



Research Article

Audit Partner Narcissism and Audit Quality; A Political Economy Perspective with Moderating Effects of Industry Expertise and Audit Fees

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ABSTRACT

In today's complex and changing business world, audit quality is recognized as one of the fundamental pillars in ensuring the accuracy and transparency of companies' financial information. Narcissism, as a personality trait, can affect the decision-making and professional behavior of auditors. This trait may cause auditors to be less careful in assessing risks and identifying weaknesses in financial reports. On the other hand, auditor's industry expertise and audit fees can also act as moderating factors in this regard. Therefore, the main purpose of the present study is to examine the effect of partner narcissism on audit quality with regard to the moderating role of auditor's industry expertise and auditor fees. A total of 104 companies were selected as a statistical sample using a systematic exclusion method. The time period of this study is a 7-year period from the beginning of 2016 to the end of 2022. The website of the Stock Exchange and the new Rahavard software were used to collect data, and then the collected data were analyzed using the Eviews software, and the results showed that the narcissism of the audit partner does not have a significant effect on the quality of the company's audit. The auditor's expertise in the industry positively moderates the effect of the narcissism of the audit partner on the quality of the company's audit. However, the auditor's fee does not moderate the effect of the narcissism of the audit partner on the quality of the company's audit. Given the importance of this issue in improving audit processes and increasing the credibility of financial reports, this research can help managers, auditors, and policymakers to have a better understanding of the factors affecting audit quality and provide appropriate solutions to improve it.

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1. Introduction

The auditor is at the forefront of examining, certifying, and ultimately validating management claims contained in financial statements. The audit report is a social mechanism to help monitor and control the behavior of managers and serves as a monitoring tool for governments (Setareh et al., 2021). These reports create trust for users; therefore, users expect auditors to provide reliable reports to support sound economic and financial decision-making (Namazi and Esmailpour, 2021). Auditors are expected not only to evaluate compliance with accounting standards but also to assess whether financial statements fairly reflect the economic reality of the firm. Accordingly, audit quality is a key determinant of financial reporting credibility.

Recent empirical evidence from real market failures highlights the importance of audit quality in practice. For instance, in well-known international financial reporting scandals such as the collapse of Wirecard in Germany (2020), which resulted from large-scale accounting fraud and serious audit failures, it became evident that deficiencies in audit quality can lead to substantial investor losses and severe loss of market confidence (Huang et al., 2026). Similarly, in emerging capital markets, including Iran, cases of financial statement restatements among listed companies on the Tehran Stock Exchange have been reported, where regulatory and audit-related investigations have attributed such issues to weaknesses in audit procedures, insufficient professional skepticism, and inadequate audit supervision (Arianpoor & Rezaei Movahed, 2026). These real-world cases demonstrate that audit failure is not merely a theoretical concern but a persistent and practical issue affecting investor confidence and capital market stability.

While earlier studies have mainly focused on acquired auditor characteristics such as education and experience (Huang & Lou, 2024), other expectations emphasize the auditor's broader responsibility in detecting misstatements, fraud, and managerial misconduct (Knowles & Paredes, 2023). Recent developments in capital markets have further highlighted the

importance of audit quality and auditor behavior. Regulatory bodies have repeatedly emphasized that deficiencies in audit performance remain a major threat to investor confidence and market transparency. In emerging markets such as Iran, increasing business complexity, rising pressure on audit firms, and concerns about audit quality consistency have intensified the need to understand individual-level factors affecting auditors' judgments (Jae Jeon, 2024; Zamanianfar & Mobaraki, 2023).

Since audit partners play a central role in planning, supervising, and finalizing audit engagements, their personal characteristics may have important implications for audit outcomes. Therefore, examining audit partner personality traits, particularly narcissism, is both theoretically relevant and practically important for audit practice and regulatory policy.

Beyond behavioral explanations, auditing can also be understood through a political economy perspective. From this viewpoint, audit quality is not determined solely by auditors' technical competence or individual personality traits, but also by the broader economic and institutional environment in which auditors operate. Audit partners function within a network of relationships involving corporate managers, investors, regulators, audit firms, and capital market institutions, where competing interests, economic incentives, and power asymmetries may influence professional judgments and audit outcomes.

Political economy theory suggests that auditors are embedded in structures shaped by client dependence, audit market competition, regulatory oversight, and professional accountability mechanisms. These structural forces may either constrain or reinforce the influence of individual behavioral characteristics on audit decisions. Accordingly, understanding the effect of audit partner narcissism on audit quality requires consideration not only of individual personality traits but also of the economic and institutional context within which auditing activities take place.

Previous studies (e.g., Rakhshan et al., 2024; Soleimani Amiri & Tahmasebi Ashtiani, 2024; Boyle, 2024; Felix et al., 2024; Deng et al., 2023; Athavale et al., 2022) have mainly investigated audit quality in relation to

acquired auditor attributes such as experience and expertise. However, Chen et al. (2024) and Krishna et al. (2023) emphasize the need for further evidence on the impact of audit partner personality traits on audit outcomes. Moreover, although extensive research in accounting and management literature shows that managerial personality traits significantly influence corporate decisions (Karimi Shahraki et al., 2023; Karimi et al., 2021; Bazrafshan et al., 2018; Li et al., 2024), limited attention has been given to auditors' personality traits in shaping audit quality.

