




# Presenting A Model for Identifying Personality and Ethical Characteristics of Independent Auditors in Iran


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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The sentence "Today ethics is a subject that has garnered significant attention throughout our society..." should be expanded with more specific examples or recent studies that highlight the increasing importance of ethics in auditing to strengthen the argument.

The use of MAXQDA 2020 for qualitative analysis is noted, but the specific steps taken during coding (e.g., open, axial, selective coding) should be explained to allow for replication and transparency.

The codes presented in Table 1 would be more informative if the context or examples of these codes were included. This would clarify how each code was derived from the data.

While axial coding is mentioned, there is no clear explanation of how categories were merged or split during this process. Adding this information would help in understanding the thematic development.

The presentation of frequency counts in Table 3 is helpful, but there should be a discussion on how these frequencies inform the importance or priority of each component and indicator.

In Table 4, items with factor loadings below 0.7 should be discussed in the text. Why were these items retained in the analysis, and what is their impact on the validity of the findings?

The reported R2 values are strong, but the interpretation should also consider possible multicollinearity among variables. Including variance inflation factor (VIF) values could help in assessing this.

Authors revised the manuscripts.

## 1.2. Reviewer 2

Reviewer:

The reference to "Ethics in any society determines its norms..." could benefit from a comparative analysis across different cultures, explaining how ethics might vary and how this impacts global auditing practices.

The phrase "The auditing profession requires the correction of deviations..." needs further clarification on what is meant by "deviations." Are these ethical deviations, procedural, or related to accounting standards? Providing examples would enhance understanding.

The description of the qualitative sampling method mentions purposive sampling but does not justify the sample size of 10 experts. Please provide a rationale for this number, considering saturation or representativeness.

The statement "Data collection in the qualitative section was done using semi-structured interviews..." could be improved by detailing the interview protocol or providing a summary of the key questions asked during the interviews.

The GoF value of 0.59 is considered strong, but it would be useful to compare this with other models in the literature to contextualize the strength of this model fit.

The assertion that "auditors utilize their personal traits in every auditing task..." could be strengthened by citing specific studies that have demonstrated this connection between personality traits and audit outcomes.

The discussion on neuroticism and its impact on ethical judgments is insightful, but it would benefit from referencing psychological theories or empirical studies that explain the mechanisms behind this relationship.

The statement "Like other professions, auditors also need these principles or even more..." could be expanded by discussing how ethical standards in auditing compare with those in other professions, such as law or medicine.

Authors revised the manuscripts.

## 2. Revised

Editor's decision: Accepted.

Editor in Chief's decision: Accepted.