“Emotional intelligence components and ethical judgment levels of independent auditors: The moderating role of extraversion”

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EMOTIONAL INTELLIGENCE COMPONENTS AND ETHICAL JUDGMENT LEVELS OF INDEPENDENT AUDITORS: THE MODERATING ROLE OF EXTRAVERSION

Abstract

Auditors' ethical judgments are central to the credibility of financial reporting and the preservation of public trust. While technical expertise is essential, it is not sufficient on its own, as auditors often work under intense pressure, uncertainty, and complex social interactions where emotions play a significant role in shaping decisions. Drawing on Rest's four-component model of moral functioning, the study investigates how four EI subdimensions (emotional evaluation, empathic sensitivity, positive emotional management, and positive use of emotions) shape auditors' ethical decision-making. Data were collected from 207 auditors through validated survey instruments and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The population of the study consists of participants who have an independent auditor certificate and operate in Türkiye. Empirical study was conducted over a three-month period, beginning in December 2024 and ending in February 2025. Results indicate that emotional evaluation and the positive use of emotions significantly predict ethical judgment, underscoring the importance of recognizing emotional cues and leveraging positive affect in promoting ethical vigilance. By contrast, empathic sensitivity and emotional management did not demonstrate significant effects, suggesting that empathy and self-regulation may play a lesser role in highly regulated professional contexts. Extraversion did not moderate any of the hypothesized relationships, challenging assumptions about the amplifying role of personality traits in the application of EI. The findings extend emotional intelligence theory by highlighting its selective and context-dependent impact on ethics, while also offering practical insights for auditor training and regulatory policies aimed at strengthening professional skepticism and ethical conduct.

Keywords emotional intelligence, ethical judgment, auditors, extraversion, professional skepticism

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INTRODUCTION

Professional judgment involves the application of relevant training, professional knowledge, skill, and experience commensurate with the facts and circumstances, taking into account the nature and scope of the particular professional activities, and the interests and relationships involved (IESBA, 2023, p. 31). Auditors occupy a unique position of trust in society. By providing independent assurance on the fairness of financial statements, they help to protect the interests of investors, creditors, regulators, and the wider public. Given their role as guardians of financial transparency, the quality of auditors' ethical judgments is therefore of paramount importance (Deligonul & Cavusgil, 2025; Van, 2025).

In practice, however, auditors do not always perform as expected. Conflicts of interest and ethical dilemmas frequently arise and may

affect the quality of audit outcomes (Lase et al., 2021, p. 327). High-profile corporate failures, such as Enron, have demonstrated that ethical lapses in auditing can erode public confidence, harm capital markets, and compromise the profession's credibility. Accordingly, the determinants of auditors' ethical decision-making have become a central concern for both researchers and regulators (Tormo-Carbó et al., 2024).

Emotional intelligence is defined as "the ability to monitor one's own and others' feelings and emotions, to discriminate among them and to use this information to guide one's thinking and actions" (Salovey & Mayer, 1990, p. 189). Auditors' judgments may be negatively influenced by interpersonal affect, that is, emotional responses arising from interactions between auditors and clients (Yang et al., 2018, p. 83). Despite growing evidence linking emotional intelligence to ethical decision-making in management settings (Carver & Woodley, 2025), the findings remain inconsistent, and little is known about how specific dimensions of emotional intelligence operate in regulated professions such as auditing.

Furthermore, personality traits such as extraversion have been suggested to moderate the effectiveness of emotional intelligence, but evidence in the auditing domain is scarce. Addressing these gaps is essential because the auditing profession operates under strong public expectations of integrity, independence, and objectivity (Hariyani et al., 2024; Samagaio et al., 2025; Shalhoob, 2024). The broader research problem, therefore, concerns how emotional intelligence and personality characteristics together shape auditors' ethical judgments within this demanding professional environment.

1. LITERATURE REVIEW

Audit decision-making occurs in an environment characterized by time pressure, information uncertainty, and social interactions with clients. The literature on judgment and decision making (JDM) in auditing shows that, in addition to cognitive abilities, affective processes also come into play significantly, which can support or undermine professional skepticism (Andiola & Bedard, 2018; Hyatt et al., 2024; Nelson & Tan, 2005; Yulianti et al., 2024).

Since the relationship between emotional intelligence and ethical judgment is a subject studied in many disciplines, such as psychology, medicine, and educational sciences, the basic studies in the field of business science are presented in the literature review (Table 1).

While much prior research has examined cognitive and technical factors influencing auditor judgment, less attention has been paid to the role of affective and emotional processes. Yet auditing is not only a technical exercise; it is also a social and judgmental activity conducted under time pressure, uncertainty, and client interaction (Samagaio et al., 2025; Thongdeepan & Srichanapun, 2025). Auditors are frequently exposed to emotional cues, such as management defensiveness, negotiation pressures, or stress within audit teams. These factors can shape how ethical issues are perceived and resolved (Yulianti et al., 2024). Recent work in psychology and organizational behavior suggests that emotional intelligence (EI), the ability to perceive, understand, regulate, and utilize emotions, may play a crucial role in fostering ethical vigilance and professional skepticism (Gerhardt et al., 2025; Ibrahim & Ibrahim, 2025; Ming et al., 2025).