In addition, prior research on narcissism has mainly focused on CEOs and CFOs, showing that narcissistic traits significantly affect managerial decision-making and corporate outcomes (Soleymani Amiri & Hasanzade Kuchu, 2024; Martinez-Ferrero et al., 2024; Yao et al., 2024; Taheri & Mohammadi, 2022). However, narcissism is not limited to corporate executives and can also be observed among audit professionals. Audit partner narcissism may influence audit quality through its effects on confidence, independence, and professional judgment (Yunis et al., 2024; Shan et al., 2023). On the one hand, narcissistic auditors may demonstrate higher resistance to client pressure and greater willingness to maintain independent judgments, potentially improving audit quality (Cai & Li, 2022). On the other hand, excessive narcissism may reduce professional skepticism, distort judgment accuracy, and weaken audit effectiveness due to overconfidence and dominance in decision-making processes (Jamei & Sohrabi, 2023). Accordingly, the net effect of audit partner narcissism on audit quality remains theoretically ambiguous.

Despite the growing body of literature on managerial narcissism and auditor characteristics, several important gaps remain unresolved. First, prior studies have predominantly focused on executive narcissism (CEOs and CFOs), while limited attention has been paid to audit partner narcissism, despite their direct role in audit planning and reporting decisions. Second, existing research has mainly examined the direct effects of auditor characteristics on audit quality, whereas the contextual conditions under which personality traits influence audit outcomes remain underexplored. In particular, little empirical evidence exists

regarding the moderating roles of auditor industry specialization and audit fees in this relationship. Third, most prior evidence has been generated in developed capital markets, leaving uncertainty regarding whether similar relationships hold in emerging markets such as Iran.

Integrated Literature Comparison Paragraph (Final Version)

Prior research on audit quality has predominantly concentrated on structural and acquired auditor characteristics such as experience, expertise, tenure, and education, emphasizing their role in improving auditors' technical competence and decision accuracy (e.g., Rakhshan et al., 2024; Boyle, 2024; Felix et al., 2024). While these studies provide valuable insights into the determinants of audit quality, they largely overlook behavioral and psychological dimensions of auditors. In contrast, a growing stream of literature in accounting and corporate governance highlights the importance of personality traits in shaping professional judgments; however, this evidence has been mainly developed in the context of corporate executives, particularly CEOs and CFOs, where traits such as narcissism have been shown to significantly influence risk-taking, reporting behavior, and firm outcomes (Martinez-Ferrero et al., 2024; Yao et al., 2024). Despite these advances, the extension of personality-based explanations to auditing contexts remains limited. Specifically, audit partners who play a decisive role in audit planning, supervision, and final opinion formation have received little attention in behavioral auditing research. Moreover, existing studies have mostly examined the direct effects of auditor characteristics on audit quality, while neglecting the contextual and moderating conditions under which these effects become stronger or weaker. In particular, auditor industry specialization and audit fees have rarely been incorporated as boundary conditions that may shape the behavioral influence of auditors on audit outcomes. Therefore, compared to prior research, this study differentiates itself by shifting the focus from structural and executive-level determinants to behavioral traits at the audit partner level and by introducing a more comprehensive framework that captures interaction effects between personality traits and audit environment characteristics, especially in emerging markets such as Iran.

Given these gaps and the theoretical ambiguity regarding the effect of audit partner narcissism, this study investigates whether audit partner narcissism affects audit quality and whether auditor industry specialization and audit fees moderate this relationship. Accordingly, the main research question is: “Does audit partner narcissism influence audit quality, and do auditor industry expertise and audit fees moderate this relationship?”

This study contributes to the literature in several ways. First, it extends the behavioral auditing literature by focusing on audit partner narcissism rather than managerial narcissism. Second, it introduces auditor industry specialization and audit fees as boundary conditions that may shape the impact of narcissism on audit quality. Third, it provides empirical evidence from the Tehran Stock Exchange, thereby contributing to the literature on behavioral determinants of audit quality in emerging markets. Finally, it offers practical implications for audit firms, regulators, and policymakers aiming to improve audit quality through both structural and behavioral mechanisms.

From a practical perspective, the findings of this study are expected to have important implications for audit firms, regulators, and capital market participants. Specifically, identifying the behavioral traits of audit partners, such as narcissism, can assist audit firms in improving their partner selection, evaluation, and promotion systems beyond traditional technical criteria. In addition, understanding how audit partner characteristics interact with auditor industry specialization and audit fees can help audit firms design more effective audit assignment strategies and resource allocation policies. For regulatory authorities and professional bodies, the results may provide insights into how behavioral characteristics influence audit quality under different institutional conditions, thereby supporting the development of more targeted monitoring and quality control frameworks. Ultimately, these insights can contribute to enhancing the reliability of financial reporting, strengthening investor confidence, and improving overall transparency and efficiency in capital markets.

The remainder of this paper is organized as follows. Section 2 reviews the theoretical literature and develops the hypotheses. Section 3 presents the

research methodology, including sample selection, variable measurement, and model specification. Section 4 reports empirical results and discusses findings. Finally, Section 5 concludes the study and provides practical implications and suggestions for future research.

2. Literature Review

2-1. Audit Quality

The quality of audit performance is determined by the supply-side characteristics of auditors and the demand-side characteristics of clients, both of which are shaped by qualifications, incentives, and behavioral motivations. Accordingly, variations in auditor capability and client behavior lead to systematic differences in audit quality outcomes (Chan et al., 2023; Karimi Shahraki et al., 2023).

Audit quality has traditionally been defined as the probability that an auditor will detect and report material misstatements in the client's financial statements (Donker et al., 2023). Although widely used, this definition mainly focuses on error detection and does not fully capture the broader role of auditors in ensuring fair presentation of financial reporting (Papirakis, 2022; Noori & Ahmadi, 2024).

Modern auditing literature extends this view by emphasizing that audit quality reflects both competence (detection ability) and independence (reporting honesty), which together ensure the credibility of financial statements and investor protection (Lotfiju et al., 2023; Ostadgholami et al., 2023).

