechanisms but also by voluntary behavioral contributions that are mostly implicit within current theoretical frameworks. Accounting citizenship therefore is a behavioral microfoundation in terms of which accounting systems attain effectiveness beyond compliance.

The previous studies on citizenship action have reported personality traits as a significant predictor of discretionary action especially in weak situations where formal regulations and incentives offer little guidance in behavior (Mischel, 1977, Kumar et al., 2009). The Big Five personality framework is a solid and well-established concept of analyzing dispositional impact on behavior (Gerber et al., 2011). weak situations commonly occur in such aspects of accounting as professional judgment, ethical decisions, reporting discretion, audit teamwork, and governance participation in case the standards fail to prescribe what to do. These circumstances enhance the influence that personal personality characteristics have in terms of influencing discretionary and citizenship-motivated behavior in accounting governance.

Meanwhile, the accounting theory has not provided sufficient explanations regarding how dispositional characteristics interact with social and institutional environments to generate accounting citizenship, especially at the pre-professional phase of the accounting formation. The issue of professional education is an important locus of governance orientation, ethical judgment, and cooperative behavior development (Dasgupta, 2020). The pre-professional accounting and management players are integrated in the social setting that is supportively authoritative, socially conditioned by the parents and interacting with peers, all of which precondition the manifestation of personality traits. In line with moderator-mediator model explained by Baron and Kenny (1986), there is a possibility that social support systems affect the translation of the stable personality traits into the discretionary accounting citizenship.

Nevertheless, the current theoretical frameworks in the accounting field do not provide a clear construct- and mechanism-level account of how discretionary and governance-facilitating behavior is generated- in other words, how accounting regimes can gain cooperation and stewardship outside of the official rules. Although their theoretical significance is undeniable, the combined influence of personality traits and social support mechanisms in the creation of accounting citizenship has been under-researched in the accounting theory. Specifically, parental autonomy support, authority support, and the team-member exchange as a mediating factor on personality-based accounting citizenship has not been studied in a systematic way. Filling this gap, the current paper outlines and empirically investigates a theoretically based framework which describes the role of dispositional traits and social support processes in the joint formation of accounting citizenship in the pre-professional level. The study makes its contribution to the accounting theory that deals with stewardship, accountability, and governance by determining the behavioral microfoundations under which the behavior of discretionary governance emerges.

The study contributes to the accounting theory through theorizing accounting citizenship as a form of governance oriented discretionary behavior that endorses stewardship, accountability and ethical involvement in an activity outside the framework of formal control and compliance. It also describes the combination of dispositional characteristics with support systems based in society to explain the formation of accounting citizenship thus indicating microfoundations of behavior in which accounting governance functions in practice.

Objectives of the Study

1. To examine the direct relationship between Big Five personality traits and accounting citizenship as a form of discretionary, governance-oriented behavior.
2. To analyze the mediating role of parental autonomy support, authority support, and team-member exchange in the relationship between personality traits and accounting citizenship.
3. To explain how dispositional traits and social support mechanisms jointly shape the behavioral microfoundations of governance, accountability, and ethical practice in accounting contexts.

Based on these objectives, the study offers theoretical insights into the behavioral foundations of accounting citizenship with implications for governance, accountability, and ethical practice.

Review of Studies:

Personality traits in accounting situations are theoretically applicable due to the fact that they create discretionary interaction of the stewardship operations, governance involvement and voluntary allegiance of accountability operations. Udin and Yuniawan (2020) have said that personality is essential in defining the behavior of an individual and his or her habitual response. Personality

describes the recurrent motifs that individuals engage with other people and react to the dynamics of situations. According to personal distinctions inherent in human nature, the Big Five Personality model evaluates five general aspects (Zhang, 2024): neuroticism, extraversion, openness to experience, agreeableness, and conscientiousness.

Neuroticism describes an individual's ability to withstand stress and emotional instability.

Extraversion reflects the external orientation of individuals toward social interaction.

Openness to experience reflects creativity, curiosity, and receptiveness to new ideas.

Agreeableness reflects interpersonal orientation, cooperation, and concern for others.

Conscientiousness reflects self-restraint, responsibility, discipline, and motivation for achievement.

Conscientiousness and Accounting Citizenship

In accounting contexts, conscientiousness is theoretically relevant because it supports disciplined engagement with internal control activities, governance participation, and accountability-oriented discretionary behavior. Bruck and Allen (2003) reported that individuals high in conscientiousness are purposeful, organized, focused, and strongly motivated to achieve goals. Organizational citizenship behavior, which denotes voluntary extra-role behavior, is more likely when individuals possess strong self-regulation and commitment to task completion. Accordingly, individuals high in conscientiousness are expected to engage in accounting citizenship by demonstrating diligence, reliability, and voluntary support for governance and control-related activities. Therefore, it is hypothesized that:

H01A: Conscientiousness is positively associated with accounting citizenship.