Emotional intelligence (EI) has been defined in various ways, depending on the theoretical approach (Cilliers, 2023; Gerhardt et al., 2025; Kukah et al., 2022). One of the earliest definitions describes it as the ability to monitor one's own and others' feelings and emotions, to distinguish between them, and to use this information to guide thinking and action (Salovey & Mayer, 1990). This ability approach focuses on the processes of perceiving, understanding, and regulating emotions and understands EI as a specific type of intelligence (Mayer et al., 2004).

On the other hand, the trait approach views EI as a relatively stable personality trait that reflects an individual's emotional self-efficacy and self-image, typically measured through self-report questionnaires (Petrides et al., 2007).

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Table 1. Literature review

Author(s)	Country	Year	Method/Model	Purpose	Result
Angelidis and Ibrahim	USA	2012	Anova Test	This study aimed to investigate the relationship between emotional intelligence and ethical judgment among managers	It was stated that emotional intelligence scores were significantly high, and there was a strong relationship between emotional intelligence and ethical ideology
Brody et al.	Australia	2020	Regression Analysis	The study investigated the effect of emotional intelligence on auditor performance	It was stated that the hypothesis regarding the subject addressed in the study was not supported, and the authors stated that the study would guide future research
Gray et al.	USA	2023	Anova Test	It aimed to determine whether there was a difference between the emotional intelligence levels of auditors and accounting students	It was found that auditors had higher overall emotional intelligence scores than students and scored significantly higher than students in the self-focused emotion assessment
Hopkins and Deepa	USA and India	2018	Regression Analysis	It aimed to investigate the relationship between emotional intelligence (EI) and ethical decision making (EDM)	It was found that the composite emotional intelligence score and decision-making variables were significantly associated with both the emotional intelligence subscale
Aghaei et al.	Iran	2023	Regression Analysis	The study examined the relationship between emotional intelligence, self-interpretation, and auditor objectivity	It was determined that emotional intelligence had a significant effect on auditor objectivity
Nyamori	USA	2024	Structural Equation Model	The study examined the relationship between moral decision making and emotional intelligence	Findings indicated that heightened emotional intelligence, characterized by superior emotional awareness, regulation, and empathy, facilitated more effective navigation of moral dilemmas
Pinatik	Indonesia	2021	Structural Equation Model	It aimed to examine the effects of emotional intelligence, competence, and auditor independence on audit quality	The study demonstrated that there is a positive relationship between emotional intelligence and audit quality
Şahin and Uzay	Türkiye	2018	T Test	It examined the effect of the emotional intelligence level of independent auditors on independent auditing activities	It was determined that there were significant differences between the emotional intelligence level and auditing activities in different aspects

In addition to these two approaches, some mixed models combine cognitive abilities with personality competencies, as Goleman (2001, 2005) understands EI as a set of skills and competencies that enable the effective use of emotions in interpersonal relationships and the work environment (Goleman, 2001, 2005; Draková, 2024). Bar-On (2004) emphasizes EI as a set of emotional and social competencies necessary to cope with the demands and pressures of everyday life (Bar-On, 1997).

Newer approaches, such as Nelson and Low's (2011) emotional learning model, understand EI as a discernible ability to consciously and productively process emotions, which contributes to personal excellence (Nelson & Low, 2011).

Despite disagreement over the precise definition, there is consensus that EI represents the interface between emotions and cognition, enabling more adaptive and effective functioning in both personal and professional lives. In short, emotional intelligence (EI) aids decision-making, and specifically ethical judgment, by providing key "inputs" to both known pathways of moral reasoning: rapid, intuitive evaluations as well as slower, deliberative consideration of consequences. Following this, the implications of the influence of the four dimensions of EI on the ethical judgments of auditors (EY) can be justified as follows.

The ability to accurately perceive and evaluate emotions allows auditors to recognize hidden signals of conflicts of interest or pressure from the client.

Audit dilemmas are often "masked" by technical language, but emotional reactions (e.g., client nervousness when detecting a non-compliance) can signal moral hazard (Liu et al., 2014). Therefore, auditors with high emotional assessment skills are more likely to identify the ethical dimension of a situation and formulate stricter ethical judgments (Nelson & Tan, 2005).

Empathy broadens the scope of assessment to encompass impacts on investors, creditors, and the broader public, thereby reinforcing the public interest principle enshrined in the code of ethics (IESBA, 2024). Research on ethical decision-making confirms that higher empathy reduces the acceptability of unethical practices (Cojuharenco & Sguera, 2015). In the audit context, empathic sensitivity helps auditors avoid one-sided identification with the client and make more ethical decisions for the benefit of financial statement users.

Auditing practice is subject to high levels of stress and conflict. Inadequate emotional management can lead to reduced audit quality practices, such as superficial testing or undocumented truncated audit procedures (Hyatt et al., 2024; Samagaio et al., 2024, 2025; Zhao et al., 2022). Conversely, auditors who can regulate negative emotions and remain calm are better able to maintain professional skepticism and make ethically consistent decisions under pressure (Nolder & Kadous, 2018).

Positive use of emotions means the ability to transform affect into a motivational source for more rigorous evidence gathering and stronger client communication. Research confirms that team EI is associated with less reduced audit quality behavior and higher team trust, which directly strengthens the ethical quality of decision-making (Zhao et al., 2022). The ability to use emotions constructively can help the auditor maintain a balance between professional skepticism and collaboration with the client (Samagaio et al., 2025).