Firm-specific characteristics such as internal control quality, size, complexity, and governance structure also play a key role in shaping audit risk and audit outcomes (Liu et al., 2024).

2-2. Political Economy Perspective of Auditing

From a political economy perspective, auditing is not merely a technical verification process but a socially and economically embedded institution shaped by power relations, incentives, and structural constraints. Audit quality is

therefore understood as the outcome of interactions among various stakeholders, including audit firms, client companies, regulators, and capital market participants, each of whom pursues distinct and sometimes conflicting interests.

Within this framework, auditors are not fully independent actors operating in isolation; rather, they are embedded in economic structures characterized by client dependence, market competition among audit firms, regulatory oversight, and reputational pressures. These conditions create a setting in which economic incentives and power asymmetries may significantly shape audit judgments and outcomes.

Accordingly, audit partner behavior and personality traits should be interpreted within this broader institutional and economic environment. For instance, audit partner narcissism may influence audit decisions through its interaction with external pressures such as client importance, fee dependence, and reputational concerns. However, the extent to which such behavioral traits translate into observable audit outcomes depends on the strength of institutional constraints and market mechanisms.

Furthermore, auditor industry specialization can be interpreted as a form of knowledge-based power that enhances auditors' bargaining position relative to clients and improves their ability to resist managerial pressure. In contrast, audit fees represent an economic dependency mechanism that may increase client influence over auditors and potentially weaken audit independence. Therefore, both variables operate not only as technical determinants but also as political-economic mechanisms that shape the balance of power within the audit process.

2-3. Audit Partner Narcissism

Auditors, as professional decision-makers, exhibit behavioral and psychological traits that can significantly influence audit judgments (Krishnan et al., 2023). Among these traits, narcissism has gained increasing attention in behavioral auditing research.

Audit partner narcissism refers to a personality trait characterized by self-confidence, dominance, need for recognition, and an inflated sense of self-importance, which may shape professional judgment and decision-making processes (Campbell et al., 2011).

Audit partners are responsible for planning, supervising, evaluating audit evidence, and issuing audit opinions. Therefore, their behavioral characteristics may directly affect audit outcomes (Yang et al., 2023).

From a theoretical perspective, narcissism may affect audit quality through two opposing channels. On the one hand, narcissistic auditors may demonstrate higher confidence and stronger resistance to client pressure, which enhances independence (Rahaman et al., 2026). On the other hand, excessive narcissism may lead to overconfidence, reduced professional skepticism, and biased judgments (Kim & Anderson, 2024; Johnson et al., 2021; Dworkis & Patelli, 2022).

Thus, the overall effect of audit partner narcissism on audit quality remains theoretically plausible but empirically ambiguous.

2-4. Auditor Industry Specialization

Auditor industry specialization refers to accumulated experience and expertise within a specific industry, which improves auditors' ability to identify risks and apply appropriate audit procedures (Sawaya et al., 2025). Based on learning-by-doing theory, repeated experience enhances auditors' efficiency and decision accuracy (Liao & Chang, 2026).

Prior research shows that industry-specialized auditors are more effective in detecting misstatements and improving audit efficiency due to better understanding of industry-specific risks and accounting practices (Mohseninia & Babajani., 2021; Wang & Zhang, 2024).

2-5. Audit Fees

Audit fees represent the economic compensation received by auditors and reflect audit complexity, risk, effort, and time required to perform audit engagements (Abraham et al., 2026).

From an economic perspective, audit fees are commonly used as a proxy for audit effort and risk exposure (Monteiro et al., 2024). Higher audit fees generally indicate greater audit complexity and greater audit input.

Audit fees may also influence auditor behavior by affecting resource allocation, audit planning, and the extent of audit procedures performed (Kaszak et al., 2024).

2-6. Research Gap and Conceptual Framework

The empirical model of this study extends prior research by integrating audit partner personality traits with contextual audit characteristics. While previous studies have primarily examined audit quality determinants based on firm-level or auditor-level structural variables, this study introduces audit partner narcissism as a behavioral determinant within the audit production process. In addition, the model contributes to the literature by incorporating auditor industry specialization and audit fees as moderating variables, allowing for a more comprehensive understanding of how behavioral traits interact with audit environment characteristics in shaping audit quality outcomes. Unlike prior studies that mainly focus on direct effects, the proposed model captures interaction effects between psychological traits and institutional factors, providing a more nuanced explanation of audit quality variation, particularly in emerging markets such as Iran.

3. Research Method

This study adopts a quantitative research approach based on a positivist paradigm, aiming to empirically examine the relationships between variables using statistical and econometric techniques. The nature of the research is applied in terms of purpose, as its findings can be used by investors, auditors, regulators, and policymakers in decision-making processes.

In terms of research design, the study is *ex-post facto* (causal-comparative) and semi-experimental, as it investigates causal relationships among variables without manipulating them. The study is also descriptive-correlational in

nature, as it analyzes the relationships between audit partner narcissism, audit quality, and moderating variables using panel data regression models.

