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Behavior dynamics faultline in auditing educator: role conflict, proactive personality, and group switching in standards acceptance

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Abstract

Research aims: This study investigates auditing educators' (AE) behavior in switching to accounting standard acceptance's fault lines and achieving task performance due to role conflicts and proactive personalities.

Design/Methodology/Approach: This research used a 2X2 matrix to categorize role conflict (high vs. low) and proactive personality (transform vs. confront). Then, the data were processed using the ANOVA difference test.

Research findings: This study uncovered that AEs with high-role conflict and confront-proactive personalities intend to switch to another group. This research firstly intersects the constructive factors of the role conflict's level and proactive personalities to explain the AEs' switching intentions and performance achievement behavior. It also indicates that role conflict could affect AEs' switching intentions and whether proactive personalities occupy the group memberships. Secondly, this study considers whether the broaden-and-build theory can explain the combination of (high-low) role conflict and (confront-transform) proactive characters. Finally, it describes different AE behaviors when switching intention and achieving the desired task performance. Thirdly, the authors revealed the AEs' behavior in setting an accounting standard acceptance fault line, an open group that AEs choose due to personal goals.

Theoretical Contribution/Originality: This research contributes to the two conceptual contents of role conflict and proactive personalities and accounts for the broaden-and-build theory. Therefore, the fault lines' members would maintain their membership in a group with positive emotions.

Practitioner/Policy Implications: This research implies that group development should include shared emotional values as an antecedent factor for group cohesiveness.

Research limitation: The limitation of this study is that the members of the matrix design fault lines did not consider regulations to limit their behavior.

Keywords: Fault Line; Role Conflict; Personality; Confront-Proactive; Transform-Proactive

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Introduction

Auditing educators (AE) usually understand the accounting standards for financial reporting. However, they have a different understanding of each accounting standard due to their cognitive and experiential diversity (Aggarwal & Woolley, 2013; Martins et al., 2013; Mello & Rentsch, 2015; Qi & Armstrong, 2019; Shin et al., 2012). Forming a new group outside the

formalized team, known by this study as the accounting standard acceptance's fault line, harmonizes the members' understanding and experience. In contrast, the goal of forming a new group is not due to differences in the members' behavior and characters (Jehn et al., 1999; Lau & Murnighan, 1998, 2005; Pelled, 1996; Tasheva & Hillman, 2019; Thatcher & Patel, 2011). Furthermore, the effect of these differences creates a consensus bias. Krueger and Clement (1995) explain that consensus bias is a personal psychological projection of others. This consensus bias arises from the lack of an individual's cognitive domain when joining an accounting standard acceptance fault line. Then, this study infers that the different AEs' experiential and cognitive parts could cause them to change their behavior in an accounting standard acceptance's fault line (*here-and-after* uses "fault line" only). Thus, it accentuates the redefined mental and behavioral health for AEs.

Most extant research, such as by Calvo-Porral and Lévy-Mangin (2015), Dwivedi et al. (2010), Dey et al. (2020), Liang et al. (2013), and Srivastava and Sharma (2013), has focused on consensus biases, including role conflicts that affect the fault lines' members when switching to another group. Alternatively, the majority of existing research has suggested that the fault lines' members decrease their performance due to these role conflicts (Abramis, 1994; Antino et al., 2019; Bezrukova et al., 2016; Chen et al., 2021; Jehn & Bezrukova, 2010; Onyemah, 2008; Yousef, 2000). This research refines all these extant studies, constructing that the switching intention and decreasing performance of the fault lines' members depend on proactive personalities. It proposes that fault line members' behavior considers their dimensional personalities, as suggested by Lau and Murnighan (1998) and Molleman (2005), the characters' roles (Greguras & Diefendorff, 2010; Lai et al., 2021; Lam et al., 2018; McCormick et al., 2019; Pan et al., 2018), and knowledge sharing motivations (Homan et al., 2016; Liu et al., 2020). Therefore, this study comprehends that proactive personalities genuinely affect the switching intentions and decrease the performance of the fault lines' members. Moreover, it elucidates the fault line members' behavior using the broaden-and-build theory (Fredrickson, 1998, 2003, 2004; Fredrickson et al., 2000; Homan et al., 2016; Sriwidharmanely et al., 2021) due to positive emotional immersions. Thus, the authors consider a single perspective inferencing from this broaden-and-build theory recommending on constructivism of positive emotion. The authors also argue that positive emotion affects AEs' behaviors, as it is the representation of their self-defense mechanisms, such as psychological projection. Hence, the authors highlight this study's proposition with positively emotional direction.