2. MODERATING ROLE OF EXTRAVERSION

Although emotional intelligence provides a basis for better ethical decision-making, its effect may not be universal. Research on personality traits shows that extroversion influences the way individuals use emotional resources in social interactions (McCrae & Costa Jr, 1997). Extroverts are more sociable, energetic, and tend to communicate more actively, engaging in interpersonal situations, which increases the likelihood that they will utilize emotional skills to solve ethical dilemmas.

In the audit context, more extroverted auditors may be more effective in translating their EI skills into professional skepticism and ethical judgments, due to their more open communication and greater social courage. Conversely, more introverted auditors may have high EI, but its application in socially demanding situations (e.g., client confrontation) may be weakened. Therefore, extroversion is expected to moderate the relationship between EI dimensions and ethical judgments, such that these relationships will be stronger for extroverts.

Based on the conducted literature review, it can be summarized that, alongside cognitive and technical factors, emotional intelligence (EI) represents a significant yet underexplored determinant of auditors' ethical judgment in environments characterized by pressure, uncertainty, and client interaction. Empirical studies across countries and methodologies demonstrate that higher EI – conceptualized as an ability, trait, or mixed competence – is associated with stronger ethical judgment, greater auditor objectivity, and improved audit quality through more accurate emotional evaluation, empathy, emotion regulation, and constructive use of affect. Overall, the literature indicates that EI functions as a key interface between emotion and cognition in auditing, with its influence on ethical judgment further shaped by personality characteristics such as extraversion.

A general review of the literature examines the relationships between emotional intelligence and variables such as ethical judgment, the impact of emotions and moods, psychological factors, job pressures, the financial decision-making process, perceived internal control performance, self-interpretation, moral intelligence, emotional intelligence, and organizational commitment. Although the subject is broad, there is a lack of concrete data-based research demonstrating the impact of emotional and personality traits of independent auditors on their professional ethical decisions.

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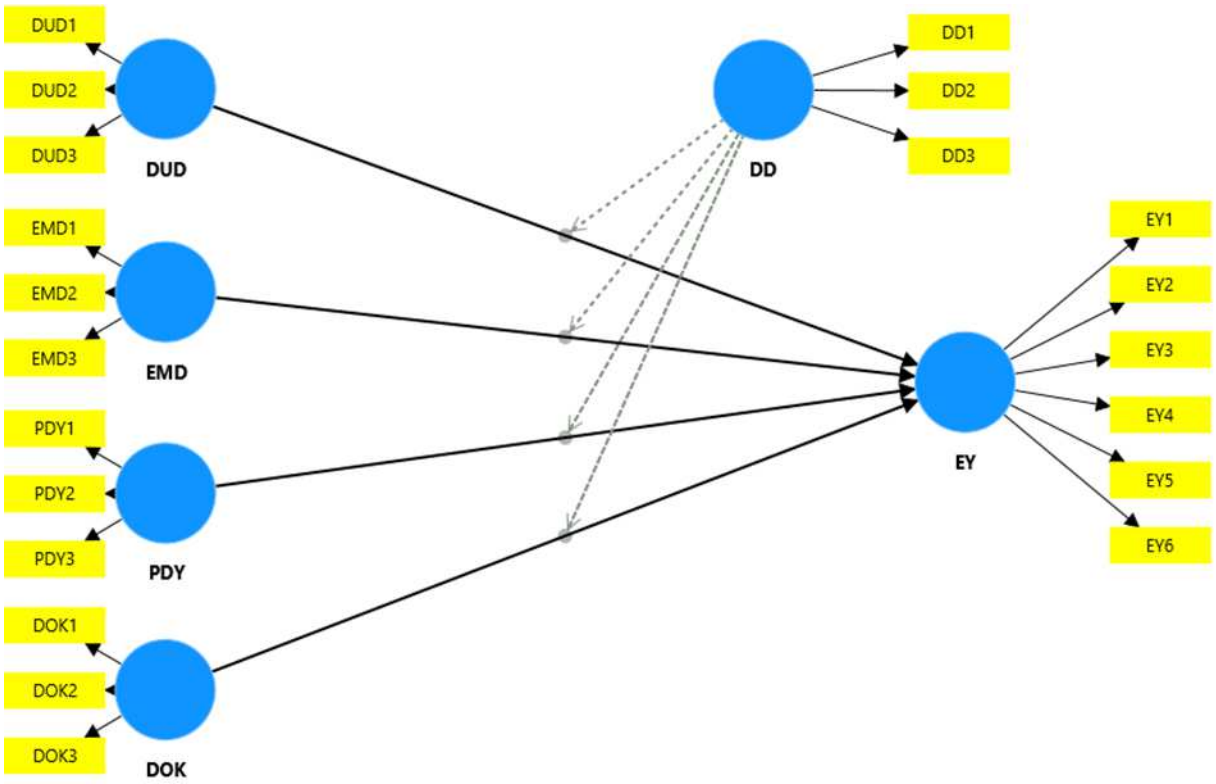

Figure 1. Structural equation model

The study aims to examine the moderating role of the personality trait of extraversion on the ethical judgment levels of the emotional intelligence components of independent auditors. In this context, emotional intelligence was determined as the dependent variable in the model, Ethical Judgment (EY) as the independent variable, and the Extraversion (DD) personality trait of independent auditors as the moderator variable. The emotional intelligence variable consists of four dimensions: "Emotional Assessment (DUD), "Empathic Sensitivity (EMD), "Positive Emotional Management (PDY)," and "Positive Use of Emotions (DOK). The models created in this context are presented above (Figure 1).

