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**-RESEARCH ARTICLE-**

# THE EFFECT OF AUDITOR PERSONALITY CHARACTERISTICS ON AUDITING QUALITY IN COMPANIES LISTED ON THE IRAQ STOCK EXCHANGE

**Ahmed Hamzah Abbas**[1]

Ph.D. Student of Accounting, Faculty of Administrative Sciences and Economics, University of Isfahan, Isfahan Iran.
ORCID: https://orcid.org/0000-0003-0277-4029
Email: Akaledy34@ase.ui.ac.ir

**Naser Izadinia**[2*]

Associate Professor of Accounting, Faculty of Administrative Sciences and Economics, University of Isfahan, Isfahan Iran.
ORCID: https://orcid.org/0000-0002-5033-6026
Email: n.izadinia@ase.ui.ac.ir

**Narges Hamidian**[3]

Assistant Professor of Accounting, Faculty of Administrative Sciences and Economics, University of Isfahan, Isfahan Iran.
ORCID: https://orcid.org/0000-0002-1063-6403
Email: n.hamidian@ase.ui.ac.ir

## ─Abstract─

Auditors' personality affects audit quality, as an auditor performance function. Auditing may attract many personalities and require different personalities. This leads to the existence of different categories of personality features resulting in varying audit quality. This study examines the impact of auditor personality traits (agreeableness, extraversion, neuroticism, conscientiousness, and flexibility) on audit quality (auditor judgment and professional skepticism). The research statistical is all certified auditors in Iraq. For data analysis, the collected data were first entered into Excel and then analyzed using statistical software. In this study, ten hypotheses were formulated. The results indicate that extraversion, agreeableness, flexibility, neuroticism, and conscientiousness are positively related to audit quality (auditor professional

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**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

skepticism). Additionally, extraversion and conscientiousness are in a positive relation with audit quality (auditor professional judgment), while flexibility and agreeableness negatively with audit quality (auditor professional judgment). Out of the ten hypotheses designed, nine were accepted, and only one hypothesis (the eighth) was rejected, indicating that neuroticism does not positively impact auditor professional judgment.

**Keywords:** Audit quality, personality traits, auditor professional skepticism, auditor judgment

**JEL Classification:** M42, D91, M42, M42

## INTRODUCTION

Auditing is a vital job in developing and growing economic units and society. It has emerged due to the need and demand for auditing services from lenders, investors, government organizations, and other stakeholders. Economic transactions and events are documented by accountants through the collection of evidence and recorded in accounts (Tavares et al., 2023). The results of these transactions and events are extracted from the accounts and presented to stakeholders in financial reports. Misleading, irrelevant, or incomplete information can lead to incorrect decision-making. The complexity of economic issues and the process of converting them into information can also result in errors in information processing (Rostami & Rezaei, 2022), thereby complicating the task for users of reports in assessing the quality of the presented reports (Cordery & Hay, 2022; Tetteh et al., 2023). On the other hand, conflicts of interest between financial statement preparers and users raise concerns for the users.

The lack of direct access for users and their distance from information producers causes ambiguity and doubt among users of financial reports. Auditing has developed based on these needs and serves as a means to resolve doubts and ambiguities in financial reports by confirming their quality (Goicoechea et al., 2021; Miledi, 2022). Auditors must consider themselves responsible to all parties who use the financial reports of economic units for any reason, so that they can make appropriate economic decisions based on the confirmation of financial reports by auditors, even if this is contrary to the desires of the clients. These factors make the quality of professional judgment, which is the main pillar of auditing, play a significant role in the economic community (Arum & Wahyudi, 2021; Sani & Abubakar, 2021). Factors such as personality type are among those that can influence audit quality, especially in the developing country of Iraq. Therefore, factors affecting audit quality should be examined (Alsaeedi & Kamyabi, 2023).

