

Identifying the Factors Influencing the Intuitive Decision-Making Model of Auditors

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Abstract: In the auditing process, multiple and diverse decisions are made, and the cumulative effects of these decisions are ultimately reflected in the audit opinion. Simultaneously, the integration of psychological concepts into the domain of accounting and auditing, alongside the emphasis on the human role in these processes, has led to the emergence of various decision-making models. Accordingly, the aim of this study is to identify the factors that influence auditors' intuitive decision-making models. To this end, semi-structured interviews were conducted with 15 expert auditors working at the Supreme Audit Court of Iran, selected through purposive sampling. This qualitative study was conducted based on the grounded theory approach during the years 2020 to 2021. Through this process, 82 conceptual codes, 21 subcategories, and 5 main categories were extracted. Factors such as job conditions, organizational components, professional knowledge, personality traits, capabilities, attitudes, individual characteristics, relative welfare, policies, and outcomes were identified. The findings of this study indicated that in auditors' intuitive decision-making, factors such as job conditions, organizational components, professional knowledge, personality traits, and capabilities serve as causal conditions affecting intuitive decisions. The intuitive decision-making strategies of auditors are shaped by policies that are influenced by incentives and organizational flexibility.

Keywords: auditors' decision-making, intuitive decision-making, Supreme Audit Court

1. Introduction

In the complex landscape of auditing, decision-making is a dynamic and multifaceted process influenced by numerous psychological, organizational, and environmental variables. Over recent decades, the field of auditing has expanded from mere procedural compliance to a domain where human judgment, cognitive mechanisms, and ethical considerations play an essential role in determining audit outcomes. One of the critical dimensions gaining scholarly attention is intuitive decision-making, which diverges from analytical reasoning and instead relies on experience-based, subconscious, and emotionally guided processes. This paradigm shift has been catalyzed by increasing demands for timely judgments in high-pressure audit environments, often marked by uncertainty, complexity, and insufficient data [1, 2].

Intuition in auditing is not arbitrary but often stems from internalized professional experiences, personality traits, and contextual cues. Researchers argue that auditors frequently make decisions in contexts that require quick, adaptive responses, particularly under time constraints or ambiguous information structures [3, 4]. These intuitive

decisions are typically grounded in pattern recognition, honed through years of exposure to audit environments and recurrent scenarios [5]. However, despite the importance of intuition, it is often underrepresented in formal auditing frameworks, which tend to prioritize logical deduction and procedural rigor over the subtleties of human cognition.

Recent studies have emphasized the convergence between moral, emotional, and spiritual intelligences in shaping auditors' judgments and intuitive choices. For instance, it has been shown that auditors' emotional regulation and spiritual awareness significantly enhance their ability to navigate ethical dilemmas intuitively [6]. These intelligences are especially crucial in contexts where formal guidelines offer limited support, such as in fraud detection or client negotiations, requiring the auditor to rely on internal moral compasses and subtle environmental cues [7, 8]. This integration of emotional and moral faculties aligns with the broader trend in behavioral auditing that underscores the multidimensionality of professional judgment [9].

Another layer of complexity is added by the influence of organizational and technological structures on intuitive decision-making. With the advent of artificial intelligence (AI) and blockchain in accounting systems, auditors are increasingly required to make real-time decisions in highly automated environments [10, 11]. These technologies not only increase the speed of transactions but also introduce new forms of ethical risk and ambiguity that necessitate intuitive judgment. In this context, the role of ethical decision-making has become more pronounced, as auditors must assess not just financial correctness but also the ethical implications of automated recommendations [8, 12].

Organizational culture and leadership styles also shape the extent and quality of intuitive decision-making. Supervisory structures, decision-making latitude, and managerial support have been identified as key determinants that either enhance or inhibit an auditor's ability to rely on their intuition [13, 14]. For example, organizations that foster professional skepticism and autonomy tend to cultivate a more robust intuitive capacity among their auditors [2]. Conversely, environments characterized by rigid hierarchies and micromanagement often suppress intuitive impulses, potentially leading to mechanical compliance and reduced audit quality [15].