The hypotheses created for the study are presented below.

H_1: *The emotional evaluation dimension has a positive and significant effect on the ethical judgments of independent auditors.*

H_2: *The empathic sensitivity dimension has a positive and significant effect on the ethical judgments of independent auditors.*

H_3: *The positive emotional management dimension has a positive and significant effect on the ethical judgments of independent auditors.*

H_4: *The positive use of emotions dimension has a positive and significant effect on the ethical judgments of independent auditors.*

H_5: *The extraversion personality trait has a moderating effect between the ethical judgments of independent auditors and the positive use of emotions dimensions.*

H_6: *The extraversion personality trait has a moderating effect between the ethical judgments of independent auditors and the emotional evaluation dimension.*

H_7: *The extraversion personality trait has a moderating effect between the ethical judgments of independent auditors and the empathic sensitivity dimension.*

H_8: *The extraversion personality trait has a moderating effect between the ethical judgments of independent auditors and the positive emotional management dimension.*

3. METHODS

3.1. Data

The population of the study consists of participants who have an independent auditor certificate and operate in Türkiye. To ensure a homogeneous research population, auditors holding the title of internal auditor or public auditor were excluded from the study. Since the independent auditors were not concentrated in a particular location or region, data were collected through a structured online survey method. The survey was sent to participants via email, announcements made through professional chambers, and to employees at auditing companies. Participants were informed that there was no obligation to participate in the survey and that it was voluntary. Empirical study was conducted over a three-month period, beginning in December 2024 and ending in February 2025.

The questionnaire was strictly literature-based, utilizing and adapting scales that have demonstrated validity and reliability in the literature from prior research (Aslan, 2008; Schutte et al., 2007; Barrainkua & Espinosa-Pike, 2017; Sleep et al., 2021). The items were adapted from scales that are widely used in the literature. To mitigate the risk of survey fatigue – which could compromise data quality – and to maximize the return rate, particularly among the sample of highly engaged professional auditors, the questionnaire was strategically confined to the variables that directly address the hypotheses and the questions that best represent each construct. To ensure the parametric test conditions, the formatting of all items on a 5-step Likert scale was a fundamental requirement. The complete text of the survey administered to the participants is provided in the Appendix A.

The emotional intelligence dimension comprised 12 questions, covering the sub-dimensions of emotional evaluation (DUD), empathic sensitivity (EMD), positive emotional management (PDY) and positive use of emotions (DOK). Other dimensions were measured with fewer questions: extraversion (DD) with three and ethical judgement (EY) with six.

The Emotional Evaluation (DUD) dimension included questions that assessed participants' awareness of their emotions, the reasons for emotional shifts and their ability to overcome emotional obstacles. The Empathic Sensitivity (EMD) scale required participants to make assessments based on non-verbal cues, such as facial expressions and tone of voice. Conversely, the Positive Emotional Management (PDY) dimension evaluated aspects such as imagining positive outcomes, being optimistic, and maintaining a positive mood. Finally, the Positive Use of Emotions (DOK) scale analyzed participants' ability to generate new ideas, solve problems more effectively and have a positive impact on others when they are in a good mood. The Ethical Judgement (EY) scale focused on auditors' capacity to cope with pressures from top management and client firms, their proximity to client entities, and their ability to sustain audit engagements in environments where independence is compromised. The Extraversion (DD) scale included questions measuring participants' propensity to express their thoughts freely, their social tendencies, and their energy levels derived from social interactions.

The sample size was determined using two complementary approaches. First, given that the target population of the study consisted of all independent auditors in Turkey, N = 19,649 (Kamu Gözetimi, 2024), the minimum required sample size was calculated using Cochran's formula with finite population correction (Cochran, 1977):

$$n = \frac{Nt^2 pq}{d^2 \left(N-1\right) + t^2 pq}, \qquad (1)$$

where N is the population size, t is the critical value of the standard normal distribution at the chosen significance level (1.96 for a 95% confidence interval), p = 0.5 and q = 1-p represent maximum variability, and d is the margin of error. With a sampling error of d = 0.07, the required sample size was estimated at n = 194. This calculation ensured representativeness concerning the entire population of auditors.

The ethics committee permission required for the research was discussed and decided upon at the meeting of Van Yüzüncü Yıl University Social and Human Sciences Publication Ethics Committee dated 09.12.2024 and numbered 2024/25. By eliminating the surveys with invalid responses, a total of 207 valid surveys were analyzed.

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Second, since the study tested a hypothesized model using multiple regression with four sub-dimensions of emotional intelligence, one personality variable (Extraversion), and four interaction effects (a total of nine predictors), sample size was also estimated using power analysis in G*Power (Faul et al., 2009) Following guidelines (Cohen, 2013), with a medium effect size (f^2 = 0.15), significance level \alpha = .05, and statistical power 1-\ beta = .80, the minimum required sample size was 114 participants. Given that moderation effects are typically smaller, a target range of 120-150 respondents was considered more appropriate.