This study raises some novel concepts supported by its argumentation. First, it immerses proactive personalities to mitigate the adverse impacts of role conflicts, as suggested by Hung et al. (2015), Lam et al. (2018), McCormick et al. (2019), Sumiyana and Sriwidharmanely (2020), and Sriwidharmanely et al. (2021). The authors explain that fault line members usually involve problem-solving when facing role conflicts, which refers to the need for proactive personalities. However, proactive personalities have two kinds of characteristics: confront and transform. Transform-proactive personalities always search for new opportunities when they are in a conflict situation. Meanwhile, confront-proactive personalities search for a new fault line when they are in a role conflict. From the performance perspective, confront-proactive personalities cannot increase their work qualities because they feel burdened by their cognitive state. Contrarily, transform-

proactive personalities can search for other opportunities to mitigate the chaotic role conflicts. Moreover, they prefer knowledge sharing in these fault lines, which supports increased mental and behavioral health.

Second, this study raises the broaden-and-build theory, mitigating the fault lines' members getting role conflicts. The broaden-and-build theory suggests that members of these fault lines can increase their performance due to positive emotions (Fredrickson, 1998). In addition, the members of fault lines can also develop their resources, primarily through knowledge sharing. This research posits Homan et al. (2016) and Liu et al. (2020) to explain the knowledge sharing that increases explicit knowledge organizationally. Fault line members can improve their knowledge and understanding by immersing their creativity in communicating and collaborating to leverage their performance (Liu et al., 2020). Inversely, fault lines' members within role conflicts, who are insensitive to positive emotions, cannot search for new knowledge. Instead, they feel they are in an intimidating cognitive state, which forces them to immerse themselves and switch to another group.

Third, this study takes the context of the natural fault line, which is different from the experimental method of manipulating formative conditions (Antino et al., 2019; Bezrukova et al., 2016; Cooper et al., 2014; Jehn & Bezrukova, 2010; Lau & Murnighan, 1998, 2005; Ou et al., 2017; Tian et al., 2016; Van Peteghem et al., 2018). The authors underscore that this study's design discusses the naturally formative fault lines from different member backgrounds. Some extant research, such as Antino et al. (2019), Bezrukova et al. (2016), Cooper et al. (2014), Jehn and Bezrukova (2010), Lau and Murnighan (1998), Lau and Murnighan (2005), Ou et al. (2017), Tian et al. (2016), and Van Peteghem et al. (2018), has discussed fault lines in the context of an internal organization. This study differs from those extant studies since it is based on forming fault lines within the members' goals and maintaining the heterogeneous cognition among them. From the other perspective, this study develops fault lines using volitional members' motivation to reduce their confirmation biases. In other words, it considers the social categories theory in the fault line member formation (Van Peteghem et al. (2018); Thatcher and Patel (2011); Lau and Murnighan (1998), which comes from different organizations, ascertaining members' heterogeneity, free-volitional motives, and unbiased cognition.

Further, this study finds consensus bias persists among fault line members with high-role conflict and proactive personalities. It suggests that the broaden-and-build theory applies notably to these members. Despite optimistic group dynamics, they still exhibit motivation to act. However, they struggle to utilize group advantages to enhance performance. The study, thus, recommends considering shared emotions and member diversity when forming groups.

This research contributes to managing AEs' behavior and academics. In other words, group sustainability can be achieved when a chairperson consciously provides the fault lines' members with the most relevant knowledge suggested by the broaden-and-build theory. The therapies for those people with role conflicts and proactive personalities construct these fault lines with dynamic renewal knowledge (Homan et al., 2016; Liu et al., 2020) to reduce adverse emotions. Therefore, the fault lines' members would maintain their membership in a group with positive emotions.

Second, this study emphasizes that members' fault line formations should consider AEs' personalities primarily proactive, developing cohesiveness. The authors recommend shaping the fault lines' members whether most transform-proactive personalities are in a group. Consequently, whether a group is composed of many confront-proactive characters, a chairperson should try to change their fault line members from confront-proactive personalities into transform-proactive ones. Therefore, these fault line members would get inner-dynamic learning supported by people with knowledge-sharing motivations (Chen et al., 2021; Homan et al., 2016; Kianto et al., 2016; Lam & Lambermont-Ford, 2010; Liu et al., 2020). Simultaneously, this study revitalizes the need for the fault line members to transform AE with a high-role conflict and confront-proactive personality into a transform-proactive one (Lai et al., 2021; Wang et al., 2017). This transformation would be necessary because successful audit fieldwork depends on AE with constructive characteristics. Finally, this study contributes to the academic discipline, significantly mitigating the fault lines of members who would probably switch to another group and decrease their performance. It emphasizes positive emotions, as suggested by the broaden-and-build theory (Fredrickson, 2003, 2004; Fredrickson et al., 2000; Sriwidharmanely et al., 2021), to accomplish jobs. Simultaneously, positive emotions are not enough to solve problems when not accompanied by communicative, collaborative, and cooperative people, such as those with transformative personalities.