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

## LITERATURE REVIEW

Auditing may attract various personalities and require different personalities implying the need for different personality traits varying the audit quality. Providing reliable accounting information highly relates to improving resource allocation and efficient contracts by auditing (DeFond & Zhang, 2014). As auditing is confidential nature, many countries prevent financial statement users from accessing the work quality by auditors; however, the conditions under which auditors may jeopardize audit quality cannot be predicted (Gundry & Liyanarachchi, 2007). Auditors apply their individual characteristics in every audit engagement, and cognitive limitations lead to deviations in their judgments. Individual and psychological traits are influential factors on auditor judgment (Salehi & Dastanpoor, 2021). Audited financial reports are an important source of company information, and investors and stakeholders place special emphasis on audit quality when analyzing accounting information. The American Auditing Quality Association identifies three factors—independence, impartiality. The same is true with professional skepticism because it is the pillars of audit quality. This association believes that an effective decision-making process by the auditor enhances these three factors, ultimately strengthens the auditor's ability of documenting professional judgments throughout the auditing (Al Rubaye et al., 2025).

Although individual personality differences of auditors are related to audit quality, the outcomes remain changing. Some concentrated on the effects of many personal traits of auditors but not on their personality (Gul et al., 2013). The focus on the impact of these traits on audit qualities significantly related on them (Samagaio & Felício, 2022). To describe the structure of these traits, the Big Five Model (Farag & Elias, 2016) is followed (McCrae & Costa Jr, 2008). However, auditor personality using the control model was the center (Abdo et al., 2022) or on Type A and B personality (Kelley & Margheim, 1990). Also, according to (DeFond & Zhang, 2014), some dimensions of auditor competencies have remained unexamined within audit quality, like individual auditors' features in guiding audit quality- professional skepticism and traits. (Gundry & Liyanarachchi, 2007) states that "more studies on personality types and their effect enable identifying and effectively addressing training of the staff. Personality traits are sociability, friendly, being fun, talkative, and affectionate (Ho et al., 2022). Yet, these individuals get energy from others. The extroverted usually assert and have energy and overly talkative and active making them influential. They inspire others but can be overwhelming for themselves in contrasts to the introverted who are isolated, and reserved individuals (Giyazova, 2022).

Yet, the personality classic dimension is agreeableness which describes someone as 'good' versus 'bad'. Typically, is judged against its undesirable pole, antagonism characterizing those who are resistant, skeptical, not cooperative, stubborn, rude, selfish, and arrogant (Hopwood et al., 2021).

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

Conscientiousness is the classic of personality of those with strong will' versus weak will (McCrae & Costa, 2008). Conscientious individuals are diligent, goal-oriented, and driven, demonstrating high energy, perseverance, and a strong sense of responsibility. They value precision, often uphold ethical standards, and maintain discipline in their actions. (McCrae & Costa, 2008) perfectionistic and pay attention to small details losing sight of the bigger picture. They also describe them as workaholics, obsessive about achieving goals, and having low flexibility in dealing with certain situations. They are characterized by organization, responsibility, and reliability. They are socially prescribed impulse control that facilitates goal-directed and task-oriented behavior, thoughtful decision-making, delayed gratification, adherence to norms and rules, as well as effective planning, organization, and prioritization of tasks (Jonkisz et al., 2021). They are diligent, persistent, organized, and systematic in their approach and evaluations. (McCrae & Costa, 2008) negative, insecure, self-conscious, and moody, hostile or self-blame for dealing with negative feelings. They are vulnerable to negative emotions and lack patience, are overreactive, less flexible, and angry. Neuroticism is sad and fearful and is the opposite of calm. Neuroticism contrasts with emotional stability and consistency against anxiety, nervousness, sadness, and tension. Individuals open to experience are authentic, imaginative, having broad interests, and bold," as well as intelligent. The intelligent are experienced (Barlow et al., 2021). This trait includes curiosity, independence, and is strongly oriented towards a big-picture perspective (Nikolašević et al., 2025). Yet, they show strict, practical, and traditional features and are overly complex and innovative frustrating with abstract communications rather than enlightened (Magistretti et al., 2021).