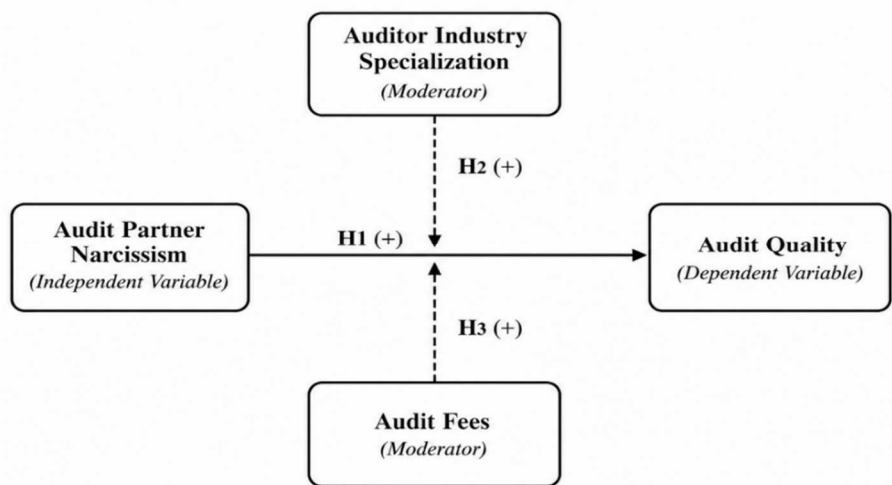


Fig 1. Conceptual Research Model (Source: Research findings)

The research methodology is quantitative, relying on secondary financial data extracted from the audited financial statements of firms listed on the Tehran Stock Exchange during 2016–2022. Econometric techniques based on panel data analysis are used to test the hypotheses and examine the proposed model.

3-1. Hypothesis Development

Based on prior literature, audit partner narcissism may influence audit quality through independence, confidence, and judgment behavior. While narcissistic auditors may resist client pressure and improve independence, they may also exhibit overconfidence and reduced skepticism.

Accordingly:

H1: Audit partner narcissism has a significant effect on audit quality.

Industry specialization enhances auditors' knowledge of industry-specific risks and improves audit judgment accuracy. It may strengthen the effect of behavioral traits by enabling more accurate decision-making.

From a political economy perspective, audit outcomes are shaped not only by individual auditor characteristics but also by structural conditions that determine the balance of power between auditors and clients. Within this context, industry-specific knowledge can be viewed as a form of professional power that reduces information asymmetry and strengthens the auditor's bargaining position in the audit process. As a result, auditors with higher industry specialization are expected to be less influenced by external pressures and better able to translate their behavioral traits into audit judgments.

H2: From a political economy perspective, auditor industry specialization moderates the relationship between audit partner narcissism and audit quality by strengthening auditors' informational power and reducing client-induced pressures, thereby affecting the extent to which personality traits translate into audit outcomes.

H3: From a political economy perspective, audit fees moderate the relationship between audit partner narcissism and audit quality through their role in shaping economic dependence and incentive structures within the auditor–client relationship.

3-2. Model Specification

The empirical models of this study are grounded in prior auditing literature on audit quality (DeAngelo, 1981), audit pricing (Simunic, 1980), and auditor industry expertise (Balsam et al., 2003). These studies suggest that audit outcomes are shaped by both auditor characteristics and engagement-specific economic incentives.

Accordingly, the following regression models are developed to test the hypotheses:

Model 1 (Main Effect):

$$AQ_{it} = \alpha + \beta_1 Aud - Narcissism_{it} + \beta_2 Controls_{it} + \varepsilon$$

Model with moderating effects of auditor industry expertise:

Model 2 (Moderation: Industry Expertise):

$$AQ_{it} = \alpha + \beta_1 Aud - Narcissism_{it} + \beta_2 ISI_{it} + \beta_3 Aud - Narcissism \times ISI_{it} + \beta_4 Controls_{it} + \varepsilon$$

Model with the adjusting effects of auditor fees:

Model 3 (Moderation: Audit Fees):

$$AQ_{it} = \alpha + \beta_1 Aud - Narcissism_{it} + \beta_2 LnAfee_{it} + \beta_3 Aud - Narcissism \times LnAfee_{it} + \beta_4 Controls_{it} + \varepsilon$$

Comprehensive model with both moderating effects:

Model 4 (Full Model):

$$AQ_{it} = \alpha + \beta_1 Aud - Narcissism_{it} + \beta_2 ISI_{it} + \beta_3 Aud - Narcissism \times ISI_{it} + \beta_4 LnAfee_{it} + \beta_5 Aud - Narcissism \times LnAfee_{it} + \beta_6 Controls_{it} + \varepsilon$$

The dependent variable (AQ) represents audit quality, measured by discretionary accruals. The independent variable is audit partner narcissism, while auditor industry specialization and audit fees are considered as moderating variables.

3-3. Variable Definitions and Measurement

This study employs dependent, independent, moderating, and control variables defined based on standard operational proxies widely used in accounting and auditing literature. All variables are constructed using financial statement data of listed firms. The operational definitions of variables are presented in Table 1.

3-4. Control Variables

Control variables include firm size (SIZE), cash flow (CFO), leverage (LEV), sales growth (SG), firm age (AGE), financial strength (CFS), market-to-book ratio (MB), loss indicator (LOSS), return on assets (ROA), and quick ratio (QUICK). These variables are included to control for firm-specific financial and operational characteristics that may affect audit quality.

Table 1. Measurement of Variables

Variable	Symbol	Measurement / Proxy
Audit Quality	AQ	Absolute value of discretionary accruals estimated using the Modified Jones (1995) model
Auditor Narcissism	AUD-NARCISSISM	Natural logarithm of auditor signature area
Industry Expertise	ISI	Auditor market share in industry (client assets of auditor / total industry assets)
Audit Fees	LNAFEE	Natural logarithm of audit fees
Firm Size	SIZE	Natural logarithm of total assets
Cash Flow	CFO	Operating cash flow / total assets
Leverage	LEV	Total debt / total assets
Sales Growth	SG	(Current sales – Previous sales) / Previous sales
Firm Age	AGE	Natural logarithm of listing years
Financial Strength	CFS	Altman Z-score
Market-to-Book	MB	Market value / book value
Loss	LOSS	Dummy: 1 if net income < 0, otherwise 0
Return on Assets	ROA	Net income / total assets
Quick Ratio	QUICK	(Current assets – Inventory) / Total assets

Source: Research findings

3-5. Data Analysis Technique

Panel data regression models are employed to examine the relationships among the study variables. Prior to estimating the models, appropriate statistical tests are conducted to determine the most suitable estimation method. Specifically, the F-Limer test is used to decide between pooled and panel data models, and the Hausman test is applied to choose between fixed-effects and random-effects estimations. In addition, diagnostic tests are performed to check for classical regression assumptions, including multicollinearity, heteroscedasticity, and autocorrelation. The hypotheses of the study are tested using econometric techniques, and the analyses are conducted using EViews software.

