IJAAF; Vol. 10, No. 2, Spring 2026, Serial 35

Ferdowsi University of Mashhad

Iranian Journal of
Accounting, Auditing & Finance

Quarterly

RESEARCH ARTICLE

The Impact of Conspiracy Illusion on Auditor Independence: The Moderating Roles of Tolerance for Ambiguity and Religious Orientation

Shirin Molavi, Ameneh Bazrafshan *

Department of Accounting, Imam Reza International University, Mashhad, Iran

How to cite this article:
Molavi, S. and Bazrafshan, A. (2026). The Impact of Conspiracy Illusion on Auditor Independence: The Moderating Roles of Tolerance for Ambiguity and Religious Orientation. Iranian Journal of Accounting, Auditing and Finance, 10(2), 55-67. doi: 10.22067/ijaaf.2026.47627.1585
https://ijaaf.um.ac.ir/article_47627.html

ARTICLE INFO

Article History
Received: 2025-05-03
Accepted: 2025-08-15
Published online: 2026-04-12

Keywords:
Auditor Independence, Conspiracy Illusion, Religious Orientation, Tolerance for Ambiguity

Abstract

Auditor independence is essential to reliable financial reporting, yet prior research has largely focused on structural, regulatory, and economic determinants, with limited attention to the psychological factors that may influence auditors' professional judgment. To address the gap, this study investigated how conspiracy illusion (the socio-psychological predisposition to see hidden motives and manipulations) influences auditor independence. Data from auditors in Iran, a newly emerging country molded by socio-cultural and religious factors that can impact ethical decisions, is used to expand upon the moderating effects of tolerance for ambiguity and religious orientation. Additionally, examining psychological factors in large countries like Iran, where corporate governance is weak and a more permissive natural environment allows for greater individual expression, offers valuable insights. Using data from 300 auditors analyzed through structural equation modeling (SEM), the findings revealed a moderate but significant negative relationship between conspiracy illusion and auditor independence—higher levels of conspiracy illusion are associated with lower independence. However, auditors with greater tolerance for ambiguity and stronger religious orientation experienced a weakened negative effect of conspiracy illusion. These findings advanced understanding of auditor independence by demonstrating its shaping by professional and regulatory standards and underlying psychological and cultural factors. Consequently, fostering psychological resilience, critical thinking, and positive ethical and religious attitudes may help strengthen auditor independence, particularly in complex socio-cultural contexts like Iran.

https://doi.org/10.22067/ijaaf.2026.47627.1585

NUMBER OF REFERENCES	NUMBER OF FIGURES	NUMBER OF TABLES
27	2	3

Homepage: https://ijaaf.um.ac.ir
E-Issn: 2717-4131
P-Issn: 2588-6142

*Corresponding Author: Ameneh Bazrafshan
Email: bazrafshan_63@yahoo.com
Tel: 09151337566
ORCID:

1. Introduction

Today's business and professional environment is increasingly complex, making data-driven governance and decision-making a top priority. Out of all types, financial data is the most essential to ensure organizational accountability and bolster stakeholder trust. However, there is an inherent conflict of interest between those preparing financial data (suppliers) and those who rely on it (users), giving reasons to be concerned about the credibility of such data. Auditors help fill this gap by attesting to the appropriateness and reliability of financial statements (Ghaznavi Doozandeh et al., 2022). Despite extensive research on regulatory and economic determinants of auditor performance, the influence of auditors' psychological factors on their independence remains underexplored, particularly in emerging markets. This study addresses this gap by examining how conspiracy illusion, along with tolerance for ambiguity and religious orientation, affects auditor independence, thereby extending prior literature on the psychological and socio-cultural determinants of audit quality.

Nevertheless, a fundamental prerequisite for auditors to perform their roles is effective independence. Auditor independence is an abstract concept which cannot be observed directly and is generally construed as a mental state by which objectivity, integrity, trustworthiness, and evaluative judgment seem to exist. Independence of the auditor is necessary because independence cannot be compromised due to financial, political or personal relationships with the client or employer (Citron 2003). Because of its key importance, researchers have tried for a long time have tried to find what shapes the independence of auditors. Previous research has focused extensively on regulatory and economic drivers of decay, while psychological factors that contribute to decay are more poorly understood. This research filled that need by looking at conspiracy illusion as a new social and psychological phenomenon that could compromise auditors' objectivity on the job. Understanding the effect of conspiracist ideation is particularly essential, since auditors' cognitive biases and susceptibility to unfounded beliefs may necessarily distort their objective judgment insidiously, damaging financial reporting quality and stakeholders' confidence.

Conspiracy illusion is defined as the belief that major events or social problems are orchestrated behind the scenes by powerful people or organizations (Swami et al., 2010). This worldview leads to the inclination to accept weak or unverifiable evidence and undermines skepticism in regard to veritable sources of information. People may be led to blame others instead of recognizing their own role or working towards correcting the course (Biddlestone et al., 2020). Conspiracist ideation is no trifling matter; it represents serious and consequential potential (Douglas et al., 2019). Examples include hypersensitivity, distrust of others, defensiveness, overreacting to what can merely appear as criticism, taking neutral remarks personally, being hostile and argumentative or rigid/inflexible and domineering, thinking that others are not capable of forgiveness; paranoid about the false information spread by others behind one's back, believing that other people cannot be honest in their dealings with you and many times counter accusing of everyone who meet (Swami et al., 2010; Douglas and Sutton, 2018). An understanding of these characteristics is especially meaningful in the realm of auditing, as such cognitive biases can lead to impairment of professional judgment and affect objectivity.

