



## The Effect of Dark Personality Traits and Individual Accountability on Auditors' Skepticism and Professional Judgment

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### ABSTRACT

Examining the side role of the components affecting the auditor's skepticism and judgment, not just their direct relationship, provides a more appropriate context for a comprehensive analysis of the dimensions of audit quality improvement. A large part of auditing is commenting based on professional judgment; Therefore, the personality traits of auditors, which have been identified in some studies as an influential factor in professional judgment, should be examined more closely. This study was conducted in 1399 to find the answer to the question whether the dark personality traits and individual accountability of auditors affect their skepticism and professional judgment or not? The necessary information for this research has been collected through a questionnaire. The sample includes 492 questionnaires completed by auditors working in auditing firms that are members of the Iranian Society of Certified Public Accountants and the Auditing Organization in 1399. The results showed that there is a negative and significant relationship between dark personality traits and auditing professional judgment and individual accountability and skepticism have a minor mediating role in the above relationship.

### Keywords:

dark personality traits, individual accountability, skepticism, professional judgment.

## 1. Introduction

The growing population and the complexities of society and the need for related economic information justifies information systems as well as information-producing processes, while the need for auditing as part of the reporting and information process increases. The auditing profession is one of the most difficult and disciplined professions in the world and due to the type and nature of the services it provides, it has a special reputation and trust. The continuation of this credibility and trust and its strengthening depends on the intellectual and practical adherence of the members to the behavioral and ethical criteria of the profession; the result is the high quality of audit services (Demir, 2020). Performing high quality financial audits provides users with more reliable information. The quality of the auditor's comments is an important aspect of his staying in the profession for a long time, which has already attracted the attention of accounting professionals (Harding and Et al. 2016). The performance of any organization and examining the factors affecting it in order to find ways to improve performance is one of the issues that organizations pay special attention to. Providing quality services in auditing firms indicates good performance; because in this case, they can perform their main task, which is accreditation. Audit quality is controversial for the auditing profession and auditing service stakeholders. To maintain the credibility of audit services, the quality of the audit needs to be reviewed and more carefully. This issue has always been one of the main concerns of professionals (Olsen and Gold, 2018). The entry of psychology into the ups and downs of accounting and auditing has led to the use of various theories and schools of psychology and citing and establishing human relationships, to explain the personality and behavior of the individual in the organization and concepts such as motivation and organizational behavior are emphasized. (Jason, 2020). Considering that the first and most important component of the organization's system are human beings with different personalities, therefore, the role of the individual and his personality and behavioral characteristics as a human being in the organization were given special attention, and to succeed in this field, psychology He came to the aid of the field of management with all his capacity and capability. One of the most controversial topics in psychology is personality traits. This topic is especially important for

people who have a lot of job interaction with people (George et al. 2019). Auditing is a profession that is very similar to judging in the courts. Both the judge and the auditor face claims, gather and evaluate the evidence supporting the allegations, and ultimately comment and judge based on the criteria at their disposal (Hasson, 2019). There is a lot of research and study in the audit literature on the factors affecting professional judgment. Summarizing the results of these studies has led to the emergence of a set of known factors affecting the professional judgment of auditors. Most of these studies are in the field of interdisciplinary studies (audit-psychology) and basically consider human behavior as a result of personal characteristics and environmental factors. In addition, the researchers concluded that individual psychological judgments influence individuals' professional judgments. Considering the above, since the psychological condition of the individual is an important factor in determining his behavior (Kamdar, 2019), in this study, the role of dark personality traits and individual accountability of auditors on their skepticism and professional judgment has been investigated. Recent research on auditing in general has examined most of the major variables such as the size of auditing firms, the size of organizations, auditing fees, and other factors on the quality and judgment of auditors; But in fact, a large part of auditing is commenting on professional judgment, and it is the personality traits of auditors that need to be examined more closely in order to conduct more detailed studies on audit quality. Identify a profession (Cohen and Harp, 2017). This study tests auditors' personality variables including dark personality traits, professional skepticism and individual responsiveness to auditors' professional judgment in order to elevate audit quality for the first time. The findings of this study can provide the reasons, motivations and behavioral motivations of auditors beyond the hypotheses of positive research; Therefore, the evidence of this research confirms the importance of behavioral research in financial accounting and reporting and causes the development of theoretical foundations of research in the field of personality traits and behaviors of auditors from a behavioral perspective.

