



RESEARCH ARTICLE

The Moderating Effect of Power Distance on the Relationship between Conscientiousness and Extraversion with Auditors' Impartiality

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Abstract

Auditors' impartiality is fundamental for responsible and logically grounded audit opinions. While prior research has examined the link between personality characteristics (conscientiousness and extraversion) and professional judgment, the moderating role of power distance remains largely unexplored in the auditing context. Existing studies have focused on structural aspects of independence, overlooking psychological and cultural contingencies. This study is the first to introduce power distance as a moderating variable between the Big Five personality characteristics and auditors' impartiality, adopting a contingency perspective that challenges the one-size-fits-all assumption in the auditing behavior literature. The present study is applied in nature regarding its purpose and methodology, specifically utilizing structural equation modeling. The data collection tool was a questionnaire. The study population comprised auditors at all levels within auditing firms, and the sample size was 384 auditors. These findings showed that the study's independent variables, conscientiousness and extraversion, have a positive and significant effect on impartiality. However, power distance moderates only the relationship between extraversion and impartiality, not that between conscientiousness and impartiality. Therefore, the power distance variable has a significant moderating effect on only one of the auditors' personality dimensions, namely extraversion. This highlights the importance of a contingency approach to understanding cultural impact, recognizing that cultural factors do not uniformly influence all individual characteristics but tend to have a stronger negative effect on those related to asserting or challenging authority, such as extraversion.

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1. Introduction

Auditor impartiality is defined by the professional code of conduct: a certified public accountant must not allow bias, conflicts of interest, or undue influence by others to affect their professional judgment or work (IESBA, 2018). The principle of impartiality requires all certified public accountants to avoid bias, conflicts of interest, and undue influence from others in their professional judgments or business activities. Accordingly, this study defines auditor impartiality as the auditor's commitment to making professional judgments based solely on audit evidence and applicable standards, without favoritism toward any stakeholder (e.g., management, shareholders, or regulatory bodies). Impartiality is distinct from independence in that it is a behavioral and cognitive condition reflecting the extent to which the auditor's decision-making process appears unaffected by conflicting relationships. In addition, impartiality is the state of being unbiased towards the interests of any party, whereas objectivity relies on fact-based evidence not open to interpretation. Thus, impartiality is a separate construct, conceptually situated between structural independence and objective judgment, as it endeavors to describe an auditor's behavior when faced with competing interests.

Auditors' impartiality is an essential characteristic that enables them to provide responsible opinions grounded in a sound and logical understanding of professional conduct (Nelson, 2009). Because managers have discretion in applying accounting standards and procedures, auditors must rely on professional judgment and maintain impartiality when expressing their opinions. An essential requirement of impartiality is that auditors' judgments and decisions are not subordinate to others (Svanberg and Öhman, 2016). However, auditors' impartiality is influenced by the work environment, relationships with management, incentives received, client recognition, abilities, and various personal and organizational characteristics (Samagaio and Felício, 2022). The interaction between personality characteristics and ethical commitment suggests that auditors with specific characteristics are more likely to maintain impartiality, thereby improving audit quality (Haghighi et al., 2024).

Particular traits of an auditor, such as conscientiousness and extraversion, are positively correlated with professional skepticism, which is important to maintain neutrality in the field of auditing. Conversely, neuroticism is associated with reduced audit quality, meaning that high levels of certain personality traits can affect impartiality (Wijaya and Cheisviyanny, 2024). Lack of supervision and time constraints may lead to behaviors such as cyberloafing, which reduce personal gain and negatively impact professional performance (Hessari et al., 2025).

Various factors that impact auditor impartiality also include personality characteristics and cultural dimensions (see Khurana et al., 2026; Veledar et al. 2026). However, no study has investigated the moderating effect of power distance on the relationship between personality traits (i.e., conscientiousness and extraversion) and auditor independence among auditors in the Iranian context. In the Iranian context, this gap is particularly important due to high power distance (Hofstede, 1984). In this regard, the present study aims to answer the following research questions:

RQ1: To what extent do conscientiousness and extraversion significantly affect auditors' impartiality?

RQ2: How does power distance moderate the relationship between each personality trait (i.e., conscientiousness and extraversion) and auditors' impartiality?

RQ3: Does the moderating effect of power distance differ between conscientiousness and extraversion?

The primary objective of this study is, therefore, to examine the moderating effect of power distance on the relationship among conscientiousness, extraversion, and auditor impartiality.

Trust in auditors would enhance auditors' performance and, in turn, increase audit quality; organizational culture is critical to developing trust within audit firms. However, when the distance of power widens through greater separation and limited voice among managers, partners, supervisors,

and auditors within organizations, it can pose a significant risk to auditor independence, particularly in Iranian audits.

This study makes several notable contributions. First, it bridges the gap among personality psychology, auditing, and cross-cultural management by introducing power distance as a moderating variable in the relationship between personality characteristics (conscientiousness and extraversion) and auditor impartiality. This link has not been examined previously. Second, it offers a fresh perspective on auditor impartiality by conceptualizing it as a distinct behavioral and cognitive construct, separate from independence and objectivity. Third, it provides empirical evidence from a high-power-distance context (Iran), thereby enriching the understanding of how cultural dimensions influence professional judgment in developing countries. In practice, the findings can inform audit firms' recruitment, training, and performance evaluation and assist regulators in developing ethical standards tailored to hierarchical environments. Academics and researchers may also benefit from the theoretical framework proposed here as a basis for future cross-cultural auditing research.

In the next section, we will review the relevant literature, theoretical foundations, and background related to the topic of this research. The third section will outline the research methodology. Following that, the fourth section will present the research findings. Finally, the fifth section will present the study's conclusion.

2. Theoretical foundations and development of hypotheses

2.1. Theoretical issues

This study uses the Big Five personality model (Costa and McCrae, 1992), which is one of the best-known and empirically appropriate models for understanding persons. The theoretical aspect of personality: the Big Five model identifies five broad dimensions, including Conscientiousness. Extraversion. Neuroticism. Openness to experience. The Agreeableness and Conscientiousness indices include characteristics such as responsibility, diligence, orderliness, and adherence to standards; Extraversion includes assertiveness and sociability (Costa and McCrae, 1992). This two-dimensional classification of issues is relevant to the watering down of standards (whether auditors should accept audit opinions that do not conform to standards) and to whether auditors willingly express dissenting views.

According to Self-Determination Theory (SDT), all human behavior is fundamentally driven by the needs for competence, relatedness, and autonomy, with intrinsic motivation serving as a primary driver of behavior (Ryan and Deci, 2000). When these needs are met, individuals are more motivated to perform activities, even without external rewards, and experience better psychological well-being and performance.

Competence is one of the three needs in SDT and, as such, is tied to conscientiousness. Conscientiousness: They find it essential to execute tasks well and fulfill professional standards. This drive aligns with the need for competence in SDT. On the flip side, conscientious auditors may become less motivated to uphold impartial standards when hierarchical pressures challenge their competence)

The link between SDT and extraversion lies in the need for autonomy and relatedness. Extraverted auditors seek social engagement and are sensitive to relational cues. In low-power-distance environments that support autonomy and open communication, extraverted auditors are more likely to express dissenting views and assert their impartial judgments. However, in high-power-distance environments that suppress autonomy, extraverted auditors may internalize relational pressures, leading to self-censorship and reduced impartiality.