Moreover, distrust and cynicism (Swami et al., 2010), Machiavellianism (Douglas and Sutton, 2018), and collective narcissism (De Zavala et al., 2009) were found to be positively related to conspiracist ideation (Douglas et al., 2019). This need is particularly common in situations associated with feelings of powerlessness (Whitson and Galinsky, 2008) and uncertainty (Van Prooijen and Jostmann, 2013). Although conspiracist ideation is typically observed in a negative light, some positive suggestions have also been extracted from previous research, including bridging social awareness, critiquing power dynamics or promoting innovation and creativity. Diverse views on its effects on auditor independence can be related to the established theories from psychology. Under the locus of control perspective, people with high conspiracist ideation are likely to link their financial success or failure to external entities as opposed to their own behaviors and actions, which reduces self-efficacy and motivation and ultimately impairs auditor independence. On the other hand, professional skepticism theory proposes that a general disbelief in others and the notion that certain individuals or groups of people may not reach an expected standard, causing auditors to be more independent within their own evaluations. Against this backdrop of disparate theoretical predictions, the current study empirically investigates how individual-level conspiracist ideation relates to auditor independence. Moreover, the research examines two socio-psychological moderators — tolerance for ambiguity and religious orientation. Acceptance of ambiguity, as noticed in the article title, refers to humans' ability to endure ambiguous situations and accept uncertainty without experiencing extreme anxiety or discomfort. Auditors are often faced with inconsistent evidence, missing information, and multiple plausible outcomes, thus highlighting the importance of ambiguity tolerance for judgment quality (e.g., conservatism) and decision-making under uncertainty. Religious orientation might also affect auditors' decision-making and behaviors, and will positively affect professional skepticism of auditors or perception of risk related to material misstatements. According to existing research, audit performance can be influenced by auditors' worldwide motivation and based on their religious alignment, which, in turn, makes them perform better at work. From multiple angles, this study helps expand knowledge and, indeed, the existing literature. First, it is the first study to explore the effect of conspiracist ideation on auditor independence, thus providing empirical evidence for the theory suggesting a negative relationship between conspiracist ideation and independence. Second, the results showed that promoting tolerance for ambiguity and a positive religious orientation is possible, which can reduce the negative effect of conspiracist ideation on auditor independence.

2. Theoretical background and literature review

Independence is considered a key aspect of the auditing profession to guarantee credibility, objectiveness and unbiasedness in audit reports (Data until October 2023). In addition, independence is the auditor's ability to execute their professional duties without influence by personal interests, client management decisions, or other affiliations that can interfere with judgment. In literature, independence is separated into independence, including the auditor's ability to make impartial judgment and independence in appearance, the perception that each stakeholder who is interested in auditors is objective (Liu et al., 2014). Independence is vital for public confidence and the smooth functioning of financial markets, with poor independence associated with high-profile corporate failures, undetected fraud and mismanagement. Theoretical views contribute to the understanding of auditor independence determinants. According to agency theory, auditors are needed as monitors within companies to help diminish conflicts that may arise between the principals (usually referred to as shareholders) and agents (management). Thus, emphasizing the auditors' importance of professional objectivity and ethical vigilance. From a moral psychology standpoint, auditors' ethical reasoning, integrity and susceptibility to cognitive biases drive their ability to be independent under pressure. Along similar lines, research on cognitive biases has found that psychological tendencies like overconfidence, confirmation bias and susceptibility to conspiratorial thinking can exert a subtle influence over auditors' judgments and decisions. These theoretical lenses highlight the importance of examining individual-level psychological factors, in addition to structural and regulatory mechanisms, to explain differences in auditor independence. In this context, a novel and plausible contributor has been identified as conspiracist ideation or the proclivity to assume that significant events in the world are being secretly orchestrated by powerful others (Swami et al., 2010).

Conspiracist ideation might affect auditor behavior by coloring information processing, attribution of responsibility, and trust in clients' financial reporting, which are integral elements of professional judgment. Auditors who fall prey to conspiracist logic may thus either become doubters (so extremely that they see all evidence as potentially fake) or externalize responsibility (attributing failures not to missteps of their own, but rather "pulling the strings" behind-the-scenes actors). Given theories of locus of control and professional skepticism, this dual potential influence, whether positive or negative, has complex effects upon auditor independence. Prior empirical investigations have examined related constructs like distrust (Swami et al., 2010), cynicism (Douglas and Sutton, 2018), Machiavellianism (De Zavala et al., 2009) and collective narcissism. These results suggest that personality traits and cognitive styles may heavily influence auditors' evaluations and risk judgments. However, to the best of our knowledge, no studies have systematically investigated how conspiracist ideation interacts with moderators, such as tolerance for ambiguity and religious orientation, to promote auditor independence. This research gap is critical to understand and find ways to improve objectivity in audit decision-making through an examination of the socio-psychological determinants of audit quality.