## 2- Theoretical foundations and research background

### 2-1 Dark character traits

Personality is a determining factor that affects all human behaviors in the field of personal and social life. Sometimes due to maladaptive traits, the person and those around him face serious problems (Avolino and Lima, 2014). Among the socially disgusting characters that Kowalski refers to, the three dark personality traits (Machiavellianism, narcissism, and anti-socialism) have received the most research attention, known in recent years as the James Bond Psychology. Researchers have shown particular interest in personality. Although all three concepts are socially distasteful, they have common dimensions, such as self-centeredness, deception, hypocrisy, emotional coldness, self-exaggeration, personal motivations, and anti-social tendencies (Jason, 2018). These three dark personality traits are as follows.

#### Narcissism

The first characteristic of the dark personality traits is narcissism. This concept was introduced by Ellis in 1898. It refers to relatively stable individual differences characterized by arrogance, selfishness, self-love, and swollen self-images. Imagination about progress, the need to receive praise despite the lack of proper social and interpersonal function, lack of unity, arrogance, bad language, low desirability and extreme extraversion are other characteristics of narcissists (Delia, 2020). Narrative auditors focus more on themselves and the role they play in the professional community, as an expert and a picture of the best person in the profession (Bogman et al. 2014). As a result, they are less affected by the pressures of customer satisfaction and work harder to maintain their independence. This improves the quality of the audit and, as a result, the auditor's judgment (2018).

#### Machiavellianism

The second characteristic of the dark personality traits of Machiavellianism is that Machiavellian people have characteristics such as not feeling ashamed or remorseful, failing to learn from past experiences, weakness and inadequacy in emotion, distance from others, high anxiety and stress, and shortness of breath. Empirical evidence shows that people with

Machiavellian characteristics are concerned about their social status in organizations. Especially when social conditions are likely to influence the success of their workplace, auditors with a high Machiavellian nature may be misjudged by customer pressures, such as fear of losing a client and declining revenue, and may make inappropriate comments about financial statements. (Avolino and Lima, 2014).

#### Antisocial

The third characteristic of the dark personality traits is anti-socialism, anti-social people do not pay attention to closed and authoritarian structures and prefer autonomy. Anti-social auditors threaten the longevity and sense of social responsibility of the business in order to put their interests above the interests of the institution; because they have no guilt or shame about the consequences of their decisions (Hobson, 2019). On the one hand, the dominance seen in antisocial individuals can have a positive effect on the overall performance of work and successful communication; On the other hand, impulsiveness and selfishness lead to immoral behavior (George et al. 2019); therefore, the following hypothesis is presented in this connection.

**Hypothesis 1:** There is a significant negative relationship between dark personality traits and skepticism.

### 2-2 Auditor skepticism

The auditor's professional skepticism is one of the main elements of an audit. According to Iranian auditing standards, auditors must plan and execute audits with a professional skeptical attitude. The professional skepticism attitude means that with the mind of the questioner, a critical assessment is made of the validity of the audit evidence obtained to form the basis of the professional audit opinion (Olsen and Gold, 2018). Professional skepticism is one of the individual characteristics of auditors that affects the quality of the audit. Auditors increase the quality of the audit by taking into account professional skepticism, especially in the audit evidence and the results contained in the audit report, and by continuously considering it in the professional judgments applied in the audit process. This higher quality, in addition to creating a good reputation for auditors, leads users to trust financial information to

auditors' reports (Harding and Trotman, 2017). It should be noted that the level of professional skepticism depends on the knowledge, experience, expertise and personality traits of the auditor. Some auditors are angry and harsh and some are cold-blooded, some are stubborn and some are calm, some are smart and some are lazy, some are benevolent and some are careful and some are careless, some are responsible and some are irresponsible. These traits are the result of their personality and physical strength (Hasson, 2019). The question now is whether professional skepticism is merely a set of skills and behaviors or individual characteristics are also influential in its formation? Some researchers accept the effective role of individual characteristics in professional skepticism, but it is also believed that a combination of individual characteristics, knowledge and skills play a role in the emergence of this type of skepticism. Accordingly, understanding and cultivating individual characteristics is more important than other factors (Shafiei et al. 2018); therefore, the following hypothesis is presented in this connection.