4. Findings

These features include statistical information such as mean, median, maximum, minimum, standard deviation, and number of observations, which provide initial information about the nature of the data used in the model.

Table 2. Descriptive statistics of research variables

Variable	Variable Symbol	Average	Median	Min	Max	Standard Deviation
AQ	Audit quality	0.1775	0.1193	0.0003	1.9322	0.1997
AUD-NARCISSISM	Auditor narcissism	0.6063	0.6048	0.1761	0.9294	0.1667
ISI	Auditor expertise	0.0132	0.0032	0.0000	0.3964	0.363
LNAFEE	Auditor fees	3.4199	3.3343	1.6128	6.6137	0.7215
SIZE	Company size	6.7198	6.6199	4.9340	9.145	0.7328
CFO	Cash flow	0.1150	0.0931	-1.3110	0.8286	0.1667
LEV	Leverage	0.5698	0.5399	0.0370	3.8517	0.3242
SG	Sales growth	0.5341	0.4265	-0.9092	18.1699	0.9056
AGE	Company age	1.3644	1.3617	0.9031	3.1467	0.2167
CFS	Financial strength	2.6717	2.5750	-3.1800	11.0500	1.4769
MB	Market-to-book ratio	8.9618	5.2957	-200.20189	270.1781	20.6733
LOSS	Loss	0.1099	0	0	0.313	0.3130
ROA	Return on assets	0.1502	0.1291	-1.1911	0.6998	0.1796
QUICK	Quick ratio	0.4412	.4249	0.0172	0.9061	0.1781

Source: Research findings

In the table above, the main central indicator is the mean, which represents the equilibrium point and center of gravity of the distribution and is a good indicator of the centrality of the data. For example, the mean value of accruals for audit quality shows that, on average, companies have about 17.75% of discretionary accruals. The median of accruals also indicates that half of the companies have less than 11.93% and the other half have more than this amount of discretionary accruals. The standard deviation is one of the most important dispersion parameters and is a measure of the degree of dispersion of observations from the mean; the value of this parameter for the variable is 0.1997, which indicates that some companies have much higher discretionary accruals. Table 3. presents the Pearson correlations for the main variables.

Auditor narcissism is not significantly correlated with audit quality. Similarly, audit quality is negatively correlated with cash flow and positively correlated with sales growth, market-to-book ratio, company losses, and instantaneous ratio. There are differences between the correlations of some variables and the expected relationship, which may be because these are the results of a simple correlation analysis without considering other factors. More multiple regression results are needed to investigate which hypotheses of this research can be confirmed.

4-1. Model Diagnostic Tests

Before testing the research hypotheses, an appropriate regression model must be identified to estimate the research models. Therefore, first, the selection of combined data against pooled data was carried out using the Limier (Chow) test. Then, the Hausman test was used to select between the random or fixed effects method. The results of the Limier and Hausman tests are presented in Table (4).

Table 3. Pearson correlation matrix

	AQ	AUDNARCISSISM	ISI	LNAFEE	SIZE	CFO	LEV	SG	AGE	CFS	MB	LOSS	ROA	QUICK
AQ	1													
AUDNARCISSISM	0.016 (0.669)	1												
ISI	0.040 (0.277)	0.020 (0.593)	1											
LNAFEE	0.038 (0.303)	-0.036 (0.337)	0.435 (0.000)	1										
SIZE	0.067 (0.069)	0.100 (0.007)	-0.017 (0.654)	0.763 (0.000)	1									
CFO	-0.203 (0.000)	0.027 (0.467)	0.022 (0.556)	0.001 (0.972)	0.115 (0.002)	1								
LEV	0.059 (0.113)	0.039 (0.288)	-0.069 (0.064)	0.218 (0.000)	0.036 (0.334)	-0.183 (0.000)	1							
SG	0.183 (0.000)	0.003 (0.927)	0.020 (0.583)	0.062 (0.097)	0.081 (0.030)	-0.096 (0.009)	-0.080 (0.031)	1						
AGE	0.183 (0.000)	0.107 (0.004)	-0.004 (0.905)	0.013 (0.717)	0.018 (0.629)	-0.056 (0.134)	0.021 (0.579)	0.007 (0.849)	1					
CFS	0.069 (0.069)	-0.013 (0.736)	0.061 (0.102)	-0.075 (0.043)	0.094 (0.011)	0.314 (0.000)	-0.618 (0.000)	0.176 (0.000)	-0.022 (0.548)	1				
MB	-0.017 (0.653)	0.042 (0.255)	0.026 (0.485)	-0.071 (0.057)	-0.124 (0.001)	-0.175 (0.000)	0.025 (0.501)	0.055 (0.140)	-0.005 (0.883)	0.009 (0.808)	1			
LOSS	0.151 (0.000)	-0.003 (0.932)	0.042 (0.255)	0.062 (0.093)	-0.021 (0.581)	-0.138 (0.000)	0.412 (0.000)	-0.088 (0.017)	-0.046 (0.211)	-0.445 (0.000)	0.074 (0.045)	1		
ROA	0.006 (0.872)	0.057 (0.124)	0.063 (0.090)	-0.039 (0.296)	0.127 (0.001)	0.452 (0.000)	-0.560 (0.000)	0.163 (0.000)	0.044 (0.234)	0.773 (0.00)	-0.042 (0.260)	-0.544 (0.000)	1	
QUICK	0.088 (0.018)	-0.048 (0.199)	-0.072 (0.052)	0.005 (0.883)	0.006 (0.879)	-0.085 (0.021)	0.193 (0.000)	-0.079 (0.034)	0.126 (0.001)	-0.040 (0.278)	-0.003 (0.945)	-0.089 (0.945)	0.065 (0.082)	1

Note***: Indicate statistical significance at 1%, 5% levels for two-domain tests, respectively.