The term 'conspiracy' ideation describes a more trait-like orientation, defined as the propensity to explain major events or social phenomena with secret plots by powerful collectives acting out of self-interest (Douglas et al., 2019). Conspiracy ideation is therefore a general cognitive and motivational style marked by a distrust of those around us, an external perception of control, and ease towards simple explanations for complex situations (Douglas, 2021) rather than mere aggregation of idiosyncratic beliefs. Such an orientation often emerges in attempts to regain order or predictability in conditions of uncertainty, threat or lack of control (Whitson and Galinsky, 2008). At the individual level, conspiracist ideation shares territory with paranoia and mistrust, which includes exaggerated perceptions of manipulation, persecution, or hidden intent. These inclinations can vary from mild to severe paranoia and are often associated with dimensions of interpersonal sensitivity, perceived persecution and the external control beliefs (Freeman et al. 2011). Sustained exposure to this line of reasoning correlates with greater social distrust, cognitive rigidity and interpersonal dysfunction. In behavioral terms, those who engage with conspiratorial thinking tend to ascribe events to sinister undercurrents (Sunstein and Vermeule, 2009)—malevolently motivated agencies or institutions that conspire behind the scenes. This way of thinking provides cognitive coherence to individuals and helps them make sense out of ambiguous or threatening information (Douglas, 2021) and breeds hostility, cynicism, and authoritarianism (Swami et al., 2010). The consequences of conspiracist ideation are theoretically ambivalent in the auditing context, which can increase auditor independence by taking vigilance, skepticism and the sensitivity to possible manipulation one step further on the other. Such auditors might challenge evidence more rigorously and process information at greater depth, thereby lowering scrutineering risk. However, being overly indulgent in a conspiratorial mindset can threaten independence by strengthening confirmation bias and social distrust while reading too much into ambiguous signals paralyzing objectivity and professional communication (Gunawan and Lestari, 2025). Such an attitude, when sustained, also yields risks of being more strenuous psychologically, reduced intra-team cooperation, as well as a risk of losing client trust, all three negatively influencing the quality of the audit (Elinda et al., 2019). Such mixed outcomes have been backed up with empirical studies. According to Khaleq (2023), psychological strain and cognitive bias applied to auditors affect their independence and ethical consistency. Likewise, Mardijuwono and Subiyanto (2018) found that professional skepticism responding with negative ideological dispositions, such as conspiracist ideation, yields imbalanced perspectives and alienated assessments.

Based on these opposing theories, the first hypothesis of the study is formulated as follows:

Building on the preceding discussion, so that conspiracist ideation may meaningfully shape auditors' professional behavior and judgment. People who exhibit higher levels of conspiratorial thinking are also more skeptical and vigilant, traits that can bolster or undermine independence depending on how they are expressed. Skepticism, when used with a critical evaluation process, may help in making an objective, less biased assessment. However, if it is based on distrust and cognitive rigidity, it can reinforce biased reasoning, selective information processing and impaired collaboration, all of which put independent judgment at risk. Accordingly, understanding the direction and magnitude of this influence is critical for clarifying the psychological underpinnings of auditor independence.

H1: Conspiracy illusion has a significant relationship with auditor independence.

In theory, tolerance for ambiguity can moderate the relationship between conspiracist ideation and auditor independence. This construct describes an individual's ability to cope with partial, inconsistent or ambiguous information as a key factor in decision-making and professional judgment. This phenomenon, initially coined by Frenkel-Brunswik (1949) in a research (albeit also related to uncertainty), has grown over the past several decades into an immune psychological dimension of how humans interact with uncertainty. Instead of worrying about the word's etymology, one should consider tolerance for ambiguity as a cognitive-emotional capacity that allows one to process conflicting evidence, without excessive anxiety or premature closure. This trait is crucial in the auditing context since auditors frequently work in environments with limited amounts of data, time pressure, and ambiguity with respect to the audit evidence. A high tolerance of ambiguity enables deliberate thought, balanced skepticism and resistance to cognitive biases that can undermine audit judgments. On the other hand, low tolerance for ambiguity could create rigidity and anxiety or encourage simplistic or conspiratorial approaches to complex audit issues. High tolerance for ambiguity predicts lower anxiety in the face of incomplete or contradictory information and superior performance in changing situations. For auditors, this means greater ability to integrate disparate pieces of evidence, exercise professional skepticism, and maintain independence under uncertain or politically charged audit conditions. In contrast, people low in need for closure may want certainty and come to adopt whatever beliefs confirm their assumptions because they are sure not to be disappointed. When these tendencies are conjoined with conspiracist ideation, they can exacerbate distrust and lower receptiveness to alternative explanations that would otherwise enhance impartial judgment. As such, tolerance for ambiguity is anticipated to moderate the association between conspiracist ideation and auditor independence. High ambiguity tolerance auditors would be able to preserve the independence of thought in the face of conspiracy cues, while low ambiguity tolerance would succumb to biased evidential reasoning and excessive skepticism that erodes. Empirical evidence supports this theoretical reasoning. The positive effect of the biases of ambiguity aversion and responsibility dimension on audit quality was confirmed in a study conducted by Karimi et al. (2021). However, overconfidence bias and optimism and extraversion variables negatively affect audit quality.

