

# Examining the Impact of Auditors' Narcissism and Overconfidence on Audit Quality Through Auditors' Leadership Ability


Ahmad. Hemati Dehaghani<sup>1</sup>, Hamzeh. Mohammadi Khoshoei<sup>2</sup>, Rahman. Saedi<sup>2\*</sup>

<sup>1</sup> Ph.D. student, Department of Accounting, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran



<sup>2</sup> Assistant Professor, Department of Accounting, Isfahan (Khorasgan) Branch, Islamic Azad University, Isfahan, Iran

\* Corresponding author email address: mohammadi.khosh@yahoo.com

## Editor

Arpana Rai  
Assistant Professor, Indian Institute  
of Management, Udaipur, Mumbai,  
India  
arpana.raiiimu.ac.in

## Reviewers

**Reviewer 1:** Ali Sargolzaie  
Assistant Professor, Department of Management, Zahedan Branch, Islamic Azad  
University, Zahedan, Iran.  
Email: a.sargolzaie@iauzah.ac.ir  
**Reviewer 2:** Alireza Rajabipoor Meybodi  
Associate Professor, Department of Business Administration, Yazd University,  
Yazd, Iran  
Email: Rajabipoor@yazd.ac.ir

## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

"The purpose of this study was to examine the impact of auditors' narcissism and overconfidence on audit quality through the leadership ability of auditors." – Please clarify whether the study also explores any mediating or moderating effects within these relationships. Additionally, specify if these impacts are hypothesized to be direct or indirect.

"However, a key talent actively pursued by leading auditing firms is the leadership ability of audit teams by partners which has rarely been studied." – The phrasing is unclear. Consider rephrasing to, "A key talent that is actively pursued by leading auditing firms is the leadership ability of audit teams led by partners, which has been rarely studied."

"However humility is often seen as a trait that indicates a leader's weakness and is therefore usually overlooked when hiring leaders for an organization." – Provide references to support the claim that humility is often seen as a weakness in leaders.

The term "Non-normal" is used for the narcissism variable. Provide a brief explanation in the text about how non-normality was addressed in subsequent analyses.

"Cronbach suggested a reliability coefficient of 0.45 as low 0.7 as moderate and acceptable and 0.95 as high." – This sentence needs punctuation for clarity. Consider revising to: "Cronbach suggested a reliability coefficient of 0.45 as low, 0.7 as moderate and acceptable, and 0.95 as high."

Ensure that all values presented in the table align with the text descriptions and adjust if necessary. Additionally, consider adding a brief discussion about the implications of these reliability results for your study.

"Divergent validity also measures the ability of a measurement model to differentiate its latent variable's observables from other observables in the model and is essentially the complement of convergent validity measured by the Fornell-Larcker test according to Table 5." – This sentence is complex and might benefit from simplification or breaking into two sentences for clarity.

Authors revised the manuscript and uploaded the new document.

## 1.2. Reviewer 2

Reviewer:

"For example failing to seek additional evidence considering incorrect evidence engaging auditors in risky behaviors..." – This sentence needs punctuation for clarity. Consider revising to: "For example, failing to seek additional evidence, considering incorrect evidence, engaging auditors in risky behaviors..."

"Additionally Cochran's formula was used to determine the sample size for the study selecting 316 participants." – Correct the number to 326 to match the sample size mentioned in the abstract.

"Overconfidence is measured using the standard questionnaire by Sarmad et al. (2011) consisting of 30 questions and following the research of Maleki Choobari (2021) narcissism is evaluated using the 16-item unidimensional Narcissistic Personality Inventory (NPI) by Raskin & Terry." – Clarify the reliability and validity of these instruments within the context of your sample population.

The table provides means and standard deviations but does not specify the scale range for each variable. Include the scale range (e.g., 1-5) to give context to these statistics.

Ensure that all path coefficients and t-values are clearly labeled and explained within the text. Provide a legend if necessary for ease of understanding.

"This outcome aligns with the approach that emphasizes the importance of narcissism for leadership." – Clarify what specific approach or theory is being referenced here and provide a citation if possible.

"Narcissism of partners through their leadership ability has a positive impact on audit quality confirming the importance of a moderate level of narcissism in leaders aligning with the results of Cho and colleagues (2021) and Salehi and colleagues (2021)." – Ensure consistency in citations. If multiple authors are listed, use "et al." after the first author's last name.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor's decision after revisions: Accepted.

Editor in Chief's decision: Accepted.