The Effect of Personality Dimensions on the Appropriateness of Independent Auditors' Opinions: The Direct and Moderating Role of Spiritual Capital

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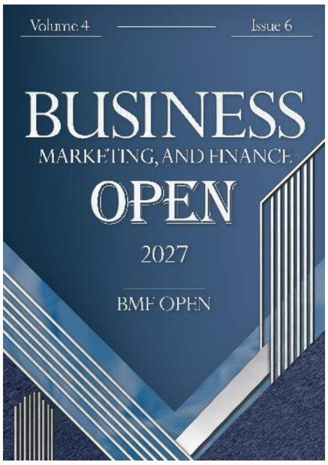

Citation: Eghdami Arabani, M., Abbasian Fereydooni, M. M., Nasl Mousavi, S. H., & Ramezani, A. A. (2027). The Effect of Personality Dimensions on the Appropriateness of Independent Auditors' Opinions: The Direct and Moderating Role of Spiritual Capital. *Business, Marketing, and Finance Open*, 4(6), 1-17.

Received: 13 May 2026
Revised: 04 August 2026
Accepted: 13 August 2026
Initial Publication: 28 August 2026
Final Publication: 01 November 2027

Abstract: The present study aimed to examine the effect of personality dimensions on the appropriateness of independent auditors' opinions and to explain both the direct effect and moderating role of spiritual capital in these relationships. In terms of purpose, this was an applied study; in terms of approach, it was quantitative; and in terms of research design, it was descriptive-correlational and cross-sectional. The statistical population consisted of independent auditors employed by the Audit Organization and audit firms that were members of the Iranian Association of Certified Public Accountants. From this population, 157 auditors were selected using proportionate stratified random sampling. Personality was assessed using the 60-item NEO Five-Factor Inventory, spiritual capital was measured using a 19-item questionnaire, and audit opinion appropriateness was assessed through eight professional scenarios. Data were analyzed using partial least squares structural equation modeling (PLS-SEM) and multinomial logistic regression. The research model explained 46.18% of the variance in audit opinion appropriateness. Neuroticism had a significant negative effect, whereas openness to experience, conscientiousness, and spiritual capital had significant positive effects on audit opinion appropriateness. However, the effects of extraversion and agreeableness were not statistically significant. Among the moderating relationships, only the interaction between neuroticism and spiritual capital was significant. Contrary to expectations, spiritual capital intensified the negative effect of neuroticism. Moreover, higher neuroticism increased the likelihood of selecting an adverse opinion. The appropriateness of auditors' opinions is influenced not only by professional knowledge and requirements but also by auditors' personality characteristics and internal value-based resources. Simultaneous attention to conscientiousness, openness to experience, emotional stability, and spiritual capital may contribute to the development of professional competencies and improvement of the quality of auditors' professional judgments.

Keywords: auditor personality, spiritual capital, audit opinion appropriateness, audit opinion, neuroticism, conscientiousness, behavioral auditing.

1. Introduction

Independent auditing constitutes a central component of corporate governance and financial reporting systems because it enhances the credibility of information used by investors, creditors, regulators, managers, and other stakeholders in economic decision-making. At the culmination of the audit process, the auditor is required to integrate evidence, evaluate the materiality and pervasiveness of identified misstatements or limitations, and determine the form of opinion that most appropriately communicates the results of the engagement. The appropriateness of the audit opinion is therefore not merely a technical outcome but a manifestation of professional judgment under conditions of uncertainty, information asymmetry, time pressure, and potential conflicts of interest. An inappropriate opinion can impair the informational value of the auditor's report and undermine users' confidence in both the audited financial statements and the auditing profession. Accordingly, understanding the determinants of audit opinion appropriateness is important for audit quality, professional accountability, and the effectiveness of governance mechanisms. Research on auditor judgment increasingly indicates that differences in audit outcomes cannot be explained solely by formal standards, technical competence, or firm-level controls; individual psychological characteristics may also systematically shape how auditors interpret evidence and reach professional decisions [1].

Behavioral auditing research has consequently shifted attention toward the auditor as a decision maker whose judgments are affected by cognitive, affective, and dispositional characteristics. Although professional standards are intended to promote consistency, auditors do not enter professional situations as psychologically identical actors. They differ in risk perception, tolerance of ambiguity, emotional reactivity, interpersonal orientation, information-processing style, persistence, and willingness to challenge management assertions. Evidence concerning the personality composition of the auditing profession demonstrates that personality characteristics represent a relevant dimension for understanding auditors' behavior, even within a profession characterized by common education, selection mechanisms, ethical expectations, and organizational socialization [2]. This perspective is important because audit judgments frequently require auditors to assess ambiguous evidence, reconcile conflicting cues, and decide whether the available evidence justifies an unmodified, qualified, adverse, or disclaimer of opinion. Consequently, systematic personality differences may affect the manner in which professional evidence is processed and translated into reporting decisions.

One of the most established approaches to personality is the Five-Factor Model, which conceptualizes personality through neuroticism, extraversion, openness to experience, agreeableness, and conscientiousness. These dimensions capture relatively stable patterns of cognition, emotion, and behavior that can influence professional functioning. In auditing, recent empirical work has demonstrated that auditors' personality dimensions are associated with audit quality and may explain meaningful variation in professional performance [3]. Similarly, broader evidence indicates that auditors' personality traits can influence audit quality through their effects on professional conduct, cognitive processing, and responses to engagement conditions [4]. The relevance of personality to auditing is therefore theoretically plausible and empirically supported, but its consequences may differ across specific audit tasks. In particular, forming an appropriate audit opinion requires a complex combination of analytical discipline, skepticism, emotional regulation, flexibility, and resistance to inappropriate client influence, suggesting that different personality dimensions may exert distinct effects on reporting decisions.