**Hypothesis 2:** There is a significant and positive relationship between the auditor's skepticism and the auditor's professional judgment.

### 2-3 Individual responses

Accountability is one of the concepts in the field of psychology and psychologists define this concept as follows: One must have a good justification for the quality of the output of the action performed by oneself and one must provide a good reason and justification for the process leading to the choice of action or action. Has been done (Hall et al. 2015). Auditor accountability may be affected by accounting standardization approaches. Because principles-based accounting standards are general, unregulated, and threshold-based standards, auditors dealing with such standards are less likely to choose the process used to reach a decision. Accordingly, it is expected that when standards are less explicit and prescriptive about appropriate procedures, auditors will feel an additional need to justify the process used to reach a particular audit decision (Kentsoto et al. 2019). The auditor may act more conservatively and cautiously when the conditions for accountability are met. An auditor who is more comprehensive and conservative in his or her search strategy will be much more accurate in his or her work and will also show extraordinary effort.

Research in the field of auditing shows that accountability is an important factor in the performance of audit judgment. Auditors make different efforts, depending on the pressure of accountability and the variety of judgments, more or less. High motivation leads to continuous improvement in performance in such individuals (Brooks et al. 2017). A review of the existing literature in the field of accounting and auditing shows that there is a significant gap in relation to this important issue that has not been addressed; Therefore, the following hypothesis is presented in this connection.

**Hypothesis 3:** The auditor's individual accountability plays a mediating role in the relationship between the dark personality traits and the auditor's skepticism.

### 2-4 Professional judgment of the auditor

Entering a specialized profession that requires decision-making requires distinct characteristics and features, the most important of which is the ability to make professional and high-quality and uniform judgments. Judging is the process of making a choice or decision that leads to an activity. This is a simple definition of judgment; but the judgment process probably has a broader meaning. Conceptually, judgment includes initial understanding and knowledge of the subject, search for information, evaluation and weighting of existing information, consideration of the value and desirability of potential outcomes, and finally decision making (Mashayekhi and Iskandar, 2017). Judgment and decision making in auditing financial statements is very important because it directly affects the quality of auditing (Demir, 2020). Increasing the quality of the audit not only affects the credibility and reputation of the auditor profession, but also the interests of other stakeholders, including employees, investors and various organizations (Shahbazi and Mehrani, 2020). Auditors must continually use their professional judgment about both the employer's proper use of accounting standards and how they perform their work in accordance with auditing standards. As a result, identifying the factors influencing audit judgment seems necessary (Jason, 2020). Regarding behavioral studies in auditing and accounting, many researchers have tried to examine the relationship between human behavioral information and various aspects of behavioral decision theory and theories. However, behavioral decision making due to the greatness and complexity of human

behavior issues It cannot be explained. Auditors as a human being have a different personality and personality traits that these concepts as concepts embedded in individual characteristics can affect the performance of auditors. Auditors use their individual characteristics in each audit work, and cognitive constraints lead to deviations in their judgments. Also, if the field of auditing includes professional judgment, then the study of the effect of individual characteristics is attractive both practically and theoretically, then it is necessary to study and define personality traits and its impact on human behavior through behavioral sciences (Delia, 2020); Therefore, the following hypothesis is presented in this connection.

**Hypothesis 4:** Auditor skepticism plays a mediating role in the relationship between dark personality traits and the auditor's professional judgment.

## 2-5 Experimental background

Zsabu et al. (2021) examined the dark personality traits as predictors of internal and external behaviors related to the work environment and beyond the influence of situational and situational variables. The results showed that antisocial behaviors are a constant negative predictor of internal and external behaviors and when antisocial behaviors are controlled, Machiavellianism will have a positive relationship with organizational citizenship behaviors; but narcissism has nothing to do with organizational citizenship behavior.