High tolerance of ambiguity allows auditors to effectively minimize their exposure to affected CPAs, remaining independent and adhering to skeptical evaluation techniques. On the other hand, low tolerance of ambiguity is related to discomfort in ambiguous contexts, a cognitive style relying on fixed categories and rigidity, and increased susceptibility to conspiracist ideation. Therefore, it is expected that tolerance for ambiguity moderates the relationship between conspiracist ideation and auditor independence—in particular, higher levels of tolerance are associated with greater independence (vs. lower), while lower levels of tolerance are associated with reduced independence. Accordingly, the second research hypothesis states:

The theoretical discussion above suggests that increased tolerance for ambiguity provides a buffer against the negative effects of conspiracist ideation on auditor independence by inducing cognitive flexibility and reducing bias in conditions of uncertainty.

H2: The level of tolerance for ambiguity has a significant effect on the relationship between conspiracy illusion and auditor independence.

Religious psychology studies the psychological effects of religion, as it has always played a major role in shaping human cognition and behavior. The literature has shown that although following any value system contributes to mental integration and psychological coherence, religious doctrines can offer a platform for moral consistency and psychological balance because they touch upon existential subjects (such as suffering, death, and meaning) and ethical standards (such as kindness, wisdom and self-denial) (Abu Raiya et al., 2008).

Religious attitudes can also help individuals view the world with hope and trust in others. Those with strong religious principles may be less prone to conspiracy illusion and instead emphasize moral principles and honesty.

Religious teachings typically stress moral values such as honesty, fairness, and trust. Individuals with such attitudes may, when faced with conspiracy illusion, be inclined to focus on moral principles and turn toward proper and fair behavior rather than relying on conspiracy theories. Auditors with sound and positive religious attitudes are usually committed to moral principles. This may help them maintain their independence and make precise, unbiased judgments when faced with pressures arising from conspiracy illusion.

In addition, religious attitudes can reinforce an auditor's confidence in their capabilities and soundness of judgment. Their confidence in their actions frees them from the influence of conspiracy theories. In summary, religious attitudes are a moderating variable in the relationship between conspiracy illusion and auditor independence. Individuals with positive, law-abiding religious attitudes are more likely to preserve their independence in the face of conspiracy illusion and act according to ethical and professional principles. In contrast, individuals with conspiracy illusion who lack religious principles may be influenced by negative thinking and lose their independence.

Duh et al. (2022) found that the religious illusion of audit partners has a positive and significant impact on audit quality. Ezzati Shalkoni et al. (2024) found that the personal characteristics of auditors have a positive and significant impact on religious attitudes and audit quality. Azhdary et al. (2025) concluded that the variables of ethical principles and religiosity of auditors have a significant effect on the quality of services provided by independent auditors and lead to an increase in audit quality. Therefore, religious beliefs are expected to lessen the negative effects of conspiracy theories on an auditor's independence because these beliefs strengthen moral self-control, ethical thinking, and the ability to resist cognitive biases.

H3: Religious orientation significantly moderates the relationship between conspiracy illusion and auditor independence.

3. Methodology

This study used a descriptive–correlational research design and a survey-based approach to collect quantitative data. The research was framed against a deductive–inductive reasoning approach, where theories were formulated through their theoretical underpinnings and subsequently tested in practice. The statistical population consists of all auditors who worked in the Iranian Audit Organization and member firms of the Iranian Association of Certified Public Accountants (IACPA). The population included auditors of different professional levels (trainee, auditor, senior auditor, audit manager) who were involved in the auditing profession. To ensure the sample was representative, auditors were stratified based on their professional rank and where they worked, using a stratified random sampling method. In 2025, a total of 450 questionnaires were distributed. After removing invalid responses, 300 valid ones were left for analysis, resulting in a response rate of about 67%. Stratification allowed for a proportional distribution across gender, job level and membership status in IACPA, which improved generalizability. Data collection was performed using a five-part questionnaire:

1. Demographic data: Auditor's rank, gender and professional experience as auditing – Institute of accountants and auditors professionals' age level.
2. Conspiracist Ideation: nine items, 5-point Likert scale (adapted from Jolley et al. (2021).
3. Ambiguity Tolerance: 13 items with a 5-point Likert scale, adapted from McLain's (2009) canonical questionnaire.
4. Religious Orientation: 25 items based on Golriz's (1974) scale
5. Auditor Independence: Nine out of 14 items assessed Kurnia's (2021) validated scale.

To test the structural model, demographic and occupational characteristics (gender, professional experience, job rank) were controlled for potential confounding effects. Lastly, Partial Least Squares Structural Equation Modeling (PLS-SEM) is used for hypothesis testing in SmartPLS 3 software, due to its robustness for complex models and small sample sizes.

4. Results and data analysis

Demographic characteristics of the study participants are shown in Table 1. The majority of the sample were male (74.3%), while females accounted for 25.7%. The majority of respondents were under 35 years old and about one-third had a master's degree. Most were employed in auditor or senior auditor positions, and a minority were managers or supervisors. Notably, 18.7% of participants were certified auditors with varying degrees of professional qualification.