Neuroticism is especially relevant to audit judgment because it reflects a tendency toward emotional instability, anxiety, worry, sensitivity to threat, and negative affect. Auditing is frequently performed in environments characterized by deadlines, accountability pressures, uncertainty, and the possibility that errors in judgment will have significant professional consequences. Auditors high in neuroticism may therefore perceive ambiguous engagement circumstances as more threatening and may respond with heightened caution, stress, or defensive decision-making. Research conducted in the auditing context has shown that maladaptive personality characteristics can affect professional skepticism, highlighting the importance of psychological dispositions in auditors' evaluative behavior [5]. Personality has also been linked to auditors' independence and skeptical orientation, suggesting that auditors' internal characteristics may influence whether they critically evaluate management representations or respond conservatively to perceived risks [6]. These findings provide a basis for expecting neuroticism to influence the appropriateness of audit opinions, particularly when auditors must distinguish between circumstances requiring different degrees of reporting modification.

Extraversion and agreeableness may influence audit decisions through their interpersonal and social dimensions. Extraversion is generally associated with sociability, assertiveness, interpersonal energy, and active engagement with others. These characteristics may facilitate communication with clients and audit teams, improve information acquisition, and strengthen confidence in professional interactions. At the same time, excessive interpersonal orientation could potentially increase susceptibility to social influence or create pressure to maintain cooperative client relationships. Agreeableness similarly encompasses tendencies toward cooperation, trust, empathy, and interpersonal harmony. Although these qualities can enhance teamwork, they may also create tension when auditors are required to confront management, question explanations, or insist on reporting outcomes that a client finds undesirable. Findings regarding auditor-client negotiation demonstrate that personality can meaningfully influence negotiation behavior and outcomes in settings where auditors must balance professional requirements with interpersonal pressures [7]. Research on darker personality characteristics likewise shows that personality can affect auditors' professional skepticism and judgment, with workplace conditions potentially shaping the strength of these relationships [8]. Thus, the effects of extraversion and agreeableness on audit opinion appropriateness cannot be assumed to be uniformly beneficial and require direct empirical examination.

Openness to experience may be particularly valuable in audit engagements that require flexible information processing, consideration of alternative explanations, and responsiveness to complex or unfamiliar circumstances. Auditors with greater openness may be more willing to consider competing interpretations of evidence, revise initial judgments, and recognize patterns that are not immediately apparent. These characteristics may support professional skepticism by reducing premature closure and encouraging broader consideration of audit evidence. Research examining personality, cognitive style, and professional skepticism has reinforced the proposition that stable individual characteristics are connected to auditors' skeptical thinking and information-processing tendencies [9]. Similarly, studies of fraud detection indicate that personality interacts with professional and psychological factors in determining auditors' ability to identify problematic financial reporting [10]. Because appropriate audit reporting requires the auditor to move beyond routine classifications and evaluate the specific economic substance of each engagement condition, openness to experience may contribute positively to the accurate selection of an audit opinion.

Conscientiousness is also theoretically central to audit performance because it encompasses responsibility, self-discipline, organization, persistence, carefulness, and goal-directed behavior. Auditing requires sustained attention to detail, compliance with professional procedures, systematic documentation, and careful integration of multiple sources of evidence. Conscientious auditors may therefore be more likely to perform rigorous evaluations and avoid impulsive or insufficiently supported reporting decisions. Evidence from studies of auditors' fraud detection ability suggests that personality, professional experience, and skepticism jointly contribute to auditors' effectiveness in identifying irregularities [11]. Professional skepticism itself has been linked to audit judgment in conjunction with auditors' knowledge of their clients, emphasizing that effective decisions depend on both the information available to auditors and how they cognitively evaluate that information [12]. Accordingly, conscientiousness may promote opinion appropriateness by supporting systematic evidence evaluation, persistence in resolving inconsistencies, and adherence to professional reporting criteria.

Recent literature has also expanded beyond broad personality traits to examine specific bright and dark personality characteristics among auditors. A systematic review of this literature indicates that auditor personality can have both advantageous and detrimental consequences depending on the trait, professional context, and behavioral outcome under examination [13]. Narcissism has received particular attention because it combines confidence and assertiveness with potentially problematic tendencies such as self-enhancement, dominance, and sensitivity to status. Evidence shows that audit partner narcissism can influence audit reporting decisions and audit pricing, demonstrating that partner-level personality can become reflected in economically consequential engagement outcomes [14]. Further research has found associations between audit partner narcissism and the readability of audit reports, indicating that individual characteristics may influence not only underlying judgments but also the manner in which audit conclusions are communicated [15]. These studies reinforce the broader argument that the audit report is partly the product of human judgment and that personality deserves explicit consideration in models of reporting behavior.

The relationship between personality and audit outcomes may operate partly through professional skepticism, which represents a questioning mindset and critical evaluation of audit evidence. Empirical evidence suggests that personality traits are associated with professional skepticism and, through this mechanism, can affect auditor quality [4]. Recent research on antagonistic narcissism further demonstrates that the effect of personality on skepticism may depend on contextual signals, including client financial and environmental, social, and governance performance [16]. These findings are consequential for audit opinion formation because skepticism influences whether auditors accept management explanations, pursue contradictory evidence, and appropriately classify reporting circumstances. However, professional skepticism alone does not exhaust the psychological resources that may affect auditors' judgments. Psychological capital, experience, and skepticism have also been associated with the quality of professional judgment and decision-making, suggesting that auditors' internal resources may strengthen or weaken the translation of technical knowledge into professional decisions [17]. This broader behavioral perspective creates a basis for considering spiritual capital as another potentially relevant internal resource.