Eventually, the five personality traits can be shown in auditors variously with no complete trait pattern describing an auditor. Studying them on professional skepticism and auditor judgment is important as the ultimate product of the auditing process, report, is the auditor's professional skepticism. Yet, personality traits affect their professional skepticism and affect judgment. An auditor's report decisions, company stock prices, manager rewards, and resource allocation (Javadi et al., 2024). Such auditors exhibit greater professional skepticism in the auditing process and a lack of professional skepticism with incorrect judgments and decisions, making audit errors and incorrect reports, showing the significance of auditor's traits in formulating the audit report (ALbawwat et al., 2021; Soroushyar, 2023). This research analyzes and interprets the personality and individual impacts of auditors on audit quality and show how auditors' neuroticism, extraversion, Flexibility, agreeableness, conscientiousness influence judgment and skepticism in auditing as criteria of audit.

## RESEARCH HYPOTHESES

**H1:** *Extraversion positively impacts the auditor's professional skepticism.*
**H2:** *It positively impacts the auditor's professional judgment.*

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

**H3:** *Agreeableness has a positive influence on the auditor's professional skepticism.*
**H4:** *Agreeableness has a negative influence on the auditor's professional judgment.*
**H5:** *Flexibility positively impacts the auditor's professional skepticism.*
**H6:** *It negatively impacts auditor's professional judgment.*
**H7:** *Neuroticism has a positive influence on the auditor's professional skepticism.*
**H8:** *It positively impacts the auditor's professional judgment.*
**H9:** *Conscientiousness positively impacts the auditor's professional skepticism.*
**H10:** *It positive positively impacts auditor's professional judgment.*

## RESEARCH METHODOLOGY

In this research, a questionnaire was used to examine research hypotheses.

### Operational Definition of Research Variables

### Independent Variables:

To measure personality traits, we used the Big Five Personality Questionnaire-extraversion, neuroticism, agreeableness, conscientiousness, Flexibility with a five-point scale ranging from strongly agree to strongly disagree.

### Dependent Variables:

To measure professional skepticism, we used the (Hurtz & Donovan, 2000) Professional Skepticism Questionnaire.

According to research by Samagaio and Felício (2022), five questions were used for professional judgment.

### Statistical Population and Research Sample

### Statistical Population and Sample

The statistical population are the auditors in Iraq in 2023. In this study, sampling will be conducted based on the condition of an unlimited statistical population using a non-probability convenience sampling method. The sample size was determined using a precise definition of the statistical population and by employing the Cochran formula. Accordingly, given the unlimited statistical population, the default sample size was estimated to be 330 auditors.

## RESEARCH FINDINGS

### Descriptive Findings

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

The questionnaire designed consists of auditor professional skepticism and auditor judgment. Below, descriptive statistics for the various sections of the questionnaire are presented separately. For each section, the frequency of data is first provided, followed by descriptive statistics. In Table 1, the frequency of personality trait data- the number and percentage of each option, is presented. The options available for each question in this section range from strongly disagree to strongly agree, coded with numbers 1 to 5. This section includes 23 questions.