In high-power-distance cultures, the need for autonomy is often suppressed because individuals

are expected to defer to superiors. Consequently, auditors' intrinsic motivation to uphold impartiality, which requires autonomy, is weakened. In contrast, low-power-distance cultures promote independence, strengthening auditors' intrinsic motivation to maintain impartiality.

The Cognitive Dissonance Theory (CDT) argues that the human mind holds multiple opposing cognitions, so they do not reach equilibrium, resulting in discordant behavior or thoughts, leading to negative feelings and forcing the person to resolve it by changing their cognitions (Festinger, 1957). The nature of being a professional auditor entails a sincere belief in the principles of neutrality. Causal environment: A situation in which an auditor is compelled, or elects to act in a way that undermines their impartiality (e.g., because of client or supervisor pressure) creates cognitive dissonance.

Conscientious individuals have stronger internal ethical standards and are therefore more likely to experience greater initial dissonance when their behavior violates impartiality norms. To reduce this discomfort, they may adopt different strategies depending on power distance: (a) in high-power-distance cultures, they may reduce dissonance by justifying obedience to authority (e.g., "I must obey my superiors"); (b) in low-power-distance cultures, they may change their behavior to restore alignment with their values.

Extraverted individuals, being more socially oriented, may seek external validation to reduce dissonance. They may consult with colleagues or seek social approval for their behavior to minimize incongruence. In high-power-distance cultures, this may lead them to conform to hierarchical expectations; in low-power-distance cultures, they may seek peer support for impartial actions.

In high-power-distance cultures, the dissonance resulting from a violation of impartiality may be reduced more quickly through ready-made justifications such as "I must obey my superiors" or "My position does not permit dissent." That is, the psychological cost of incongruence is less keenly felt because society provides ready-made justifications for behavior that is inconsistent with impartiality. In low-power-distance cultures, dissonance is felt more strongly due to values of autonomy and individual responsibility, and the individual may feel greater pressure to defend their impartiality.

2.2. Conscientiousness and Impartiality

The Five-Factor Model (FFM) of personality designates conscientiousness as one of the major personality dimensions (Costa and McCrae, 1992). This includes traits such as responsibility, dependability, high-quality workplace performance, hard work, and rule-following (Steel et al., 2008). Conscientious individuals aim to perform their tasks well and are willing to spend more time to achieve their objectives (Jin, 2024). They are characterized by perfectionism and attention to detail, which are associated with remarkable accomplishments in their field (Tiliopoulos et al., 2010).

Conscientiousness can promote auditor impartiality through three interrelated mechanisms:

Pathway 1: Adherence to Professional Standards. Conscientious individuals have a strong internal drive to follow rules and complete tasks thoroughly. In the auditing context, this translates into rigorous adherence to auditing standards and ethical codes (Samagaio and Felício, 2022). When internal standards of duty bind auditors, they are less likely to deviate from impartial judgments, even under pressure.

Pathway 2: Diligent Evidence Evaluation. Conscientiousness positively affects auditors' professional skepticism, leading to more complete and objective evaluations of audit evidence (Wijaya and Cheisvianny, 2024; Saraswati and Latrini, 2023). Rather than accepting management's assertions at face value, conscientious auditors systematically question and verify information, a core component of impartiality.

Pathway 3: Resistance to Biased Shortcuts. Highly conscientious individuals are less prone to cognitive biases and judgment shortcuts (Tiliopoulos et al., 2010). They invest greater cognitive effort

in decision-making, reducing the likelihood of favoritism or premature conclusions. This cognitive diligence directly supports impartial judgment.

There is also evidence of a positive association between conscientiousness and impartiality-based outcomes. Gold et al (2009) Conscientiousness has been found to enhance auditors' objectivity. Samagaio and Felício (2022) have also found to increase auditor capabilities and professional efficiency, thereby further strengthening immunity against bias.

We argue that conscientiousness encourages auditors to work more diligently and leads them towards greater impartiality. Furthermore, considering the definitions, research findings, and theoretical foundations, we believe that auditor conscientiousness can have a positive and significant effect on auditor impartiality; consequently, we propose the following hypothesis.

H1: Auditors' conscientiousness has a significant positive effect on auditor impartiality.

2.3. Extraversion and Impartiality

People have two critical personality dimensions called extraversion and introversion. These two dimensions are not separate; all people in society have them simultaneously. They can be identified by stating the characteristics of extroverts (Liegl and Furtner, 2023). Extraverts are typically characterized by a preference for collaborative work over solitary tasks, demonstrating frankness in speech, elevated sociability, and practicality. Furthermore, they exhibit a strong desire for stimulation and excitement, are notably gregarious, and possess considerable confidence in their social interactions (Wang et al., 2025). Concurrently, extroverts possess positive emotional styles, engage in high levels of social interaction and activity, and maintain very intimate interpersonal relationships (Bowling et al., 2024).

This is clearly evidenced by the finding that extroverted auditors have more professional skepticism than introverted auditors (Noegroho et al., 2025). Personality Features: The effects of personality characteristics on the judgment and decision-making process will also directly or indirectly affect fraud detection by auditors (Suryandari et al., 2026). More hopeful about the future are extroverted auditors, who are more satisfied with their personal relationships. Moreover, they achieve higher positions on the career ladder, earn higher incomes and benefits, and experience greater subjective and internal well-being (Baral, 2024). They have a greater tendency to question underlying assumptions and proactively demand additional information necessary to conduct an impartial audit, and they perform better in managing perceived audit risks (Chen et al., 2023). The outlook and positive emotions of extroverted auditors who adequately share their knowledge with group members facilitate the initiation and continuity of group formation (Anwar, 2017). According to Kerckhofs et al. (2024), highly managed female extroverted auditors have less conflict with their managers. By integrating a series of spirituality indices and the moral atmosphere in the Iranian work environment, the findings show that individual personality dimensions and personality type have a greater effect than any other variable on audit quality (Nasirpour et al., 2023).

Based on the definitions provided, previous research findings, and the established theoretical framework, we assert that an auditor's extraversion strengthens their capabilities in both internal and external communication, heightens their cognitive awareness, and influences subsequent decision-making; all of which contribute to greater impartiality in their judgments. Consequently, we propose the following hypothesis regarding the positive and significant relationship between auditor extraversion and impartiality:

H2: Auditors' extroversion has a significant positive effect on auditor impartiality.

2.4. Power distance and impartiality

Culture manifests as a system of shared social behaviors developed through interactions among members of a specific social group (Laland and Hoppitt, 2003). Cultural values encompass the collective attitudes, beliefs, and behaviors characteristic of individuals within a specific culture (Schwartz, 2012). Moreover, culture is conceptualized across various dimensions, with power distance being one of the essential constructs (Hofstede, 1984). Power distance, when defined, refers to how much followers/subordinates accept the organizational hierarchy, as well as the level of distance between managers and workers. This particular idea refers to the level of acceptance of unequal balance of power in the organizational context (Hofstede, 1980). Perhaps the most defining feature of low power-distance climates is also one that makes managers most uncomfortable: subordinates in low power-distance environments most often have open channels for communicating their complaints to management, including critical feedback and criticism (Kosłowski et al., 2011). They are more involved in decision-making, face less pressure, and receive greater social support (Qian et al., 2014).