Spiritual capital refers to a set of internalized values, meaning systems, ethical commitments, and spiritually grounded psychological resources that individuals draw upon in interpreting their work and regulating their conduct. At the individual level, spiritual capital has been conceptualized as a resource that integrates meaning, purpose, values, and personal orientation toward conduct within organizational settings [18]. Unlike financial or structural capital, spiritual capital is not primarily rooted in material assets; rather, it reflects value-based resources that can shape motivation, self-regulation, relationships, and the perceived significance of work. In professional environments where ethical responsibility and public interest are central, such resources may be especially important. Auditors are regularly required to choose between competing pressures, maintain integrity when faced with client interests, and make judgments whose consequences extend beyond the immediate engagement. Spiritual capital may therefore contribute to professional decision quality by encouraging greater consistency between personal values, ethical commitments, and professional obligations.

Research outside the immediate auditing context provides support for the behavioral relevance of spiritual capital. Studies of spiritual leadership have shown that spiritual capital can function as an important psychological and value-based mechanism associated with positive individual outcomes and spiritual well-being [19]. Within accounting and financial decision-making contexts, spirituality has also been associated with ethical decision-making, suggesting that spiritual orientations may affect how managers respond to morally consequential financial and corporate social responsibility decisions [20]. These findings are pertinent to auditing because audit opinion formation possesses a clear ethical dimension. An auditor must not merely identify a technically defensible outcome but must exercise professional integrity and resist pressures that may compromise objective reporting. Spiritual capital may thus strengthen audit opinion appropriateness by supporting self-awareness, value orientation, altruistic concern, humility, and internally regulated professional responsibility.

Closely related research within the accounting profession also suggests that spiritual and psychological resources can shape professional judgment. Spiritual intelligence has been found to affect behavioral inhibition and the professional judgment of certified public accountants, indicating that spiritually grounded cognitive resources may influence how accounting professionals respond to conflict and make evaluative decisions [21]. Such findings imply that value-based psychological resources can enter the judgment process independently of conventional technical expertise. In auditing, where decisions are rarely made under conditions of complete certainty, an internal framework of meaning and values may influence how auditors manage ambiguity, professional responsibility, and conflicting interests. Spiritual capital may consequently have a direct positive relationship with audit opinion appropriateness by reinforcing purposeful, ethically coherent, and self-regulated decision-making.

Nevertheless, the significance of spiritual capital may extend beyond a direct effect. From an interactionist perspective, professional behavior results not simply from isolated personal traits but from the interaction of relatively stable dispositions with psychological resources and contextual conditions. Spiritual capital may therefore alter the manner in which personality traits are expressed in professional judgment. For example, strong internal values and self-awareness could theoretically help an auditor regulate the anxiety associated with neuroticism, channel extraversion toward constructive professional communication, prevent agreeableness from becoming excessive acquiescence, strengthen the reflective qualities associated with openness, or reinforce conscientious adherence to professional obligations. Evidence that personality effects vary across professional and situational conditions supports such a contingency perspective [13]. Likewise, findings that client conditions moderate personality-related effects on auditor skepticism indicate that the behavioral consequences of personality are not necessarily fixed across circumstances [16]. Examining spiritual capital as a moderator therefore offers a theoretically meaningful extension of existing auditor personality research.

This issue is particularly important because the literature has predominantly examined personality in relation to audit quality, professional skepticism, fraud detection, auditor-client negotiation, and other judgment outcomes rather than the appropriateness of the final audit opinion itself. Studies have demonstrated associations between personality and audit quality [1], personality dimensions and audit quality [3], personality and fraud detection [10], personality and professional independence or skepticism [6], and specific personality characteristics and audit reporting behavior [14]. Yet the final choice of audit opinion constitutes a distinctive professional decision because it requires the auditor to synthesize evidence into a categorical reporting conclusion that directly affects external financial statement users. Research that examines only skepticism or general judgment quality cannot fully establish whether individual psychological differences ultimately translate into a more or less appropriate audit opinion.

A further gap concerns the limited integration of value-based resources with personality characteristics in models of auditor judgment. Existing studies have separately documented the relevance of personality, professional skepticism, experience, psychological capital, and spiritual or ethical resources [17, 20]. However, comparatively little attention has been directed toward whether spiritual capital changes the strength or direction of the relationship between the Big Five personality dimensions and audit reporting decisions. This gap is theoretically significant because the same personality tendency may produce different professional consequences depending on the individual's capacity for self-regulation, sense of meaning, value orientation, and ethical commitment. An auditor characterized by emotional instability, for instance, may respond differently to reporting uncertainty when supported by strong internal spiritual resources, just as the professional expression of conscientiousness or agreeableness may depend on the values guiding the individual's behavior. Examining these interactions can therefore move the literature beyond additive models of personality and toward a more integrated account of auditors' professional decision-making.

The need for such an integrated approach is reinforced by evidence that auditors' judgments are shaped by multiple interconnected personal resources. Client knowledge and professional skepticism jointly contribute to auditor judgment [12], while experience, personality, and skepticism have been linked to fraud detection ability [11]. Dark personality traits can influence professional skepticism and judgment depending on workplace characteristics [8], and psychological resources can interact with experience and skepticism in explaining professional decision quality [17]. At the same time, research on personality within auditing has emphasized that individual differences remain relevant despite occupational selection and professional socialization [2]. Collectively, this literature suggests that a comprehensive explanation of audit opinion appropriateness should incorporate both stable personality dispositions and internal resources capable of shaping how those dispositions are manifested in professional decisions.

Investigating these relationships among independent auditors is also managerially important. Audit firms devote substantial resources to recruitment, training, supervision, quality control, and professional development, yet many of these mechanisms emphasize technical competence while giving comparatively less systematic attention to individual psychological characteristics. Understanding which personality dimensions are associated with more appropriate audit opinions could inform competency development, team composition, professional training, mentoring, and the design of decision-support mechanisms. At the same time, identifying whether spiritual capital contributes independently to decision appropriateness or moderates personality effects could broaden approaches to professional development beyond technical knowledge and procedural compliance. Such an approach does not imply that personality should replace professional standards or technical qualifications as a basis for evaluating auditors; rather, it recognizes that behavioral and value-based characteristics may represent complementary determinants of professional judgment quality. Recent developments in behavioral auditing increasingly support this more comprehensive understanding of the auditor as both a technical professional and a psychologically differentiated decision maker [9, 15].