Finally, the actual sample size obtained in the study was 207 respondents, which exceeds the minimum requirements of both methods. This ensures both representativeness of the target population and adequate statistical power for testing the proposed model.

Table 2 presents the demographic information of the independent auditors, grouped by number and percentage analysis.

Table 2. Demographic information

Variables	Number	Percentage
Gender		
Male	118	57
Female	89	43
Total	207	100
Position		
Partner Lead Auditor	59	28,5
Lead Auditor	36	17,4
Senior Auditor	26	12,6
Auditor	62	30
Assistant Auditor	24	11,5
Total	207	100
Experience		
1-5 years	95	45,9
6-10 years	53	25,6
11-15 years	17	8,2
16 years and above	42	20,3
Total	207	**100**

The study sample consisted of 207 auditors. Of these, 57% were male (n = 118) and 43% female (n = 89). In terms of position, the largest group was Auditors (30%), followed by Partner Lead Auditors (28.5%), Lead Auditors (17.4%), Senior Auditors (12.6%), and Assistant Auditors (11.5%). Regarding professional experience, nearly half of the respondents (45.9%) had 1-5 years of experience, while 25.6% had 6-10 years, 8.2% had 11-15 years, and 20.3% reported 16 years or more of experience.

3.2. Variables

The emotional intelligence (EI) sub-dimensions scales (Emotional Evaluation (DUD), Empathic Sensitivity (EMD), Positive Emotional Management (PDY), Positive Use of Emotions (DOK)) were adapted from the study developed by Schutte et al. (2007) and applied by Aslan and Özata (2008) (Aslan, 2008; Schutte et al., 2007).

The ethical judgment (EY) levels of independent auditors were adapted from the study conducted by Barrainkua and Espinosa-Pike (2017, 2018).

The extraversion scale (DD), which is among the personal characteristics of independent auditors, was taken as a reference from the studies conducted by Adeniji et al. (2023) and Sleep et al. (2021).

Data was obtained using a 5-point Likert scale as follows: "In the emotional intelligence sub-dimensions scales (DUD, EMD, PDY, DOK), 1 = Strongly Disagree, 5 = Strongly Agree"; "In the ethical judgment (EY) levels, 1 = Unethical, 5 = Ethical"; "In the extraversion scale (DD), 1 = Fully Disagree, 5 = Fully Agree".

3.3. Analysis

The collected data were analyzed using the Smart PLS 4.0 software package. The Smart PLS-SEM method was preferred because it enables the estimation of complex models comprising numerous constructs, indicator variables, and structural paths without imposing distributional assumptions on the data, and it serves as a causal modeling approach (Hair et al., 2017; Zeng et al., 2021). Another reason for its widespread adoption among researchers is its capability to simultaneously analyze relationships between observed and latent variables in complex models, while allowing multiple robustness tests during the evaluation of abstract concepts (Memon et al., 2021).

Furthermore, SEM is suitable for use with small sample sizes and datasets that do not exhibit normal distribution (Fornell & Bookstein, 1982; Hair et al., 2017; Willaby et al., 2015).

In structural equation modeling, factor loadings between variables play a crucial role. For reflective measurement models, the initial assessment involves evaluating factor loadings, which indicate the correlation between latent variables and observed indicators (Farah et al., 2018). Factor loading values are expected to exceed 0.708, as this ensures that more than 50% of the indicator variance is explained, thereby satisfying item reliability requirements.

The second stage involved evaluating internal consistency reliability through Cronbach's alpha and composite reliability. Higher reliability coefficients signify greater model reliability. Internal consistency reliability values between 0.60 and 0.70 are considered acceptable for exploratory research, values between 0.70 and 0.90 are regarded as satisfactory, and values of 0.95 or higher indicate perfect reliability (Diamantopoulos et al., 2012; Drolet & Morrison, 2001; Hair et al., 2019).

The third stage, as stated by Hair et al. (2019), was to examine convergent validity, which was assessed using the average variance extracted (AVE) metric for each construct. An AVE value of 0.50 or above indicates that a construct explains at least 50% of the variance in its indicators (Purwanto & Sudargini, 2021). The fourth stage addressed discriminant validity, reflecting the extent to which constructs are distinct from one another. Although the Fornell and Larcker criterion has traditionally been used, Hair et al. (2019) noted that this approach is not ideal (Hair et al., 2019). Instead, the heterotrait-monotrait ratio (HTMT), as suggested by Henseler et al. (2015), was employed (Henseler et al., 2015). HTMT represents the average correlation between items across constructs compared to correlations within the same construct. An HTMT value below 0.90 indicates sufficient discriminant validity, whereas values above 0.90 suggest its absence (Hair et al., 2019).

Ensuring model fit was also a critical aspect of the analysis. In cases where model fit indices were inadequate, factors such as model irregularities or sample size were considered. Adjustments, including the removal of indicators with factor loadings below 0.60 and rerunning the analysis, were applied as recommended in the literature (Dash & Paul, 2021).

The data analysis began with frequency analyses of participants' demographic characteristics. Subsequently, the reliability and validity of the scale dimensions were assessed. Finally, the research model was tested through structural equation modeling.