Literature Review and Hypothesis Development

Faultline

This study posits Lau and Murnighan (1998), Antino et al. (2019), Tian et al. (2016), Jehn and Bezrukova (2010), Bezrukova et al. (2016), and Bendersky and Hays (2012), by suggesting that individuals develop fault lines by splitting groups into smaller ones. The social identity theory explains the breaking of group processes due to attributed missions, goals, objectives, and others (Ashforth & Mael, 1989; McGowan et al., 2017; Nason et al., 2018). Meanwhile, the categorical theory defines a fault line as a cognitive representation of when an individual searches for social interaction (McGowan et al., 2017; Roth et al., 2018; Turner, 2010; Turner & Oakes, 1986). From another perspective (Byrne, 1961); (George, 1995); (Horne, 2001), it is elucidated that social interaction occurs due to rewards and punishments in a group. In addition, group members escape from the old group to a new one because of perceived inequity. Therefore, this study argues that AE develops fault lines to look for accepting accounting regulations. On the other hand, most AE creates acceptance fault lines when searching for new and valuable knowledge, to enhance their capabilities and competencies. This study proposes that most AE eagerly build a new group when they have difficulties accepting conceptual accounting standards. Moreover, they should align their knowledge to fulfil audit fieldwork requirements. Put simply, this research argues that most AE need to develop acceptance's fault lines to balance their required knowledge of accounting standards.

Proactive Personality

This research considers Onyemah (2008), Sumiyana and Sriwidharmanely (2020), and Sriwidharmanely et al. (2021) by explaining that having a proactive personality is what causes individuals to change the situation that they have previously chosen. Furthermore, these extant studies demonstrate that individuals' behavior can change further due to their proactive personalities, defined by the dichotomic types of confront- and transform-proactive characteristics. This study explains that individuals with confront-proactive personalities prefer to search for new opportunities more suited to them. Nevertheless, individuals with transform-proactive personalities genuinely change their situations and influence other members to stay in the existing group in a better state. This study further posits Bateman and Crant (1993), Crant (2000), and Allen et al. (2005) by explaining that most AE with proactive personalities forces themselves to stay in a group despite facing conflicts and future uncertainties. Therefore, it denotes that AE maintains membership in a group (DeLeskey, 2003; Norris & Niebuhr, 1984; Rowley et al., 2020; Seibert et al., 1999) for professional reasons. It also argues that AE would choose to work in the existing group because they need to possess ethical conduct, independence and integrity.

Broaden-and-Build-Theory

This study uses the broaden-and-theory to explain EAs' switching fault lines and proactive personalities. The authors posit Fredrickson (1998), Fredrickson et al. (2000), Fredrickson and Joiner (2002), Fredrickson (2003), Homan et al. (2016), Liu et al. (2020), and Sriwidharmanely et al. (2021) by suggesting that individuals' positive emotions broaden their thoughts and build resources for communicating and collaborating with others in a group. Consequently, this study explains that intersected combinations of AEs' role conflicts and proactive personalities develop their behavior depending on their positive emotions. Furthermore, it argues that AEs are usually individuals who have positive emotions that intensively broaden and build valuable knowledge, social capital, and, incrementally, social networks. Therefore, the authors propose that AE prefer knowledge sharing in the fault line and creates positive emotions for other members. Then, it may explain the AEs' switching intentions and how they achieve their performance when they are in the conditionally cognitive state of role conflicts attributed to proactive personalities.