To improve the interpretability of forthcoming analyses, primary demographic variables (gender, age, education, and certification status) were tested to determine if their effects were substantive and statistically controlled for in the main and moderation analyses. This method allows for the analysis of links between conspiracist ideation, tolerance for ambiguity, religious orientation and auditor independence without those relationships being confounded by demographic influences.

Table 1. Demographic characteristics of the survey participants

Demographic Characteristic	Category	Frequency	Percentage
Gender	Female	77	25.7%
	Male	223	74.3%
Age Group	20–25 years	78	26.0%
	25–30 years	74	24.7%
	30–35 years	48	16.0%
	35–40 years	51	17.0%
	Above 40 years	49	16.3%
Educational Level	PhD	21	7.0%
	Master's degree	121	40.3%
	Bachelor's degree and below	158	52.6%
Job Position	Auditor	164	54.6%
	Senior Auditor	39	13.2%
	Audit Supervisor	32	10.6%
	Audit Manager	40	13.3%
	Partner in Firm	25	8.3%
Membership in the Official Auditors' Society	Yes	56	18.7%
	No	244	81.3%
Total		300	100%

Model Fit Indices: To assess the model's validity and fit, several statistical indicators were used:

The coefficient of determination (R^2), standardized path coefficients (T-values), composite reliability (CR), average variance extracted (AVE), standardized root mean square residual (SRMR), and Chi-square statistics. The overall model goodness-of-fit (GOF) was 0.658, indicating a strong fit based on threshold benchmarks (weak = 0.01, moderate = 0.25, strong = 0.36).

Other fit indicators also support the model's adequacy:

- SRMR = 0.028
- $R^2 = 0.683$
- Normed Fit Index (NFI) = 0.912
- Chi-Square = 462.860

In assessing the construct validity, both convergent validity and discriminant validity were assessed. All constructs satisfied convergent validity (AVE > 0.5) and composite reliability (CR > 0.7), as summarized in Table 2. To assess for discriminant validity, the square root of the AVE of each construct was greater than its correlations with other constructs, supporting that variables are indeed different from one another (as shown in Table 3).

Table 2. Convergent validity and reliability of constructs

Construct	Cronbach's Alpha	Composite Reliability (CR)	Average Variance Extracted (AVE)
Auditor Independence	0.938	0.974	0.644
Conspiracy Illusion	0.904	0.922	0.570
Tolerance for Ambiguity	0.905	0.965	0.549
Religious Orientation	0.962	0.982	0.529

Table 3. Discriminant validity of constructs (Fornell–Larcker Criterion)

Variable	Conspiracy Illusion	Auditor Independence	Tolerance for Ambiguity	Religious Orientation
Auditor Independence	0.803	—	—	—
Conspiracy Illusion	0.621	0.793	—	—
Tolerance for Ambiguity	0.611	0.345	0.824	—
Religious Orientation	0.601	0.104	0.573	0.781

4.1. Results

Figures 1 and 2 present the outcomes of hypothesis testing using the structural model. As shown in Figure 1, there was a statistically significant negative relationship between conspiracy illusion and auditor independence. The estimated path coefficient is −0.781, and the t-value is equal to 34.053. Being above the threshold, beyond 1.96 and establishing a lot of empirical support for the first research hypothesis

The result shown in Figure 2 indicates that the tolerance of ambiguity exerts a prominent moderating effect on the relationship between conspiracy illusion and auditor independence. A positive and significant path coefficient (0.501; t = 4.022) suggests that the relationship strengthens at lower values of ambiguity tolerance, and weakens for higher levels of this construct. In other words, among individuals who display greater tolerance for ambiguity, the adverse effect of conspiracy illusion on auditor independence is mitigated.