Source: Research findings

Table 4. Results of the Lemire and Hausman test

Lemire test results					Hausman test results				
Model	F-statistic	Df	Significance level	Result	Model	Chi-square statistic	Df	Significance level	Result
1	1.772	(103.613)	0.000	Combined	1	18.636	11	0.068	Random effects
2	1.778	(103.611)	0.000	Combined	2	19.004	13	0.123	Random effects
3	1.881	(103.611)	0.000	Combined	3	26.073	13	0.017	Fixed effects
4	1.889	(103.609)	0.000	Combined	4	26.677	15	0.032	Fixed effects

Source: Research findings

The results in Table (5) indicated that a mixed method should be used to estimate the models, and given that the Hausman test significance level for models 1 and 2 is greater than 5 percent, the random effects method was used to estimate the model, and the fixed effects method was used for models 3 and 4.

4-2. Results of testing the first research model

The results of estimating the first research model are presented in Table (5).

Table 5. Estimation results of the first research model

Variable	Coefficients	Standard Error	T-Statistic	Significance Level
Width from origin (C)	0.011	0.043	0.247	0.805
Auditor narcissism	-0.016	0.029	-0.530	0.635
Company size	0.010	0.006	1.711	0.088
Cash flow	-0.211	0.214	-0.985	0.325
Leverage	0.074	0.035	2.101	0.036
Sales growth	0.041	0.009	4.593	0.000
Company age	-0.029	0.058	-0.493	0.622
Financial strength	0.002	0.011	0.208	0.835
Market-to-book ratio	0.001	0.001	0.615	0.539
Loss	0.152	0.010	14.657	0.000
Return on assets	0.368	0.178	2.064	0.039
Instant ratio	0.026	0.061	0.429	0.668
Coefficient of determination	0.139			
Adjusted coefficient of determination	0.124			
Durbin–Watson statistic	1.708			
F statistic	10.369			
Significance level	0.000			

Source: Research findings

The results of Table (5) showed that the audit partner narcissism variable ($t = -0.530$, $\beta = -0.016$) has a significance level higher than 5 percent, so it can be stated that the first hypothesis of the study is not accepted, which means that the audit partner narcissism does not have a statistically significant effect on the company's audit quality ($p = 0.596$). To ensure the stability of this result, a sensitivity test was performed by removing outlier observations. After identifying and removing outliers using the Cook distance, the significance level of the narcissism variable decreased to 0.586, but it still remained above the threshold of 0.05. This indicates that even with the removal of outliers, the main result did not change. Also, changing the operational definition of narcissism to a dichotomous variable (above/below the median) did not show a significant effect. These findings confirm that auditor narcissism cannot play a central role in audit quality.

4-3. Results of testing the second research model

The results of estimating the second research model are presented in Table (6).

The results of Table (7) showed that the variable of auditor's expertise in the industry ($t = 2.143$, $\beta = 0.996$) with a significance level of less than 5 percent, so it can be stated that the auditor's expertise in the industry has a significant effect on the quality of the company's audit ($p = 0.033$). Also, the interaction effect of auditor's narcissism $\times$ auditor's expertise in the industry ($t = 2.807$, $\beta = 1.605$) with a significance level of less than 5 percent, so it can be stated that the second hypothesis of the study is accepted and it means that the auditor's expertise in the industry moderates the effect of the auditor's partner's narcissism on the quality of the company's audit ($p = 0.005$). To examine the stability of these results, subgroup analysis was performed based on company size, the results of which are given in Table (7).

Table 6. Estimation results of the second research model

Variable	Coefficients	Standard Error	T-Statistic	Significance Level
Width from origin (C)	-0.074	0.080	-0.917	0.359
Auditor narcissism	-0.012	0.045	-0.268	0.789
Auditor's Expertise in Industry	0.996	0.572	2.143	0.033
Auditor's Narcissism×Auditor's Expertise in Industry	1.605	0.572	2.807	0.005
Company size	0.021	0.010	2.186	0.029
Cash flow	-0.300	0.218	-1.371	0.171
Leverage	0.053	0.049	1.077	0.282
Sales growth	0.027	0.008	3.548	0.000
Company age	-0.032	0.035	-0.912	0.362
Financial strength	0.025	0.018	1.377	0.169
Market-to-book ratio	0.003	0.004	0.574	0.566
Loss	0.163	0.032	5.045	0.000
Return on assets	0.123	0.335	0.368	0.713
Instant ratio	0.106	0.092	1.152	0.250
Coefficient of determination	0.138			
Adjusted coefficient of determination	0.123			
Durbin–Watson statistic	1.886			
F statistic	8.862			
Significance level	0.000			

Source: Research findings

Table 7. Stability of the estimation results of the third model based on company size