Hypotheses Development

This study considers Lau and Murnighan (1998) and Bendersky and Hays (2012) by suggesting individuals are always in an inter-conflict state horizontally and vertically due to a hierarchical organization. This explains that AE directly faces role conflicts due to their job status. Rizzo et al. (1970) define role conflicts as ambiguities in people with complex assignments. Moreover, this role conflict occurs when groups have no regulations or empowerment to apply them strictly. The authors explain that most AEs face inter-role conflicts as internal or external AEs. Therefore, members in fault lines with their roles as AE have accountabilities and responsibilities that probably cause them to face role conflicts. This study argues that AE would probably switch to another group when they cannot fulfil their job loads and thus get a reward imbalance. Moreover, if these accounts

cannot achieve the performance standards required by their organization, they experience deeper role conflicts. As a result of that condition, they collectively sought out another team that would support their situation. It anticipates that this new team will be capable of establishing a positive atmosphere, thereby engendering positive emotions among its members. These positive emotions, in turn, are expected to facilitate the expansion and building of their social networks and foster collaboration in enhancing their knowledge. Therefore, this study develops H1 below.

***H_1**: AEs' switching intentions are higher in a faultline with high-role conflicts than in low ones.*

This research investigates AEs' switching behavior from another perspective: their proactive personalities. It posits Bateman and Crant (1993), Onyemah (2008), and Sumiyana and Sriwidharmanely (2020) by suggesting that proactive personalities affect individuals' behavior because of their innovativeness and self-efficacies. For example, individuals would probably get satisfaction, impacting their beliefs and attitudes and changing their conditionally cognitive state. Thus, they opt to stay in the existing group or switch to another one. However, staying in or switching from the current group depends on proactive personalities such as confront or transform. Lai et al. (2021) explain that individuals' switching intentions relate to their confront-proactive nature. This study argues that a confront-proactive character usually prefers to directly attack immersed argumentation from others. By this means, individuals with confront-proactive personalities bring themselves to switch when confronted by others.

Conversely, individuals with a proactive-transform disposition seek opportunities for perseverance (Alikaj et al., 2021). These opportunities begin with identifying the positive aspects of the current team situation, which fosters positive emotions (Fredrickson, 2003; Sriwidharmanely et al., 2021). Such positive emotions lead the team to construct and enhance its social network. The enhancement of this social network subsequently widens the scope for professional development opportunities, such as participating in seminars and conferences to stay updated and accessing mentoring facilities. Therefore, this study constructs a second hypothesis below.

***H_2**: AEs' switching intentions are higher in faultlines with confront-proactive personalities than those with transform-proactive ones.*

Fredrickson (1998), Fredrickson et al. (2000), Fredrickson (2003), and Fredrickson (2004) explain that individuals at fault lines could be immersed in their creativity because of positive emotional inheritance. Then, they improve their organizational knowledge through the learning process. Meanwhile, Falk and Fischbacher (2006) demonstrate the reciprocity theory for corporate members to maintain their position in fault lines. The members usually get experiential values such as enjoyment and entertainment. Moreover, Homan et al. (2016) argue that when organizational members achieve an equity balance, they will increase their coordinative and communicative motivations (Liu et al. (2020).

Consequently, the fault lines' members are supported in sharing knowledge with their awareness. Following the broaden-and-build theory, authors argue that these members probably have positive emotions to innovate and empower organizational resources. Individuals within an organization who experience positive emotions can perceive broader opportunities for innovation. As a result, they empower or enhance the resources available to their organization. It underscores the significance of emotional well-being in fostering a productive and innovative work environment. Therefore, this study proposes that they achieved performance when the fault lines' members conducted creativity and learning processes. Then, it proposes H3 below.

***H_3**: AEs' performance achievements in faultlines are higher in low-role conflicts than in high ones.*

Seibert et al. (1999) suggest that performance achievements depend on individual characteristics. Although the fault line members have positive emotions, their performance achievements consecutively depend on confronting or transforming personalities. This study argues that confront-proactive characters could perform better than transform-proactive ones (Onyemah, 2008). Meanwhile, Onyemah (2008), Sumiyana and Sriwidharmanely (2020), and Sriwidharmanely et al. (2021) assert that transform-proactive personalities could change constraints to opportunities. The authors infer that when AE in fault lines conducts inter-learning among the members, they could align their understanding of accounting standards, the law, or the principles.

Furthermore, by adopting a positive approach, educational auditors can assist organizations in enhancing their capacity by identifying and developing underutilized internal resources, such as talents and expertise. It aligns with the "build" concept in theory, where organizations address current issues and strengthen their foundation for the future. They find opportunities in the fault lines to increase their knowledge and enhance their capabilities and competencies. Therefore, these AE could produce better performances. Consequently, this study formulates H4 below.