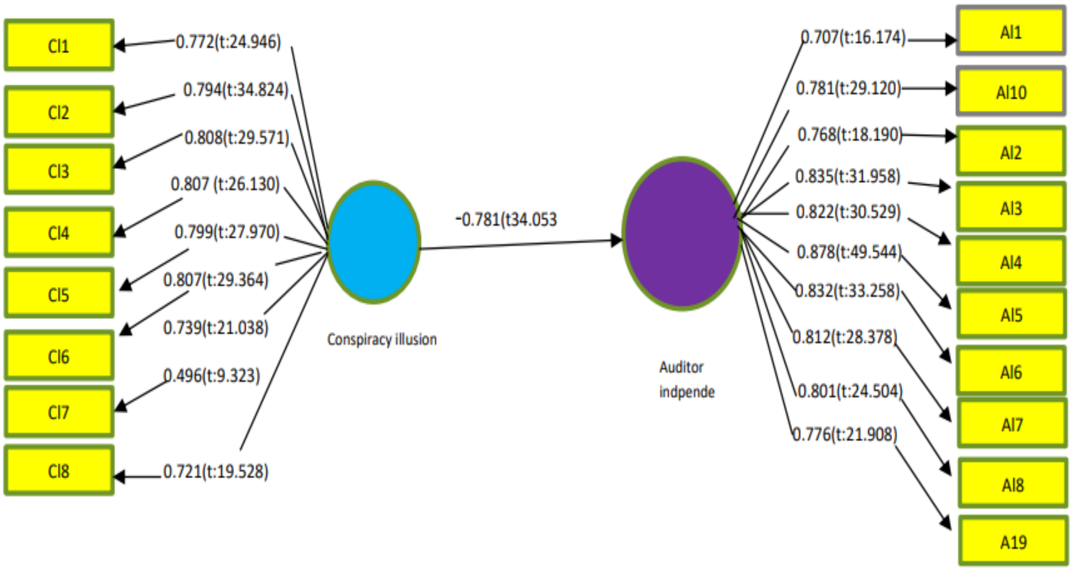

Figure 1. Results from the first hypothesis test

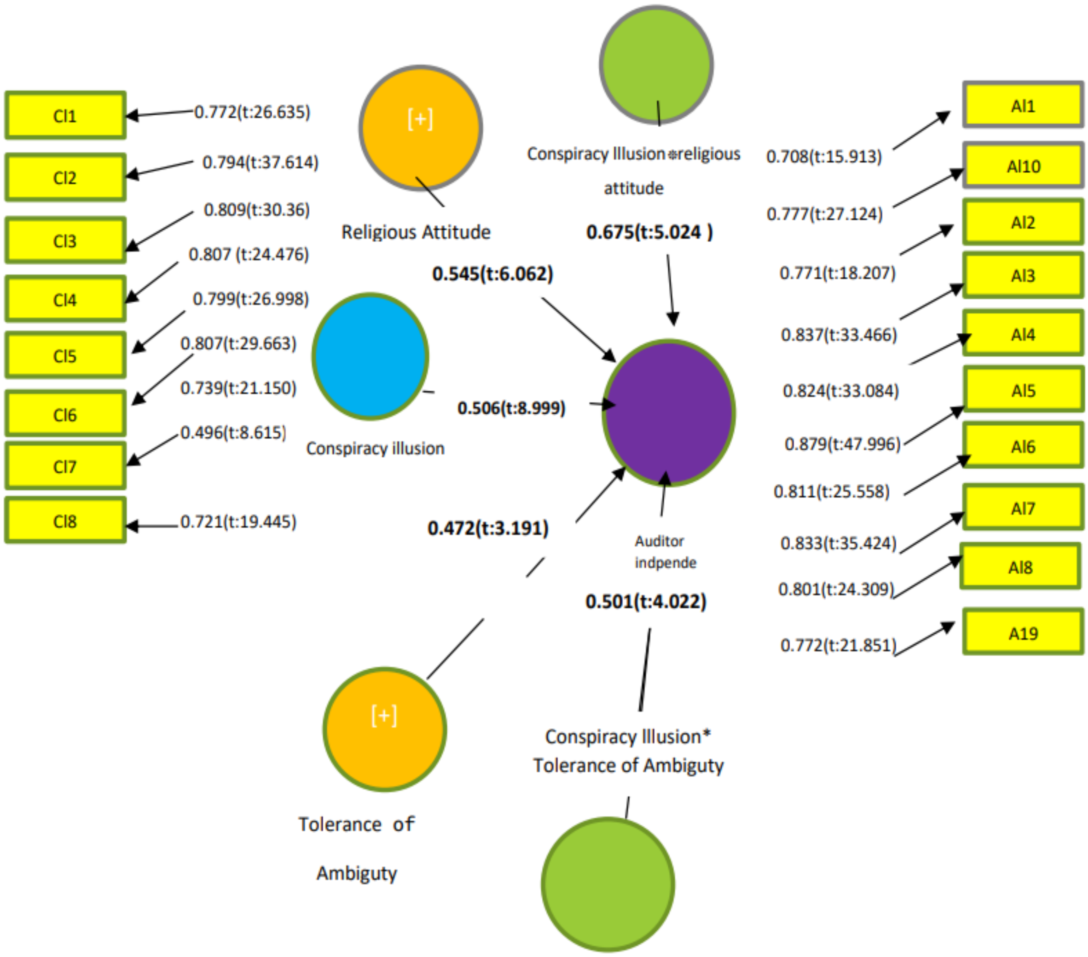

Figure 2. Results from the second hypothesis test

In addition, Figure 2 demonstrates that religious attitudes also play a significant moderating role in the relationship between conspiracy illusion and auditor independence. With a positive and statistically significant path coefficient (0.675; t = 5.024), the results suggest that stronger religious attitudes reduce the impact of conspiracy illusion on auditor independence. In other words, the interaction between the independent variable and the moderator exerts a diminished influence on auditor independence for individuals with higher levels of religiosity.

