

# The Effect of Similarity Bias on Auditor Professional Judgment with Emphasis on the Moderating Role of Self-Esteem

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## 1. Round 1

### 1.1. Reviewer 1

Reviewer:

The manuscript states that “Two questionnaires were distributed... with a one-month interval between administrations,” yet the rationale for the one-month interval is not theoretically or methodologically justified. The authors should explain whether the interval was intended to reduce memory effects, minimize common method variance, or simulate realistic audit conditions. Additionally, attrition effects between the two waves should be reported.

The operationalization of similarity bias is insufficiently transparent. The manuscript notes that “the only difference between the first and second questionnaires was the similarity bias scenario,” but the actual scenario manipulations are not reported. This omission critically limits reproducibility and construct validity assessment. The full scenarios or at least representative excerpts should be included in an appendix or supplementary material.

The AVE value of 0.931 for auditor professional judgment reported in Table 4 is exceptionally high and may indicate item redundancy rather than strong convergent validity. The authors should provide factor loadings and cross-loadings to demonstrate discriminant adequacy and to ensure the construct is not artificially inflated due to item overlap.

The manuscript includes “Figure 1 Final Research Model,” but the structural model lacks essential statistical information such as standardized path coefficients,  $R^2$  values, error terms, and moderation interaction indicators. A publication-quality SEM figure should visually present the full structural relationships and explanatory power of the model.

In the Discussion section, the interpretation of the non-significant moderating role of self-esteem is somewhat underdeveloped. The authors attribute the result primarily to the subconscious nature of similarity bias, but alternative explanations should also be considered, including measurement limitations, insufficient statistical power for interaction detection, restricted variance in self-esteem scores, or cultural influences affecting self-evaluative processes among Iranian auditors.

Authors revised the manuscript and uploaded the new document.

## 1.2. Reviewer 2

Reviewer:

The paragraph describing the professional judgment instrument based on Jenkins and Haynes (2003) lacks psychometric detail. The manuscript should clarify whether the instrument was translated into Persian, whether back-translation procedures were conducted, and whether confirmatory factor analysis validated the dimensional structure in the Iranian auditing context.

The description of the Rosenberg Self-Esteem Scale indicates the use of a “two-point Likert scale,” which deviates from the conventional four-point format commonly used for this instrument. The authors must justify this modification, discuss its psychometric implications, and explain whether prior validation studies support this altered scoring structure. Without such clarification, the comparability and validity of the findings become questionable.

The statement “The data were analyzed using SEM method” is overly vague for a quantitative study intended for publication in an international journal. The manuscript should specify the SEM software used, estimation technique (e.g., PLS-SEM vs covariance-based SEM), model fit indices, bootstrapping procedures, multicollinearity diagnostics, and threshold criteria applied for hypothesis evaluation.

In Table 2, the reported mean for self-esteem is “-0.14” with a standard deviation of 7.116 and a range from -10 to 10. These statistics are unusual for self-esteem research and require interpretive clarification. The authors should explain whether negative values represent low self-esteem categories or transformed scores, and discuss the distributional implications for SEM assumptions.

The subsection titled “Normal Distribution Test” states that Kolmogorov–Smirnov analysis was conducted, but the actual test statistics and significance values are omitted. Since normality assessment is central to selecting inferential procedures, the authors should report the complete results and clarify whether skewness and kurtosis were additionally examined.

The discussion surrounding single-item variables raises a substantial methodological concern. The manuscript states that “the contextual variables and dependent variables (judgment) in the study were single-item variables,” yet earlier sections describe professional judgment as being measured through a three-item questionnaire. This inconsistency creates ambiguity regarding the actual measurement structure and must be resolved immediately.

Authors revised the manuscript and uploaded the new document.

## 2. Revised

Editor’s decision after revisions: Accepted.

Editor in Chief’s decision: Accepted.