***H_4**: AEs' faultline performance is higher for transform-proactive personalities than for confront-ones.*

This study develops H5 by combining H1 and H2. It highlights that the fault lines' members have high-role conflicts and attributed confront-proactive personalities. Moreover, it considers Sumiyana and Sriwidharmanely (2020) and Sriwidharmanely et al. (2021), suggesting that the broaden-and-build theory states that confront-proactive characters face challenges and the solutions to problems directly. Due to problem-solving choices, individuals with high-role conflicts and confront-proactive personalities prefer to switch to another fault line. This study argues they would not get positive experiential values and switch to another fault line. Lai et al. (2021) and Liu et al. (2016) advocate that switching intention occurs for confront-proactive personalities. This study highlights that the fault line members with high-role conflicts and confront-proactive characters choose, with a

high probability, to change to another fault line due to dissatisfaction, negative experiential values, and desperate motivations. Then, it puts forward H5 below.

***H_5**: AEs' switching intentions are greater in high-role conflicts and confront-proactive personalities than in transform-proactive ones.*

In comparison, this study constructs H6 in opposition to H5. In other words, it combines the logical argumentation of H3 and H4. It argues that the fault lines' members with low-role conflicts and transform-proactive personalities are those who achieve their desired performance (Bezrukova et al., 2016; Zhang et al., 2021). These members characterize their capabilities to change from complex workloads to solved ones. The authors argue that these fault lines' members usually consider the broaden-and-build theory (Fredrickson, 1998, 2003, 2004; Fredrickson et al., 2000) and change negative situations to positive ones. Moreover, the authors explain that positive emotion supports the works of the broaden-and-build theory's concepts. Another explanation is that a favorable position allows the members of fault lines to gain positive emotions. Moreover, this study posits Bakker et al. (2012), Lam and Lambermont-Ford (2010), Liu et al. (2020), and Major et al. (2006) by suggesting that individuals with low-role conflict and transform-proactive personalities intensively share knowledge with other members. Consequently, these individuals could get cumulative knowledge relating to their work accomplishments, meaning that they produce more excellent performances. Therefore, this study develops H6 below.

***H_6**: AEs' performance achievements are greater in the low-role conflicts for transform-proactive personalities than in confront-proactive ones.*

Research Method

This research devised a WhatsApp group for fault line media that AE entered as participants. Then, it collected data from AE, who joined a WhatsApp group. Then, the authors disseminated the research questionnaire via Google Forms for nine months. Moreover, this study employed purposive sampling to select the respondents under its criteria. These criteria were the AE with more than five years of work experience. In addition, this research checked the AEs' registered codes to identify job-professional validity. Because it was not experimental research, the authors did not conduct material manipulation.

Moreover, the authors designed it as a 2x2 matrix to measure high-role and low-role conflicts and transform- and confront-proactive characters. The authors collected data naturally within fault line groups. Each respondent should answer this research question in 28-36 minutes.

The authors categorized the respondents according to their completed questionnaire based on their average scores. After forming the average for each variable, the authors

classified them into role conflict cells (high vs. low) for the average role conflict and proactive personality (transform vs. confront) for the average proactive personality. In other words, the authors split the measured variables into two dimensions. Therefore, the authors arrayed the respondents into four cells in a matrix. The authors follow Sumiyana and Sriwidharmanely (2020) way of sorting and grouping data. For each respondent's answer that exceeded the overall average, the authors assigned a value of 1 (high) and 0 (low) if it fell below. Subsequently, for proactive personality, the authors compared the average results per respondent across personality types. For instance, if a respondent's average in the transform category surpasses the average in the confront category, the authors assign a value of 1 (transform) and 0 (confront) if the opposite is true. In addition, the authors did not use this code for switching and performance variables because there are consequences from two variables (role conflict and proactive personality). After that, the authors sorted the consequences above based on categories, such as high or low role conflict and proactive personality.

Furthermore, this study assigned weights to the groups as follows: a weight of negative three to Group 1, negative one to Group 2, positive one to Group 3, and positive three to Group 4. Finally, it weighed these cells to contrast the mean value in the ANOVA analysis. Table 1 presents the research's design, which involved splitting the respondents into four cells and combining their role conflicts and proactive personalities.

Table 1 Data Grouping

Role Conflict:	Proactive Personality:	
	Confront	Transform
High	Group 1 (-3)	Group 2 (-1)
Low	Group 3 (1)	Group 4 (3)

This study maintained the face and content validity of the research instruments before disseminating them to the respondents. It also used bilingual questions to preserve face and content validities: English and Indonesian. In addition, this research employed four variables: role conflicts from Rizzo et al. (1970), proactive personality from Onyemah (2008), switching intention from Bhattacherjee et al. (2012) and Hsieh et al. (2012), and performance achievement from Long et al. (2015). Finally, the authors adjusted each item question to be relevant to the research's goals and mission while maintaining the denoted meaning.

