



The relationship between narcissism and self-efficacy with the auditor's assessment of fraud risk

Laleh beyrami

Department of Accounting , Qom branch, Islamic Azad University, Qom, Iran.
laleh.beyrami@yahoo.com

Bahman Bani Mahd[✉]

Professor, Department of Accounting, School of Management Accounting, Islamic Azad University, Karaj, Iran
(Corresponding author)
dr.banimahd@gmail.com

Hossein Jahangirnia

Department of Accounting , Qom Branch, Islamic Azad University, Qom, Iran.
Hosein.jahangirnia@iau.ir

Mustafa Izadpour

Department of Accounting, Faculty of Management, University of om,Iran.
M.ezadpour@gom.ac.ir

Hossein Moghadam

Department of Accounting, Qom Branch, Islamic Azad University, Qom, Iran.Ho.moghadam1394@gmail.com

Submit: 18/02/2024 Accept: 09/06/2024

ABSTRACT

The current research studies the relationship between narcissism and self-efficacy with the auditor's assessment of fraud risk. Narcissism and self-efficacy are two characteristics that can affect the auditor's fundamental creativity and the auditor's creativity, and also narcissism can affect the auditor's assessment of fraud risk. The statistical sample of the research includes 250 auditors working in audit firms, members of the public accountants society, and audit organization in 2023. The theoretical basis of the research is through library studies and the statistical data of the research is done through survey research and by using questionnaires to collect and test hypotheses based on structural equations. The results of this research show that narcissism has a significant effect on the auditor's creative self-efficacy; The auditor's creative self-efficacy has a significant effect on the auditor's fundamental creativity; The auditor's creative self-efficacy has a significant effect on the auditor's developed creativity, and narcissism has a significant effect on the auditor's assessment of fraud risk.

Keywords: auditor self-efficacy, auditor narcissism, fraud risk assessment.



1. Introduction

Narcissism is a type of personality disorder indicating an excessive self-love. Narcissistic individuals tend to exaggerate their abilities, crave excessive attention and approval, and become disturbed and agitated in the face of criticism from others. Moreover, they strive to portray an image of themselves as superior beings and seek to bring others under their control (Weiss, et, al.,2019). Organizational management texts affirm that employees' narcissism affects performance, values, employee needs, organizational performance, information processing, and the decision-making style of organizational managers (Williams.,2017). Psychologists believe that there is a meaningful relationship between competitiveness and narcissism (Caligor, et, al.,2015). In this regard, studies in financial accounting indicate that the narcissism of managers has a significant impact on their inclination toward fraud and fraudulent financial reporting (Ham, et, al.2017). Recent published behavioral research studies show that research on the narcissism of auditors has been gaining increasing attention from researchers in recent years. These studies claim that narcissism is a common behavioral trait among auditors (Shurden.,2018). Moreover, Akers,et,al (2014) showed that the level of narcissism among audit partners is higher compared to other auditors. Church,et,al. (2020) contend that narcissism among auditors is a beneficial behavioral trait in negotiations between auditors and clients. They argue that it contributes to reducing fraudulent behaviors by clients in financial reporting, thereby enhancing the overall quality of the audit. A study conducted in the Iranian auditing profession also indicates that the level of narcissism among young auditors is higher compared to other auditors (Banimahd, et, al.2013). Bergman et al. (2010) also affirm that narcissism is more prevalent among young individuals compared to other age groups.

Auditors' personality traits have an impact on their decision-making and judgment (Magsoudi, et, al.2017). The auditor's assessment of fraud risk is among the most crucial judgments in the auditing process. Therefore, it can be claimed that the auditor's judgment of fraud risk may be influenced by their behavioral traits, especially narcissism. As narcissistic auditors usually do not collaborate well with others, their assessment of fraud risk may be higher. On the other hand, an increase in narcissism among auditors

may lead to a lack of professional ethics, resulting in shortcomings in the assessment of fraud risk (Lotfijou., et, al.2023). From a psychological perspective, narcissism as a behavioral trait can have an impact on individuals' self-efficacy and creativity. As per the findings and studies in psychology, narcissism can serve as a source of self-efficacy and creativity (Ghohestani, et, al.2016). Hence, considering the importance of behavioral traits, particularly narcissism, in recent auditing studies, this article aims to investigate the relationship between auditors' narcissism and creativity and self-efficacy. It also examines the relationship between auditors' narcissism and the assessment of fraud risk. The contribution of this research is as follows: Firstly, the study findings will indicate that investigating narcissism, self-efficacy, and other psychological traits, along with their impact on auditors' assessment of fraud risk, can contribute to the expansion of behavioral research in auditing. This achievement can serve as valuable information for students, professors, and researchers in the fields of accounting and auditing. Secondly, the results of this study can offer recommendations for researchers to undertake future investigations. Thirdly, the results of this study can be used by regulators in the auditing profession. Subsequently, the theoretical foundations of the research, the research methodology, and the research findings will be presented.