Alyssa et al. (2021) in a study entitled Experimental study of the effect of auditor characteristics on auditor performance. The purpose of this study is to investigate the effect of auditor characteristics on auditor performance with the role of complexity in the work, auditor experience and auditor effort on audit performance. The results show that reducing the complexity of the work and increasing the auditor's experience is positively related to the auditor's efforts and audit performance.

Strombeck et al. (2021) found that positive psychological characteristics of individuals lead to positive and good financial decisions. They showed that people with high self-control and self-control have better financial behavior and are usually less worried about the future when it comes to financial matters.

Farajar (2020) in a study entitled, examining the relationship between independence, professionalism and professional skepticism on the quality of auditing

showed that auditor independence has a positive relationship with audit quality; but this relationship is not statistically significant. The results also showed that the professionalism and skepticism of the auditor's profession has a positive and significant relationship with audit quality.

In their study, Molina and Perez (2020) examined the relationship between the unique characteristics of auditors and the factors that lead to the formation of the auditor's initial opinion and concluded that there is a relationship between auditors' personality type and other factors (qualitative and quantitative) in forming an opinion. Auditors, there is no significant relationship.

Delia (2020) in a study entitled, professional skepticism in auditing (psychological factors affecting the judgment and pessimism of auditors) showed that in addition to theoretical knowledge related to the training of auditors, the auditors who perform their activities are required. Have sufficient experience, communication skills, ability to work in a team and identify relevant elements to perform their duties and responsibilities; and concluded that the emergence of a professional skeptical attitude helps to exercise control over the decisions made and the results achieved.

Anogra et al. (2019) in their study entitled The relationship between the personality traits of the auditor and the quality of auditors' work in Indonesia showed that there is a relationship between knowledge and experience and the ability of the auditor with the quality of audit work.

Kentsoto et al. (2019) in a study entitled, examining the relationship between process accountability and evidence based on the auditor's opinion, have shown that with increasing pressure to respond to auditors, the amount of evidence collected to support their opinion has increased.

Brazel et al. (2018) in a study entitled, The consequences of professional skepticism showed a feature to reduce the likelihood of fraud using content analysis, four main criteria as the psychological characteristics of the auditor, the specialized characteristics of the auditor, the supportive characteristics of the auditor partner and The business characteristics of auditing firms are identified as important factors in professional skepticism.

Kent et al. (2018) in their study entitled The relationship between psychological characteristics on the relationship between auditor expertise and auditor

judgment showed that fourteen psychological characteristics in all stages of auditing affect the auditor's judgment and psychological characteristics including responsiveness, reliability, acceptance of change, Specialized knowledge, stress management, creativity and so on.

Kosomouti and Siameessudin (2018) examined the effect of auditors' professional skepticism on audit quality. The results, while confirming the effect of auditors' professional skepticism on audit quality, considered the existence of influential factors such as the environment of the auditing firm, the perceived support of the firm and the perceived support of the auditing partner to strengthen the effect of auditor's professional skepticism on audit quality.

Biggs (2016) in his study entitled the study of the relationship between optimism and auditor responsibility showed that with increasing the level of auditor optimism, the amount of professional care and auditor responsibility decreases.

Bauter (2015) in a study entitled the study of the effects of professional identity prominence and client identity on the auditor's judgment, examined the identity in the audit judgment. The results of his study suggest that the prominence of professional identity moderates the relationship between the strength of the client's identity and the auditor's final agreement with the client.

Ansari et al. (2021) in a study entitled The relationship between Machiavellianism and auditors' job performance showed that Machiavellianism has a negative and significant relationship with job performance and also Machiavellianism on various dimensions of job performance, including task performance dimension, contextual performance dimension, dimension Adaptive performance and the reverse work behavior dimension are influential.

Bakhtiari et al. (2021) in a study entitled Identifying Factors Affecting the Psychological Characteristics of Auditors in Audit Judgment showed that background conditions with family subcategories, legal factors, environmental factors, culture and political environment and intervening conditions: organizational factors and economic environment Interactive solution with subcategories: skills, knowledge of the auditor, sense of belonging to the profession and decision-making power are effective to decision-making institutions. Of course, these factors are out of control for the training of auditors, but by

identifying these factors and appropriate training to influence the thinking of auditors, their negative results should be reduced as much as possible and its positive consequences should be increased.