Audit culture is defined as the process through which scientific and technical foundations evolve from traditional to modern states. According to the theoretical literature, developing countries, such as Iran, face a long path to developing an audit culture. Such a pathway would require an enduring cultural emphasis on professional independence and neutrality over hierarchical obedience (Tarighi et al., 2022). Leaders in Iranian organizational culture have learned from experience that openly expressing dissent can have unfortunate personal repercussions. They remain trained in 'saving face' and conforming, which piles up their manpower. This phenomenon is rooted in the inefficient hierarchical structures still prevalent in Iranian administrative and educational institutions (Asnaashari et al., 2025).

The impact of power distance on auditor impartiality is significant, as cultural dimensions shape auditors' perceptions and decision-making. Auditors' perceptions of internal controls and fraud risk are influenced by their artistic knowledge, especially in high-power-distance cultures where hierarchical structures are more prominent (Ríos Figueroa, 2013). Such environments may also lead auditors to be less skeptical of management, thereby increasing the threat to their objectivity. In contrast, others claim a strong corporate culture can foster ethical behavior and mitigate stakeholders' malfeasance, leading to the conclusion that cultural dimensions may not always lead to auditor partiality (Zaman, 2024). In addition, high power distance can be a big hindrance to organizational change and development because it is an important limiting condition of organizational flexibility, and then with the ambition to induce complications such as job dissatisfaction, motivation to change jobs rises (especially among Junior professionals seeking upward mobility), and erosion of social capital (Huang and Van De Vliert, 2003).

Power distance influences auditor impartiality through several mechanisms: (1) discouraging upward communication and critical feedback; (2) reducing professional skepticism through uncritical acceptance of managerial authority; (3) suppressing autonomy, which reduces intrinsic motivation to remain impartial; (4) facilitating cognitive dissonance reduction; and (5) increasing the perceived personal costs of dissent.

A study by Shahzad et al. (2025) examined how despotic leadership affects job performance, job satisfaction, and turnover intention at the employee level, with individual-level power distance orientation as a moderator. Based on multisource, time-lagged survey data from 65 leaders and 300 subordinates, they found that despotic leadership is related to poorer job performance and job satisfaction, but to higher turnover intention. Additionally, both power distance orientation and moderated these relations, such that low power distance employees reacted more strongly to despotic leadership. In line with this, studies have shown that not only demographic characteristics but also

cultural dimensions, such as power distance, play an important role in auditors' professional judgment and decision-making (Nolder and Riley, 2014; Huang and Van de Vliert, 2003).

The findings of Bik and Hooghiemstra (2018) indicated that auditors' perspectives on evaluating internal controls differ significantly depending on whether companies operate in low- or high-power-distance cultural contexts. The survey by Al-Asmakh et al. (2024) examined the effect of cultural dimensions, particularly power distance, on auditors' judgment and decision-making. In a structural equation modeling analysis, the results showed that power distance has a significant negative effect on auditors' judgment and decision-making.

We argue that reducing power distance in audit firms increases their impartiality in judgments and decisions. Based on the clearly established definitions, past research findings, and theoretical rationale, we propose that auditors working within highly power-distance cultures face more obstacles to upholding their independence and to eroding it. For this reason, we suggest that power distance in audit firms has a strong negative impact on auditor independence, which gives rise to our hypothesis:

H3: Power distance has a significant negative effect on auditor impartiality.

2.5. The moderating role of power distance

Power distance reflects the extent to which individuals accept and expect unequal power distribution in organizations and societies (Hofstede, 1980). In the auditing context, power distance shapes hierarchical relationships among auditors, managers, and partners and may discourage or encourage auditors from challenging authority (Khurana et al., 2026).

Though both conscientiousness and extraversion could predictably (see hypothesis 2) interact with power distance (conscientiousness X power-distance; extraversion X power-distance), we argue that these personality traits are not uniformly subject to cultural moderation. Conscientiousness, based on internalized demands for duty, order, and personal responsibility, may be less susceptible to contextual effects such as power distance. Conscientious individuals may rely more on their own internal moral compass, which is less susceptible to hierarchical pressures (Winterich and Zhang, 2014). This suggests that extraversion defined by engagement and festivity, along with other social-process forms of extraversion assertiveness (Wang et al., 2025), sociability, sensitivity to positive social rewards and others' positive or negative behavior might be more open to modification through hierarchical cultural niceties.

In high-power-distance cultures, the diminished sense of personal responsibility (Winterich and Zhang, 2014) might theoretically weaken the positive effect of conscientiousness on impartiality. However, empirical evidence suggests that conscientious individuals tend to maintain their internal ethical standards regardless of hierarchical context (Verma et al., 2025). This resilience may render the conscientiousness-impartiality relationship relatively invariant to power distance. Accordingly, while a theoretical case for moderation can be made, the empirical expectation remains ambiguous.

Extraverts desire social interaction and are attuned to signs of hierarchy (Dust et al., 2021). Extraverts may refrain from assertive behaviors, such as speaking up during professional disagreements (Rhodes et al., 2021), in high-power-distance contexts because voice challenges authority. This can make them less objective when hierarchical pressure conflicts with professional standards. Furthermore, greater power distance reduces the perceived duty to resist organizational pressure (Winterich and Zhang, 2014), which in turn diminishes extraverts' tendency to maintain unbiased judgments. This suggests a greater moderating effect of power distance on extraversion than on conscientiousness.

Direct evidence from accounting research demonstrates that power distance is an important antecedent of ethical decision making and plays a partial mediating role between country of origin

and ethical behavioral intention (Curtis et al., 2012). Similarly, Khurana et al. (2026) show that cultural trust, which is connected to power distance, affects audit partners' decisions (client acceptance/rejection). Findings can be interpreted as evidence for the potential moderating role of power distance expectations in achieving auditor neutrality.

Using previous definitions, real-world empirical results, and theoretical bases for the measures identified above, we hypothesize that power distance moderates the effects of auditors' cognitive conscientiousness and extraversion on their impartiality (H1).

H4: Power distance moderates the relationship between auditors' conscientiousness and impartiality.

H5: Power distance moderates the relationship between auditors' extraversion and impartiality.

3. Methodology

3.1. Research method

Since this study seeks to explain the effects of auditors' conscientiousness and extraversion on auditors' impartiality, and to examine the moderating role of power distance in this relationship, this research is a descriptive survey. In particular, it is of the structural equation modeling type. Also, the primary data collection methods in this research are a combination of library and field research methods. Furthermore, given that the study investigates relationships among all variables, correlational techniques and statistical tests will be employed to analyze the extent to which changes in one or more factors are associated with changes in others.