2- Theoretical Foundations

Social Cognitive Theory

This theory is based on the idea that much of human learning occurs in a social environment. We learn by observing others and acquiring knowledge, rules, skills, strategies, beliefs, and attitudes. Similarly, by observing and adopting patterns, we learn the utility and appropriateness of behaviors. According to this theory, much of our learning occurs through modeling and observing the behaviors of others, as well as observing the consequences of behaviors performed by others. For example, when we observe an individual facing consequences for making a mistake, we learn that such behavior leads to trouble, and we tend to avoid engaging in it. Alternatively, when we observe individuals receiving positive consequences for a particular behavior, we are encouraged to engage in the same behavior to achieve similar positive

outcomes. Auditors, likewise, observe the positive and negative consequences of the activities or inactivity of other auditors and tend to emulate behaviors that result in positive outcomes for them. Similarly, they avoid engaging in behaviors that lead to undesirable consequences. Bandura developed the Social Cognitive Learning Theory, which explains human behavior within a framework of triadic reciprocal causation. This model involves the interactive influences of behavior, environmental factors, and personal variables, including individual cognitions. In this framework, the individual influences both the environment and behavior and, in turn, is influenced by them. It also involves the reciprocal influence and impact of environmental factors and behavior on each other in two-way relationships. Therefore, these three factors have reciprocal relationships, and it is not a scenario where one factor simply influences the others; rather, the influence is reciprocal and bidirectional. Two fundamental concepts in this theory are self-efficacy and locus of control (Bandura,1986).

Narcissism

Narcissism is a behavioral characteristic in humans. Narcissistic individuals consistently seek superiority and have a constant need for attention. In other words, they need to admiration and seek constant validation from others. These individuals have a high motivation to accomplish tasks and consistently endeavor to improve their competencies, aiming for greater success (Ackerman & Donnellan,2013). They generally avoid succumbing to the opinions of others and try to assert their views over those of others (Ackerman & Donnellan,2013). Auditors who have a high degree of narcissism try to present high audit quality services that will improve their reputation in the auditing profession. This group of auditors makes more efforts to identify accounting mistakes and insist on correcting those mistakes. This will increase the quality of the audit. On the other hand, studies in the field of ethics have shown that one of the consequences of narcissistic people is not observing ethics, therefore, it is expected that narcissistic auditors do not observe professional ethics, including independence. This, in turn, harms the auditor's opinion and, as a result, the quality of the audit.

Creativity

Creativity, from a psychological perspective, is the act of creation, bringing forth something unique by combining elements distinctively. Creativity, as a process, can be consistently associated with discovering, problem-solving, and exploring new ways. It is also a repetitive process that involves thinking and acting, seeking feedback, experimenting, and proposing new methods for tasks, rather than relying on habits or automatic and repetitive behaviors (Christina,2008).

Self-efficacy

A key assumption of the Social Cognitive Theory is that individuals tend to control events that impact their lives and perceive themselves as influential agents. This sense of being influential manifests in actions, cognitive processes, and emotional processes. Perceived self-efficacy is a central process that influences an individual's effectiveness. Individuals with high self-efficacy are firstly confident in their abilities, performing tasks with confidence. Secondly, they practice self-regulation, exercising control over their behavior to achieve learning goals (Bandura,1986).

Auditor's assessment of fraud risk

Measuring the level of fraud risk is possible through the presentation of a case study and the formulation of questions. Risk assessment also obliges management to focus on the suitability of goals for organizations and requires risk evaluation to address predictable changes in the external environment that may impact the effectiveness of internal controls and the organization's business model (Kasiri.,2013).

Literature review

Uana & Hatgan (2023) indicate in their study on the audit risk assessment of small and medium-sized enterprises in Europe that the average trend of reported conditions in the 15-16 period has shown a significant increase in recent years for Central European countries. The main conclusion of the study is that the uncertainties reported by auditors depend largely on the company's operational scope and its management practices. Hence, small and medium-sized enterprises in European Union countries should align themselves with accounting regulations regarding the principles

and content of financial reports at the European level, taking into account the risks that may affect the audit reports of a small company.