Safajoo and Pour Zamani (2021) in their study entitled the effect of professional skepticism on the judgment and decision of auditors with regard to the mediating role of individual creativity showed that professional skepticism has a positive and significant effect on individual creativity of auditors; and individual creativity mediates the impact of professional skepticism on auditors' judgments and decisions.

Ahmad Nezami et al. (2016) in a study entitled The effect of personality traits (conscience and agreement) on the professional judgment of the auditor with respect to the mediating role of self-efficacy showed that approach agreement reduces and avoidance agreement improves the quality of judgment Is audited; And auditors with a thoughtful personality type have a more professional judgment versus emotion. In addition, all dimensions of personality (except conscience) have a significant effect on auditors' judgment through professional self-efficacy.

Birjandi et al. (2017) in a study entitled The Study of the Impact of Professional Ethics on the Auditor's Professional Doubt stated that professional ethics and behavior are very important for the accounting profession.

Hosseini et al. (2017) in their study entitled the study of the effect of cultural dimensions and behavioral components on the professional skepticism of independent auditors stated that cultural factors do not have a significant effect on auditors' professional skepticism, while auditors' skepticism is influenced by their behavioral components.

Moradi et al. (2015) in their research entitled The study of the effect of professional skepticism caused by personality traits and customer characteristics on the judgment of auditor's profession have shown that customer characteristics have a negative and indirect effect on professional skepticism; And the dark personality traits of Machiavellianism, narcissism, and anti-socialism have an indirect effect on professional skepticism.

Saeedi Garaghani and Naseri (2017) in a study entitled Individual Differences and Professional Judgment of the Auditor show that the variables of optimism and self-confidence, experience and gender

lead to differences in the professional judgment of the auditor.

Saeedi Garaghani and Naseri (2017) with the title of the effect of personality type on the professional judgment of the auditor in allocating the budget to the accounts containing the estimate shows that among the personality dimensions, only neuroticism has a positive and significant relationship with professional judgment and other characteristics such as extraversion. Flexibility, agreement, and conscience are not significantly related to the professional judgment of independent auditors.

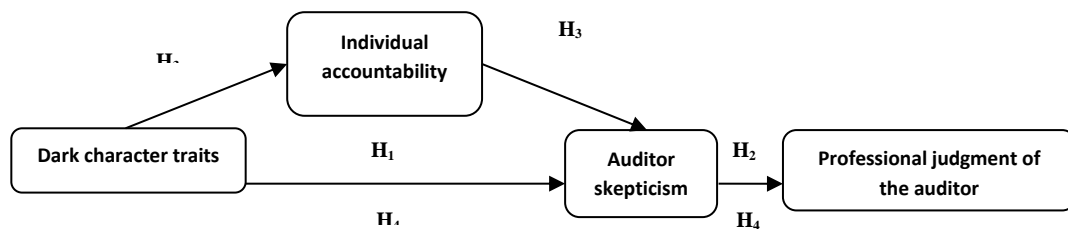
Ghasemzadeh et al. (2015) in their study entitled The study of the relationship between individual accountability and job stress and deviant work behavior in employed nurses have shown that the feeling of individual accountability directly causes job stress and deviant work behavior in employees.

Malanzari and Ismaili Kia (2014) in a study entitled Identifying psychological traits affecting auditors' skills in making audit judgments showed that six personality traits are important in four stages of auditing; But the degree of importance of each is different in different stages. The most important characteristics in the first stage are responsibility and selectivity and in the second stage, the distinction between relevant and unrelated information. The perceptual nature of attention is of paramount importance in the third stage of auditing; And in the final stage of auditing, the feature of self-efficacy is of the utmost importance.