3.2. Population and sample

Given the limited and uncertain size of the target population, the required sample size of 384 participants was determined using the Cochran formula. The sample was subsequently selected via convenience sampling. Initially, the questionnaire, accompanied by a formal request letter, was distributed to 450 active auditors across various auditing institutions. Of the distributed instruments, 269 were returned electronically and 125 in hard copy; 10 printed questionnaires were unusable. The instrument design organized the items for each variable consecutively. To ensure data validity, several embedded items designed to detect inattentive or dishonest responses were included to screen the usability of the returned questionnaires.

3.3. Questionnaire structure

As previously noted, the questionnaire was used as the primary instrument for collecting primary data from auditors within the selected audit firms. The questionnaires had two parts and were accompanied by a letter requesting that participants complete the questionnaires and participate in the survey. The first section of the questionnaire collected demographic and general participant information, including age, gender, work experience, educational attainment, and position within the audit firm. The second section comprised specialized questions measured using an eight-item scale assessing the dependent variable, auditor impartiality, on a five-point Likert scale. Also, in the second part, the independent and moderating variables were as follows: 1 - Auditors' conscientiousness variable, including eight items. 2 - Auditors' extraversion variable, including 10 items. 3 - Power distance moderating variable, including six items.

To align the questionnaire with the research objectives, various scales were adopted from different sources. The target population consisted of auditors at all levels of audit institutions. Data collection took place in the second half of 2024. Following data collection, descriptive statistics and Harman's

single-factor test were performed using SPSS, while measurement model evaluation and hypothesis testing were conducted using SmartPLS.

At the same time, PLS-SEMs were preferred over covariance-based SEMs (CBSEMs) for three reasons. First, although this is a confirmatory study, it has a predictive lean, and PLS-SEM is more appropriate for research with a prediction-focused orientation (Hair et al., 2019). Second, the complex moderation effect of interest is simply said to be easier to estimate using PLS-SEM. In third place, PLS-SEM is not based on normality assumptions and thus is more robust than CB, which is better suited to normally distributed data. This condition is rarely the case in the social and behavioral sciences (Trail et al., 2024).

3.4. Reliability and validity

The auditor impartiality scale was measured using the audit ethics questionnaire developed by Zarefar and Zarefar (2016), which has been validated in previous studies. Furthermore, the personality scales measuring conscientiousness and extraversion originally developed by Costa and McCrae (1992) were validated in the Iranian context by Komasi et al. (2026). Similarly, the power distance items, drawn from Hofstede and Bond's (1984) cultural questionnaire, were validated and reliable, as confirmed by Beugelsdijk et al. (2017). Regarding the translation procedure, all scales were translated from English to Persian by a bilingual expert and back-translated by another independent expert to ensure linguistic equivalence.

Following prior research that established the scales' validity and reliability, we further assessed the measurement model in the current study. Table 1 presents the outer loadings, t-values, and significance levels for all indicators. The results show that most indicators have loadings above 0.50, with all t-values exceeding 1.96 ($p < 0.001$), confirming convergent validity in our sample. Also, according to the criteria of Hair et al. (1998), factor loadings of 0.30 are considered the minimum acceptable level for practical significance, provided the sample size is sufficiently large ($n \geq 350$). Since the sample size of this study is 384 respondents, the factor loadings ranging from 0.30 to 0.40 are statistically significant. Therefore, these items were retained for their theoretical importance and contribution to the instrument's construct validity.

Common method bias (CMB) was assessed using Harman's single-factor test (Table 2) (Podsakoff et al., 2003). All 32 items were entered into an unrotated principal component factor analysis. At the same time, the unrotated first factor appeared to explain only 26.54% of the variance, which is below the conventionally low commonality threshold of 50%. Additionally, eight factors with eigenvalues above 1 were identified in the analysis, but none yielded a single-factor solution that accounted for the variance structure. This result supports the conclusion that no single factor accounts for most of the covariance between items. A possible explanation for this is that common method bias would not be a major issue in the current study (Podsakoff et al., 2003; Williams et al., 1989). However, we recognize that a single-factor test is often too lenient an approach to diagnosing common method variance and that it may still be present. Future research should replicate these findings using multi-source data or longitudinal designs to further mitigate CMV concerns.

Table 1. Factor loadings of the research constructs

Variables	question	Outer Loadings	T-value	P-value
Power distance	Q207	0.628	10.956	0.000
Power distance	Q208	0.778	24.651	0.000
Power distance	Q209	0.771	22.117	0.000
Power distance	Q210	0.649	12.244	0.000
Power distance	Q211	0.656	12.171	0.000
Power distance	Q212	0.433	4.990	0.000
Extraversion	Q272	0.370	5.833	0.000
Extraversion	Q273	0.536	10.267	0.000
Extraversion	Q275	0.663	16.459	0.000
Extraversion	Q276	0.708	22.776	0.000
Extraversion	Q277	0.536	10.860	0.000
Extraversion	Q278	0.716	19.161	0.000
Extraversion	Q279	0.668	16.965	0.000
Extraversion	Q281	0.569	11.335	0.000
Extraversion	Q282	0.664	16.311	0.000
Extraversion	Q283	0.493	9.292	0.000
Conscientiousness	Q308	0.614	12.248	0.000
Conscientiousness	Q309	0.622	14.230	0.000
Conscientiousness	Q311	0.721	25.410	0.000
Conscientiousness	Q312	0.710	17.860	0.000
Conscientiousness	Q314	0.736	26.789	0.000
Conscientiousness	Q315	0.720	24.294	0.000
Conscientiousness	Q317	0.688	18.718	0.000
Conscientiousness	Q320	0.667	17.613	0.000
Auditor impartiality	Q420	0.683	20.616	0.000
Auditor impartiality	Q421	0.300	4.096	0.000
Auditor impartiality	Q422	0.730	23.367	0.000
Auditor impartiality	Q423	0.752	27.831	0.000
Auditor impartiality	Q424	0.772	23.594	0.000
Auditor impartiality	Q425	0.687	17.941	0.000
Auditor impartiality	Q426	0.775	27.938	0.000
Auditor impartiality	Q427	0.741	28.377	0.000

The reliability of the questionnaire and the study's variables was examined using Cronbach's alpha. The reliability coefficient for each section exceeded 0.7, and the overall questionnaire reliability was 0.9, confirming the data's reliability. This coefficient serves as a key criterion for assessing a scale's consistency. As is clear from Table 3, according to the sample of this study, most of the research variables have a Cronbach's alpha higher than 0.7, and the internal reliability of the constructs and the composite reliability related to the variables are also higher than 0.7, indicating that the validity and reliability of the variables are confirmed.

Table 2. Harman's single-factor test for common method bias

Component	Total	% of Variance	Cumulative %
1	8.493	26.540	26.540
2	2.535	7.922	34.462
3	1.921	6.003	40.465
4	1.611	5.035	45.500
5	1.281	4.003	49.503
6	1.183	3.698	53.201
7	1.006	3.143	56.343
8	0.925	2.892	59.235
9	0.913	2.855	62.090
10	0.876	2.738	64.828
11	0.839	2.622	67.450
12	0.776	2.426	69.876

13	0.741	2.316	72.192
14	0.706	2.207	74.398
15	0.672	2.099	76.498
16	0.638	1.992	78.490
17	0.598	1.868	80.358
18	0.593	1.852	82.210
19	0.585	1.827	84.036
20	0.546	1.705	85.742
21	0.515	1.611	87.352
22	0.463	1.445	88.798
23	0.455	1.421	90.219
24	0.443	1.385	91.604
25	0.416	1.300	92.904
26	0.385	1.204	94.108
27	0.374	1.168	95.276
28	0.366	1.144	96.421
29	0.339	1.059	97.479
30	0.290	0.905	98.384
31	0.268	0.838	99.222
32	0.249	0.778	100.000

Extraction Method: Principal Component Analysis.