Salehi et al. (2023) established a significant negative relationship between auditor characteristics (tenure, remuneration, and expertise) and the readability of audit reports. Furthermore, narcissism, self-confidence, and auditor's forced change variables have a significant and positive relationship with the readability of audit reports.

Chen et al. (2023) found that the personality trait of extroversion has a significant and positive correlation with the quality of audit. According to him, the recruitment and employment of individuals with extroverted traits can lead to improved job performance among auditors, ultimately enhancing their judgment and the overall quality of auditing.

Lyan,et.al. (2022) found in their study on CEO narcissism and corporate research and development investment that CEO narcissism has a significant negative impact on research and development investment.

Zho,et.al. (2022) discovered a bidirectional impact of leader narcissism on team creativity based on a four-stage field survey involving 94 team leader responses and 540 team members. They found that leader narcissism exhibits a negative relationship with leader voice responses, while demonstrating a positive relationship with team information elaboration and radical team creativity. Moreover, leader narcissism has a positive relationship with leader information search, which is positively linked to team information search and team creativity.

Bolu,et,al (2021) introduced a model for evaluating the risk of fraud in financial statement audits. The factors influencing the assessment of fraud risk in financial statement audits, in order, consist of owner characteristics, audit firm characteristics, audit performance characteristics, environmental characteristics, and auditor personal characteristics.

Zyang,et.al. (2021) discovered that companies with narcissistic financial managers tend to have lower-quality financial information and prefer more reputable auditors, leading to higher audit fees.

In their study, Chrch et al. (2020) investigated the impact of CEO narcissism on corporate research and development investment. They found that both CEO narcissism and auditor narcissism, as behavioral traits, contribute to reducing excessively aggressive

behaviors of owner-managers during financial reporting negotiations, ultimately improving audit quality.

Ham et al. (2017) investigated the impact of managerial narcissism on the quality of financial reporting. This study focused on examining the relationship between managerial narcissism and the quality of financial reporting. The results indicate that with an increase in managerial narcissism (reflected in the increased ratio of managerial rewards to employee salaries and wages), the level of discretionary accruals rises, leading to an increase in earnings management.

Haykenz,Frinor,et.al. (2015) examined the narcissism of managers and its relation with the business strategy of companies. The findings regarding the impact of managerial narcissism on organizational performance suggest that, over time, managerial narcissism transforms into organizational narcissism.

Akrez,et.al. (2014) demonstrated through their research that the level of narcissism among audit partners is higher compared to other auditors.

In his study titled "Fraud Risk Factors and Audit Planning," Kerr (2013) investigated the correlation between the auditor's rank and the performance measurement output in audit planning. This study focused on investigating the relationship between judgment agreement among auditors and the auditor's ranking. The results of their study indicated that participants employing a bottom-up weighting approach in their judgments assigned a higher weight to internal control testing or preliminary analytical procedures compared to others. Moreover, the results indicate that audit managers who employed a bottom-up approach assigned a higher weight and also had a higher level of granularity in the process of fraud risk factors compared to audit partners and audit staff.

In their 2009 study, Hoffman and Zimbelman found that workplace flexibility through encouraging brainstorming sessions has a positive correlation with the quantity and quality of audit plan adjustments related to fraud risk awareness. In the conducted research (Carpenter, 2007; Hoffman and Zimbelman, 2009; Trotman et al., 2009) in the field of brainstorming or strategic planning, it was revealed that creative thinking is an integral part of the auditing task. Certainly, fraudsters attempt to prevent fraud detection because they employ more creativity in committing fraud compared to auditors in detecting it.

Therefore, auditors require a higher level of creative thinking during the audit process to uncover fraud.

Lashgari et al. (2022) demonstrated the role of auditor characteristics in reducing the risk of fraudulent financial reporting. Their results indicated that in companies where the auditor's tenure is longer and in companies where the auditor has more expertise in the industry, the likelihood of high fraud risk is not higher. However, in companies audited by larger audit firms, the likelihood of higher fraud risk is lower.