Accordingly, despite growing evidence concerning personality and auditor behavior, several questions remain unresolved: which of the Big Five personality dimensions are associated with the appropriateness of independent auditors' opinions; whether spiritual capital has an independent contribution to such appropriateness; and whether spiritual capital attenuates or intensifies the effects of particular personality dimensions on reporting decisions. Addressing these questions may contribute to the behavioral auditing literature by linking stable personality dispositions, value-based internal resources, and a consequential final-stage audit decision within a unified empirical model, while also providing evidence relevant to auditor selection, training, professional development, and quality management.

Therefore, the present study aimed to examine the effects of the Big Five personality dimensions on the appropriateness of independent auditors' opinions and to determine the direct and moderating effects of spiritual capital on these relationships.

2. Methodology

The present study employed a quantitative approach, was applied in terms of purpose, and followed a descriptive-correlational design with respect to the nature of the study and the examination of relationships among variables. Data were collected cross-sectionally between September 2025 and January 2026. The study aimed to investigate the effects of personality dimensions and spiritual capital on the appropriateness of independent auditors’ opinions and to test the moderating role of spiritual capital in the relationships between personality dimensions and audit opinion appropriateness. Because personality and spiritual capital could not be experimentally manipulated and the objective was to investigate naturally occurring relationships between auditors’ individual characteristics and their professional decisions, a survey method was adopted for data collection. Moreover, to approximate the measurement of the dependent variable to actual professional conditions, professional scenarios involving the selection of audit opinion types were used instead of relying exclusively on attitudinal questions.

The statistical population comprised independent auditors employed by the Audit Organization and audit firms affiliated with the Iranian Association of Certified Public Accountants during 2025–2026. Based on the available sampling frame, 265 individuals met the study eligibility criteria, including 58 auditors employed by the Audit Organization and 207 auditors working in audit firms affiliated with the Iranian Association of Certified Public Accountants. Using Cochran’s formula for a finite population, with a 95% confidence level and a 5% margin of error, the required sample size was determined to be 157. The adequacy of this sample size was also examined through statistical power analysis using G*Power. Assuming a medium effect size of 0.15, an alpha level of .05, statistical power of .80, and 15 predictor variables, the minimum required sample size was estimated at 139 participants. Accordingly, the sample of 157 participants was considered adequate for analysis of the proposed research model. Proportionate stratified random sampling was employed, resulting in the inclusion of 34 auditors from the Audit Organization and 123 auditors from private audit firms in the final sample. To compensate for potential nonresponse, 190 questionnaires were distributed, of which 170 were returned. After excluding 13 questionnaires because of incomplete responses or invalid response patterns, 157 questionnaires were retained for the final analysis.

The data collection instrument consisted of four sections. The first section collected demographic and professional information, including gender, age, educational attainment, auditing experience, organizational rank, and place of employment. Personality was assessed using the 60-item short form of the NEO Five-Factor Inventory (NEO-FFI), which measured the five dimensions of neuroticism, extraversion, openness to experience, agreeableness, and conscientiousness, with 12 items allocated to each dimension. Responses were recorded on a five-point Likert scale ranging from 1 to 5. After reverse-scored items were recoded, the mean score of the items corresponding to each dimension was calculated as the score for that personality dimension. Spiritual capital was assessed using an adapted 19-item questionnaire encompassing the dimensions of self-awareness, self-motivation, value orientation, altruism, and humility. The fourth section of the instrument consisted of eight professional scenarios concerning the selection of audit opinion types. Two scenarios were developed for each of the four types of audit opinion: unmodified, qualified, adverse, and disclaimer of opinion. For each scenario, a response consistent with the expert-derived answer key received a score of 1, whereas an inconsistent response received a score of 0. The total score across the eight scenarios was subsequently converted to a scale ranging from 0 to 100 and used as the “audit opinion appropriateness” index.

The validity of the instruments was assessed using face validity, content validity, convergent validity, and discriminant validity. Content validity was evaluated by a panel of 12 experts, including faculty members, certified public accountants, and research methodology specialists. The lowest content validity ratio (CVR) obtained for the instruments was 0.67, while the overall content validity index (CVI) was approximately 0.94. In the main sample, composite reliability coefficients for the constructs ranged from 0.814 to 0.917, while Cronbach's alpha coefficients for the personality dimensions ranged from 0.868 to 0.901. Cronbach's alpha for the humility dimension was 0.658, which was considered acceptable given that this dimension comprised only three items and had a composite reliability coefficient of 0.814. The average variance extracted (AVE) values for the five personality dimensions ranged from 0.411 to 0.480. Nevertheless, because of their high composite reliability, acceptable factor loadings, and the importance of maintaining the instrument's content coverage, these dimensions were retained in the model. The maximum heterotrait-monotrait ratio (HTMT) was 0.402, which was below the threshold of 0.85 and therefore indicated satisfactory discriminant validity. With respect to the scenario-based test, content validity and expert agreement were satisfactory, and Cohen's kappa coefficient for determining the criterion responses was 0.81. However, the KR-20 reliability coefficient of this test in the main sample was 0.219. Therefore, in the analyses reported in this article, audit opinion appropriateness was treated as a criterion-based composite index derived from a set of heterogeneous professional situations rather than as a homogeneous reflective construct.