Furthermore, individual characteristics such as risk-taking propensity, moral identity, and self-efficacy influence the likelihood and accuracy of intuitive decisions. Intuition is not merely a personality trait but an emergent cognitive skill shaped by the auditor's self-concept and past experiences [16, 17]. Risk-tolerant auditors are more inclined to rely on intuition, particularly when confronted with novel or ambiguous audit scenarios [3]. Similarly, auditors with a strong moral identity demonstrate heightened intuitive sensitivity to ethical breaches and are more likely to act upon them despite organizational pressures [7, 18].

Ethical theories and frameworks have been instrumental in contextualizing intuitive decision-making in auditing. Deontological and consequentialist orientations often influence whether auditors consider intuition a valid form of professional judgment. For example, deontologically inclined auditors may regard intuitive responses to unethical behavior as a moral obligation, while consequentialists may weigh the outcomes more analytically [18]. This theoretical dichotomy further reinforces the need for a nuanced understanding of how ethical principles interact with intuitive processes in real-world auditing contexts.

The increasing integration of AI and digital tools in accounting also underscores the importance of ethical audits in systems governed by algorithms. Ethical auditing of AI systems requires not only technical literacy but also intuitive faculties to recognize patterns of bias or exploitation that may not be immediately evident in data structures [8]. As AI becomes more embedded in audit systems, auditors must develop a dual competence in analytical rigor and intuitive awareness to ensure ethical compliance and stakeholder trust [10, 11].

Moreover, the regulatory and legal environment in which auditors operate contributes to the complexity of intuitive decision-making. With rising expectations for transparency and accountability, auditors are increasingly held liable for their judgments, including those derived intuitively [19]. This shift has spurred interest in professional identity and the code of conduct as foundational supports for intuitive judgment. Research has shown that a well-internalized professional identity enhances an auditor's confidence in intuitive decisions and improves their alignment with ethical and legal standards [15, 16].

The growing relevance of professional codes of conduct also calls attention to the normative frameworks that guide intuitive judgments. These codes often provide implicit validation for intuition as a legitimate source of professional judgment when supported by adequate experience and contextual awareness [15]. Nevertheless, the challenge remains to differentiate between authentic intuition and bias-laden shortcuts, especially in high-stakes audits where subjective judgments can lead to significant consequences [1, 12].

Given this complexity, some researchers have called for integrated models that account for the interplay between cognitive, emotional, ethical, and environmental factors in auditors' decision-making. Such models emphasize the non-linear and context-sensitive nature of intuitive judgment, arguing that intuition emerges not in isolation but through the convergence of internal capacities and external pressures [6, 9]. These integrated approaches provide a more holistic understanding of how intuition operates within the audit profession, offering valuable insights for training, supervision, and policy development. Accordingly, the aim of this study is to identify the factors that influence auditors' intuitive decision-making models.

2. Methodology

The statistical population of this study consisted of auditors employed at the Supreme Audit Court of Iran. The criteria for participants' expertise were as follows: (1) participants were auditors with a minimum of 15 years of auditing experience; (2) they were familiar with the concept of intuitive decision-making; (3) they were interested in participating in the study and willing to share their views and experiences. The interviews continued until the point of theoretical saturation and data redundancy was reached. Based on the saturation principle, 15 expert auditors from the Supreme Audit Court were invited to participate. This study was conducted during the years 2020 to 2021. The data collection methods included both library and field research. Initially, theoretical discussions and foundational principles were gathered through library studies. Then, in order to achieve the research objectives, given the qualitative nature of the study, semi-structured interviews were employed. Purposeful and theoretical sampling methods were used, and data collection continued until saturation was achieved. The data were analyzed using the open coding method.

3. Findings and Results

Demographic results revealed that among the 15 interview participants, 93% were male and 7% were female. Additionally, 20% held a bachelor's degree, 67% held a master's degree, and 13% held a doctoral degree. Regarding age, 27% of participants were under 35 years old, 67% were between 35 and 50, and 6% were over 50. In terms of professional experience, 20% had less than 20 years of service, 40% had between 20 and 30 years, and another 40% had more than 30 years of experience at the organization.

Causal conditions refer to a set of events and circumstances that influence the central phenomenon. In other words, causal factors are a collection of concepts and categories that lead to the development of meaning

surrounding the phenomenon in question. In this study, each causal condition was composed of subcategories under five main categories, identified as follows:

(A) *Job Conditions*, including the subcategories: audit job characteristics and job constraints.