5. Conclusion

Auditor independence represents a cornerstone of audit quality, yet this study emphasized that independence extends beyond institutional or technical safeguards, which are deeply shaped by auditors' psychological characteristics. The findings showed that conspiracist ideation, a multidimensional cognitive bias, negatively impacted auditor independence. Auditors with higher levels of conspiracist ideation were more likely to engage in intuitive reasoning over analytical reasoning, especially when faced with ambiguous or stressful audit conditions. This cognitive style may have reinforced bias in evidence assessment, reduced appropriate levels of professional objectivity and fostered suspicion of organizational data and oversight mechanisms. These findings were in agreement with Elinda et al. (2019) that professional independence could be compromised because of psychological stress and pessimism and with Mardijuwono & Subianto (2018), who found excessive skepticism coupled with negative cognitive orientations to reduce judgment quality. In combination, these findings underscore that while professional skepticism is critical for sound auditing, the distorted version of such ideation as conspiracism can undermine, rather than support, independence. This relationship was moderated significantly by tolerance of ambiguity. Auditors who are more tolerant of ambiguity exhibited a greater psychological and cognitive resilience that enables them to cope with uncertain information better than their less tolerant counterparts, thus maintaining objectivity when faced with contradictory evidence. In contrast, individuals with low ambiguity tolerance were more prone to conspiratorial thought, which may have increased anxiety and eroded confidence in professional judgment. Likewise, religious orientation weakened the impact of a conspiracist ideation. Religious commitment was associated with less resistance to bias, stress or cognitive distortion among auditors when they hear these sounds. Religious orientation seemed to strengthen self-regulation, ethical reasoning, and value-based decision-making predictors that promote independence even when faced with pressure or uncertainty. In fact, this study demonstrated that auditor independence is dependent on statutory compliance and the technical capabilities of the audit partners and relies heavily upon their cognitive flexibility and ethical outlook. Conspiracist ideation endangered independence, whereas intolerance for ambiguity and religious orientation served to maintain psychological buffers. These results point out the need for both program and professional education in auditing to consider psychological development as a fundamental, integrating strategy alongside more traditional technical training. Efforts to increase auditors' ambiguity tolerance, ethical reasoning and self-awareness might also constitute effective means of bolstering independence and preserving public confidence in financial reporting.

Investigation to make sure there are training programs for auditors on how to identify and manage cognitive biases like conspiracist ideation, which identifies their effects on professional decision-making. Guided workshops with a focus on critical thinking, ambiguity resolution, and moral reasoning should systematically be included in professional development curricula for the strengthening of auditors' psychological resilience capacities and moral competence.

In addition, designing an organizational climate which is conducive to trust, as well as minimizing suspicion-based stories in audit teams, is useful in keeping conspiracist thinking at bay. Simultaneously, encouraging auditors to be more tolerant of ambiguity and hold a constructive religious orientation may help reduce the negative influence of conspiratorial cognition. Having auditors who display both social tolerance (for uncertainty) and ethical grounding may serve them in good stead to maintain professional independence, demonstrate balanced skepticism and make appropriate decisions under time pressure.

One of the main shortcomings of this study lies in the challenges that measuring such complex psychological constructs entails, such as measurement purposes (e.g., conspiratorial ideation, auditors' independence or ambiguity tolerance), ambivalence or religious orientation. Culture, context and respondents' subjective meanings may influence each of these variables, which can complicate the validity and comparability of results across different contexts (Dizon et al., 2020). Moreover, convenience samples of auditors may not reflect the entire auditing population and limit generalizability to broader audit contexts.

There is the possibility of social desirability bias in all self-reported data, where individuals answer based on what they believe others want to hear (e.g., how they ought to respond) rather than their lived experiences. Future studies should ideally address this limitation by including triangulation of data sources and methods (e.g., peer assessments, behavioral measures or archival audit performance records) to complement the presented subjective measures.

In practice, the results carry a few actionable implications. Audit regulators should seek to combine psychological competence assessments and ethics-oriented modules into professional certification and continuing education programs to ensure that auditors leave training equipped with the tools needed for recognizing cognitive biases, as well as for remediating. Large audit firms should create structured workshops, covering ambiguity management, critical thinking and ethical resilience, that enhance awareness of how psychological factors can compromise independence and judgment. Similarly, professional training institutions may integrate moral reasoning and emotional intelligence courses with bias awareness into auditor education curricula so that future professionals can maintain psychological stability and ethical integrity in tandem with technical proficiency.

Finally, qualitative approaches or experimental study designs would further help understand how these psychological and contextual variables affect auditor independence across cultures.

References

1. Abu Raiya, H., Pargament, K. I., Mahoney, A. and Stein, C. (2008). A psychological measure of Islamic religiousness: Development and evidence for reliability and validity. *The International Journal for the Psychology of Religion,* 18(4), pp. 291-315.
2. Azhdary, B., Nasl Mosavi, S. H. and Jafarilarijani, A. (2025). Investigating the effect of ethical principles, religiosity, auditor's personality and coronavirus on the quality of independent auditors' audit services. *Journal of Management Accounting and Auditing Knowledge,* 16(61), pp. 31-46 (In Persian). https://doi.org/10.22034/jmaak.2025.24065
3. Biddlestone, M., Green, R. and Douglas, K. M. (2020). Cultural orientation, power, belief in conspiracy theories, and intentions to reduce the spread of COVID-19. *British Journal of Social Psychology*, 59(3), pp. 663-673. https://doi.org/10.1111/bjso.12397
4. Citron, D. B. (2003). The UK's framework approach to auditor independence and the commercialization of the accounting profession. *Accounting, Auditing & Accountability Journal,* 16(2), pp. 244-274. https://doi.org/10.1108/09513570310472067
5. De Zavala, A. G., Cichocka, A., Eidelson, R. and Jayawickreme, N. (2009). Collective narcissism and its social consequences. *Journal of Personality and Social Psychology*, 97(6), A. 1074.
6. Douglas, K. M. (2021). Are conspiracy theories harmless?. *The Spanish Journal of Psychology*, 24, A. e13. https://doi.org/10.1017/SJP.2021.10