research; And according to the method of collecting descriptive information is a correlational survey. To measure dark personality traits from the standard Jones and Pulhouse Questionnaire (2013), to measure the auditor's skepticism from the Hart Standard Questionnaire (2010), to measure the auditor's professional judgment from the standard questionnaire of Jamileh et al. (2007), to measure accountability Individual, the standard questionnaire of Quartz et al. (2005) has been used. To analyze the data, structural equation modeling methodology was used using Amos and Spss software. The statistical population of the study is auditors, members of the Society of Certified Public Accountants in 2020. For sample selection because the methodology of structural equation modeling is very similar to some aspects of multivariate regression (Blange, 2008). The principles of sample size determination in multivariate regression analysis can be used to determine the sample size in structural equation modeling (Klein, 2016). In multivariate regression analysis, the ratio of sample number (observations) to independent variables should not be less than 5 and not more than 15 (Blange, 2008). According to the number of questions in the standard questionnaire, which is 95, 5 samples have been selected for each question. As a result, the sample size selected is 475; to increase the validity of the research, 550 online questionnaires were randomly distributed among the auditors. Finally, 517 questionnaires were received and 492 questionnaires were used as the basis for statistical analysis. Based on the theoretical foundations and research methods, the conceptual model of research is considered in Figure (1).

### 3- Research Methodology

The present research is applied in terms of the type and nature of the problem and the objectives of the



**Figure 1- Conceptual model of research**  
(Chang et al. 2007; Anogra et al. 2014; Hart, 2010)

### 4- Research Hypotheses

The selected sample includes 46% of auditors working in the auditing organization and 54% of auditors working in private auditing firms. Of these, 75% are men and 25% are women. Regarding the composition of education, 66% have a bachelor's degree, 23% have a master's degree and 11% have a doctorate.

measured, if its value is higher than 0.5, it is considered appropriate. The CR index was used to measure reliability. If its value is above 0.7, it is considered appropriate. The results of validity and reliability of research variables are presented in the table below.

#### 4-1 Validity and reliability of variables

The AVE index was used to assess validity; by which the correlation of each factor with its indicators is

Table (1) Validity and reliability of variables

Variable	CR	AVE
Dark character traits	0.976	0.691
Individual accountability	0.924	0.702
Auditor skepticism	0.932	0.805
Professional judgment of the auditor	0.812	0.604

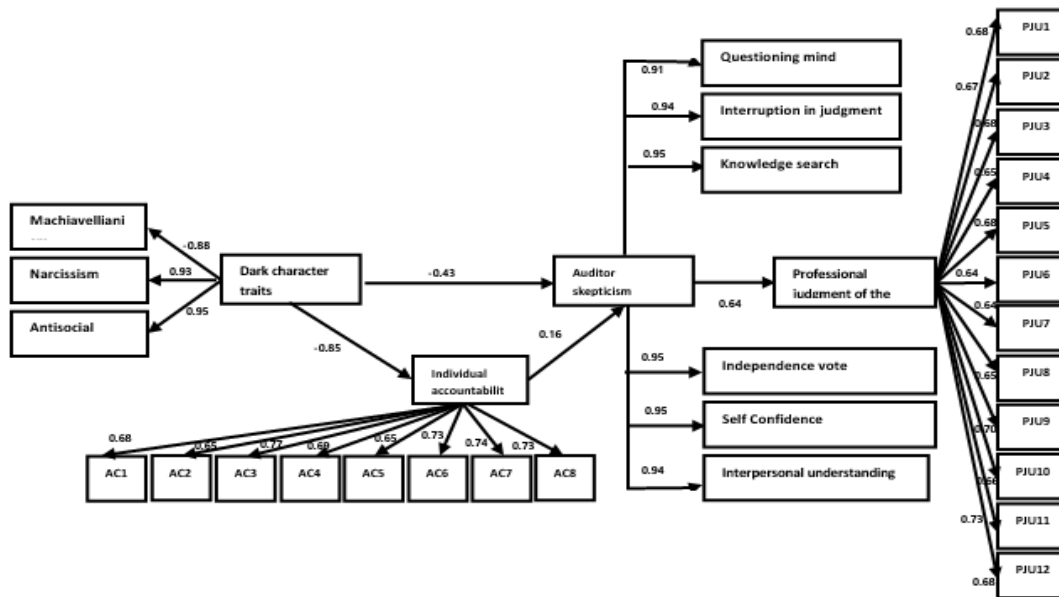


Figure (2): Hypothesis test results in standard mode

#### 4.2 Test of research hypotheses

Structural equation method has been used to test the research hypotheses. In testing the hypotheses, the path coefficient indicates the degree of impact and the T-Value statistic related to that path coefficient indicates its significance; In such a way that the path coefficient is significant if the T-Value statistic related to that path coefficient is greater than 1.96 or less than

-1.96. The results of structural equation modeling method in order to test the research hypotheses, in standard and significance, are shown in Tables (2) and (3).