Result and Discussion

Statistic Results

Table 2 displays the results of the data's validity and reliability testing. This study had been filtered by eliminating RC1, TC3, TT2, and TT8 to strengthen the measured outputs of reliability and validity. As a result, composite reliability and Cronbach's alpha were above the lowest standard of 0.600. Likewise, this study's data achieved adequate validity because the corrected item-total correlation was lower than the AVE (average variance extracted). The authors noted that the lowest AVE value was the performance variable,

possibly not supporting the hypotheses. Therefore, this study infers that all the variables met the reliability and validity standards.

Table 2 Data Reliability and Validity

Variables	Factor loading	Corrected Item-Total Correlation	AVE	Composite reliability	Cronbach Alpha
Role Conflict					
RC2	0.740	0.444	0.616	0.828	0.687
RC3	0.851	0.464			
RC4	0.760	0.407			
Confront					
TC1	0.784	0.522	0.671	0.859	0.754
TC2	0.802	0.414			
TC4	0.869	0.500			
Transform					
TT1	0.653	0.493	0.554	0.881	0.836
TT3	0.672	0.567			
TT4	0.671	0.503			
TT5	0.823	0.676			
TT6	0.782	0.692			
TT7	0.840	0.761			
Switching Intention					
SI1	0.841	0.729	0.648	0.902	0.863
SI2	0.849	0.744			
SI3	0.835	0.719			
SI4	0.757	0.618			
S15	0.735	0.598			
Performance					
PR1	0.735	0.506	0.550	0.830	0.725
PR2	0.831	0.629			
PR3	0.723	0.493			
PR4	0.669	0.448			

In addition, Table 3 exhibits faultline members in a role conflict and proactive personalities matrix. However, the faultlines' members with low-role conflict and transform-proactive personalities had the worst switching intention, with a mean value of 2.91 and standard deviations of 0.48. These results indicate that someone with a proactive personality intentionally changes their environment, and an individual with a confront-proactive personality and high-role conflict does have switching intentions. Furthermore, Table 3 demonstrates that high-role conflict faultline members with transform-proactive personalities produced high-performance achievements ($\bar{x}$=3.50; σ=1.20). In comparison, faultline members with high-role conflict and confront-proactive personalities had the most inadequate performance ($\bar{x}$= 2.75; σ= 1.21) in the performance achievement column. Therefore, the authors infer that individuals with a transform-proactive personality perceived role conflict as challenging them to perform better. Furthermore, individuals with transform-proactive personalities faced their conflicts head-on and tried hard to change the situation into what they wanted.

Table 3 Descriptive Statistics

Group		Switching Intention			Performance Achievement		
		Proactive Personalities			Proactive Personalities		
		Confront	Transform	Total	Confront	Transform	Total
Role Conflict	High	n=17	n=13	n=30	n= 17	n= 13	n=30
		x̄=4.11	x̄=3.86	x̄=4.01	x̄= 2.77	x̄= 2.96	x̄= 2.84
		σ=0.53	σ=0.51	σ=0.53	σ= 1.21	σ= 1.32	σ= 1.24
	Low	n=15	n=21	n=36	n= 15	n= 21	n=36
		x̄=3.00	x̄=2.91	x̄=2.95	x̄= 2.77	x̄= 3.50	x̄= 3.19
		σ=0.69	σ=0.48	σ=0.57	σ= 1.26	σ= 1.20	σ= 1.26
	Total	n=32	n=34		n=32	n=34	
		x̄=3.60	x̄=3.28		x̄= 2.76	x̄= 3.29	
		σ=0.83	σ=0.68		σ=1.22	σ= 1.26	

Table 4 – Panel A presents the results of testing high-level role conflicts compared to low-level ones. Thus, the statistical result supported H1, which showed that switch intention was significant at the 1% level. Therefore, this study could distinguish a switching intent for high-role conflict fault line members against low ones. Furthermore, the results for proactive personality were significant at the 10% level. H2 revealed a mean difference in the switching intention of faultline members with proactive personalities, including the confront and transform. In Panel A, H5, the interaction between the high-role conflict and confront-proactive nature was significant at the 1% level. Thus, H5 was supported, meaning that faultline members with high-role conflicts and confront-proactive characters differ in their switching intentions from others.