Table 3. Cronbach's alpha and goodness-of-fit criteria for research variables

	Cronbach's Alpha	Internal Reliability of Constructs	Composite Reliability
Power distance	0.769	0.775	0.820
Conscientiousness	0.839	0.844	0.876
Extroversion	0.799	0.812	0.846
Auditor impartiality	0.839	0.863	0.878

4. Research findings

The research findings are presented in three main sections: demographic information, hypothesis test results, and additional peripheral findings.

4.1. Demographic data results

As detailed in Table 4, the sample comprised 384 participants, of whom 54.4% were male. Furthermore, approximately 51.8% held a bachelor's degree or higher, nearly 45% possessed two or more years of auditing experience, and over 58.6% were under 30 years of age. These descriptive statistics suggest that the sample exhibits sufficient diversity to permit generalization to the broader population.

Table 4. Demographic information of respondents

Feature	Number	Percentage	Feature	Number	Percentage
Gender			Work Experience		
Female	175	45.600	Less than 2 years	166	43.200
Male	209	54.400	Between 2 and 5 years	136	35.400
Age			Between 5 and 10 years	54	14.100
Under 30 years	225	58.600	More than 10 years	28	7.300
Between 30 and 40 years	110	28.700	Responsibility in the Audit Firm		
Between 40 and 50 years	37	9.600	Assistant Auditor	89	23.200
Over 50 years	12	3.100	Auditor	155	40.400
Education Level			Senior Auditor	67	17.500
Diploma and less than a diploma	37	9.600	Audit Supervisor	26	6.700
Associate	43	11.200	Senior Audit Supervisor	16	4.200
Bachelor	199	51.800	Audit Manager	10	2.500
Master	94	24.500	Audit Partner	21	5.500
PhD	11	2.900	***	***	***

4.2. Hypothesis testing results

The results of the hypothesis testing include descriptive statistics and inferential statistics. The descriptive statistics section is presented in two parts: Table 5 details the descriptive statistics for the research variables, and Table 6 outlines the percentage distribution of participants across the defined levels of each variable. Following this, the inferential statistics are reported sequentially, beginning with the Pearson correlation coefficients, followed by the model goodness-of-fit statistics, and concluding with the results from the structural equation modeling.

4.2.1. Descriptive statistics information

4.2.1.1. Descriptive statistics information of the variables

Table 5. Descriptive statistics of research variables

	Power distance	Conscientiousness	Extraversion	Auditor impartiality
Mean	63.870	69.530	66.310	74.450
Median	62.500	70.300	66.200	75.000
Mode	50.000	50.000	57.500	75.000
SD	17.900	16.970	15.700	17.140
Variance	320.430	288.070	246.240	293.81
Skewness	0.078	-0.104	0.043	-0.294
Kurtosis	0.192	-0.240	-0.248	-0.528
Min	0.000	0.000	15.000	6.250
Max	100	100	100	100

All variables were measured on a five-point Likert scale (1-5) and then converted to a percentage scale (0-100) for descriptive reporting. As presented in Table 5, among the variables examined, impartiality recorded the highest mean (74.45) and median (75). In contrast, power distance showed the lowest mean (63.87). Regarding variability, extroversion had the lowest standard deviation (15.70), while power distance exhibited the highest (17.90).

4.2.1.2. Results of the percentage of participants' opinions on each variable

Table 6. Percentage distribution of responses across each variable

	Very Low (%)	Low (%)	Somewhat-medium (%)	High (%)	Very high (%)	Standard deviation
Power distance	1.000	4.700	38.800	38.800	16.700	18.120
Conscientiousness	0.300	0.500	32.000	37.500	29.700	17.420
Extroversion	0.300	4.400	37.200	39.100	19.000	17.980
Auditor impartiality	0.300	0.500	25.800	34.600	38.800	18.500

Table 6 below summarizes the five categories (Very Low, Low, Somewhat-medium level, High, and Very high) for each variable, presented as percentages of the total sample of 384 respondents. For example, of the people rating themselves on conscientiousness as Somewhat-medium (about 123 respondents), 32.0% were chosen.

The response rates for conscientiousness, extraversion, and impartiality were the lowest (0.3%) at the 'Very Low' level, while power distance had the highest (1.0%). Power distance was the highest percentage (4.7%) of the joint rate within the 'Low' category, while impartiality and conscientiousness

had the lowest percentages (0.5%). The most common at the ‘Somewhat-medium’ level was power distance (38.8%), and impartiality occurred the least often (25.8%). Extraversion (39.1%) and even entertainment had a higher proportion of ‘High’ level, while impartiality only had a 34.6% share as ‘High’ level characters, respectively. Finally, in the ‘Very High’ category, impartiality recorded the highest percentage (38.8%), while power distance recorded the lowest (16.7%).

4.2.2. Inferential statistics

4.2.2.1. Pearson correlation

Table 7. Pearson correlation between research variables

	Power distance	Conscientiousness	Extraversion	Auditor impartiality
Power distance	1			
Conscientiousness	0.234**	1		
Extroversion	0.304**	0.547**	1	
Auditor impartiality	0.306**	0.567**	0.503**	1

**Significance at the 1% alpha level

Table 7 shows that, at 0.567 and 0.306, respectively, the dependent variable of impartiality has the strongest and lowest correlation with the conscientiousness and power distance variables. Additionally, the association between impartiality and conscientiousness has the highest correlation in the table (0.567), while the power distance and conscientiousness variables have the lowest correlation (0.234).

4.2.2.2. FIT Model

SRMR, or the standard root mean square residual index, is the difference between the observed correlation and the correlation matrix of the structural model. According to Table 8, if the value of this index is less than 0.08, it indicates a good fit of the Model. In this realization, the values are appropriate and accurate.

Table 8. Research Model fitness indices

Suitable size	Saturated Model
0.08<	0.068 SRMR

To assess discriminant validity, we applied the Fornell-Larcker criterion ([Fornell and Larcker, 1981](#)). This criterion requires that the square root of the average variance extracted (AVE) for each latent construct be greater than the construct's highest correlation with any other construct. Table 9 presents the Fornell-Larcker matrix, where the diagonal elements represent the AVEs and the off-diagonal elements represent inter-construct correlations. The results show that each AVE (diagonal) is larger than the corresponding off-diagonal correlations in the same row and column, thereby confirming discriminant validity.

Table 9. Fornell-Larcker matrix for research variables

	Extroversion	Auditor impartiality	Power distance	Conscientiousness
Extroversion	0.602			
Auditor Impartiality	0.532	0.696		
Power distance	0.361	0.379	0.662	
Conscientiousness	0.567	0.590	0.321	0.686

In addition to the Fornell-Larcker criterion, we assessed discriminant validity using the Heterotrait-Monotrait (HTMT) ratio of correlations (Henseler et al., 2015). Some researchers prefer the HTMT criterion because of its higher sensitivity in detecting discriminant validity issues. A common threshold for acceptable discriminant validity is HTMT < 0.85 (conservative) or HTMT < 0.90 (liberal). As shown in Table 10, all HTMT values are below 0.90, confirming that discriminant validity is established.