**Table 1: Frequency of Personality Trait Data**

| | Q | 1 | 2 | 3 | 4 | 5 | | Q | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Nervousness** | 1 | 11 | 2 | 8 | 39 | 12 | **Adaptability** | 14 | 30 | 30 | 23 | 7 | 1 |
| | | 4.26 | 3.28 | 13.1 | 63.9 | 19.7 | | | 49.11 | 49.2 | 37.7 | 11.5 | 1.64 |
| | 2 | 1 | 0 | 11 | 44 | 6 | | 15 | 0 | 0 | 3 | 29 | 29 |
| | | 0.36 | 0 | 18 | 72.1 | 9.84 | | | 0 | 0 | 4.92 | 47.5 | 47.5 |
| | 3 | 5 | 4 | 19 | 32 | 6 | | 16 | 9 | 0 | 0 | 21 | 40 |
| | | 7.57 | 6.56 | 31.2 | 52.5 | 9.84 | | | 12 | 0 | 0 | 34.4 | 65.6 |
| | 4 | 19 | 13 | 22 | 22 | 4 | | 17 | 2 | 1 | 13 | 35 | 12 |
| | | 35.1 | 21.3 | 36.1 | 36.1 | 6.56 | | | 2.01 | 1.64 | 21.3 | 57.4 | 19.7 |
| | 5 | 11 | 0 | 11 | 28 | 22 | | 18 | 0 | 1 | 11 | 22 | 27 |
| | | 18 | 0 | 18 | 45.9 | 36.1 | | | 0 | 1.64 | 18 | 36.1 | 44.3 |
| | 6 | 2 | 8 | 10 | 14 | 19 | **Accountability** | 19 | 10 | 14 | 9 | 13 | 10 |
| | | 3.28 | 13.1 | 16.4 | 23 | 31.2 | | | 16.39 | 23 | 14.8 | 21.3 | 16.4 |
| **Extroversion** | 7 | 6 | 5 | 5 | 3 | 12 | | 20 | 30 | 30 | 23 | 7 | 1 |
| | | 9.84 | 8.2 | 8.2 | 4.92 | 19.7 | | | 28 | 7 | 8 | 9 | 5 |
| | 8 | 6 | 9 | 14 | 21 | 8 | | 21 | 45.9 | 11.5 | 13.1 | 14.8 | 8.2 |
| | | 9.84 | 14.8 | 23 | 34.4 | 13.1 | | | 3 | 4 | 9 | 15 | 20 |
| | 9 | 4 | 10 | 10 | 14 | 15 | | 22 | 4.92 | 6.56 | 14.8 | 24.6 | 32.8 |
| | | 6.56 | 16.4 | 16.4 | 23 | 24.6 | | | 5 | 8 | 11 | 12 | 17 |
| | 10 | 4 | 6 | 23 | 22 | 10 | | 23 | 8.2 | 13.1 | 18 | 19.7 | 27.9 |
| | | 8.55 | 9.84 | 37.7 | 36.1 | 16.4 | | | 3 | 1 | 12 | 29 | 19 |
| **Flexibility** | 11 | 1 | 1 | 1 | 18 | 41 | | | | | | | |
| | | 0.6 | 1.64 | 1.64 | 29.5 | 67.2 | | | | | | | |
| | 12 | 7 | 16 | 20 | 24 | 1 | | | | | | | |
| | | 28.4 | 26.2 | 32.8 | 39.3 | 1.64 | | | | | | | |
| | 13 | 2 | 0 | 1 | 24 | 36 | | | | | | | |
| | | 0.23 | 0 | 1.64 | 39.3 | 59 | | | | | | | |

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

To measure these features, the Big Five Personality Questionnaire was used, which consists of 23 questions, and respondents selected one option from among "strongly disagree," "disagree," "neutral," "agree," and "strongly agree."

1. Questions one to six include items to measure neuroticism.
2. Questions seven to ten include items to measure extraversion.
3. Questions eleven to thirteen include items to measure Flexibility.
4. Questions fourteen to eighteen include items to measure agreeableness.
5. Questions nineteen to twenty-three include items to measure conscientiousness.

The personality traits consist of five subcategories: neuroticism, extraversion, conscientiousness, agreeableness, and Flexibility. In Table 1, the highest frequency for most questions in this section was found to be the third option, "neutral." Neuroticism includes six questions, and for each question in this section, more than 50% of respondents chose the "agree" option. Extraversion consists of four questions, with a lower agreement rate compared to the neuroticism section. The Flexibility component has three questions, and for two of these questions, about 60% of respondents selected "strongly agree."

Agreeableness consists of five questions. The last section regarding conscientiousness also saw most participants choose the "agree" option. Following this, Table 2 presents descriptive statistics for the personality trait data for each question, including mean, median, standard deviation, mode, skewness, and kurtosis. The average responses received for all questions were greater than two and less than four. Additionally, the median and mode for most questions were also the third option. For the neuroticism section, the median and mode were calculated as "agree." In the extraversion section, the median was determined for question four, and the mode for question six was the second option. For the Flexibility section, the median and mode for questions 11 and 12 were the fourth option, while for question 13, the median was the second option, and the mode was the third option. In the agreeableness section, the median and mode for question 14 were the fourth option ("agree"), while the median for question 15 was the third option ("neutral"). The median for question 18 was the second option ("disagree"), and the mode for this question was the first option ("strongly disagree"). For the final section on Flexibility, the median and mode were the third option. Only for question 23, the mode was the fourth option.