	Large companies (above median)				Small companies (less than medium)			
Variable	Coefficients	Standard Error	T-Statistic	Significance Level	Coefficients	Standard Error	T-Statistic	Significance Level
Width from origin (C)	0.264	0.192	1.375	0.170	-0.054	0.153	-0.350	0.727
Auditor narcissism	-0.062	0.075	-0.825	0.410	0.047	0.063	0.742	0.458
Auditor's Expertise in Industry	-0.953	0.494	-1.931	0.054	0.455	3.374	0.135	0.893
Auditor's Narcissism×Auditor's Expertise in Industry	1.767	0.611	2.890	0.004	-1.945	5.017	-0.388	0.699
Company size	-0.018	0.021	-0.854	0.393	0.003	0.023	0.129	0.898
Cash flow	-0.475	0.147	-3.223	0.001	-0.074	0.304	-0.245	0.807
Leverage	0.018	0.071	0.255	0.799	0.105	0.072	1.456	0.146
Sales growth	0.050	0.018	2.773	0.006	0.029	0.013	2.267	0.024
Company age	-0.050	0.038	-1.302	0.194	-0.009	0.036	-0.247	0.805
Financial strength	0.019	0.018	1.015	0.311	0.030	0.015	1.991	0.047
Market-to-book ratio	0.00004	0.0002	0.219	0.827	0.001	0.001	0.950	0.343
Loss	0.284	0.034	8.322	0.000	0.080	0.040	1.989	0.047
Return on assets	0.417	0.136	3.079	0.002	-0.142	0.530	-0.268	0.789
Instant ratio	0.071	0.056	1.254	0.211	0.090	0.093	0.974	0.331
Coefficient of determination	0.224				0.119			
Adjusted coefficient of determination	0.196				0.086			
Durbin–Watson statistic	1.824				1.839			
F statistic	7.968				3.556			
Significance level	0.000				0.000			

Source: Research findings

The results of Table (7) showed that the moderating effect of auditor expertise is stronger and more significant in large companies (with a size above the median) ($p=0.004$), while there was no moderating effect in small companies. This finding suggests that the effect of auditor expertise may depend on company size as a structural variable. Also, calculating VIF for the interactive variables showed that there is no strong collinearity ($VIF<5$), so the model results are reliable.

4-4. Results of testing the third research model

The results of estimating the third research model are presented in Table (8).

Table 8. Estimation results of the third research model

Variable	Coefficients	Standard Error	T-Statistic	Significance Level
Width from origin (C)	-0.240	0.485	-0.495	0.621
Auditor narcissism	-0.185	0.179	-1.037	0.300
Auditor fee	-0.116	0.37	-3.083	0.002
Auditor narcissism×Auditor industry expertise	0.056	0.060	0.928	0.354
Company size	0.163	0.060	2.718	0.007
Cash flow	-0.300	0.149	-2.017	0.044
Leverage	0.107	0.064	1.653	0.099
Sales growth	0.025	0.007	3.587	0.000
Company age	-0.348	0.384	-0.904	0.366
Financial strength	0.017	0.023	0.740	0.460
Market-to-book ratio	0.0003	0.001	0.452	0.651
Loss	0.170	0.030	5.573	0.000
Return on assets	0.086	0.342	0.252	0.801
Instant ratio	0.153	0.109	1.400	0.162
Coefficient of determination	0.354			
Adjusted coefficient of determination	0.232			
Durbin–Watson statistic	2.221			
F statistic	2.890			
Significance level	0.000			

Source: Research findings

The results of Table (8) showed that the auditor's fee variable ($t = -1.037$, $\beta = -0.116$) has a significance level of less than 5 percent, so it can be stated that the auditor's fee has a significant and negative effect on the company's audit quality ($p = 0.002$). Also, the interaction effect of auditor narcissism $\times$ auditor's fee ($t = 0.928$, $\beta = 0.056$) has a significance level of higher than 5 percent, so it can be stated that the third hypothesis of the study is not accepted, which means that the auditor's fee does not moderate the effect of the auditor's partner's narcissism on the company's audit quality ($p = 0.354$). To ensure the accuracy of these results, the logarithm of the fee was used to reduce the effect of positive skewness of the data, which indicates the strengthening of the main result. Also, removing 5% of the outliers (very high/low fees) did not change the significance of the interaction effect. These findings confirm that high fees independently reduce audit quality, but this effect is not moderated by auditor narcissism.

4-5. Results of testing the fourth research model

The estimation results of the fourth research model are presented in Table 9.

Table 9. Estimation results of the fourth research model

Variable	Coefficients	Standard Error	T-Statistic	Significance Level
Width from origin (C)	-0.252	0.560	-0.450	0.653
Auditor narcissism	-0.109	0.229	-0.476	0.635
Auditor industry expertise	0.800	0.892	0.897	0.370
Auditor narcissism $\times$ Auditor industry expertise	1.553	1.248	1.244	0.214
Auditor fee	-0.100	0.043	-2.308	0.021
Auditor narcissism $\times$ Auditor fee	0.028	0.079	0.356	0.722
Company size	0.160	0.062	2.567	0.011
Cash flow	-0.304	0.151	-2.016	0.044
Leverage	0.103	0.059	1.733	0.084

Variable	Coefficients	Standard Error	T-Statistic	Significance Level
Sales growth	0.025	0.007	3.615	0.000
Company age	-0.355	0.400	-0.887	0.375
Financial strength	0.016	0.023	0.701	0.484
Market-to-book ratio	0.000	0.001	0.431	0.667
Loss	0.172	0.031	5.507	0.000
Return on assets	0.093	0.348	0.266	0.790
Instant ratio	0.158	0.106	1.490	0.137
Coefficient of determination	0.356			
Adjusted coefficient of determination	0.231			
Durbin–Watson statistic	2.225			
F statistic	2.852			
Significance level	0.000			

