

A Structural Model Based on the Relationship Between Auditors' Dark Personality Traits and Judgment Regarding Key Audit Matters

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1. Round 1

1.1. Reviewer 1

Reviewer:

In the paragraph beginning with “In recent years, increasing scholarly attention has been directed toward the role of personality traits...,” the authors define the Dark Triad adequately, but the theoretical discussion remains descriptive rather than explanatory. The manuscript would benefit from integrating a formal behavioral theory such as upper echelons theory, behavioral ethics theory, social cognitive theory, or moral disengagement theory to explain why dark personality traits influence audit judgments.

The operationalization of “Judgment Regarding Key Audit Matters” is insufficiently transparent. The manuscript states that the instrument was adapted from Asare (1992) and DeZoort et al. (2006), but no actual scenarios, scoring procedures, or sample

items are provided. Since auditor judgment is the central dependent variable, readers need a clearer understanding of how KAM judgment quality was measured.

The manuscript claims that KAM judgment was assessed using “audit-sensitive and risk-related matters” including going concern assumptions and contingent liabilities; however, it remains unclear whether participants evaluated hypothetical cases, ranked disclosure importance, or selected KAM disclosures. The lack of procedural detail threatens the reproducibility of the study.

Authors revised the manuscript and uploaded the new document.

1.2. Reviewer 2

Reviewer:

The statement “Studies conducted in accounting contexts have shown that individuals with stronger dark personality traits may demonstrate greater tolerance for unethical behavior” is theoretically plausible; however, the manuscript fails to distinguish between managerial opportunism and auditor decision-making contexts. Auditors operate under regulatory constraints and professional oversight that differ substantially from managerial environments. The authors should more carefully justify the transferability of findings from managerial studies to auditing settings.

The literature review heavily relies on studies concerning unethical behavior, earnings management, and fraud assessment, yet relatively few prior studies directly examine auditors’ judgment regarding KAMs. Because the paper claims to fill a research gap, the authors should provide a more systematic review table or structured synthesis demonstrating exactly what prior research has examined and what remains unexplored.

In the paragraph beginning with “The issue becomes even more important when auditors are required to evaluate fraud risks...,” the manuscript conflates fraud risk assessment and KAM identification as though they are equivalent processes. While related, these constructs involve different auditing objectives and decision frameworks. The authors should clarify the conceptual overlap and distinction between fraud risk assessment and KAM judgments.

The methodological description states that Cochran’s formula yielded a required sample size of 384 participants, but only 237 usable questionnaires were ultimately analyzed. The manuscript does not explain whether statistical power remained adequate after the reduction in sample size. A post hoc power analysis or justification for the adequacy of 237 observations in PLS-SEM should be included.

The sampling strategy raises substantial concerns regarding external validity. The manuscript states that a convenience sampling method combined with snowball sampling was used through WhatsApp and Telegram. This approach introduces substantial self-selection bias, particularly in research examining sensitive personality traits. The authors should discuss how sampling bias may have affected the representativeness of the findings.

The paragraph describing the “Dark Personality Traits Questionnaire” reports extremely high reliability values (Cronbach’s alpha = 0.942 and composite reliability = 0.939). However, several item loadings in Table 1 exceed 0.95, which may indicate item redundancy and multicollinearity among indicators rather than superior measurement quality. The authors should assess variance inflation factors (VIFs) and discuss whether common-method inflation occurred.

Authors revised the manuscript and uploaded the new document.

2. Revised

Editor’s decision after revisions: Accepted.

Editor in Chief’s decision: Accepted.