Data were collected both in person and electronically. Before questionnaire distribution, participants were informed about the purpose of the study, confidentiality of their information, and the voluntary nature of participation. Unique survey links were used for the electronic version, whereas anonymous questionnaires were employed for in-person administration. The professional scenarios were also presented in several different sequences to minimize potential order effects. Following data collection, the dataset was screened for completeness, missing data, patterned responses, unusually short or long completion times, and outliers. Descriptive analyses and multinomial logistic regression were performed using SPSS version 29, whereas partial least squares structural equation modeling (PLS-SEM) was conducted using SmartPLS version 4. The statistical significance of the path coefficients was assessed through bootstrapping with 5,000 subsamples. The moderating role of spiritual capital was examined using the two-stage approach by creating five interaction terms between spiritual capital and the personality dimensions. In addition, multinomial logistic regression was conducted to examine the likelihood of selecting qualified, adverse, or disclaimer opinions relative to an unmodified opinion. The significance level for all statistical tests was set at .05.

3. Findings and Results

The final sample consisted of 157 auditors, and the proportions of participants drawn from the Audit Organization and private audit firms were maintained in accordance with the structure of the statistical population. Approximately two thirds of the respondents were male, and the majority held a master's degree. The mean age of 35.68 years and mean professional experience of 10.39 years indicate that the participants generally possessed substantial professional experience. More than 77% of the sample had between 6 and 15 years of auditing experience. Accordingly, the sample was considered appropriate in terms of experience, education, and professional status for evaluating audit decision-making scenarios.

Table 1. Main Characteristics of the Study Sample

Variable	Indicator/Group	Frequency or Mean	Percentage or Standard Deviation
Sample size	Total	157	100%
Gender	Male	105	66.88%
	Female	52	33.12%
Education	Bachelor's degree	38	24.20%
	Master's degree	112	71.34%
	Doctoral degree	7	4.46%
Place of employment	Private audit firms	123	78.34%
	Audit Organization	34	21.66%
Age	Mean	35.68 years	4.66
Auditing experience	Mean	10.39 years	4.49

Table 2. Descriptive Statistics of the Main Study Variables

Variable	Mean	Standard Deviation	Minimum	Maximum
Neuroticism	2.736	0.592	1.25	4.17
Extraversion	3.275	0.522	2.08	4.58
Openness to experience	3.360	0.486	2.25	4.67
Agreeableness	3.386	0.533	1.92	4.75
Conscientiousness	3.567	0.529	2.25	4.75
Overall spiritual capital	3.475	0.416	2.52	4.52
Audit opinion appropriateness	76.831	16.434	25.00	100.00

Among the personality dimensions, conscientiousness had the highest mean score, whereas neuroticism had the lowest. Spiritual capital, with a mean of 3.475, was also above the theoretical midpoint of the five-point scale. The mean audit opinion appropriateness score was 76.83 out of 100. In other words, on average, auditors made decisions consistent with the expert-derived answer key in approximately 6.15 of the eight professional scenarios. The distributions of the variables also showed no severe skewness or kurtosis; therefore, no serious distributional problems were identified for the subsequent analyses.

Table 3. Model Fit and Explanatory Power Indices for the Structural Model

Index	Value	Interpretation
Coefficient of determination (R^2)	0.4618	Explanatory power approaching a moderate level
Adjusted R^2	0.4249	Acceptable
Q^2	0.3774	Satisfactory predictive relevance
SRMR	0.0166	Good model fit

The main structural model explained 46.18% of the variance in auditors' opinion appropriateness. Given the behavioral nature of the dependent variable and the range of individual, organizational, and environmental factors that may influence auditors' decisions, this level of explained variance is substantial. The positive Q^2 value indicated that the model possessed predictive relevance, while the very low SRMR value relative to the threshold of 0.08 indicated good model fit. Therefore, the proposed model demonstrated sufficient adequacy for testing the research hypotheses.

Table 4. Direct Effects of Personality Dimensions and Spiritual Capital on Audit Opinion Appropriateness

Path	β	t	p	f^2	Result
Neuroticism → Audit opinion appropriateness	−0.2649	3.571	.0004	0.1157	Supported
Extraversion → Audit opinion appropriateness	0.1215	1.793	.0730	0.0235	Not supported
Openness to experience → Audit opinion appropriateness	0.2454	3.172	.0015	0.0903	Supported

Agreeableness → Audit opinion appropriateness	−0.1087	1.769	.0769	0.0200	Not supported
Conscientiousness → Audit opinion appropriateness	0.2872	4.847	< .001	0.1157	Supported
Spiritual capital → Audit opinion appropriateness	0.1728	2.495	.0124	0.0446	Supported

The results indicated that three of the five personality dimensions had statistically significant direct effects on audit opinion appropriateness. Neuroticism had a significant negative effect, whereas openness to experience and conscientiousness had significant positive effects on audit opinion appropriateness. With a coefficient of 0.2872, conscientiousness demonstrated the strongest positive effect among the main predictor variables. The direct effects of extraversion and agreeableness were not statistically significant at the 5% level, although both were relatively close to the significance threshold. Independent of personality, spiritual capital also exerted a significant positive effect on audit opinion appropriateness. Among the control variables, gender and place of employment had significant effects, whereas auditing experience was not significant and organizational rank was marginally significant.

Table 5. Results of Testing the Moderating Role of Spiritual Capital

Interaction Effect	β	*p*	Model R^2	f^2	Result
Neuroticism × Spiritual capital	−0.1701	.0267	0.4818	0.0387	Significant; direction contrary to hypothesis
Extraversion × Spiritual capital	0.0306	.6788	0.4625	0.0013	Not supported
Openness to experience × Spiritual capital	−0.0077	.9109	0.4619	0.0001	Not supported
Agreeableness × Spiritual capital	0.0152	.7896	0.4621	0.0005	Not supported
Conscientiousness × Spiritual capital	0.0021	.9679	0.4618	0.0000	Not supported

Among the five interaction effects, only the interaction between neuroticism and spiritual capital was statistically significant. Adding this interaction to the model increased R^2 from 0.4618 to 0.4818. However, the interaction coefficient was negative and, contrary to the hypothesis, spiritual capital did not attenuate the negative effect of neuroticism; rather, it intensified this effect. Simple slope analysis further indicated that at a low level of spiritual capital, the relationship between neuroticism and audit opinion appropriateness was not significant. However, the strength of this negative relationship increased to −0.2707 at a moderate level of spiritual capital and to −0.4408 at a high level of spiritual capital. Therefore, the moderation hypothesis was supported only in terms of the existence of an interaction involving neuroticism, whereas the direction of the interaction was contrary to theoretical expectations. The other four interaction effects were entirely nonsignificant.