As shown in Table 2, dark personality traits have a negative effect (0.433) on the auditor's skepticism. In other words, with each unit of change in the dark personality traits, the auditor's skepticism variable



changes to (0.433) and the opposite of the dark personality traits. This effect is statistically significant because the T-Value statistic is equal to (4.244) which is more than 1.96; Therefore, the hypothesis of dark personality traits has a significant effect on the auditor's skepticism cannot be rejected.

Table 2 also shows that auditor skepticism has a positive effect (0.641) on the auditor's professional judgment. In other words, with each change in the auditor's skepticism, the auditor's professional judgment variable changes by (0.641) units and in the same direction as the auditor's professional judgment. This effect is statistically significant because the T-Value statistic is equal to (12.775) and is greater than 1.96; Therefore, the hypothesis of auditor skepticism has a significant effect on the judgment of the auditor's profession cannot be rejected.

To examine the mediation of the auditor's individual response variable, the model was first fitted in the presence of a mediator variable and then compared with a model in which the mediator variable is not present. According to Table (3), the relationship

between the dark personality traits and the auditor's skepticism in the presence of the mediator variable is still significant; And the standardized path coefficient of this relation has increased compared to the standardized path coefficient of the model without the presence of a mediator variable (0.003); Therefore, the individual response variable is a partial mediating variable.

To examine the mediation of the auditor's skepticism variable, the model was first fitted in the presence of the mediator variable. It is then compared with a model in which the mediator variable is not present. According to Table (3), the relationship between dark personality traits and the auditor's professional judgment in the presence of the mediator variable is still significant and the standardized path coefficient of this relationship has increased compared to the standardized path coefficient of the model without the mediator variable (0.314). Therefore, the auditor skepticism variable is a partial mediating variable.

**Table (2) Path coefficients of the research model**

Description			Standard coefficient	standard error	T	P
Dark character traits	→	Professional doubt	-. / ٤٣٣	. / ١٢٦	- ٤ / ٢٤٤	< . / . . ١
Dark character traits	→	Individual accountability	-. / ٨٥٢	. / . ٥١	- ١٧ / ٩٠١	< . / . . ١
Individual accountability	→	Professional doubt	. / ١٥٧	. / . ٧٨	٢ / ٢٩٥	. / . ٢٢
Professional doubt	→	Professional judgment	. / ٦٤١	. / . ٤٢	١٢ / ٧٧٥	< . / . . ١

**Table (3) path coefficient for the relationship between variables with the presence and without the presence of a mediator**

Model	Description			Standard coefficient	standard error	T	P
In the presence of an individual accountability mediator	Skepticism	→	Dark character traits	-. / ٤٣٣	. / ١٢٦	- ٤ / ٢٤٤	< . / . . ١
Without the presence of an individual accountability mediator	Skepticism	→	Dark character traits	-. / ٤٢٠	. / . ٨٠	- ٦ / ٥٥٨	< . / . . ١
In the presence of a mediator of skepticism	Professional judgment	→	Dark character traits	-. / ٣١٣	. / . ٧١	- ٤ / ٥٧٧	< . / . . ١
Without the presence of a mediator of skepticism	Professional judgment	→	Dark character traits	-. / ٦٢٧	. / . ٥٢	- ١٢ / ٤٦٤	< . / . . ١

**4-3 Results of fitting the conceptual model of research**

After testing the research hypotheses, it must be ensured that the structural equation model has the necessary fit. There is a wide range of fitness criteria and indicators that can be used to measure the entire pattern. A researcher must use different criteria to judge the fit of the model, because there is no single

index that can be definitively judged and evaluated to test the model (Alimoradi, 2017). Accordingly, in Table (4), some important indicators for measuring the fit of the conceptual model for each of the models of structural equations mentioned above, which have been measured in this study, are mentioned.