(B) *Organizational Components*, including the subcategories: organizational structure and supervision.

(C) *Professional Knowledge*, including the subcategories: audit experience, academic background, similar situations, professional knowledge, environmental awareness, and critical decision-making experience.

(D) *Personality Traits*, including the subcategories: personal characteristics, risk-taking, interest and motivation, mental dynamism, positive thinking, beliefs, and decision-making power.

(E) *Capabilities*, including the subcategories: responsibility, creativity, leadership ability, and social relationships.

The classified findings and interviewee perspectives are discussed below:

Interviewees believed that performing sample-based audits and making decisions about the entire engagement, encountering unexpected circumstances requiring immediate decision-making, complexity in some audits, pressure from the audit organization itself, and pressure from clients were all part of the *audit job characteristics* subcategory within the causal conditions influencing intuitive decision-making.

Time constraints, incomplete documentation, and significant ambiguities were recognized under the *job constraints* subcategory.

Participants asserted that having experience auditing various types of companies and industries, the number of years of professional engagement, and exposure to different audit types all fall under the *audit experience* subcategory.

Possessing academic education, holding higher education degrees, and having relevant university backgrounds were included under the *academic background* subcategory.

Being exposed to frequent challenges and continuously operating in environments requiring such decisions were associated with the *similar situations* subcategory.

Engaging in broad reading, maintaining audit-related awareness, increasing one's reading habits, knowledge level, and technical expertise, and engaging in related work during studies were categorized under *professional knowledge*.

Familiarity with audit work environments, having information about the surroundings, and possessing mental familiarity with the workplace were part of the *environmental awareness* subcategory.

Experience with decision-making in various contexts, especially personal and crisis situations, was recognized in the *critical decision-making experience* subcategory.

Participants emphasized that the auditor's ability and competence in decision-making, individual decision-making styles, thought processes, and advanced perception of circumstances are related to the *decision-making power* subcategory.

The inner personality of auditors, high self-confidence, introversion, strong personality traits, and having a charismatic presence were categorized under *personal characteristics*.

Risk-taking and personal courage were noted in the *risk-taking* subcategory.

Religious beliefs and metaphysical convictions were assigned to the *beliefs* subcategory.

A questioning attitude toward surroundings, analytical thinking, subconscious mental power, intuitive images and feelings, curiosity, sixth sense, and internal intuition were all part of the *mental dynamism* subcategory.

Optimism, positive individual outlook, and belief in favorable outcomes were included in the *positive thinking* subcategory.

Passion for auditing, workplace motivation, and learning enthusiasm were considered under *interest and motivation*.

Seriousness in problem-solving, focus on tasks, perseverance in resolving issues, and auditors' desire to overcome challenges fell under the *responsibility* subcategory.

Use of creativity in auditing processes, forward-thinking, and specialized innovation were categorized under *creativity*.

Leadership experience, holding greater responsibility in team settings, and prior managerial roles were placed under the *leadership ability* subcategory.

The ability to communicate with others, seeking advice, constructive competition, interpersonal effectiveness, and strong professional relationships were grouped under the *social relationships* subcategory.

Interviewees also believed that organizational management structure, employer systems' influence on decision-making, organizational behavior toward auditors, and the conduct of supervisors were included in the *organizational structure* subcategory.

Lastly, organizational literacy, managerial knowledge, high awareness of managers, and working with supervisors who make rapid decisions were identified within the *supervision* subcategory.