Table 6. Results of the Supplementary Multinomial Logistic Regression Analysis

Variable	Qualified vs. Unmodified OR / *p*	Adverse vs. Unmodified OR / *p*	Disclaimer vs. Unmodified OR / *p*
Neuroticism	1.219 / .1384	1.305 / .0339	1.103 / .4673
Extraversion	1.115 / .3684	1.054 / .6686	0.864 / .3192
Openness to experience	0.889 / .4187	0.907 / .4895	0.859 / .3635
Agreeableness	0.818 / .1109	0.976 / .8586	0.836 / .1850
Conscientiousness	1.054 / .7013	1.073 / .6080	1.205 / .2241
Spiritual capital	1.186 / .2185	1.154 / .3123	1.153 / .3329

The supplementary analysis of 1,256 decisions generated by the responses of 157 auditors to eight scenarios indicated that the only statistically significant effect concerned neuroticism and the likelihood of selecting an adverse opinion rather than an unmodified opinion. The odds ratio of 1.305 indicates that for each one-standard-deviation increase in neuroticism, the odds of selecting an adverse rather than an unmodified opinion increased by approximately 30.5%. This finding is consistent with the negative effect of neuroticism on overall audit opinion appropriateness and suggests that part of the reduction in decision appropriateness among auditors with higher levels of neuroticism may be attributable to their greater tendency to select more stringent adverse opinions. The model yielded a McFadden pseudo-R^2 of 0.4493 and an overall correct classification rate of 76.83%.

4. Discussion and Conclusion

The present study examined the effects of the Big Five personality dimensions on the appropriateness of independent auditors' opinions and investigated both the direct and moderating roles of spiritual capital. The findings indicated that the proposed model explained 46.18% of the variance in audit opinion appropriateness, suggesting that personality characteristics and spiritual capital jointly account for a meaningful proportion of differences in auditors' professional reporting decisions. Among the five personality dimensions, neuroticism had a significant negative effect on audit opinion appropriateness, whereas openness to experience and conscientiousness had significant positive effects. Extraversion and agreeableness did not exert statistically significant direct effects. Spiritual capital independently demonstrated a significant positive effect on audit opinion appropriateness. Regarding moderation, only the interaction between neuroticism and spiritual capital was significant; however, contrary to the proposed hypothesis, spiritual capital intensified rather than attenuated the negative relationship between neuroticism and opinion appropriateness. The supplementary multinomial logistic regression further showed that neuroticism significantly increased the likelihood of selecting an adverse opinion rather than an unmodified opinion. Together, these findings demonstrate that audit reporting decisions are shaped not only by technical knowledge and professional requirements but also by auditors' dispositional characteristics and internal value-based resources.

The negative effect of neuroticism on audit opinion appropriateness suggests that greater emotional instability, anxiety, worry, and sensitivity to perceived threats may interfere with the balanced evaluation of audit evidence. Auditors high in neuroticism may experience greater psychological pressure when faced with ambiguity, potentially leading them to interpret uncertain information more negatively or to adopt excessively defensive reporting positions. In an auditing context, such tendencies may reduce the correspondence between objective engagement circumstances and the selected opinion. This result is consistent with prior evidence indicating that personality-related psychological characteristics influence professional skepticism and judgment. Gholamrezaei and Hasani demonstrated that maladaptive personality characteristics can affect independent auditors' professional skepticism, thereby altering how evidence and risk cues are evaluated [5]. Similarly, Mousavi Goki et al. showed that auditors' personality type is associated with professional skepticism and the extent to which they behave independently in professional settings [6]. More recent work has likewise emphasized the relevance of personality and cognitive style to auditors' skeptical orientation [9]. The present findings extend this literature by showing that neuroticism is not only related to intermediary psychological processes such as skepticism but may also influence the final appropriateness of the audit opinion.

The supplementary multinomial logistic regression provides additional insight into the mechanism underlying the negative effect of neuroticism. Specifically, a one-standard-deviation increase in neuroticism increased the odds of selecting an adverse rather than an unmodified opinion by approximately 30.5%. This pattern implies that higher neuroticism may be associated with a relatively more severe or defensive reporting tendency. Such a tendency may arise because highly neurotic individuals are more sensitive to possible negative outcomes and may assign greater weight to adverse or threatening information when making judgments under uncertainty. The result is broadly compatible with behavioral auditing research showing that auditors' personality characteristics can influence risk perception, skeptical assessment, and reporting behavior [4, 13]. It also aligns with evidence that specific personality characteristics at the audit partner level can affect reporting decisions and other engagement outcomes [14]. Thus, the present findings indicate that emotional instability may translate into observable differences in the severity of reporting decisions.

Openness to experience had a significant positive effect on audit opinion appropriateness. This finding suggests that auditors who are more cognitively flexible, receptive to new information, and willing to consider alternative explanations may be better able to interpret complex professional circumstances and match reporting decisions to the underlying audit evidence. Audit engagements frequently involve incomplete, conflicting, or ambiguous information, and auditors must avoid premature closure while remaining willing to revise initial assessments when new evidence becomes available. Greater openness may facilitate such cognitive flexibility. This interpretation is consistent with evidence that personality and cognitive style influence professional skepticism and auditors' critical information-processing behaviors [9]. It is also in line with research demonstrating that personality characteristics contribute to auditors' fraud detection capability and interact with professional mechanisms such as skepticism [10]. The positive association identified in the present study therefore suggests that openness contributes to audit judgment by promoting broader information search, tolerance of ambiguity, and consideration of competing explanations before a reporting conclusion is reached.