The negative skewness of most questions indicates that the data clusters more around options three and four. Therefore, it can be stated that the participants in the questionnaire implicitly expressed their agreement with the personality trait questions. The negative kurtosis of some questions in this section suggests that the variability of the received responses is greater than a normal distribution, while the positive kurtosis

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

of other questions indicates that the variability of the responses is less than a normal distribution.

**Table 2: Descriptive Statistics of Personality Trait Data**

| Component | Question | Mean | Middle | Mode | standard deviation | Skewness | Elongation |
|---|---|---|---|---|---|---|---|
| Nervousness | 1 | 3 | 3 | 3 | 0.683 | -0.649 | 1.242 |
| | 2 | 2.92 | 3 | 3 | 0.526 | -0.105 | 0.708 |
| | 3 | 3 | 3 | 3 | 0.683 | -0.677 | 1.242 |
| | 4 | 2.76 | 3 | 3 | 0.78 | -0.326 | 0.687 |
| | 5 | 2.91 | 3 | 3 | 0.52 | -0.112 | 0.572 |
| | 6 | 2.66 | 3 | 3 | 0.75 | -0.312 | -0.038 |
| Extroversion | 7 | 2.28 | 2 | 3 | 0.878 | 0.025 | -0.803 |
| | 8 | 3.18 | 3 | 3 | 0.719 | -0.285 | -0.998 |
| | 9 | 3.01 | 3 | 3 | 0.7 | -0.28 | -0.991 |
| | 10 | 2.59 | 3 | 2 | 0.883 | 0.017 | -0.69 |
| Flexibility | 11 | 3.62 | 4 | 4 | 0.61 | -1.858 | 4.533 |
| | 12 | 2.16 | 2 | 3 | 0.84 | -0.148 | -1.217 |
| | 13 | 3.57 | 4 | 4 | 0.531 | -0.65 | -0.857 |
| Adaptability | 14 | 1.66 | 2 | 1 | 0.75 | 0.913 | 0.27 |
| | 15 | 3.43 | 3 | 4 | 0.59 | -0.458 | -0.653 |
| | 16 | 3.73 | 3 | 4 | 0.46 | -0.68 | -1.711 |
| | 17 | 1.57 | 2 | 1 | 0.76 | 0.91 | 0.26 |
| | 18 | 3.66 | 4 | 4 | 0.479 | -0.672 | -1.602 |
| Accountability | 19 | 2.95 | 3 | 3 | 0.693 | -0.245 | 0.002 |
| | 20 | 3.23 | 3 | 4 | 0.804 | -0.645 | -0.537 |
| | 21 | 3.12 | 3 | 4 | 0.8 | -0.64 | -0.53 |
| | | | | | | | |
| | 22 | 3.08 | 3 | 3 | 0.759 | -0.376 | -0.455 |
| | 23 | 3.33 | 3 | 3 | 0.814 | -0.712 | -0.54 |

The second section of the questionnaire pertains to audit quality and consists of 10 questions. This section includes two components: auditor judgment and professional skepticism. Table 3 presents the frequency data for this section. Professional skepticism comprises three questions, each offering five response options. Option one means "strongly agree," while option five means "strongly disagree." For the first question in this section, most respondents (about 27%) selected option five.

Auditor judgment consists of seven questions. The response options for this section are like those for professional skepticism. For four questions in this section, most respondents chose option five, while for three questions, the majority selected option three.