Table 10. Divergent validity based on the HTMT index

	Auditor impartiality	Extroversion	Power distance	Conscientiousness
Auditor impartiality				
Extroversion	0.623			
Power distance	0.408	0.402		
Conscientiousness	0.680	0.677	0.329	

Stone-Geisser's Q^2 criterion was used to assess the predictive relevance of the structural model (Stone, 1974). According to Henseler et al. (2009), Q^2 values of 0.02, 0.15, and 0.35 indicate weak, medium, and strong predictive relevance, respectively. As shown in Table 11, the Q^2 value for the endogenous construct (auditor impartiality) is 0.30, indicating that the model has medium-to-strong predictive relevance.

Table 11. Q^2 criterion for the endogeneity variable of the research

Variable	Q^2
Auditor impartiality	0.300

4.2.2.3. Structural Equation Modeling

The study's use of structural equation modeling is depicted in Figures 1 and 2. The standard regression coefficients for each association have been provided, as shown. The study's hypothesis findings are also discussed.

The adjusted coefficient of determination (R^2) is 0.448, indicating that the independent and moderating variables collectively explain 44.8% of the variance in auditor impartiality. The independent variable, auditors' conscientiousness, has a positive and significant impact on Auditors' impartiality, as shown in Figure 2, with a standard regression coefficient of 0.403 and a significance level of 0.000. This validated the first hypothesis. The second hypothesis of the study is confirmed by Figure 2, which shows that the independent variable of auditors' extraversion, with a standard regression coefficient of 0.241 and a significance level of 0.000, generally has a positive and significant effect on Auditors' impartiality. The third hypothesis of the study is rejected because, as Figure 2 illustrates, the independent variable, power distance in auditing firms, has a positive and substantial impact on Auditors' impartiality, with a standard regression coefficient of 0.190 and a significance level of 0.000.

As shown in Figure 2, the interaction effect between conscientiousness and power distance on

auditor impartiality is not statistically significant ($\beta = -0.052$, $p = 0.204$). Therefore, H4 is not supported, indicating that power distance does not moderate the relationship between conscientiousness and impartiality. Furthermore, the interaction between extraversion and power distance is statistically significant ($\beta = -0.098$, $p = 0.019$), supporting H5. This negative coefficient indicates that power distance weakens the positive relationship between extraversion and auditor impartiality.

In addition, Figure 3 presents the interaction plot for the moderating effect of power distance on the relationship between conscientiousness and auditor impartiality. As shown, although the slopes differ slightly across different levels of power distance, the interaction effect is not statistically significant ($\beta = -0.052$, $p = 0.204$). Therefore, H4 is not supported.