7. Douglas, K. M. and Sutton, R. M. (2018). Why conspiracy theories matter: A social psychological analysis. *European Review of Social Psychology,* 29(1), pp. 256-298. https://doi.org/10.1080/10463283.2018.1537428
8. Douglas, K. M., Uscinski, J. E., Sutton, R. M., Cichocka, A., Nefes, T., Ang, C. S. and Deravi, F. (2019). Understanding conspiracy theories. *Political Psychology,* 40, pp. 3-35. https://doi.org/10.1111/pops.12568
9. Duh, R. R., Gul, F. A. and Hsu, A. W. H. (2022). Auditors' religious beliefs and audit quality: Some evidence from Taiwan. *The International Journal of Accounting,* 57(03), A. 2250013. https://doi.org/10.1142/S1094406022500135
10. Elinda, A. I., Iswati, S. and Setiawan, P. (2019). Analysis of the influence of role stress on reduced audit quality. *Jurnal Akuntansi,* 23(2), pp. 301-315. https://doi.org/10.24912/ja.v23i2.593
11. Ezzati Shalkoni, G. A., Jafari, S. M. and Darabi, R. (2024). The effect of the auditor's and employer's personality components on the development of religious attitude and the quality of audit. *Professional Auditing Research*, 4(14), pp. 56-87. https://doi.org/10.22034/jpar.2023.2004069.1173
12. Freeman, D., McManus, S., Brugha, T., Meltzer, H., Jenkins, R. and Bebbington, P. (2011). Concomitants of paranoia in the general population. *Psychological Medicine*, 41(5), pp. 923-936. https://doi.org/10.1017/S0033291710001546
13. Frenkel-Brunswik, E. (1949). Intolerance of ambiguity as an emotional and perceptual personality variable. *Journal of Personality,* 18(1), pp. 108–143.
14. Ghaznavi Doozandeh, J., Garkaz, M., Khozein, A. and Maetoofi, A. (2022). Identification of the factors affecting auditors' conflict of interests using fuzzy Delphi method. *Iranian Journal of Finance*, 6(1), pp. 142-168 (In Persian).
15. Golriz G. (1974). Study of the relationship between religious attitude and other feedback and job characterizations. B.Sc thesis in psychology, Faculty of Literature and Human Sciences, Tehran University, Tehran, Iran (In Persian).
16. Gunawan, D. and Lestari, M. A. (2025). Impact of auditor independence, professionalism, and skepticism on audit quality. *Advances in Accounting Innovation*, 1(2), pp. 178-187.
17. Jolley, D., Douglas, K. M., Skipper, Y., Thomas, E. and Cookson, D. (2021). Measuring adolescents' beliefs in conspiracy theories: Development and validation of the Adolescent Conspiracy Beliefs Questionnaire (ACBQ). *British Journal of Developmental Psychology*, 39(3), pp. 499-520. https://doi.org/10.1111/bjdp.12368
18. Karimi, Z., Yaghoob-Nejad, A., Samadi Largani, M. and Pourali Laklaye, M. R. (2021). Evaluating the impact of individual psychological biases and personality dimensions of auditors on audit quality. *Financial Accounting and Auditing Research*, 13(52), pp. 23–52 (In Persian).
19. Khaleq, S. (2023). The influence of cognitive bias on professional judgment in auditing: an empirical study from Egypt. *The Scientific Journal of Business and Environmental Studies*, 14(4), pp. 150-238.
20. Kurnia, R. (2021). The determinant factors affecting auditors' ability to detect fraud: Empirical study at public accounting firms in Jakarta and Tangerang. *Economics, Management and Sustainability*, 6(2), pp. 132-145.
21. Liu, S., Forgione, D., Xie, X. and Branson, L. (2014). Client importance and auditor independence. *Journal of International Business and Economics*, 14(4), pp. 95-110.
22. Mardijuwono, A. W. and Subianto, C. (2018). Independence, professionalism, professional skepticism: The relation toward the resulted audit quality. *Asian Journal of Accounting Research*, 3(1), pp. 61-71.

23. McLain, D. L. (2009). Evidence of the properties of an ambiguity tolerance measure: The multiple stimulus types ambiguity tolerance scale–II (MSTAT–II). *Psychological Reports*, 105(3), pp. 975-988. https://doi.org/10.2466/PR0.105.3.975-988
24. Sunstein, C. R. and Vermeule, A. (2009). Conspiracy theories: causes and cures. *Journal of Political Philosophy,* 17(2), pp. 202–227.
25. Swami, V., Chamorro-Premuzic, T. and Furnham, A. (2010). Unanswered questions: A preliminary investigation of personality and individual difference predictors of 9/11 conspiracist beliefs. *Applied cognitive psychology,* 24(6), pp. 749-761. https://doi.org/10.1002/acp.1583
26. Van Prooijen, J. W. and Jostmann, N. B. (2013). Belief in conspiracy theories: The influence of uncertainty and perceived morality. *European Journal of Social Psychology*, 43(1), pp. 109-115. https://doi.org/10.1002/ejsp.1922
27. Whitson, J. A. and Galinsky, A. D. (2008). Lacking control increases illusory pattern perception. *Science,* 322(5898), pp. 115-117.