Alikhani et al. (2022) examined the moderating role of managerial narcissism in explaining the relationship between auditor characteristics and the effectiveness of internal control. The results indicate that managerial narcissism negatively moderates the relationship between auditor characteristics and the effectiveness of internal control. In other words, the more narcissistic the managers are, the more it reduces the positive impact of the professional competence, experience, and educational level of auditors on the effectiveness of internal control.

Qadimi, et al. (2022) found that personal emotions, critical thinking, and fraud risk assessment in auditing are significantly and positively influenced by the effectiveness of personal emotions in the critical thinking of auditors with errors in fraud risk assessment. Furthermore, negative emotions in an individual have a positive and significant impact on critical thinking.

According to the findings of Bahesht (2022), investigating the relationship between CEO narcissism and tax avoidance while considering the moderating role of audit committee size and gender on the Tehran Stock Exchange, companies with higher political connections tend to disclose their social responsibility more intensively than those with lower political connections. Therefore, there is a significant relationship between political connections and the intensity of disclosing social responsibility in stakeholders such as companies. Furthermore, the representation cost plays a role as a moderating factor affecting the intensity of the relationship between political connections and corporate social responsibility in companies.

Rastegari et al. (2021) explored how CEO performance incentives affect financial reporting fraud. Their findings suggested that incentives related to CEO pay based on annual profit (CEO's pay-to-annual profit ratio) do not significantly impact

financial reporting fraud. Conversely, incentives associated with CEO equity based on the total company equity (CEO's equity-to-total company equity ratio) have a significant and negative influence on financial reporting fraud.

Mehrabanpour et al. (2021) developed a model for identifying influential factors on fraud risk assessment in Iran. The findings were extracted through interviews, and a model tailored to the Iranian context was proposed to enhance the effectiveness of fraud risk assessment. In this model, the total factors influencing the mentioned task were categorized into three main groups: individual factors, macro-environmental factors, and micro-environmental factors. Each of these categories consists of more specific factors, and the interrelationships and mutual influences of each extracted category are depicted.

Nouroozi et al. (2021) highlighted the issue of financial statement fraud and the use of modern techniques for detection in today's competitive organizational landscape. Organizations face a substantial volume of data, and addressing the critical issue of financial statement fraud is essential. This is because it leads to a lack of transparency in company operations and can result in issues such as misappropriation of assets and the loss of company credibility.

Hamidian et al. (2020) examined the impact of auditors' cognitive styles on fraud risk assessment, applying the experiential learning theory. The overall findings of the study indicate a significant relationship between auditors' cognitive styles using the Kolb method and fraud risk assessment. Among cognitive styles, the assimilative, divergent, convergent, and accommodative styles, respectively, exert the most significant influence on the fraud risk assessment variable.

The research by Gholi Iri and colleagues (2020) emphasizes the importance of the auditor's responsibility and fraud detection. It is important to note that audit procedures should be designed by auditing standards to reasonably assure the absence of material misstatements due to fraud or error in financial statements. While auditing can act as a deterrent, the responsibility for preventing and detecting fraud and errors is not solely on auditors. The main responsibility for prevention and detection lies with the management of the respective unit.

Hosseini, Banimahd, and Safary (2019) investigated the impact of professional skepticism on the assessment of fraud risk, considering the mediating effects of communication skills and social undermining. The results of the study indicate that among the six characteristics of professional skepticism, only two factors, namely questioning mind and judgment interruption, significantly affect the assessment of fraud risk. Communication skills have a positive and significant mediating effect on three dimensions of professional skepticism in fraud risk assessment, namely knowledge search, judgment interruption, and confidence. The results indicate that social undermining has a negative and significant mediating effect on three dimensions of professional skepticism in fraud risk assessment, namely questioning mind, judgment interruption, and confidence.

4-Research Hypotheses

Hypothesis 1: Auditor narcissism significantly influences creative self-efficacy of the auditor.

Hypothesis 2: Creative self-efficacy of the auditor significantly affects the fundamental creativity of the auditor.

Hypothesis 3: Creative self-efficacy of the auditor significantly influences the developed creativity of the auditor.

Hypothesis 4: Auditor narcissism significantly affects the auditor's assessment of fraud risk.