Environmental support in the form of parental autonomy support, authority support, and positive peer exchange can be viewed as social resources within a demands-resources framework (Bakker and Mostert). In pre-professional accounting formation contexts, such resources reinforce goal-directed and disciplined behavior, enabling conscientious individuals to translate dispositional tendencies into discretionary governance participation. Based on this reasoning, the following hypothesis is proposed:

H01B: Parental autonomy support mediates the relationship between conscientiousness and accounting citizenship.

The relationship between conscientiousness and accounting citizenship is further shaped by institutional encouragement and guidance. Authority support reinforces disciplined and responsible behavior by legitimizing voluntary engagement in governance- and control-related activities. Consistent with this logic, it is hypothesized that:

H01C: Authority support mediates the relationship between conscientiousness and accounting citizenship.

Positive team-member exchange (TMX) represents a peer-based social accountability mechanism that strengthens cooperation and trust. High-quality TMX facilitates the expression of conscientiousness by encouraging voluntary participation in governance- and control-supportive activities. Therefore, it is hypothesized that:

H01D: Positive team-member exchange mediates the relationship between conscientiousness and accounting citizenship.

Neuroticism and Accounting Citizenship

In accounting contexts, neuroticism is theoretically relevant because emotional instability can constrain discretionary participation in governance and accountability-oriented behavior. Costa and McCrae (1991) described neuroticism as reflecting emotional instability and maladjustment. Individuals high in neuroticism experience heightened emotional reactivity, including anxiety, worry, fear, and stress (Bruck and Allen, 2003). Such tendencies may discourage engagement in discretionary, extra-role behavior due to uncertainty and perceived risk. Consequently, neuroticism is expected to be negatively associated with accounting citizenship. Accordingly, it is hypothesized that:

H02A: Neuroticism is negatively associated with accounting citizenship.

Supportive social environments may mitigate the adverse effects of neuroticism. Reyes et al. (2012) observed that authority environments characterized by sensitivity and respect reduce stress and emotional strain. Ansong et al. (2017) emphasized the role of peer interaction in reducing uncertainty, while Simpkins et al. (2020) highlighted the importance of parental support in emotional regulation. Each of these social mechanisms may therefore operate as distinct mediating pathways through which neuroticism influences accounting citizenship. Accordingly, the following hypotheses are proposed:

H02B: Authority support mediates the relationship between neuroticism and accounting citizenship.

Positive team-member exchange can further mitigate emotional instability by fostering trust and cooperative engagement. Supportive peer interactions encourage voluntary participation in governance- and accountability-oriented activities despite emotional vulnerability. Therefore, it is hypothesized that:

H02C: Positive team-member exchange mediates the relationship between neuroticism and accounting citizenship.

Parental autonomy support represents a key socialization mechanism that reduces emotional strain and promotes confidence. In accounting-related contexts, such support enables individuals high in neuroticism to engage more readily in discretionary governance-oriented behavior. Thus, it is hypothesized that:

H02D: Parental autonomy support mediates the relationship between neuroticism and accounting citizenship.

Extraversion and Accounting Citizenship

In accounting contexts, extraversion is theoretically relevant because it facilitates communication, collaboration, and voluntary engagement in governance processes. Bruck and Allen (2003) described extraverted individuals as sociable, assertive, energetic, and optimistic. These characteristics support discretionary participation and cooperative behavior. Accordingly, it is hypothesized that:

H03A: Extraversion is positively associated with accounting citizenship.

Supportive authority environments and peer interactions can amplify the natural sociability of extraverted individuals. Kiefer et al. (2015) observed that authority support enhances motivation and belongingness, while peer emotional support fosters positive affect. In accounting-related contexts, such support strengthens discretionary engagement in governance and accountability. Therefore, it is hypothesized that:

H03B: Authority support mediates the relationship between extraversion and accounting citizenship.

The relationship between extraversion and accounting citizenship is also shaped by peer-level social interaction. Positive team-member exchange facilitates trust, collaboration, and voluntary participation in governance-oriented activities. Based on this reasoning, it is hypothesized that:

H03C: Positive team-member exchange mediates the relationship between extraversion and accounting citizenship.

Parental autonomy support further reinforces behavioral engagement among extraverted individuals by encouraging initiative and voluntary involvement. Accordingly, it is hypothesized that:

H03D: Parental autonomy support mediates the relationship between extraversion and accounting citizenship.

Agreeableness and Accounting Citizenship

In accounting contexts, agreeableness is theoretically relevant because it supports cooperation, trust, and prosocial discretionary behavior essential to governance and accountability. Bruck and Allen (2003) described agreeableness as characterized by helpfulness, cooperativeness, sympathy, and a tendency to prioritize others' needs. Therefore, it is hypothesized that:

H04A: Agreeableness is positively associated with accounting citizenship.

Supportive parental environments enhance cooperative tendencies and reinforce prosocial behavior. In accounting-related contexts, parental autonomy support encourages discretionary engagement underlying

accounting citizenship. Accordingly, it is hypothesized that:

H04B: Parental autonomy support mediates the relationship between agreeableness and accounting citizenship.

Authority support further legitimizes cooperative participation by encouraging ethical judgment and voluntary governance engagement. Thus, it is hypothesized that:

H04C: Authority support mediates the relationship between agreeableness and accounting citizenship.