The finding regarding openness is also compatible with studies that conceptualize audit quality as partly dependent on auditors' psychological characteristics. Fattahi Nafchi and Tahmasebinia reported that auditors' personality dimensions are related to audit quality [3], while Samagaio and Felício similarly demonstrated that auditors' personality can influence audit quality outcomes [1]. Although audit quality is broader than opinion appropriateness, the present results provide a more specific behavioral pathway through which personality may contribute to quality. Auditors who are open to experience may be more willing to reconsider conventional assumptions, explore alternative explanations for unusual transactions, and integrate different sources of evidence. These characteristics are particularly relevant when determining whether identified problems warrant an unmodified opinion, a qualified opinion, an adverse opinion, or a disclaimer of opinion.

Conscientiousness showed the strongest positive direct effect among the principal predictors. This result is theoretically coherent because conscientiousness encompasses discipline, dependability, carefulness, persistence, organization, and a strong orientation toward task completion. These attributes correspond closely with the requirements of professional auditing, which demands systematic documentation, compliance with standards, careful evaluation of evidence, and persistence in resolving inconsistencies. Conscientious auditors may therefore be more likely to conduct thorough analyses before selecting an audit opinion and less likely to rely on superficial impressions or incomplete evidence. The finding is consistent with prior research showing that auditors' personality characteristics are related to audit quality [1, 3]. It also aligns with studies demonstrating that personality, experience, and professional skepticism influence auditors' ability to identify fraud and make effective professional judgments [10, 11]. In this sense, conscientiousness may enhance audit opinion appropriateness through disciplined evidence processing, adherence to professional criteria, and greater resistance to decision shortcuts.

The nonsignificant effect of extraversion suggests that sociability, assertiveness, and interpersonal engagement do not necessarily translate directly into more appropriate audit opinions. Extraversion may offer both advantages and disadvantages in professional auditing. More extraverted auditors may communicate more effectively with clients and audit team members and may obtain information more actively, yet they may also be more responsive to interpersonal dynamics or negotiation pressures. These competing mechanisms may offset one another, resulting in no consistent overall effect on opinion appropriateness. This interpretation is consistent with literature showing that interpersonal and personality characteristics can influence auditor-client negotiations but that their consequences depend on the specific behavioral context [7]. The systematic review by Kerckhofs et al. likewise emphasizes that auditor personality can have both "bright" and "dark" consequences depending on the trait and outcome examined [13]. Therefore, the absence of a direct effect does not imply that extraversion is irrelevant to auditing; rather, its influence may emerge more strongly in interpersonal phases of the audit process than in the final technical classification of the audit opinion.

Agreeableness also did not have a statistically significant direct effect on audit opinion appropriateness. Agreeableness reflects cooperativeness, empathy, trust, and a preference for interpersonal harmony. In auditing, these tendencies may support productive relationships with clients and colleagues but may also conflict with the need to challenge management or defend an unfavorable professional conclusion. Consequently, highly agreeable auditors may benefit from stronger interpersonal cooperation while simultaneously facing greater pressure to avoid confrontation. Such opposing influences could explain the absence of a significant net effect. This interpretation is compatible with research showing that auditor judgment is shaped by the interaction between dispositional characteristics and professional context rather than by personality traits in isolation [8]. It is also consistent with evidence that personality-related effects on audit behavior may vary according to situational and engagement conditions [13]. Accordingly, agreeableness may influence specific elements of communication and negotiation without necessarily producing a consistent direct effect on the appropriateness of the final opinion.

A particularly important finding was the significant positive direct effect of spiritual capital on audit opinion appropriateness. This result indicates that auditors who possess stronger internalized values, self-awareness, self-motivation, altruistic orientation, humility, and a stronger sense of meaning may be better positioned to make reporting decisions consistent with professional criteria. Spiritual capital can provide an internal ethical and motivational framework that supports self-regulation under conditions of pressure or ambiguity. This interpretation is consistent with Vasconcelos' conceptualization of individual spiritual capital as a resource composed of meaning, values, and internally grounded orientations that shape conduct within organizations [18]. It also corresponds with evidence that spiritual capital is associated with positive psychological and behavioral outcomes and can function as an important mechanism through which spiritually oriented leadership influences individuals [19]. In auditing, where professionals must frequently balance commercial pressures against public-interest responsibilities, such an internal value system may strengthen commitment to appropriate reporting.

The positive role of spiritual capital also corresponds with evidence from accounting and professional decision-making contexts. Pong and Fong found that spirituality was associated with ethical decision-making among accounting managers, indicating that spiritually grounded orientations may contribute to decisions involving financial and social responsibility [20]. Jahanian et al. similarly showed that spiritual intelligence affects behavioral inhibition and professional judgment among certified public accountants [21]. The present findings extend this body of work by demonstrating that spiritual capital is associated specifically with the appropriateness of audit reporting decisions. This result also complements research on psychological capital, which shows that internal psychological resources can contribute to the quality of auditors' professional judgments and decisions [17]. Taken together, these findings support a broader view in which high-quality auditing depends not exclusively on technical expertise but also on the auditor's internal psychological and value-based resources.