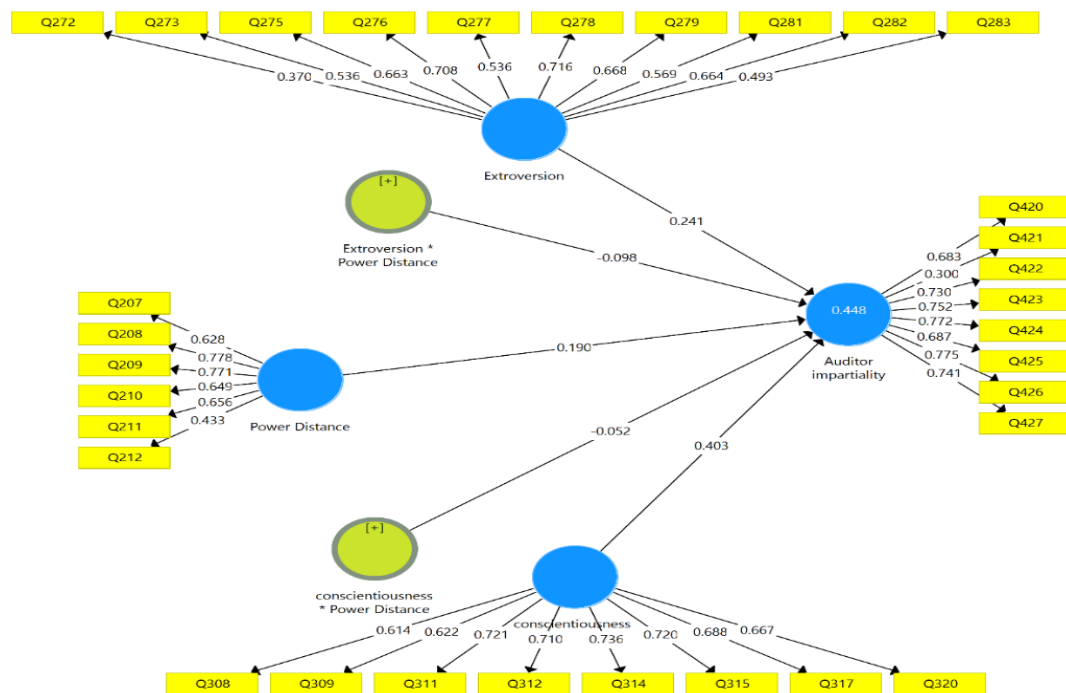


Figure 1. Standard regression coefficients of the main research Model

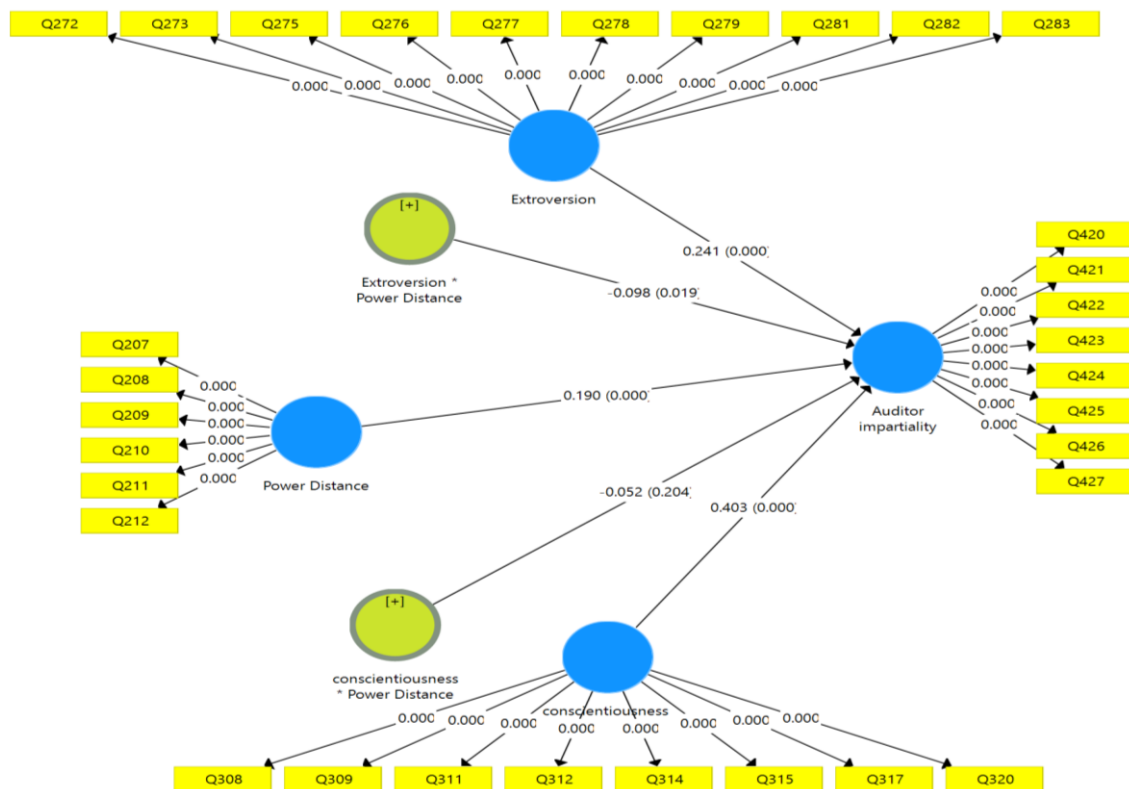


Figure 2. Significance level of standard regression coefficients of the main research Model

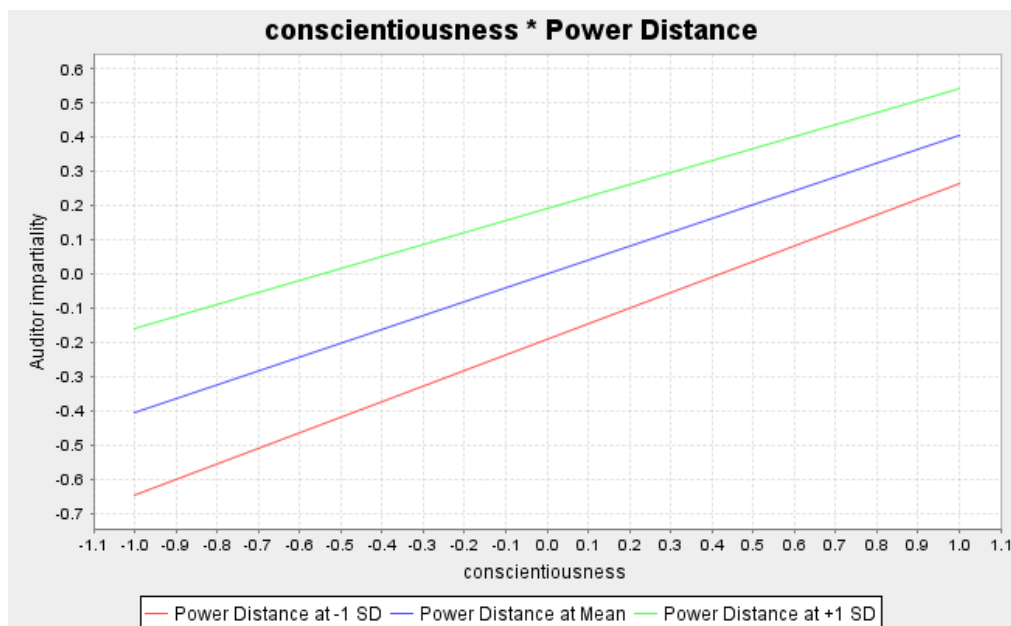


Figure 3. The moderating effect of power distance on the relationship between conscientiousness and auditor impartiality

Figure 4 presents the interaction plot for the moderating effect of power distance on the relationship between extraversion and auditor impartiality. The three lines represent different levels of power distance: low (-1 SD), mean, and high (+1 SD). As shown, the positive relationship between extraversion and impartiality is strongest when power distance is low (the top line) and weakest when power distance is high (the bottom line). This pattern confirms that power distance negatively

moderates (weakens) the extraversion-impartiality relationship, supporting H5 ($\beta = -0.098$, $p = 0.019$). All coefficients reported are standardized (β).

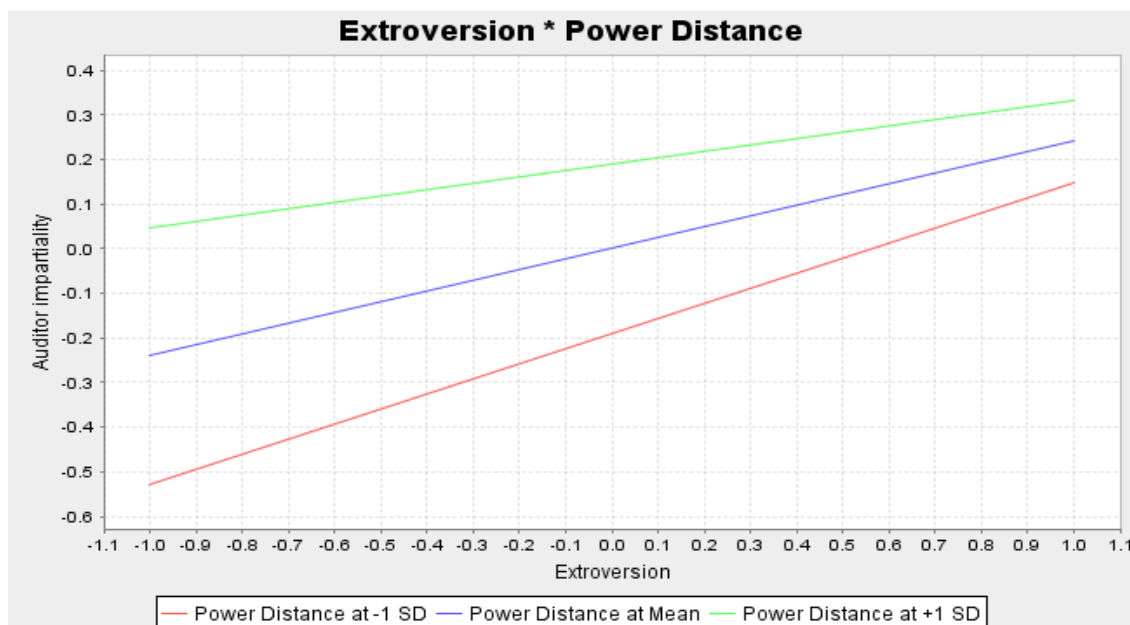


Figure 4. The moderating effect of power distance on the relationship between extraversion and auditor impartiality

4.3. Supplementary analyses

In addition, to investigate significant differences in the means of the research variables by gender, we used the analysis of variance (ANOVA) test. The results of the analysis of variance test, according to Table 12, show that since the significance of the analysis of variance test for the variables of power distance, conscientiousness, and auditor impartiality is greater than 0.05, it can be stated that there is no considerable difference between the means of the aforementioned variables for women and men in the research sample. However, there is a significant difference between the means of the auditors' extraversion variable for women and men in the research sample.