4. RESULTS AND DISCUSSION

The reliability and validity of the measurement model were first assessed (Table 3). Factor loadings for most items exceeded the recommended threshold of 0.60, confirming acceptable indicator reliability, except for a few items (e.g., EY3 and PDY1), which were slightly lower but retained for theoretical relevance. Internal consistency reliability was established as Cronbach's alpha and composite reliability (CR) values ranged from 0.721 to 0.961, exceeding the minimum criteria of 0.70 (Hair et al., 2019). Average Variance Extracted (AVE) values were generally above 0.50, demonstrating adequate convergent validity.

Table 4 presents the results of the Fornell and Larcker test, which assesses discriminant validity among the constructs. The square roots of the AVE values, shown on the diagonal in bold, are higher than the correlations between the constructs in the corresponding rows and columns. This indicates that each construct shares more variance with its own indicators than with other constructs, thus confirming discriminant validity (Fornell & Larcker, 1981). For example, the square root of AVE for Extraversion (DD) is 0.962, which is greater than its highest correlation with any other construct (EY = 0.133). Similar patterns are observed across all constructs, supporting the adequacy of discriminant validity within the measurement model.

Table 5 reports the discriminant validity results based on the heterotrait-monotrait ratio (HTMT) criterion. All HTMT values are below the conservative threshold of 0.85 and the more liberal threshold of 0.90 (Henseler et al., 2015), indicating that discriminant validity is established among all constructs. For instance, the highest HTMT value observed is between DOK and PDY (0.734), which remains well within the acceptable range. These findings further confirm that the constructs are conceptually distinct, complementing the results presented by Fornell and Larcker in Table 4.

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Table 3. Factor loadings, reliability levels and explained average variances of the scales

Dimensions, Expressions and Abbreviations	Factor Loading	Cronbach's Alpha	Composite Reliability - CR	Average Variance Extracted-AVE
Ethical Judgments (EY)				
I can accept pressure from my superiors to change my audit conclusions or opinions. (EY1)	0.830	0.804	0.861	0.557
I can accept pressure from client businesses to change my audit conclusions, opinions, or the audit report. (EY2)	0.768			
I put my interests above the public interest when conducting audit work. (EY3)	0.594			
My decisions regarding audit work can be influenced by my closeness to the client's business. (EY4)	0.695			
I can conduct audits in an environment where independence is lacking. (EY6)	0.819			
Extraversion (DD)				
I enjoy being around people and socializing. (DD2)	0.982	0.925	0.961	0.925
I get energy from social interactions and being around others. (DD3)	0.941			
Emotional Evaluation (DUD)				
I know why my emotions change. (DUD2)	0.697	0.721	0.785	0.650
When I encounter obstacles, I remember times when I faced similar obstacles and overcame them. (DUD3)	0.702			
Empathic Sensitivity (EMD)				
I am aware of the nonverbal messages others send. (EMD2)	0.923	0.766	0.894	0.809
I can tell what others are feeling from their tone of voice. (EMD3)	0.875			
Positive Emotional Management (PDY)				
I motivate myself by imagining a good outcome for a task I undertake. (PDY1)	0.508	0.770	0.809	0.600
I hope that good things will happen. (PDY2)	0.957			
When I encounter obstacles, I use my good mood to protect myself. (PDY3)	0.796			
Positive Use of Emotions (DOK)				
When I am in a positive mood, I can generate new ideas. (DOK1)	0.720	0.751	0.780	0.539
When I am in a positive mood, I can solve problems better (DOK2)	0.749			

Table 4. Fornell and Larcker test results

Variable	DD	DOK	DUD	EMD	EY	PDY
DD	0.962	–	–	–	–	–
DOK	0.056	0.734	–	–	–	–
DUD	0.041	0.143	0.806	–	–	–
EMD	–0.056	0.131	–0.074	0.899	–	–
EY	0.133	0.166	–0.375	0.150	0.746	–
PDY	0.042	0.037	0.311	0.013	–0.241	0.774

Note: The values presented in bold in the table are the square root values of AVE.

Table 5. Discriminant validity results according to the HTMT criterion

Variable	DD	DOK	DUD	EMD	EY	PDY	DD x DUD	DD x EMD	DD x PDY
DD	–	–	–	–	–	–	–	–	–
DOK	0.245	–	–	–	–	–	–	–	–
DUD	0.110	0.723	–	–	–	–	–	–	–
EMD	0.076	0.379	0.151	–	–	–	–	–	–
EY	0.160	0.486	0.539	0.177	–	–	–	–	–
PDY	0.057	0.734	0.525	0.048	0.214	–	–	–	–
DD x DUD	0.042	0.327	0.074	0.088	0.144	0.078	–	–	–
DD x EMD	0.064	0.032	0.113	0.044	0.033	0.049	0.071	–	–
DD x PDY	0.038	0.231	0.077	0.010	0.097	0.051	0.319	0.136	–
DD x DOK	0.029	0.135	0.074	0.035	0.095	0.066	0.169	0.147	0.068