Positive team-member exchange strengthens the expression of agreeableness by fostering trust, mutual support, and voluntary cooperation. Therefore, it is hypothesized that:

H04D: Positive team-member exchange mediates the relationship between agreeableness and accounting citizenship.

Openness to Experience and Accounting Citizenship

In accounting contexts, openness to experience is theoretically relevant because it supports adaptability, innovation, and voluntary engagement in governance and accountability-enhancing activities. Chiaburu et al. (2011) described openness as characterized by curiosity, creativity, and receptiveness to new ideas. Accordingly, it is hypothesized that:

H05A: Openness to experience is positively associated with accounting citizenship.

Parental autonomy support functions as a social resource that encourages exploration and adaptability. In accounting-related contexts, such support facilitates discretionary participation beyond formal role expectations. Therefore, it is hypothesized that:

H05B: Parental autonomy support mediates the relationship between openness to experience and accounting citizenship.

Authority support legitimizes discretionary engagement and ethical judgment among individuals high in openness. In governance contexts, such support enables voluntary participation and innovation-oriented behavior. Accordingly, it is hypothesized that:

H05C: Authority support mediates the relationship between openness to experience and accounting citizenship.

Positive team-member exchange further enables the expression of openness by fostering learning, collaboration, and cooperative governance participation. Thus, it is hypothesized that:

H05D: Positive team-member exchange mediates the relationship between openness to experience and accounting citizenship.

Together, these hypotheses specify how dispositional traits and socially embedded support mechanisms jointly

shape accounting citizenship as a behavioral foundation of governance, accountability, and ethical practice beyond formal controls.

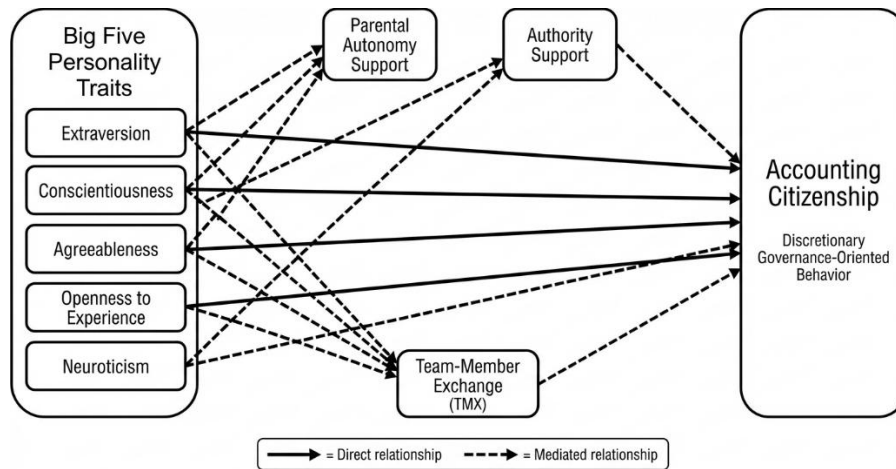


Figure 1: Conceptual Model of Accounting Citizenship and Social Support Mechanisms

Methods:

We collected data from three universities in the state of Tripura. Following Asenahabi and Ikoha (2023), we adopted a sample size of 384, circulated 400 sets of Questionnaires, and 16 returned incomplete. We included people from different linguistic backgrounds; almost a third were female, and all were postgraduate-level participants representing pre-professional accounting and governance actors. We used the following instruments:

Big Five Personality Traits

Adopted from the Big Five Inventory of Costa and McCrae (1992). It is a 5-point Likert scale from Strongly Disagree (1) to Agree (5) Strongly. It has 44 items, with eight items indicating extraversion, nine items-agreeableness, nine items- conscientiousness, eight items- neuroticism, and 10 items openness. Cronbach's alpha showed a reliability of 0.80.

Accounting Citizenship (ACB)

Accounting citizenship (ACB) was measured using the University Citizenship Behaviour (UCB) scale developed by Majumder and Dasgupta (2024), adapted to represent accounting-relevant, pre-professional citizenship behavior. This scale was selected because it captures discretionary, extra-role behaviors such as cooperation, initiative, and voluntary contribution that conceptually align with governance-oriented and stewardship behaviors emphasized in accounting theory. The scale rests on the OCBO and OCBI framework proposed by Williams and Anderson (1991) and comprises two dimensions: UCBI (individually oriented) and UCBO (organization oriented). It includes eleven items rated on a seven-point Likert scale (1 = strongly disagree, 7 = strongly agree). The scale demonstrated satisfactory reliability (Cronbach's $\alpha = 0.82$).

Authority support

Perceived authority support was measured using the Career-related Authority Support Scale (CRTSS) Available online at: <https://jtar.org>

developed by Zhang et al. (2020), adapted to reflect support from institutional authority figures. This scale was selected because it captures guidance, informational support, and emotional encouragement provided by authority figures, which are central to socialization, judgment formation, and discretionary behavior in pre-professional accounting and governance contexts. The scale comprised three vital factors for assessing teacher-student relationships: 'Enhance of Self-Exploration,' 'Informational Support,' and 'Emotional Support.' The scale comprises 16 items; Cronbach's alpha in the sample was 0.91.