**Table (4) Results of structural equation fitting**

Fit indicators	CMIN/DF	CFI	RMSRA	GFI
Recommended values	Values of 0.9 and above	Values of 0.9 and above	Value less than 0.8	Values of 0.9 and above
Conceptual Model	1/786	0/971	0/037	0/903
In the presence of an individual accountability mediator	1/786	0/971	0/037	0/903
Without the presence of an individual accountability mediator	1/244	0/993	0/022	0/940
In the presence of a mediator of skepticism	1/783	0/971	0/037	0/901
Without the presence of a mediator of skepticism	1/932	0/906	0/044	0/912
Fitting status	acceptable	Acceptable	acceptable	acceptable

## 5- Discussion and conclusion

In this study, the effect of dark personality traits on the auditor's professional judgment, the mediating role of individual accountability and the auditor's skepticism has been investigated. The results show that, in the first hypothesis, there is a significant and negative relationship between dark personality traits and skepticism; That is, with increasing dark personality traits, the level of professional judgment of auditors decreases. The results of this hypothesis are consistent with the results of research conducted by Strombeck et al. (2021), Anogra et al. (2019), Kent et al. (2018), Ansari et al. (2021) and Ahmad Nezami et al. (2020). Auditors who have dark positive personality traits can improve their skepticism and performance, and thus help improve audit quality. In contrast, auditors who have dark personality traits have lower performance and skepticism than other professionals (George et al, 2019). Therefore, paying attention to the dark personality traits of the auditor and improving it by auditing firms can improve the quality of those firms' work in providing better audit services to the client (Hobson, 2019). In the second hypothesis, it is stated that there is a significant and positive relationship between the auditor's skepticism and the auditor's professional judgment. The results of this hypothesis are consistent with the results of research conducted by Farajar (2020), Delia (2020), Kosomauti and Siamudin (2018) and Safajoo and Pour Zamani (2021). If auditors are more skeptical, it will be helpful to identify deviations in the audit process; and causes the auditor to make a correct and professional judgment (Kamdar, 2019). As a result, the quality and efficiency of the audit will be improved. Skepticism is therefore vital in auditing. In the third hypothesis, it is stated that in the relationship between dark personality

traits and auditor skepticism, individual accountability has a minor mediating role. The results of this hypothesis are consistent with the results of research conducted by Kensoto et al. (2019), Kent et al. (2018) and Ghasemzadeh et al. (2015). As the auditor's individual accountability increases, the auditor's responsibility for his or her comments increases, because given the multiplicity of auditing firms and the importance of gaining a market for survival, the auditing firm strives to provide accountability by providing an appropriate and accurate report... In the fourth hypothesis, skepticism about the relationship between dark personality traits and judgment was expressed the professional auditor has a minor mediating role. The results of this hypothesis are consistent with the results of research conducted by Strombeck et al. (2021), Molina and Perez (2020), Brazel et al. (2018) and Birjandi et al. (2019). There is a significant relationship between the dark personality traits of the auditor and the professional judgment of the auditors. Dark personality traits in auditors reduce the quality of audit judgment. This negative impact can be reduced to some extent by increasing auditors' skepticism in the audit process (Jake, 2020).

Finally, according to the research results, the following suggestions are presented: Organizations and institutions related to the selection, evaluation and quality control of independent auditors, by holding workshops for professionals, warn them of the destructive effects of dark personality traits in professional duties. To. To be aware of the disadvantages of these social characteristics in their performance. It is also recommended that the relevant organizations and the judiciary, in their organizational structure, strengthen the position of the professional court department in order to prevent the occurrence of behaviors caused by inappropriate dark personality

traits; and its negative consequences for professionals should be clear. Partners of auditing firms should try to include at least one highly skeptical auditor in each work team to help improve professional judgment. It is recommended to the compilers of accounting standards, especially auditing standards, to take the aspect of skepticism into consideration in drafting standards. This is because the financial crises that have occurred in societies suggest that the school of skepticism is weak and that the nature of skepticism should be considered specifically for the commentary standard and in all standards in general. Audit policymakers, in order to increase the quality of audits, should pay more attention to the individual accountability of the auditor and each member of the audit team, because when each member of the audit team knows that they are accountable for the report, more efforts are made to improve quality. They report.

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