**Table 3: Frequency Data of Audit Quality**

| Q | 1 | 2 | 3 | 4 | 5 | Q | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Professional doubts of the auditor | | | | | | 5 | 5 | 3 | 14 | 14 | 25 |
| | | | | | | | 8.2 | 4.92 | 22.95 | 22.95 | 40.98 |
| 1 | 11 | 13 | 13 | 9 | 17 | 6 | 13 | 4 | 12 | 16 | 16 |
| | 18.03 | 21.31 | 21.31 | 14.75 | 27.87 | | 21.31 | 6.56 | 19.67 | 26.23 | 26.23 |
| 2 | 30 | 7 | 6 | 4 | 14 | 7 | 7 | 7 | 17 | 16 | 14 |
| | 49.18 | 11.48 | 9.84 | 6.56 | 22.95 | | 11.48 | 11.48 | 27.87 | 26.23 | 22.95 |
| 3 | 24 | 4 | 10 | 3 | 19 | 8 | 4 | 9 | 22 | 14 | 12 |
| | 39.34 | 6.56 | 16.39 | 4.92 | 31.15 | | 6.56 | 14.75 | 36.07 | 22.95 | 19.67 |
| Auditor's judgment | | | | | | 9 | 5 | 13 | 17 | 16 | 10 |
| | | | | | | | 8.2 | 21.31 | 27.87 | 26.23 | 16.39 |
| 4 | 4 | 3 | 11 | 14 | 25 | 10 | 3 | 7 | 11 | 20 | 20 |
| | 6.56 | 4.92 | 18.03 | 22.95 | 40.98 | | 4.92 | 11.48 | 18.03 | 32.79 | 32.79 |

**Table 4: Audit quality**

| Question | Mean | Middle | Mode | standard deviation | Skewn ess | Elongation |
|---|---|---|---|---|---|---|
| Professional doubts of the auditor | | | | | | |
| 1 | 3.164 | 3 | 5 | 1.474 | -0.099 | -1.365 |
| 2 | 2.426 | 2 | 1 | 1.668 | 0.623 | -1.338 |
| 3 | 2.803 | 3 | 1 | 1.721 | 0.214 | -1.676 |
| Auditor's judgment | | | | | | |
| 4 | 3.803 | 4 | 5 | 1.276 | -0.763 | -0.534 |
| 5 | 3.836 | 4 | 5 | 1.254 | -0.885 | -0.1 |
| 6 | 3.295 | 4 | 5 | 1.476 | -0.436 | -1.171 |
| 7 | 3.377 | 3 | 3 | 1.28 | -0.407 | -0.766 |
| 8 | 3.344 | 3 | 3 | 1.153 | -0.178 | -0.621 |
| 9 | 3.213 | 3 | 3 | 1.199 | -0.127 | -0.871 |
| 10 | 3.77 | 4 | 5 | 1.175 | -0.747 | -0.3 |

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

Table 4 provides descriptive statistics for auditor judgment and professional skepticism for each question. The average responses received for most questions were greater than three and less than four. Only for questions two and three in the professional skepticism section was the average calculated to be less than three. The median and mode in first question were determined to be options three and five, respectively. For question two, the median was option two, and for question three, the median was option three. The mode for the last two questions was option one. For questions four, five, six, and ten regarding auditor judgment, the median was option four and the mode was option five. For the other three questions, both the median and mode were option three.

## RESULTS

### Hypothesis Testing Results

In Figure 1, the output and the impact of the latent and observable variables of the questionnaire are illustrated by the structural equation modeling method in PLS software to evaluate the effect of personality traits on audit quality. As depicted in this figure, the components of personality positively and significantly impact each other. The components of audit quality also reinforce each other.