Table 1. Factors Related to Auditors' Intuitive Decision-Making

Main Category	Subcategory	Concepts
Job Conditions	Audit Job Characteristics	Sample-based auditing and making decisions about the whole engagement – unexpected situations requiring immediate decisions – complexity of some audits – pressure from the audit organization – pressure from the client – characteristics of certain types of audits
	Job Constraints	Time constraints – incomplete documentation – extensive ambiguities
Organizational Components	Supervision	Working with competent and experienced supervisors – organizational literacy – managerial knowledge – high managerial awareness – working with supervisors with high decision-making speed
	Organizational Structure	Management structure – influence of employer systems on decision-making – organizational behavior toward auditors – supervisor conduct
Professional Knowledge	Audit Experience	Experience auditing various companies – experience auditing different industries – years of experience – performing various types of audits
	Academic Background	Academic education – advanced university education – relevant university degree
	Similar Situations	Frequent exposure to challenging situations – constantly operating in intuitive decision-making contexts
	Professional Knowledge	Broad reading – audit-related knowledge and reading – increased reading level – level of individual knowledge and awareness – technical expertise – simultaneous work and study
Personality Traits	Environmental Awareness	Familiarity with job conditions – familiarity with the audit work environment – knowledge of surrounding environment – mental background regarding work conditions
	Critical Decision-Making Experience	Decision-making experience in various situations – individual personal experience – experience in crisis conditions
	Decision-Making Power	Auditor's ability and competence in decision-making – individual decision-making styles – auditor's way of thinking – higher-level perception of conditions and processes
	Personal Characteristics	Auditors' personality traits – inner personality – high self-confidence – introversion – strong personality – charismatic personality
	Risk-Taking	Risk tolerance – personal courage and boldness of the auditor
	Interest and Motivation	Passion and motivation for auditing – interest and motivation in the workplace – motivation for learning
	Mental Dynamism	Inquisitive outlook – analytical mindset – subconscious mental power – intuitive and mental imagery – curious mind – sixth sense – internal intuitive drive
	Positive Thinking Beliefs	Positive outlook – individual positive attitude – belief in favorable outcomes
Capabilities	Responsibility	Seriousness in problem-solving – task focus – strong perseverance – auditor's willingness to tackle challenges

Creativity	Application of creativity in audit processes – being forward-thinking – specialized creativity
Leadership Ability	Experience in team leadership – holding more responsibility in work teams – experience in managerial roles
Social Relationships	How one interacts with others – seeking advice – constructive competition in the workplace – interpersonal communication – strong and effective relationships with colleagues

4. Discussion and Conclusion

The findings of this study revealed that intuitive decision-making in auditing is influenced by a multifaceted set of factors including job conditions, organizational components, auditors' professional knowledge, personality traits, and personal capabilities. Each of these five main categories plays a significant role in shaping the way auditors engage with and apply intuitive processes in real-time decision-making contexts. The extraction of 82 conceptual codes and their classification into 21 subcategories affirms the complexity and interconnectivity of the decision-making process, particularly within high-stakes, ambiguous, and dynamic audit environments.

A key finding from the study was that job conditions—including characteristics of auditing work and job constraints—serve as critical antecedents to intuitive decision-making. Interviewees emphasized that audit tasks often involve non-routine engagements, such as encountering unexpected conditions, facing client pressure, or dealing with incomplete documents and strict time constraints. These situations demand rapid and instinctive judgments rather than lengthy analytical reasoning. This is aligned with the notion that time pressure and information ambiguity often necessitate reliance on intuitive faculties, as supported by prior literature that explores the psychological and environmental antecedents of auditor judgment [2, 6].

Organizational components also emerged as a significant influence, particularly in the subcategories of supervision and structural dynamics. The presence of knowledgeable and fast-decision-making supervisors was seen as a facilitator of intuitive competence among auditors. Auditors who work in environments characterized by high organizational literacy and support from management reported greater confidence in their intuitive assessments. These findings are corroborated by prior research emphasizing the importance of organizational culture, leadership style, and audit quality in enhancing the judgmental capacities of auditors [13, 14]. An organizational environment that encourages professional autonomy and intellectual support creates a space for intuitive decision-making to thrive [15].

The domain of auditors' knowledge and professional experience—including audit background, academic education, and familiarity with similar situations—was another core finding. Auditors with broader professional exposure, especially those who had worked across different industries and audit types, demonstrated greater reliance on intuition. This aligns with the concept of intuition as expertise-based cognition, where repeated exposure to audit scenarios forms mental models that facilitate rapid, accurate assessments [1, 5]. Additionally, academic training, particularly in accounting and auditing disciplines, appeared to enhance intuitive functioning by offering a structured framework upon which tacit knowledge could be layered [17].

One of the most significant contributions of the present study is the identification of personality traits as foundational to intuitive decision-making. Traits such as risk tolerance, internal motivation, mental agility, and positive thinking were reported as influential by the majority of participants. The findings emphasize that auditors who possess a proactive cognitive style, emotional regulation, and belief in their intuitive accuracy are more likely to engage with intuitive decision-making confidently. This perspective is supported by earlier studies that link auditors' self-concept, belief systems, and affective orientation to their ethical and judgmental behaviors [7, 16]. The

impact of religious and metaphysical beliefs was also noted as a dimension of intuition, reflecting deeper moral and existential convictions that shape instinctive judgment [18].