5- Research Methodology

Research methodology is a systematic approach to finding answers to a question or solutions to a problem. The foundation of any scientific discipline is its epistemological method, and the value and credibility of the laws of any scientific field are based on the cognitive method employed in that science. Various classifications of research methods have been conducted from the perspectives of pundits. One of these classifications is based on purpose, and the other is based on methodology. The current study, in terms of its objective, is categorized as applied research. In other words, the investigation of the "effect of research variables on each other according to the conceptual model" can be explored after conducting statistical tests and engaging in discussion and conclusion. Furthermore, in terms of the data collection method,

this research belongs to the category of descriptive studies and is correlational. Given that this research has been carried out in a real-world environment, specifically within private audit firms and auditing organization, it falls under the category of field research. In terms of the research timeline, it is categorized as cross-sectional as it has been conducted at a specific point in time and through sampling from the population. The independent variable, which involves narcissism, is measured through the Tayerni (2002), and Mdjar at el (2011) questionnaire, consisting of 18 questions. Respondents indicate their level of agreement or disagreement with each statement using a 6-point Likert scale.

Furthermore, the dependent variable in this study is the assessment of fraud risk. This variable is assessed based on the Elizabeth and Roberts questionnaire (2005). In this questionnaire, the respondent answers two questions after reading the specified text. Responding to each question involves selecting a number within the range of 1 to 10, based on the Likert scale chosen by the respondent. In the first question related to evaluating the honesty of the employee, selecting a smaller number indicates less error by the auditor in assessing fraud risk, while choosing a larger number signifies more error by the auditor in assessing fraud risk. In the second question, explicitly, the auditor's assessment of the level of fraud risk is being addressed. A higher number, closer to 10, indicates a higher risk of fraud, while a lower number, closer to 1, indicates a lower risk of fraud.

Intermediate variable: Fundamental creativity and developed creativity variables are measured through the Tayerni, Farmer questionnaire (2002) and Mdjar et al. (2011), with 9 questions using a seven-point Likert scale. The measurement includes three variables: creative self-efficacy, fundamental creativity, and developed creativity. Questions 1 to 3 measure creative self-efficacy, fundamental creativity of the auditor is assessed through questions 4 to 6, and questions 7 to 9 measure the developed creativity of the auditor, respectively.

The statistical population consists of auditors working in auditing institutions that are members of the Society of Official Accountants. A sample of over 250 individuals was selected from this population using the Cochran formula. In this study, both descriptive and inferential statistical methods have been employed to analyze the data obtained from the

samples. Descriptive statistics were used to examine the characteristics of the respondents. Furthermore, Structural Equation Modeling was employed for data analysis and hypothesis testing.

Research Model and Variables:

The research model is illustrated in Diagram 1:

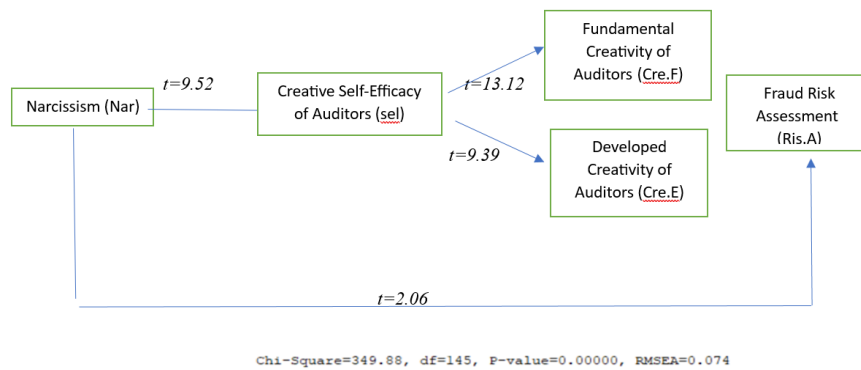


Table 1: Results of the Reliability Test for Research Variables

Variable Name	Abbreviation	Number of Questions	Composite Reliability (CR)
Narcissism	Nar	9	0/894344
Creative Self-Efficacy of Auditors	Sel	3	0/89121
Fundamental Creativity of Auditors	Cre.F	3	0/899438
Developed Creativity of Auditors	Cre.F	3	0/844575

Descriptive statistics related to research variables

Table 2 presents descriptive statistics including concentration criteria (mean and median) and dispersion criteria (standard deviation, maximum and minimum) for research variables.

Since the average value of narcissism is higher than the average answers of the questionnaire; Therefore, it can be said that narcissism is high among sample auditors. Also, due to the closeness of the median and mean values of the variables, it can be stated that the distribution of the variables is normal.