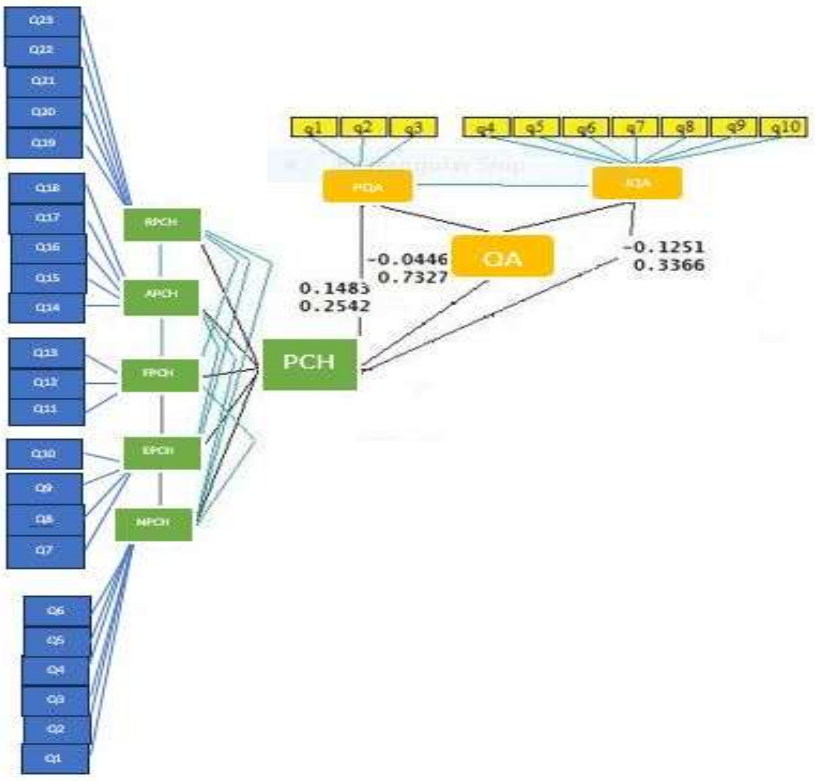


**Figure 1:** Impact of Observable and Latent Variables of the Questionnaire

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

In Table 5, the results regarding the direction of the variables' effects based on the research hypotheses are calculated and displayed. All hypotheses are not rejected at a 99% confidence level using this test. Only the eighth hypothesis of the research, which states that neuroticism affects auditor professional judgment, is rejected.

**Table 5: Direction of Variable Effects Based on Research Hypotheses**

| For effect | Coefficient | P-Value | Conclusion |
|---|---|---|---|
| *Paq* ◄—— *Epch* | 0.954 | 0.000 | Extraversion positively impacts auditor's professional skepticism. |
| *Jaq* ◄—— *Epch* | 0.951 | 0.0.00 | It positively impacts the auditor's professional judgment. |
| *Paq*◄—— *Apch* | 0.984 | 0.000 | Agreeableness positively impacts the auditor's professional skepticism. |
| *Jaq*◄—— *Apch* | 1.016 | 0.000 | It positively impacts the auditor's professional judgment. |
| *Jaq*◄—— *Fpch* | 1.404 | 0.000 | Flexibility positively impacts the auditor's professional skepticism. |
| *Paq*◄—— *Fpch* | 1.468 | 0.000 | It positively impacts the auditor's professional judgment. |
| *Paq*◄—— *Npch* | 1.326 | 0.000 | Neuroticism positively impacts on the auditor's professional skepticism. |
| *Paq*◄—— *Npch* | 1.401 | 0.254 | Neuroticism positively impacts the auditor's professional judgment. |
| *Paq* ◄—— *Rpch* | 1.010 | 0.000 | Accountability has a positive effect on the auditor's professional skepticism. |
| *Jaq* ◄—— *Rpch* | 1.023 | 0.000 | Accountability positively impacts the auditor's professional judgment. |

## Structural Equation Modeling Analysis

After examining the models using the ordinary least squares method, structural equation modeling has been employed for further analysis. The advantage of this method is the ability to obtain standardized coefficients, and the models are fitted simultaneously. Two models (with dependent variables: auditor professional skepticism and auditor judgment) have been fitted to test the hypotheses.

In Table 6, the first model, with the dependent variable being auditor professional skepticism, has been fitted. The variable extraversion (Epch) in the first model was fitted at a confidence level of 95%, yielding a coefficient of 0.032. Consequently, the first, which posits that extraversion positively impacts auditor professional skepticism, is not rejected at the 95% confidence level.

For testing the second, the second model was used, where the dependent variable is auditor judgment. According to the results, the coefficient for the variable extraversion (Epch) in the second model was fitted at a 99% confidence level, yielding a coefficient of 0.260. Therefore, the second hypothesis of the research, which states that

**Vol**: 16 **No**: 03 Year: 2024 **ISSN**:1309-8055 (Online) (**pp**.305-320) **Doi**:10.34109/ijefs.202416314

extraversion positively affects auditor judgment, is not rejected at the 99% confidence level.