Team-member exchange (TMX)

The 14-item scale measures the intergroup relationships between participants and their peers based on the ten-item TMX quality scale developed by Seers et al. (1995). In the scale, some of the items serve the purpose in the context of a student. The scale measured the reciprocal exchange relationship between themselves and their classmates. A 5-point scale ranging from 1 (strongly disagree) to 5 (strongly agree) applies. The alpha reliability of the scale was 0.91.

Parental autonomy support

The quality of the relationships between parents and their children qualifies using the parental autonomy support scale developed by Pierre et al. (2017). Here, two-factor constructs were specified to measure the parents' autonomy support: 'Perspective taking/Open exchange' and 'Decision making/Choice.' The scale comprises 14 items, ranging from 1 (strongly disagree) to 5 (strongly agree); Cronbach's alpha of the sample establishes 0.92.

Analytic strategy

The study used a statistical package for the social sciences (SPSS) 20 Version, and $p < 0.05$ was considered statistically significant. SPSS expressed the descriptive measures and investigated relations through correlation and regression analysis. The bootstrap regression analysis

model was applied to find the impact of mediation on a larger sample. This analytic approach supports theory testing by examining the behavioral microfoundations of accounting citizenship and the mediating role of social support mechanisms. Consistent with O'Rourke and MacKinnon (2014), mediation was evaluated using bootstrapped indirect effects, recognizing that statistically meaningful mediation may occur even when total effects are weak or inconsistent.

Results:

Participant Characteristics:

Descriptive Statistics: showed Extraversion (Mean 3.66, SD 0.71); Agreeableness (Mean 3.74, SD 0.60); Conscientiousness (Mean 3.70, SD 0.64); Openness to Experience (Mean 3.68, SD 0.72); Neuroticism (Mean 2.95, SD 0.33); ACB (Mean 5.11, SD 0.88); Parental Support (Mean 4.03, SD 0.67); Authority Support (Mean 3.68, SD 0.72); TMX (Mean 3.68, SD 0.63).

Table 1: Descriptive Statistics and Normality Tests of Study Variables

	Kolmogorov	Smirnov	Shapiro	Wilk	Min	Max	Mean	Variance	Skewness	Kurtosis
	Statistic	Sig.	Statistic	Sig.						
Extraversion	0.080	0.000	0.948	0.000	1.64	5.00	3.660	0.515	-0.643	0.985
Agreeableness	0.053	0.011	0.966	0.000	1.86	4.86	3.746	0.365	-0.603	0.379
Conscientiousness	0.067	0.000	0.977	0.000	1.94	4.88	3.707	0.421	-0.263	-0.311
Openness to Experience	0.113	0.000	0.946	0.000	1.64	5.00	3.685	0.521	-0.739	0.976
Neuroticism	0.152	0.000	0.968	0.000	2.25	3.75	3.000	0.115	0.022	-0.306
Parental Autonomy Support	0.121	0.000	0.936	0.000	1.86	5.00	4.039	0.455	-0.886	0.797
Authority Support	0.067	0.000	0.979	0.000	1.94	5.00	3.684	0.529	-0.148	-0.456
Team-Member Exchange	0.124	0.000	0.919	0.000	1.64	4.86	3.686	0.407	-1.011	2.078
Accounting Citizenship	0.087	0.000	0.966	0.000	2.36	6.64	5.112	0.789	-0.606	0.185

Kolmogorov-Smirnov and Shapiro-Wilk tests indicated deviations from normality. However, skewness and kurtosis values were within acceptable ranges, and the large sample size supports the use of parametric regression and bootstrapped mediation analyses.

Relationship between the Variables:

Correlation analysis indicated that accounting citizenship was significantly related to extraversion ($r = 0.567$, $p < .001$), agreeableness ($r = 0.273$, $p < .001$), conscientiousness ($r = 0.231$, $p < .001$), openness to experience ($r = 0.419$, $p < .001$), and neuroticism ($r = -0.233$, $p < .001$). Accounting citizenship was also positively correlated with authority support ($r = 0.429$, $p < .001$), positive team-member exchange ($r = 0.646$, $p < .001$), and parental autonomy support ($r = 0.361$, $p < .001$).

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Table 2: Regression Analysis

Independent Variables	Dependent Variable	Adjusted R. Square	Beta	Sig.
Conscientiousness	ACB	0.051	0.231	< .001
Neuroticism	ACB	0.052	-0.233	< .001
Extraversion	ACB	0.320	0.567	< .001
Agreeableness	ACB	0.072	0.273	< .001
Openness to Experience	ACB	0.174	0.419	< .001

Based on regression analysis, the hypotheses were tested as follows.