Furthermore, individual capabilities—especially responsibility, creativity, leadership ability, and social relationships—were shown to empower intuitive judgment. Auditors who reported a history of leadership roles or had developed strong interpersonal communication skills were more inclined to rely on their instincts during critical decision-making junctures. Creativity, in particular, was highlighted as a mechanism that helps auditors generate alternative hypotheses quickly, a key feature of intuitive reasoning in uncertain audit situations. This supports the findings of research highlighting the role of dynamic problem-solving, interpersonal sensitivity, and innovative thinking in shaping ethical and effective audit decisions [9, 19].

Another important finding is the interaction between emerging technologies and intuition. While not the central focus of this study, several interviewees commented on the growing role of AI-driven systems in auditing and how this alters intuitive engagement. Auditors are now required to interpret and verify machine-generated outputs while still making human-centered judgments. This confirms existing literature suggesting that the integration of AI increases the cognitive load on auditors and demands hybrid reasoning strategies that balance intuition and analytics [10, 11]. Intuition thus remains indispensable, especially when auditors must override algorithmic decisions based on ethical or contextual concerns [8].

Additionally, emotional and spiritual intelligence were indirectly referenced by participants as supportive of intuitive decision-making. This observation is in line with studies arguing that non-cognitive intelligences can modulate auditors' reactions to ethical dilemmas, interpersonal conflict, or high-pressure environments [6]. Auditors who possess a high degree of emotional sensitivity are more likely to notice subtle irregularities, while spiritual orientation can reinforce ethical integrity during uncertain engagements. These characteristics help mitigate moral disengagement and enhance the credibility of intuitive assessments [7, 9].

Ethical identity and moral reasoning were also noted as background elements facilitating intuitive performance. Interviewees who referenced internal codes of ethics, religious doctrine, or personal responsibility frameworks appeared more secure in their intuitive judgments. This is consistent with findings that moral identity strengthens ethical decision-making, especially when auditors must resolve dilemmas without procedural precedent or managerial guidance [15, 18]. Furthermore, the presence of an internalized ethical compass may allow intuitive decisions to align more closely with regulatory standards and stakeholder expectations.

Taken together, the findings of this study provide a comprehensive model of intuitive decision-making in auditing that integrates individual, organizational, experiential, and cognitive-emotional dimensions. The model resonates with integrated theories of ethical and professional decision-making, which suggest that effective judgment is an emergent property of a well-developed professional identity, adequate contextual awareness, and confidence in one's instincts [1, 16, 17]. This multidimensional framework not only offers practical value for audit training and policy development but also presents a foundation for future empirical and theoretical work on intuition in high-reliability professions.

Despite the depth of insight generated, this study is subject to several limitations. First, the research was conducted within a single national audit organization, which may limit the generalizability of findings across different institutional or cultural contexts. Second, the reliance on self-reported data through interviews introduces the potential for social desirability bias, where participants may overstate the positive aspects of their intuitive judgment. Third, while the study aimed to capture a wide array of influences on intuition, it did not directly

measure behavioral outcomes, such as audit performance or error rates, thus limiting the ability to assess the efficacy of intuitive decisions.

Future research should consider cross-cultural comparative studies to investigate whether auditors from different regions or professional backgrounds exhibit similar intuitive tendencies. Longitudinal research designs could also be employed to examine how intuitive capacities evolve with audit experience and organizational role transitions. Moreover, mixed-method studies that incorporate behavioral experiments, psychometric assessments, and AI-simulated environments could provide a more objective and granular understanding of the interaction between intuition, ethics, and audit performance.

To leverage the benefits of intuitive decision-making, audit institutions should consider integrating intuitive judgment training into their continuing professional development programs. Supervisors and team leaders can create psychologically safe environments where auditors feel comfortable exercising judgment, even in the absence of complete information. Additionally, ethical codes and decision-support frameworks should be revisited to include guidance on recognizing, validating, and appropriately acting upon intuitive insights, especially in high-stakes audit scenarios.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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