The coefficient for the variable agreeableness (Apch) in the first and second models was at a 99% confidence level, yielding coefficients of 0.505 and 1.290, respectively. As a result, the third hypothesis is not rejected at the 99% confidence level. But fourth is rejected at the 99% confidence level, because the coefficient is positive. Thus, it can be stated that agreeableness positively affects auditor professional skepticism and auditor judgment.

Additionally, the coefficient for the variable flexibility (Fpch) in the first model was fitted at a 99% confidence level, yielding a coefficient of 0.081. Therefore, the fifth hypothesis of the research, which posits that flexibility positively affects auditor professional skepticism, is not rejected at the 99% confidence level. Furthermore, in the second model, the coefficient for the variable flexibility (Fpch) was fitted at a 99% confidence level, yielding a coefficient of 0.570. Consequently, the sixth hypothesis of the research, which states that flexibility negatively affects auditor judgment, is rejected at the 99% confidence level.

**Table 6: Fitting Structural Equations of the Research**

| Variable | *Paq Model Professional doubt model of the auditor* | | *Jaq Model Auditor judgment model* | |
|---|---|---|---|---|
| | Coefficient | P-value | Coefficient | P-value |
| Epch extroversion | 0.709 | 0.032 | 0.26 | 0.024 |
| Apch Agreeableness | 0.505 | 0.023 | 1.29 | 0 |
| Fpch flexibility | 0.081 | 0 | 0.57 | 0 |
| Nervous suffering | 0.634 | 0.028 | 0.307- | 0.538 |
| Rpch responsibility | 0.031 | 0.003 | 0.456 | 0 |
| *Constant* | 0.131- | 0.933 | 3.255 | 0.054 |

The p-value of the neuroticism variable on professional skepticism was estimated at a 95% confidence level to be 0.028. As a result, the seventh, which posits that the trait of neuroticism significantly impacts auditor professional skepticism, is not rejected at the 95% confidence level. However, in the second model, the coefficient for the neuroticism variable is not significant rejecting the eighth hypothesis, which states that neuroticism significantly affects auditor judgment.

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The coefficient for the variable responsibility (Rpch) in the first and second models was fitted at a 99% confidence level, yielding coefficients of 0.031 and 0.456, respectively. Therefore, the ninth and tenth hypotheses of the research are not rejected at the 99% confidence level. The results indicate that responsibility positively affects auditor professional skepticism and negatively affects auditor judgment.

## DISCUSSION AND

Personality type affects audit quality. The auditing profession may attract various personalities and require different personality types. This necessitates the existence of distinct categories of personality traits that influence audit quality. Auditors apply their individual characteristics in every audit, and cognitive limitations can lead to distortions in their judgments. Individual and psychological traits are significant factors affecting auditor judgment. Therefore, this research examines the impact of auditors' personality traits (extraversion, agreeableness, responsibility, neuroticism, flexibility) on audit quality (auditor judgment and professional skepticism).

The findings indicate that extraversion, agreeableness, flexibility, neuroticism, and responsibility have a positive relationship with audit quality (professional skepticism). Additionally, extraversion and responsibility positively relate to audit quality (auditor judgment), while flexibility and agreeableness have a negative relationship with audit quality (auditor judgment). Out of the ten hypotheses formulated, nine were accepted, and only one hypothesis (the eighth) was rejected, indicating that neuroticism does not positively affect auditor judgment. The results align with the study of (Samagaio & Felício, 2022), while contradicting the research of (Chen et al., 2023).

## CONCLUSION

Based on the findings, this study highlights the importance of considering auditors' personality traits in evaluating audit quality. Audit firms should take into account the individual traits of their teams, considering the conditions in which they work and how these traits may influence professional judgment. Additionally, international and local accounting and auditing standards committees should address the role of auditor personality traits when developing or updating auditing standards. Future researchers are encouraged to incorporate interviews alongside questionnaires to obtain more comprehensive insights. However, certain limitations must be acknowledged. Since the study relied on a questionnaire-based approach, caution is needed when generalizing the results to the entire population. Furthermore, due to time and economic constraints, the research was limited to auditors from a few cities in Iraq, which also necessitates careful interpretation when applying the findings to a broader context.

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