Table 2: Descriptive statistics of research variables

Variables	Number	Average	Middle	Standard deviation	Minimal	Maximum
narcissism	258	3/25	3/22	0/781	1/11	9
Auditor's creative self-efficacy	258	5/29	5/22	1/311	1	7
Auditor's fundamental creativity	258	4/79	5	1/373	1	7
Auditor's developed creativity	258	5/43	5/22	1/252	1	7
Auditor's assessment of fraud risk	258	4/98	5	1/398	1	9

Hypothesis Testing of the Research

Results of structural equation modeling demonstrate the significance and adequacy of the research model under standard conditions.

The results of the research model testing indicate that narcissism has a positive effect (0.65) on the creative self-efficacy of auditors. This effect is statistically significant because the T-Value is (52.9), which exceeds 1.96. Therefore, the hypothesis of the impact of narcissism on creative self-efficacy of auditors is accepted. The positive impact (0.19) of narcissism on the auditor's assessment of fraud risk is also significant, as its T-Value is (2.06), exceeding 1.96. Hence, the hypothesis of the impact of narcissism on the auditor's assessment of fraud risk is accepted.

The positive impact (0.84) of creative self-efficacy on fundamental creativity of auditors is statistically significant. Because its T-Value is (12.13), which exceeds 1.96, this value is statistically significant. Therefore, the hypothesis of the impact of creative self-efficacy on fundamental creativity of auditors is accepted.

Creative self-efficacy has a positive impact (0.62) on the developed creativity of auditors. This effect is significant, as its T-Value is (9.39). Therefore, the hypothesis of the impact of creative self-efficacy on the developed creativity of auditors is accepted.

Results of hypothesis testing for the research are presented in Table (3).

Table 3: Results of Hypothesis Testing for the Research

Number	Hypothesis	Path Coefficient	T-Value	Test Result
1	Impact of Narcissism on Creative Self-Efficacy of Auditor	0/65	9/52	Accepted
2	Impact of Narcissism on Auditor's Assessment of Fraud Risk	0/19	2/06	Accepted
3	Impact of Creative Self-Efficacy on Fundamental Creativity of Auditor	0/84	13/12	Accepted
4	Impact of Creative Self-Efficacy on Developed Creativity of Auditor	/062	9/39	Accepted

Discussion and Conclusion

The main objective of the research is to explain the influence of narcissism on the creative self-efficacy of auditors, encompassing both foundational and developed levels of creativity. Additionally, the study examines the impact of narcissism on auditors' risk assessment for fraud. The findings of the research indicate that narcissism significantly influences the creative self-efficacy of auditors, both at the foundational and developed levels of creativity. The results of this research are consistent with the findings of Qadimi et al. (2022) and Lashgari et al. (2022). In their research, they confirmed that the psychological characteristics of auditors affect the auditors' assessment of fraud risk.

Moreover, the study reveals that auditor narcissism plays a significant role in auditors' assessment of fraud risk. The evidence from this study confirms that auditor narcissism, as a psychological trait, can influence the performance, judgment, and decision-making of auditors. The results of this study recognize that the auditor's decision-making and judgment process is associated with behavioral and personality characteristics. This study affirms that the

mental health of auditors can play a crucial role in affecting every phase of the auditing process, from evidence collection to the issuance of opinions. Essentially, the profession of auditing is profoundly influenced by the inherent personality and behavioral traits of auditors, given that judgment and decision-making are integral components of this field. This comprehension can enhance our understanding of auditor behavior. The findings of this research enhance the awareness of accounting and auditing students as well as educators regarding the impact of the psychological traits of auditors on judgment and decision-making. Furthermore, this article can offer valuable information for policymakers in the auditing profession. This article acknowledges that the auditor's mental health can affect all stages of the audit, from gathering evidence to issuing an opinion. It can be concluded that since judgment and decision-making are one of the basic pillars of the auditing profession, therefore, this profession is strongly influenced by the moods and behavioral characteristics of the auditor.

Research Recommendations

Audit firms and policymakers in the auditing profession can implement necessary measures for enhancing the self-control and creativity of auditors through training. It appears that auditors, through training in managerial skills and human resource management, can better understand their strengths and weaknesses. Improving their narcissistic tendencies and self-efficacy can enhance auditors' job performance in auditing risk assessment, consequently contributing to effective audit quality.

Research limitations

One of the most important limitations of this research is that its results can not be generalized to other samples of auditors that were not examined in this research.