This study corroborates the research results of Bateman and Crant (1993), Onyemah (2008), Sumiyana and Sriwidharmanely (2020), and Lai et al. (2021) by suggesting that individuals with transform-proactive personalities face their conflicts to search for other opportunities. Meanwhile, fault line members with high-role conflict and confront-proactive personalities face their conflict head-on and have a higher intention to move. The highest score for the switching desire was in Group 1 and Group 2, with a mean of 3.425. This study indicates that the high-role conflict group and the confront- and transform-proactive personalities had the highest switching intention. However, this study observed that Group 1, with high-role conflict and confront-proactive characters with a mean value of 4.11, still chose the switching purpose compared to the transform-proactive personalities. This study notes that individuals with confront-proactive personalities are always head-on for momentum-benefiting conflicted situations. The mean value of Group 2 indicated that faultline members with high-role conflict and transform-proactive characters would be more opportunities in the new teams to get rid of that team's members.

Table 4 Statistical Results

Panel A: ANOVA Switching Intention				
Source	df	MS	F	p-value
Group	3	6.273	20.425	0.000***
Error	62	0.307		
Main effect	df	MS	F	p-value
H1: Group 1;2>Group 3;4	1	18.271	59.694	0.000***
H2: Group 1;3>Group 2;4	1	1.659	2.934	0.092*
Contrast Hypothesis:				
Intersection effect:	df	MS	F	p-value
H5: Group 1>Group 2	62	0.307	20.425	0.000***
Panel B: ANOVA Performance Achievement				
Source	df	MS	F	p-value
Group	3	2.357	1.528	0.216
Error	62	1.543		
Main effect	df	MS	F	p-value
H3: Group 1;2>Group 3;4	1	1.941	1.609	0.209
H4: Group 1;3>Group 2;4	1	3.766	3.197	0.079*
Contrast Hypothesis:				
Intersection effect:	df	MS	F	p-value
H6: Group 3>Group 4	62	1.174	1.815	0.094*

note: * p < 0.1, ** p < 0.05, *** p < 0.01.

Furthermore, Table 4 – Panel B presents the statistical results of the performance improvement analysis on faultline members with low and high-role conflicts comparisons. Panel B also compares individuals with transform and confront-proactive personalities. The statistical results showed no difference in the performance level of fault line members with high and low conflicts, with a p-value of 0.209. Therefore, these results did not support H3. Furthermore, the analysis results for proactive personality supported H4 with a p-value of 0.079. Finally, H6 also advocated for the interaction between low-role conflicts and transform-proactive characters, with a significance value of 0.094.

This study infers that favorable situations in faultlines could not change individuals with role conflicts to innovate and search for opportunities. The unsupported H3 explains that fault line members could not broaden their intellectuality to perform better. Meanwhile, this study reinforces Homan et al. (2016) and Liu et al. (2020) by suggesting that positive situations could increase faultline members' coherences, improving their task performances. The test results between groups on the level of role conflict exhibited that Group 1 and Group 2, with a total average score of 3.425, performed more optimally than Group 3 and Group 4, with a total average of 3.07. This difference in value denotes that faultline members with high-role conflicts could do more optimally than low-role members, but this difference was significant. More specifically, the highest average score of 3.50 indicated that the fault line members in Group 4 had the highest-performing achievements. The mean value of Group 2 informed that faultline members with low-role conflicts and transform-proactive personalities tried harder to find new opportunities to improve their performances.

Discussion and Implication

This study explains that AEs entered a fault line group to increase their understanding of accounting standards and policies. Moreover, they joined a group motivated to share knowledge. This knowledge-sharing activity created a favorable situation, impacting the members' positive emotions. The broaden-and-build theory (Fredrickson, 1998) suggests positive emotions expand the group members' intellectual creativity and optimize their knowledge resources. Furthermore, the reciprocity theory (Falk & Fischbacher, 2006) demonstrates that fault line members' willingness to share knowledge elicits similar responses from other members (Lau & Murnighan, 2005; Liu et al., 2020; Ren et al., 2015). This knowledge-sharing encourages positive emotions among members and improves the members' task performance.

Moreover, when members have role conflicts, the broaden-and-build theory is supported by considering proactive personalities. Furthermore, fault line members with transform- and confront-proactive characters are still head-on in this group faultline. However, they think differently about the composition of the members when sharing their knowledge.