The most unexpected finding concerned the moderating role of spiritual capital in the relationship between neuroticism and audit opinion appropriateness. Rather than buffering the adverse effect of neuroticism, higher spiritual capital strengthened the negative relationship. Simple slope analysis showed that the relationship between neuroticism and opinion appropriateness was nonsignificant at low levels of spiritual capital but became increasingly negative at moderate and high levels of spiritual capital. One possible explanation is that spiritual capital may intensify the salience of responsibility, ethical accountability, and concern about the consequences of professional error among auditors who are already emotionally sensitive. In highly neurotic auditors, stronger internal value commitments may therefore heighten concern about issuing an insufficiently cautious opinion, producing more conservative or severe reporting decisions. Thus, spiritual capital may operate as an amplifying rather than uniformly protective resource when combined with certain dispositional vulnerabilities.

This finding highlights the importance of avoiding the assumption that positive psychological or spiritual resources necessarily moderate all personality effects in a beneficial direction. Individual resources may interact with stable traits in complex ways. Behavioral auditing studies have demonstrated that the consequences of personality depend on contextual and psychological contingencies [13]. For example, Kaszak et al. found that the relationship between antagonistic narcissism and auditor skepticism varies depending on client financial and ESG performance, illustrating that personality effects can be strengthened or weakened by surrounding conditions [16]. Similarly, research on dark personality characteristics shows that workplace context can moderate their influence on skepticism and judgment [8]. The present finding extends this interactionist perspective by suggesting that even an ostensibly positive internal resource such as spiritual capital may intensify the behavioral consequences of neuroticism under some circumstances.

The nonsignificant moderating effects of spiritual capital for extraversion, openness, agreeableness, and conscientiousness suggest that spiritual capital may primarily exert an independent rather than interactive influence on audit opinion appropriateness. In other words, spiritual capital appears to contribute directly to professional decision quality without substantially changing how most Big Five dimensions are expressed in reporting decisions. This pattern may indicate that spiritual capital represents a relatively distinct internal resource rather than a general regulator of personality. Such an interpretation is compatible with the finding that personality traits and psychological resources can make separate contributions to professional judgment [17]. It is also consistent with the increasing recognition that auditor behavior results from multiple psychological determinants that may operate through parallel rather than necessarily interactive pathways [4]. Consequently, models of auditor judgment may benefit from treating personality and spiritual resources as complementary but partially independent explanatory domains.

The findings as a whole also reinforce contemporary behavioral auditing research emphasizing the importance of auditor-level characteristics in understanding professional outcomes. Evidence on narcissism has shown that personality can affect auditor-client negotiation processes [7], audit reporting and pricing decisions [14], and even the readability of audit reports [15]. Research has further indicated that personality-related characteristics contribute to skepticism, judgment, fraud detection, and audit quality [4, 11, 12]. The present study adds to this literature by focusing on the appropriateness of the final audit opinion, an outcome that directly determines the informational message communicated to users of audited financial statements. Moreover, evidence that personality characteristics may display some degree of homogeneity within the auditing profession does not eliminate the importance of individual differences; rather, meaningful variation within the profession can still influence professional behavior and judgment [2]. Therefore, incorporating personality and spiritual capital into behavioral models of auditing can provide a more comprehensive explanation of why auditors exposed to comparable standards and evidence may nevertheless reach different reporting conclusions.

The study has several limitations that should be considered when interpreting the findings. First, its cross-sectional design limits causal inference, because personality, spiritual capital, and audit opinion appropriateness were assessed within a single period. Second, the sample was drawn from independent auditors working within one national professional environment, which may limit the generalizability of the findings to jurisdictions characterized by different regulatory, cultural, or institutional conditions. Third, personality and spiritual capital were measured through self-report questionnaires and may therefore be affected by social desirability, self-perception bias, or common method tendencies. Fourth, although professional scenarios were used to approximate real audit decisions, hypothetical scenarios cannot fully reproduce the economic incentives, accountability pressures, time constraints, client negotiations, and consequences associated with actual audit engagements. Finally, the relatively low KR-20 coefficient of the scenario-based measure indicates that the scenarios represented heterogeneous professional situations and should be interpreted as a criterion-based composite index rather than as a homogeneous reflective scale.

Future research should examine these relationships using longitudinal, experimental, and multi-source research designs to provide stronger evidence concerning causal mechanisms. Studies could investigate whether the effects of personality and spiritual capital differ according to audit complexity, client risk, time pressure, engagement tenure, audit firm size, organizational culture, or the strength of quality-control systems. Future researchers may also examine mediating mechanisms such as professional skepticism, ethical sensitivity, risk perception, emotional regulation, moral courage, or cognitive flexibility. Cross-cultural comparisons could determine whether the role of spiritual capital varies across institutional and cultural environments. Research should also replicate the unexpected interaction between neuroticism and spiritual capital to determine whether this effect is robust and to identify the psychological mechanism through which spiritually grounded values may intensify conservative reporting among emotionally unstable auditors. Finally, future scenario-based instruments could include a larger and more diverse set of professional situations and be supplemented with archival measures of actual audit reporting behavior.

From a practical perspective, audit organizations and professional firms can benefit from incorporating behavioral and psychological competencies into auditor development programs alongside conventional technical training. Recruitment and promotion processes may consider structured assessments of conscientiousness, emotional stability, cognitive openness, and value-based professional orientation as complementary information rather than as substitutes for technical qualifications. Training programs can emphasize emotional regulation, tolerance of ambiguity, evidence integration, ethical reasoning, and reflective decision-making, particularly for auditors who demonstrate greater vulnerability to stress or defensive judgment. Firms may also develop mentoring and supervisory systems that encourage auditors to discuss difficult reporting decisions before reaching excessively conservative or insufficiently supported conclusions. Programs intended to strengthen professional values and spiritual capital should be carefully designed to promote self-awareness, ethical responsibility, humility, and balanced judgment rather than simply intensifying fear of professional error. Such practices may contribute to more consistent, evidence-based, and professionally appropriate audit opinions.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

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

Acknowledgments

Authors thank all participants who participate in this study.

Conflict of Interest

The authors report no conflict of interest.

Funding/Financial Support

According to the authors, this article has no financial support.

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