Table 12. One-way ANOVA test for the gender variable

Variable	Sources	Sum of Squares	DF	Comparison of Squares	F	Sig	Result
Power distance	Intergroup	417.820	1	417.820	1.305	0.254	Not significant, and power distance does not differ between men and women.
	Intragroup	122307.829	382	320.178			
	Total	122725.649	383				
Conscientiousness	Intergroup	2.313	1	2.313	0.008	0.929	Not significant, and conscientiousness does not differ between men and women.
	Intragroup	110329.718	382	288.821			
	Total	110332.031	383				
Extroversion	Intergroup	1324.201	1	1324.201	5.440	0.020	Significant differences in extraversion exist between men and women.
	Intragroup	92986.671	382	243.421			
	Total	94310.872	383				
Auditor impartiality	Intergroup	261.124	1	261.124	0.888	0.346	Not significant, and auditor impartiality does not differ between men and women.
	Intragroup	112271.199	382	293.904			
	Total	112532.323	383				

5. Discussion and conclusion

The main objective of this study is to examine the moderating effect of power distance on the relationship between auditors' conscientiousness and extraversion and auditors' impartiality. Overall, it demonstrates that the power distance variable moderates these correlations and confirms the relevance of the study's independent factors for auditors' impartiality.

The results of the first hypothesis show that auditors' conscientiousness has a positive and significant effect on auditor impartiality. This finding indicates that auditors who are more responsible, precise, organized, and committed to performing their duties correctly are more likely to demonstrate impartiality in their judgments and reporting. This significant relationship suggests that personality characteristics may serve as an internal mechanism supporting impartial judgment. From a practical perspective, this finding suggests that audit firms may benefit from considering conscientiousness when hiring, training, and evaluating. However, these implications should be interpreted with caution, as the study design does not permit causal inference. The findings are consistent with [Samagaio and Felício \(2022\)](#), [Wijaya and Cheisviyanny \(2024\)](#), and [Saraswati and Latrini \(2023\)](#).

The results of the second hypothesis show that auditors' extraversion has a positive and significant effect on auditor impartiality. This finding suggests that extroverted auditors, who typically possess stronger social networks, express their views more clearly, engage in more active communication, and demonstrate greater resilience to pressures in audit settings. Their ability to communicate effectively with stakeholders, ask challenging questions, and defend their professional positions may help them maintain impartiality in ambiguous situations. This finding indirectly suggests that developing communication and social skills, alongside technical knowledge, may support auditors' ability to maintain impartiality. Nevertheless, this interpretation requires further empirical testing. The findings are consistent with [Noegroho et al. \(2025\)](#) and [Chen et al. \(2023\)](#) and are indirectly supported by [Suryandari et al. \(2026\)](#).

The findings of the third hypothesis indicate a positive correlation between cultural power distance and auditor impartiality, suggesting that higher power distance is associated with greater impartiality in auditor performance. Several post hoc explanations may account for the rejection of H3. First, in high-power-distance cultures such as Iran, auditors may respond to hierarchical structures not with passive obedience but with a heightened reliance on formal rules and professional standards. This rule-based compliance could actually enhance impartiality, explaining the unexpected positive relationship. Additionally, Iranian auditors may interpret 'respect for authority' as 'respect for professional standards,' which could positively relate to impartiality. Second, the use of self-report questionnaires for all variables may have introduced common method bias. Auditors who perceive high power distance might also systematically rate themselves as more impartial due to social desirability or consistency bias, artificially inflating the observed positive correlation. Third, reverse causality is possible. Although our hypothesis assumed power distance as the independent variable, more impartial auditors might perceive their organizational hierarchy differently, possibly as more structured and rule-oriented, leading to higher reported power distance. These explanations are speculative and should be tested in future research. Also, the variable measurement tool is both an important factor and a limitation that may explain these unexpected findings.

Based on the theoretical discussions and empirical findings of this study, it can be argued that Iran has a long path ahead in developing an audit culture. A key obstacle on this path is high power distance, which suppresses upward communication, critical feedback, and professional skepticism, thereby undermining auditor impartiality. Therefore, traversing this path requires a strong cultural foundation that reduces power distance and prioritizes professional autonomy and impartiality over hierarchical conformity. The results for this hypothesis are inconsistent with both the study's

theoretical framework and the findings of [Al-Asmakh et al. \(2024\)](#) and [Shahzad et al. \(2025\)](#).

The results for H4 and H5 indicate that power distance moderates the relationship between auditors' personality characteristics (conscientiousness and extraversion) and their impartiality. However, this moderating effect is not statistically significant for conscientiousness, while it is significant for extraversion. Simple slopes analysis revealed that the positive effect of extraversion on impartiality is significant at low levels of power distance, but becomes non-significant at high levels of power distance, and higher power distance weakens the relationship between extraversion and impartiality, consistent with the negative interaction coefficient ($\beta = -0.098$, $p = 0.019$). These findings imply that organizational culture influences auditor impartiality in a differential and selective manner, contingent upon specific personality dimensions. In high power-distance cultures, hierarchical structures and norms of deference to authority can suppress the very extraverted characteristics, such as assertiveness, willingness to challenge, and comfort with risk-taking in communication, that are often conducive to impartiality. Consequently, extroverted auditors may find their capacity to maintain an independent and impartial stance toward management or senior partners diminished. To mitigate this effect, the promotion of extroverted auditors to managerial positions must be contingent upon their demonstrated ability to navigate the cultural constraints of high power distance while preserving impartiality. Furthermore, audit firms operating in such environments should develop targeted training programs for extroverted auditors. These programs ought to focus on enhancing skills in respectful negotiation with superiors, articulating dissenting views without overtly challenging authority, and establishing secure channels for reporting undue pressures.

Furthermore, it can be concluded that the core characteristics of conscientiousness (including hard work, responsibility, and commitment to standards) are more resilient even in the face of structural pressures stemming from high power distance. In other words, audit impartiality that is rooted in a deep sense of professional conscientiousness is less affected by a hierarchical culture. The characteristic of conscientiousness fosters a stronger internal locus of control in auditors. Consequently, the resulting impartiality, grounded in professional ethics and a commitment to standards, appears relatively resilient to the hierarchical pressures inherent in high-power-distance cultures. That is, conscientious auditors view impartiality not as an aggressive stance (which may be suppressed by power distance) but as a non-negotiable commitment to fully comply with auditing laws and standards. Therefore, this personality dimension is more resistant to cultural erosion. It can also be concluded that the power distance variable has a significant moderating effect on only one of the auditors' personality dimensions, namely extraversion. This underscores the necessity of a contingency perspective, positing that cultural factors do not uniformly influence all personality characteristics. Instead, their most pronounced effect is on characteristics directly associated with assertiveness and the challenging of authority, such as extraversion.

A limitation of this study is the omission of potential control variables such as age, gender, auditor rank, audit experience, and education level from the structural model. While we conducted ANOVA tests to examine gender differences (see Table 12), which indicated no significant differences for power distance, conscientiousness, and impartiality (only extraversion showed a gender difference), we acknowledge that ANOVA does not control for the simultaneous effects of these variables on the hypothesized relationships. Therefore, future research should incorporate these demographic variables as controls in the structural model (e.g., using SmartPLS) to ensure that demographic characteristics do not confound the observed effects of personality characteristics and power distance on impartiality.

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