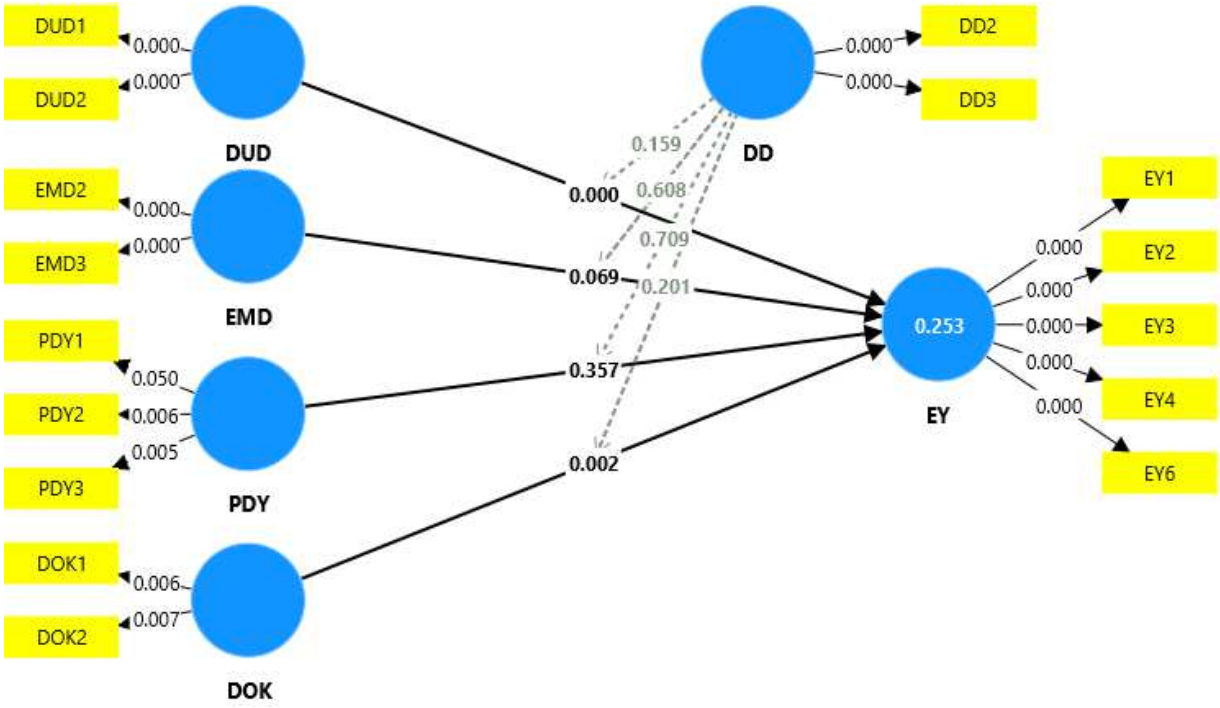

Figure 2. Structural equation modeling analysis result

Figure 2 illustrates the final PLS-SEM model, complemented by Bootstrapping analysis to test the significance of the structural path coefficients. The bootstrapping procedure, based on 10,000 subsamples, provided robust estimates of t-values, ensuring reliable evaluation of the hypothesized relationships within the model.

Factor (VIF) values, which ranged between 1.041 and 1.183, were well below the threshold of 5, indicating no multicollinearity issues (Hair et al., 2019).

The structural model was tested using PLS-SEM, and the outcomes are summarized in Table 6. Among the direct effects, two hypotheses were supported. Emotional Evaluation (DUD) had a significant positive impact on Ethical Judgments (EY) ($\beta = 0.061$, $t = 5.755$, $p < 0.001$), and Positive Use of Emotions (DOK) also positively influenced Ethical Judgments ($\beta = 0.062$, $t = 3.118$, $p < 0.01$). These findings suggest that the ability to evaluate emotions and harness positive emotions constructively and accurately plays a crucial role in shaping auditors' ethical reasoning.

Conversely, Empathic Sensitivity (EMD) and Positive Emotional Management (PDY) did not show significant effects on Ethical Judgments ($\beta = 0.065$, $t = 1.817$, $p = 0.069$; $\beta = 0.147$, $t = 0.921$, $p = 0.357$, respectively). This suggests that empathy and emotional regulation, though relevant in other professions, may not be decisive in auditors' ethical decision-making.

Regarding moderating effects, Extraversion (DD) did not significantly moderate any of the hypothesized relationships (H5-H8). None of the interaction terms were significant, indicating that auditors' levels of extraversion do not alter the way emotional intelligence impacts ethical judgments.

The explanatory power of the model was moderate, with $R^2 = 0.253$ for Ethical Judgments, meaning that the predictor variables accounted for 25.3% of the variance in EY (Hair et al., 2019). Importantly, predictive relevance ($Q^2 = 0.662$) was well above zero, supporting the model's robustness and predictive capacity.