Source: Research findings

The results of Table (9) showed that the level of significance of the interaction effect of auditor's industry expertise ($p=0.214$) and auditor's fee ($p=0.722$) is higher than the 5 percent level, it can be stated that auditor's industry expertise and auditor's fee have not been able to moderate the relationship between narcissism and audit quality. In this model, none of the interaction effects (expertise and fee) were significant. To examine the further complexity of the relationship, the triple interaction (narcissism $\times$ expertise $\times$ fee) was added to the model, but this effect was also not significant ($p=0.196$). This indicates that the combination of expertise and fee cannot moderate the relationship between narcissism and audit quality. Also, running the model only for companies with high fees (above the median) did not change the results. These findings suggest that more complex moderating mechanisms may play a role in this relationship that were not identified in this study.

6- Conclusion and recommendations

This study examined the impact of audit partner narcissism, together with contextual factors such as industry specialization and audit fees, on audit quality. The findings provide important insights into the relatively underexplored area of auditor personality traits and their role in audit outcomes.

The results of the first hypothesis indicate that audit partner narcissism does not have a statistically significant effect on audit quality. This finding is consistent with prior studies at the auditor level (e.g., Rakhshan et al., 2024; Soleimani Amiri & Tahmasebi Ashtiani, 2024; Boyle, 2024; Felix & Wilford, 2024; Deng et al., 2023; Athavale et al., 2022; Pashazadeh Kohagh et al., 2022), which primarily emphasize acquired characteristics such as education, tenure, and experience rather than stable personality traits in explaining audit quality variation. These studies implicitly suggest that observable professional competencies tend to dominate behavioral or psychological characteristics in determining audit outcomes.

More importantly, this result responds directly to the research gap highlighted in recent literature. Chen et al. (2024) and Krishna et al. (2023) explicitly call for further evidence on the influence of audit partner personality traits on audit quality, as existing research has rarely addressed this issue. The current findings contribute to this gap by providing empirical evidence that, at least in the examined context, narcissistic traits at the partner level do not translate into measurable differences in audit quality. This result is also consistent with broader behavioral research in accounting, finance, and management (e.g., Karimi Shahraki et al., 2023; Karimi et al., 2021; Bazrafshan et al., 2018; Li et al., 2024), which confirms that personality traits can influence managerial behavior, although such effects may be weaker or less observable in highly regulated professional environments such as auditing.

From a theoretical perspective, institutional theory provides a strong explanation for this insignificance. Coercive, normative, and mimetic pressures within the auditing profession create strong institutional isomorphism, which reduces behavioral variation across auditors. In addition,

stringent auditing standards, internal firm controls, and external regulatory oversight likely suppress the extent to which individual personality traits can affect audit outcomes. Measurement limitations associated with discretionary accrual-based proxies for audit quality may also contribute to the inability to detect such effects.

The results of the second hypothesis show that auditor industry specialization significantly moderates the relationship between audit partner narcissism and audit quality. This finding suggests that while personality traits alone may not directly influence audit quality, their effects become meaningful in the presence of contextual capabilities such as industry-specific expertise. Industry specialization enhances auditors' knowledge of sector-specific risks and accounting practices, thereby improving judgment quality and reducing information asymmetry. This result is consistent with the learning-by-doing framework and reinforces the importance of experiential knowledge in auditing.

The third hypothesis indicates that audit fees do not moderate the relationship between audit partner narcissism and audit quality, although they exert a significant direct negative effect on audit quality. This finding suggests that economic incentives alone are insufficient to alter the behavioral impact of personality traits. Strong professional norms, regulatory oversight, and reputational concerns likely weaken the interactive role of financial incentives in shaping audit outcomes.

Overall, the findings of this study contribute to closing the research gap identified in prior literature by providing evidence that audit partner personality traits, specifically narcissism, do not directly influence audit quality in a measurable way. Instead, their potential influence appears to be contingent upon contextual factors such as industry specialization. This supports the emerging view in auditing research that audit quality is the outcome of an interaction between individual characteristics and institutional constraints rather than the effect of personality traits in isolation.

Finally, the results suggest that audit firms and regulators should focus more on strengthening contextual and structural mechanisms such as industry-specific

expertise and governance systems rather than relying solely on screening or managing individual personality traits when aiming to improve audit quality.

Practical Implications

1. Emphasizing Industry Expertise in Auditor Selection and Development:

Given the absence of a significant direct effect of audit partner narcissism on audit quality and the significant moderating role of industry expertise, audit firms should prioritize industry-specific knowledge over personality traits in recruitment and promotion decisions. Strengthening training programs and experience-based career development can enhance audit quality more effectively than focusing on psychological characteristics.

2. Strengthening Industry-Based Auditor Assignment Systems: Since the effect of narcissism is contingent on industry expertise, audit firms should adopt structured auditor–client matching systems based on industry specialization. Assigning partners to industries aligned with their expertise can improve audit judgment quality and reduce the potential influence of behavioral biases.

3. Re-evaluating the Effectiveness of Audit Fee Policies: Although audit fees have a significant direct effect on audit quality, they do not moderate the relationship between narcissism and audit quality. This suggests that financial incentives alone are insufficient to shape behavioral effects. Therefore, audit fees should be complemented by stronger institutional controls and quality assurance mechanisms.

4. Reinforcing Institutional Quality Control Mechanisms: The lack of a direct effect of narcissism indicates that audit outcomes are primarily driven by institutional structures rather than individual personality traits. Accordingly, audit firms should strengthen internal review systems, partner rotation policies, and independent inspections to ensure consistent audit quality and reduce behavioral variability.

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