Conscientiousness was positively associated with accounting citizenship ($\beta = 0.231$, $p < .001$), explaining 5.1% of the variance in ACB, supporting H01A. Neuroticism exhibited a significant negative relationship with accounting citizenship ($\beta = -0.233$, $p < .001$),

accounting for 5.2% of the variance, supporting H02A. Extraversion showed a strong positive association with accounting citizenship ($\beta = 0.567$, $p < .001$), explaining 32.0% of the variance, supporting H03A. Agreeableness was positively related to accounting citizenship ($\beta = 0.273$, $p < .001$), explaining 7.2% of the variance, supporting H04A. Finally, openness to experience demonstrated a

significant positive relationship with accounting citizenship ($\beta = 0.419$, $p < .001$), accounting for 17.4% of the variance, supporting H05A.

To examine the mediating effects of parental autonomy support, authority support, and team-member exchange (TMX) on the relationship between Big Five personality traits and accounting citizenship (ACB), mediation analysis was conducted using the PROCESS macro with

bootstrapped confidence intervals. Indirect effects were estimated using bias-corrected bootstrapping, and mediation was considered significant when the 95% confidence interval of the indirect effect did not include zero. Full mediation was inferred when the indirect effect was significant and the direct effect became non-significant, whereas partial mediation was inferred when both direct and indirect effects were significant.

Table 3: Regression Coefficients for Mediation Models Predicting Accounting Citizenship (ACB)

Hypothesis	Path Tested	Predictor	Outcome	β	Sig.
H01B	Direct effect	Conscientiousness	ACB	0.171	< .001
	Mediator effect	Parental Autonomy Support	ACB	0.331	< .001
H01C	Direct effect	Conscientiousness	ACB	-0.208	.003
	Mediator effect	Authority Support	ACB	0.585	< .001
H01D	Direct effect	Conscientiousness	ACB	-0.112	.012
	Mediator effect	Team-Member Exchange (TMX)	ACB	0.701	< .001
H02B	Direct effect	Neuroticism	ACB	-0.165	< .001
	Mediator effect	Authority Support	ACB	0.426	< .001
H02C	Direct effect	Neuroticism	ACB	-0.021	.613
	Mediator effect	Team-Member Exchange (TMX)	ACB	0.639	< .001
H02D	Direct effect	Neuroticism	ACB	-0.237	< .001
	Mediator effect	Parental Autonomy Support	ACB	0.366	< .001
H03B	Direct effect	Extraversion	ACB	0.575	< .001
	Mediator effect	Authority Support	ACB	-0.011	.868
H03C	Direct effect	Extraversion	ACB	0.120	.074
	Mediator effect	Team-Member Exchange (TMX)	ACB	0.548	< .001
H03D	Direct effect	Extraversion	ACB	0.502	< .001
	Mediator effect	Parental Autonomy Support	ACB	0.170	< .001
H04B	Direct effect	Agreeableness	ACB	0.081	.181
	Mediator effect	Parental Autonomy Support	ACB	0.312	< .001
H04C	Direct effect	Agreeableness	ACB	0.024	.676
	Mediator effect	Authority Support	ACB	0.414	< .001
H04D	Direct effect	Agreeableness	ACB	-0.003	.943
	Mediator effect	Team-Member Exchange (TMX)	ACB	0.647	< .001
H05B	Direct effect	Openness to Experience	ACB	0.316	< .001
	Mediator effect	Parental Autonomy Support	ACB	0.176	.002
H05C	Direct effect	Openness to Experience	ACB	0.235	< .001
	Mediator effect	Authority Support	ACB	0.266	< .001
H05D	Direct effect	Openness to Experience	ACB	0.065	.176
	Mediator effect	Team-Member Exchange (TMX)	ACB	0.608	< .001

Direct effects represent the effect of the independent variable on accounting citizenship (ACB) controlling for the mediator. Mediator effects represent the effect of the mediator on ACB. Mediation type (full, partial, or none) is determined based on bootstrapped indirect effects reported in Table 3.

The mediation results are summarized in Table 3. For H01B, the relationship between conscientiousness and accounting citizenship (ACB) remained significant when parental autonomy support was included as a mediator ($\beta = 0.171$, $p < .001$), indicating partial mediation. In H01C, conscientiousness continued to have a significant effect on ACB after accounting for authority support ($\beta = -0.208$, $p = .003$), suggesting partial mediation. For H01D, the direct effect of conscientiousness on ACB

remained significant when team-member exchange (TMX) was included ($\beta = -0.112$, $p = .012$), indicating partial mediation.

Regarding neuroticism, H02B shows that the direct effect of neuroticism on ACB remained significant after introducing authority support ($\beta = -0.165$, $p < .001$), indicating partial mediation. In H02C, the direct effect of neuroticism on ACB became non-significant when TMX was included ($\beta = -0.021$, $p = .613$), indicating full mediation. In contrast, H02D revealed that parental autonomy support did not mediate the relationship between neuroticism and ACB, as the direct effect remained significant ($\beta = -0.237$, $p < .001$).

For extraversion, H03B indicates no mediation by authority support, as the direct effect of extraversion on

ACB remained significant ($\beta = 0.575, p < .001$). In H03C, the direct effect of extraversion on ACB became non-significant when TMX was included ($\beta = 0.120, p = .074$), indicating full mediation. H03D shows partial mediation by parental autonomy support, as the direct effect remained significant ($\beta = 0.502, p < .001$).