References

- Akers, M. D., D. E. Giacomino, and J. Weber. 2014. Narcissism in public accounting firms. *Accounting and Finance Research* 3 (3): 170–8.
- Banimahd ,B., Dilami , D.Z., Javanmard , M., (2013) Narcissism in Iranian auditing profession , *Management Science Letters* 3(5) : 1421–1426
- Bergman, J. Z. Westerman , J, W, & Daly, J. P. (2010) Narcissism in Management Education, *Academy of Management Learning & Education*, Vol. 9, No. 1, 119–131.
- Caligor E, Levy KN, Yeomans FE (2015) Narcissistic personality disorder: diagnostic and clinical challenges. *Am J Psychiatry* 172(5):415–422. <https://doi.org/10.1176/appi.ajp.2014>
- Church,B.K., Dai, N.T., Kuang, X., Liu, X., (2020) [The Role of Auditor arcissism in Auditor-Client Negotiations: Evidence from China](#) , *Contemporary Accounting Research* 37 (3), 1756-1787.
- Chen, Y., Wang, K., Liu,S., (2023) How Personality Traits and Professional Skepticism Affect Auditor Quality? A Quantitative Model , *Sustainability* 2023, 15(2), 1547; <https://doi.org/10.3390/su15021547>.
- Goliri, Tohfeh., Kurd, Ssafoureh., & Khari, Reza. (2020). Auditor Responsibility and Fraud Detection in Relation to Auditor Responsibility. *Research in Accounting and Economic Sciences*, Issue 14.
- Hosseini, Seyed Hossein., Bani-Mahad, Bahman., & Safary, Zahra. (2020). Investigating the Impact of Professional Skepticism on Fraud Risk Assessment Considering the Mediating Effect of Communication Skills and Social Undermining. *Journal of Accounting Knowledge*, Volume 11, Issue 2, Pages 71–105.
- Ham, C., Lang, M., Seybert, N., & Wang, S. (2017). CFO narcissism and financial reporting quality. *Journal of Accounting Research*, 55(5), 1089-1135.
- Mahmoodi, Vahid., Vahedi, Ali Akbar., Rastegari, Omid Reza. (2021). Investigating the Impact of CEO Performance Motivations on Financial Reporting Fraud: *Journal of New Studies in Applied Management, Economics, and Accounting*, Volume 5, Issue 3.
- Mehraban Pour, Mohammad Reza., Goodarزتale Jardi , Ali. (2021). Developing a Model of Factors Affecting Fraud Risk Assessment in Iran. *Auditing Knowledge*, Issue 85, Volume 21, Pages 110-135.
- Nemati Kashteli, Reza., Hamidian, Mohsen., Jafari, Mahboubeh., & Saraf, Maryam. (2020). The Impact of Auditors' Cognitive Style on Fraud Risk Assessment: Testing the Experiential Learning Theory of Kolb. *Management Accounting and Auditing Knowledge*, Issue 34, Volume 9, Pages 275-253.
- Qadimi, Bahman., Banimahad, Bahman., & Nikoomaram, Hashem. (2022). Personal Emotions, Critical Thinking, and Fraud Risk Assessment. *Management Accounting and Auditing Knowledge*, Volume 11, Issue 41, Pages 315-323.
- Salehi, M., Dalwai, T. and Arianpoor, A. (2023), "The impact of narcissism, self-confidence and auditor's characteristics on audit report readability", *Arab Gulf Journal of Scientific Research*, Vol. 41 No. 2, pp. 202-223. <https://doi.org/10.1108/AGJSR-08-2022-0152>
- Shurden, S. 2018. A study of the relationship of narcissistic leadership in the accounting profession on job satisfaction: An application of structural equation modeling. *Journal of Finance and Accountancy* 23: 1–19.

- Weiss, B., Campbell, W. K., Lynam, D. R., & Miller, J. D. (2019). A trifurcated model of narcissism: On the pivotal role of trait antagonism. In *The handbook of antagonism* (pp. 221–235). Elsevier. <https://doi.org/10.1016/B978-0-12-814627-9.00015-3>.
- Williams, S.D., Williams, J.R., (2017) Employee Narcissism's Implications for Performance Management: A Review and Research Directions, *Organization Management Journal*, 14:4, 198-212, .14060723
- Yazdani, Behzad., Lashgari, Zahra., & Mohammadi Nodeh, Fazel. (2022). The Role of Auditor Characteristics in Reducing Financial Reporting Fraud Risk. *Empirical Research in Accounting*, Issue 44, Volume 12, Pages 27-46.