Secondly, this study demonstrates the achievement of supported task performance by fault line members. Faultline members with low-role conflicts and transform- and confront-proactive personalities could increase task performance because group members facilitate knowledge-sharing. This study posits Sumiyana and Sriwidharmanely (2020), Liu et al. (2020), and Sriwidharmanely et al. (2021) that knowledge sharing through positive emotions for fault line members could enhance their performance achievement. Knowledge sharing, as suggested by Huang (2009), Lam and Lambermont-Ford (2010), Lee et al. (2010), and (Liu et al., 2020), establish that members' knowledge sharing emerges in favorable situations, impacting their positive emotions. Consequently, fault-line members with positive emotions could increase the cumulative knowledge they are ready to transfer to others in the group. On the other hand, the authors conclude that fault line members could improve their creativeness because of favorable situations, especially the flexibility of knowledge sharing. Thus, improved mental and behavioral health would be more beneficial for managing educators.

Thirdly, this study can support the broaden-and-build theory as employed by Fredrickson (1998), Jehn and Bezrukova (2010), Homan et al. (2016), Bezrukova et al. (2016), and Liu et al. (2020) comprehensively. It explains the comprehensive support because fault line members are cohesive (Hogg & Hardie, 1992; Lott & Lott, 1965), meaning integral cognition. Then, strong coordination is the primary antecedent factor for a group's cohesivity (Braun et al., 2020; Nordbäck & Espinosa, 2019). Consequently, the authors explain that the group requires the members to share their knowledge. Furthermore, this coordination occurs because the created group fault line was attractive.

This research implies group developments that should induct shared emotional values (Kelly & Barsade, 2001; Van Kleef & Fischer, 2016) as an antecedent factor for group cohesiveness. It reveals that a shared emotion binds the group's members without role conflicts (Ghorpade et al., 2011; Van Kleef & Fischer, 2016). The authors elucidate that knowledge-sharing among faultline members did not occur whether faultline members

had no bounded feelings. The faultline group is usually composed of heterogeneous members that are not recognized. They only aim to harmonize the understanding of accounting standards and policies. The alignment of knowledge does not include their circumstances so that there is no emotional attachment to the situation between members. Members with high-role conflict cannot express their problems in the group since they are not in any positive emotional formation. As a result, members with high-role conflicts face their situations without any help from the other members. This lack of assistance makes it difficult for the fault line members with role conflicts to follow activities on the fault line, and this impacts their ignored performance levels.

Conclusion

Accountants always try to provide optimal results to their professional groups, especially accounting standards and policies. Therefore, they frequently formed a group based on their fellow AEs' social categories, called the faultline. However, despite exchanging information, this group formation has a consensus bias on that fault line's members. As a result, the disseminated information may not meet each member's expectations, impacting their performance. This study highlights that consensus bias produces the problem of role conflict caused by the fault line members' diversity. For other reasons, job responsibilities and many fault line members could cause role conflict. In this study, individuals with transform- and conform-proactive personalities could solve their role conflicts. The final behavior occurs when they intensively switch to another team or stay in the same group, looking for new opportunities to increase performance.

Furthermore, this research indicates that consensus bias persists for faultline members with high-role conflict and both transform- and confront-proactive personalities. It can prove the broaden-and-build theory exceptionally for fault line members with high-role conflict and proactive characters. They still intend to move despite finding an optimistic simulation in their group. In addition, fault line members with high-role conflict and both types of proactive characters could not utilize the favorable situations in their group to broaden their intellectual horizons and build optimal resources, which can enhance their performances. Finally, this study recommends inducting shared emotions and considering members' heterogeneity when creating a group.

This study has limitations, as explained below. First, it designed a matrix for the fault lines' members, which did not consider regulations to limit their behavior. In other words, it did not utilize behavioral constraints for the fault lines' members that could improve their switching intention or performance achievements. Behavioral limitations could produce different actions for the fault lines' members because they consider the switching costs. Second, this study did not consider the dimensions affecting individuals' recorrecting behavior, such as feedback information, bonuses and compensation, and valuable experiential treatments. Moreover, this study did not accommodate these considerations due to social categories as individuals become fault line members voluntarily. The research results would probably differ when fault lines' membership is mandatory,

embedded with feedback information, bonuses and compensation, and valuable experiential treatments.

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Conceptualization, A.P., C.A and S.SU.; Methodology, AP., and C.A.; Investigation A.P., and C.A; Analysis, A.P., and C.A.; Original draft preparation, A.P.; Review and editing, A.P., C.A., and S.S.U.; Visualization, S.S.U.; Supervision, C.A., and S.S.U.; Funding acquisition, C.A.

Conflicts of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.