For agreeableness, H04B, H04C, and H04D demonstrate full mediation by parental autonomy support, authority support, and TMX, respectively, as the direct effects

became non-significant in all three cases. Finally, for openness to experience, H05B and H05C indicate partial mediation by parental autonomy support and authority support, respectively, as the direct effects remained significant. In H05D, the direct effect of openness to experience on ACB became non-significant when TMX was included ($\beta = 0.065, p = .176$), indicating full mediation.

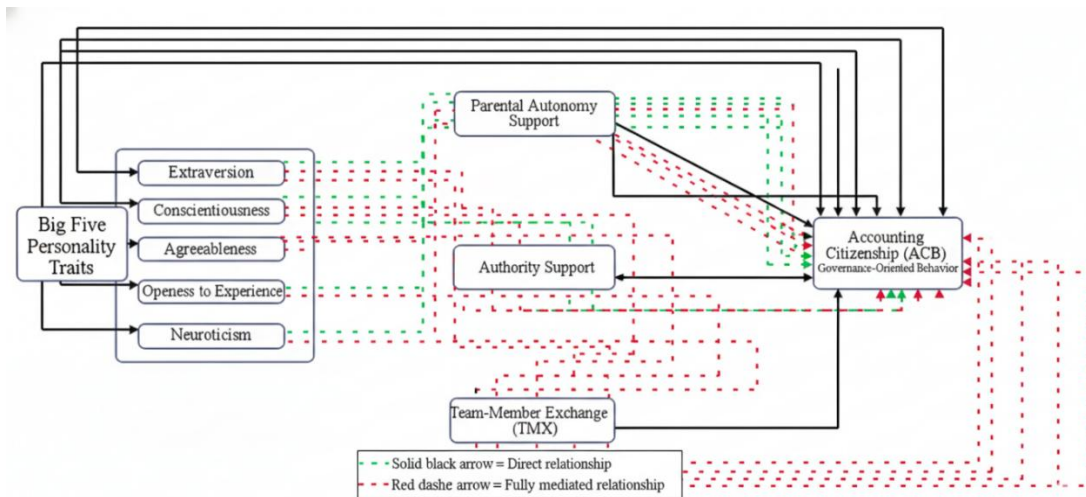


Figure 2: Tested Model

The above figure illustrates the tested mediation model. Red dashed lines represent fully mediated relationships, while green dots indicate partially mediated relationships between the variables. Black solid lines denote direct

relationships between the independent variables and the outcome variable. Mediation effects were examined using a bootstrapping procedure, as reported in Table 4.

Table 4: Mediation Analysis through Bootstrapping

DV	Predictor	B	SE	T	Sig.	Bootstrap 95% CI
ACB	Constant	2.081	0.232	8.983	< .001	1.625 – 2.536
	Conscientiousness	-0.152	0.061	-2.508	.013	-0.273 – -0.033
	Team-Member Exchange (TMX)	0.976	0.062	15.783	< .001	0.854 – 1.097
ACB	Constant	1.999	0.449	4.450	< .001	1.116 – 2.883
	Neuroticism	-0.057	0.111	-0.511	.610	-0.275 – 0.162
	Team-Member Exchange (TMX)	0.890	0.058	15.249	< .001	0.773 – 1.006
ACB	Constant	1.753	0.204	8.599	< .001	1.352 – 2.154
	Extraversion	0.150	0.083	1.807	.072	-0.013 – 0.313
	Team-Member Exchange (TMX)	0.763	0.093	8.174	< .001	0.579 – 0.946
ACB	Constant	1.804	0.249	7.252	< .001	1.315 – 2.293
	Agreeableness	-0.004	0.063	-0.063	.950	-0.129 – 0.121
	Team-Member Exchange (TMX)	0.901	0.060	15.006	< .001	0.783 – 1.020
ACB	Constant	1.695	0.216	7.847	< .001	1.270 – 2.119
	Openness to Experience	0.080	0.059	1.357	.176	-0.036 – 0.196
	Team-Member Exchange (TMX)	0.847	0.067	12.701	< .001	0.716 – 0.978
ACB	Constant	3.007	0.290	10.372	< .001	2.437 – 3.577
	Agreeableness	0.120	0.089	1.358	.175	-0.054 – 0.295
	Parental Autonomy Support	0.410	0.079	5.161	< .001	0.254 – 0.566
ACB	Constant	3.113	0.267	11.672	< .001	2.589 – 3.638
	Agreeableness	0.036	0.085	0.425	.671	-0.131 – 0.203
	Authority Support	0.506	0.070	7.186	< .001	0.368 – 0.644

Note: Reported coefficients represent direct effects of the independent variable on accounting citizenship (ACB)

controlling for the mediator. Bootstrapped 95% confidence intervals are based on resampling from the original dataset.

Complete mediation is indicated when the direct effect of the independent variable becomes non-significant after the inclusion of the mediator, while the mediator retains a significant effect on accounting citizenship. Mediation

analyses were conducted using the PROCESS macro with bootstrapped confidence intervals to examine these effects.

Mediation analyses were conducted using Hayes' PROCESS macro with bootstrapped confidence intervals to estimate total, direct, and indirect effects. Table 5 reports the mediation results.

Table 5: Mediation Analysis (Process Macro)

Hypothesis	Relationship	Total Effect	Direct Effect	Indirect Effect	95% CI (Lower)	95% CI (Upper)	Conclusion
H01B	Conscientiousness → Parental Autonomy Support → ACB	0.318	0.234	0.084	0.020	0.103	Partial mediation
H01C	Conscientiousness → Authority Support → ACB	0.316	-0.285	0.601	0.332	0.549	Partial mediation
H01D	Conscientiousness → Team-Member Exchange → ACB	0.317	-0.153	0.470	0.257	0.423	Full mediation
H02B	Neuroticism → Authority Support → ACB	-0.614	-0.436	-0.178	-0.117	-0.018	Partial mediation
H02C	Neuroticism → Team-Member Exchange → ACB	-0.615	-0.056	-0.558	-0.287	-0.135	Full mediation
H02D	Neuroticism → Parental Autonomy Support → ACB	-0.615	-0.626	0.011	-0.289	0.037	No mediation
H03B	Extraversion → Authority Support → ACB	0.702	0.712	-0.010	-0.096	0.075	No mediation
H03C	Extraversion → Team-Member Exchange → ACB	0.701	0.149	0.552	0.351	0.540	Full mediation
H03D	Extraversion → Parental Autonomy Support → ACB	0.701	0.621	0.080	0.029	0.110	Partial mediation
H04B	Agreeableness → Parental Autonomy Support → ACB	0.400	0.118	0.281	0.111	0.283	Full mediation
H04C	Agreeableness → Authority Support → ACB	0.400	0.035	0.364	0.158	0.336	Full mediation
H04D	Agreeableness → Team-Member Exchange → ACB	0.400	-0.046	0.404	0.203	0.344	Full mediation
H05B	Openness to Experience → Parental Autonomy Support → ACB	0.515	0.389	0.126	0.031	0.185	Partial mediation
H05C	Openness to Experience → Authority Support → ACB	0.516	0.289	0.226	0.087	0.281	Partial mediation
H05D	Openness to Experience → Team-Member Exchange → ACB	0.516	0.080	0.435	0.274	0.429	Full mediation

Note: Mediation effects were tested using Hayes' PROCESS macro with bootstrapped confidence intervals. Mediation is supported when the 95% confidence interval for the indirect effect does not include zero. Full mediation is inferred when the direct effect becomes non-significant, whereas partial mediation is inferred when both direct and indirect effects remain significant.

Discussion and Implications:

The relationship between individual personality traits and organizational citizenship behavior has been extensively reported in the previous studies.

Building on this literature, the current research advances accounting theory by analysing the interplay between dispositional factors and social support mechanisms in accounting citizenship during the pre-professional years. The research can be described as a behavioral explanation of discretionary practices that facilitate governance, stewardship and accountability in accounting related situations by combining personality theory and social exchange views.

One of the findings of the research is that the leading factor is the mediating effect of team-member exchange (TMX). TMX mediates completely the correlation between the majority of personality traits and accounting citizenship except the conscientiousness where it

mediates partially. The result is consistent with previous studies that described conscientious people as purposeful, self-regulated, and goal-oriented and that their discretionary conduct is less related to social exchange based on peers (Zaidi et al., 2013). Conversely, in other traits, peer relations are an important social process, via which dispositional inclinations are converted into voluntary accounting citizenship behavior.

The contribution of social context to discretionary citizenship behavior is also fully justified both in behavioral and social-cognitive studies. The existing previous organizational research indicates that citizenship behavior leads to performance and evaluative performance due to discretionary work and cooperative interaction (MacKenzie et al., 1991). Socially-cognitively, the supportive environments affect motivation and discretionary participation via being shaped by self-regulation and confidence (Lent et al., 1994). Autonomy support by parents, and especially autonomy in psychologically mediated ways, has been observed to lead to long-term engagement and self-determined behavior through internalized motivation and autonomy (Marbell-Pierre et al., 2017), and longitudinal evidence suggests that autonomy support affects continued academic, cooperative engagement over time (Xiong et al., 2021). Dispositional level Stable personality traits precondition the responsiveness of people to emotional and relational signals, and neuroscientific findings indicate that neural reactions to affective stimuli may be used to assess the predictability of Big Five personality dimensions in a reliable manner (Li et al., 2020). Collectively, these results support the perspective that discretionary citizenship behavior is the result of interacting between dispositional trait and socially embedded support systems, a fact that is directly mirrored in the development of the same accounting citizenship as it can be seen in the current study.

The relatively lower mediating role of parental autonomy support and authority support, with exception of agreeableness, indicates that cooperative and compliance-oriented dispositions are particularly susceptible to both normative and relational communication by several sources of authority. This tendency highlights the significance of social embeddedness in the formation of an accounting citizenship, especially when it comes to women or men who tend to be more inclined to the harmony and consensus.

Extraversion is identified as the most significant predictor of accounting citizenship, and then there is openness to experience among the Big Five traits. These results can be related to the existing meta-analytic findings that extraversion and openness are strong predictors of citizenship-oriented behavior (Chiaburu et al., 2011). The sociability and vitality of extraverted individuals, as well as the flexibility and situational sensitivity of open individuals, also seem to be particularly facilitating voluntary intervention in the process of governance, practices of collaboration, and discretionary activities related to accountability.

In general, the study has helped advance the accounting theory because it has revealed the microfoundations of the behavior in which accounting citizenship (ACB) arises, which is that social exchange mechanisms especially peer interaction are central in stimulating discretionary governance-oriented behavior in other than formal controls. By shaping voluntary participation in governance and accountability processes, accounting citizenship also reinforces ethical judgment and ethical reporting practices in contexts where formal standards provide limited guidance.

There are some limitations of the study that should be considered. First, the empirical location is geographically limited and it might be problematic in terms of generalizing the results to wider institutional and cultural settings. Future research would be able to replicate the proposed model in various organizational, regulatory, and national settings to determine the strength of accounting citizenship mechanisms. Second, the research is based on cross-sectional and self-reported data, which limits causal inferences and can create a perceptual bias. As much as personality traits are considered as being stable, longitudinal and multi-source research designs would give in-depth understanding of the dynamics of social support mechanisms interacting with the traits of dispositions with time.

Lastly, the concept of accounting citizenship can be advanced in future studies to find out the implications of accounting citizenship on particular accounting performance, including internal control efficacy, ethical reporting, audit team operation, and sustainability-oriented decision-making. These extensions would also contribute to the theoretical knowledge on discretionary behavior in accounting and governance regimes.

Practical Implications:

The results can be useful in accounting and governance practice by identifying the importance of social support systems in facilitating discretionary, citizenship-based behavior. Though, personality traits remain relatively stable, the findings show that the social contexts, especially the team-member exchange may have a considerable influence on the manifestation of these traits. Accounting citizenship can thus be promoted by organizations and accounting groups by enhancing the level of peer interaction, teamwork and informal accountability systems to promote membership to voluntary cooperation and ethical involvement. Through the focus on supportive authority settings and social exchange, accounting and governance systems can be required to improve discretionary involvement in stewardship, inner control and governance-related conducts without necessarily depending on official rules and incentives.

Theoretical Implications:

Organizational and institutional citizenship-related behaviors are complex in nature, affecting the behaviors of individuals and the organizational operations. Such behaviors are conceptualized as accounting citizenship

(ACB), which include discretionary behaviors that promote cooperation, ethical engagement, and governance procedures outside of the role. Such practices help in the successful operation of accountability practices and strengthen the sense of stewardship-oriented actions in institutions.

According to previous studies, citizenship-oriented behavior enriches the psychological welfare and the sense of meaning through a sense of belonging and meaningful involvement in the institutional processes (Abdelnaeim et al., 2023). These effects can be used in relation to accounting to strengthen adherence to ethical commitments and active participation in the governing mechanism on a voluntary basis. Citizenship actions also lead to institutional legitimacy and reputation as they strengthen the reliability, trust, and quality of services that are the key to maintaining trust in the accounting and governance systems.

Meanwhile, the behavior of citizenship can be associated with dysfunctional or opportunistic behavior, especially when the sense of justice and the incentive program are not balanced (Nawaz et al., 2021). This duality underlines the significance of the social and evaluative processes in the determination of discretion behavior. The processes of peer-based evaluation and feedback have been reported to foster citizenship-oriented behavior due to effects of social accountability and impression management (Chou and Ramser, 2019), which highlights the key role of social context in facilitating or limiting accounting citizenship.

Conclusion:

The study focused on the role of Big Five personality traits in determining accounting citizenship (ACB) and the issue of social support mechanisms the parental autonomy support, the power support, and the team-member exchange (TMX) in moderating the connection between personality and discretionary, governance-oriented behavior in the pre-professional level. By doing so, the study also clarifies how accounting citizenship supports ethical judgment and ethical reporting practices in situations where formal accounting standards provide incomplete guidance. The results show that all personality traits except neuroticism are strongly correlated to accounting citizenship and, neuroticism has a negative correlation. Extraversion and openness to experience are the most significant predictors of the accounting citizenship among the Big Five traits. Considering the social support mechanisms, the mediation of team-member exchange is predominant, completely mediating the correlation between most of the personality traits and explaining citizenship of the accountant (completely) and partially explaining the correlation in the situation with conscientiousness. It is important to note that parental autonomy support, authority support, and team-member exchange mediate the association between agreeableness and accounting citizenship with equal strength, and therefore the significance of social context in facilitating cooperative and governance motivated behavior. Taken together, the results of these studies are useful in the accounting theory of microfoundations behavioral and

social processes that lead to the emergence of discretionary and citizenship-driven behavior in the context of governance and accountability. The study conceptualizes accounting citizenship at a pre-professional level, which offers new information on the co-determination of personality and social setting in leading to voluntary participation in the processes of stewardship, ethical behavior, and governance in accounting settings.

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