The findings provide mixed support for the hypothesized relationships. Consistent with earlier research (Ismail, 2015; Phan et al., 2021; Wiguna & Yadnyana, 2019), the results confirm that emotional intelligence has a measurable effect on ethical judgment in auditing. Specifically, Emotional Evaluation (DUD) and Positive Use of Emotions (DOK) emerged as significant predictors. These

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Table 6. PLS-SEM analysis results

Hypothesis	Path	Coefficient (β)	t-value	p-value	Result
Direct Effects					
H1	DUD → EY	0.061	5.755	0.000	Supported
H2	EMD → EY	0.065	1.817	0.069	Not Supported
H3	PDY → EY	0.147	0.921	0.357	Not Supported
H4	DOK → EY	0.062	3.118	0.002	Supported
Moderating Effects					
H5	DD × DUD → EY	0.066	1.407	0.042	Not Supported
H6	DD × EMD → EY	0.061	0.513	0.071	Not Supported
H7	DD × PDY → EY	0.090	0.373	0.319	Not Supported
H8	DD × DOK → EY	0.062	1.279	0.169	Not Supported

results align with theoretical perspectives that emphasize emotional awareness and constructive emotional engagement as key mechanisms for strengthening moral reasoning (Farah et al., 2018; Purwanto & Sudargini, 2021). They also fit with the nature of auditing work, where recognizing subtle emotional cues from clients and maintaining an optimistic, constructive mindset may help auditors remain vigilant and ethical.

However, the lack of support for Empathic Sensitivity (EMD) and Positive Emotional Management (PDY) challenges prior findings that linked empathy and self-regulation to ethical behavior (Chukwuani, 2024; Qarekushan et al., 2024). A plausible explanation lies in the highly regulated environment of auditing, where professional standards, codes of ethics, and legal requirements guide ethical behavior. In such contexts, auditors' decisions may be less influenced by personal empathy or mood management and more by formal compliance and professional skepticism.

This nuance enriches the literature by suggesting that emotional intelligence does not exert a uniform influence across all dimensions in regulated professions.

The absence of moderating effects of Extraversion (DD) further contributes to the discussion. While some studies suggested that extraversion could influence ethical decision-making (Qarekushan et al., 2024), the present findings indicate otherwise. In line with Memon et al. (2021), extraversion may primarily affect interpersonal interactions rather than ethical cognition. Thus, being more sociable or outgoing does not necessarily amplify the benefits of emotional intelligence in auditors' ethical judgments.

This study contributes to the following theoretical domains. First, it extends Rest's (1986) four-component model of moral functioning (Rest, 1986; Rest et al., 1999; Thoma & Dong, 2014) by demonstrating how distinct dimensions of emotional intelligence correspond to specific moral processes. Emotional Evaluation enhances moral awareness by helping auditors identify ethical issues through emotional cues, while Positive Use of Emotions strengthens moral motivation by sustaining optimism and persistence in ethical choices. By contrast, empathy and emotional management may be less critical when strict codes and regulatory frameworks dictate moral behavior.

Second, the study refines emotional intelligence theory (Goleman, 2005; Petrides et al., 2007; Salovey & Mayer, 1990) by providing evidence that the effect of EI is selective and context-dependent. In less regulated professions, empathy and mood regulation may support ethical decisions, but in auditing, the most influential dimensions are those directly tied to vigilance and constructive affect. This underscores the importance of situational context in understanding how EI relates to ethics.

Third, the findings clarify inconsistencies in prior research on personality and ethical judgment. Unlike studies that associate extraversion with stronger ethical reasoning (Shafaei Qarekushan et al., 2024), the current results show that extraversion does not moderate the relationships between ethics and auditing. This supports the argument that personality traits, such as extraversion, influence social style but do not substantially alter cognitive-ethical processes in rule-driven contexts.

Several practical lessons also emerge from this study. First, auditing firms should design targeted training programs that enhance emotional evaluation skills and the constructive use of emotions. Workshops, role-playing exercises, and simulation-based training can help auditors better recognize emotional cues in client interactions and leverage positive emotions when making difficult ethical decisions.

Second, because empathy and emotional regulation were not significant predictors, training should avoid a one-size-fits-all approach to EI development. Instead, emphasis should be placed on critical emotional competencies that demonstrably strengthen ethical reasoning.

Third, the absence of moderating effects of extraversion suggests that personality traits such as sociability are less important for ethical outcomes in auditing. Recruitment and promotion policies should therefore focus on candidates' technical skills, ethical orientation, and emotional awareness, rather than prioritizing extroverted personalities.

Finally, regulators such as IFAC and IESBA can utilize these findings to refine their continuing professional education standards. By integrating EI-focused modules, particularly those related to emotional evaluation and constructive emotion use, into mandatory ethics training, professional associations can strengthen auditors' capacity for ethical vigilance and safeguard public trust.

CONCLUSION

The study examined the moderating role of the extraversion personality trait on the influence of emotional intelligence components on the ethical judgment levels of independent auditors. The results obtained from the Structural Equation Modeling (SEM) indicate that the Emotional Evaluation (DUD) and Positive Use of Emotions (DOK) dimensions, which are components of emotional intelligence, have a significant effect on the Ethical Judgment (EY) of independent auditors. However, the Empathic Sensitivity (EMD) and Positive Emotional Management (PDY) dimensions, also components of emotional intelligence, were determined not to have a significant effect on the auditors' EY.

Furthermore, the extraversion dimension, a personal characteristic of independent auditors, was found not to have a moderating effect on the influence of the emotional intelligence components (DUD, EMD, PDY, and DOK dimensions). Consequently, it was determined that even though extraverted independent auditors may be more social and communication-focused, this trait does not mean they can influence their ethical decisions more or less when compared to the impact of emotional intelligence.

This study demonstrates that emotional intelligence plays a crucial yet selective role in shaping auditors' ethical judgments. Emotional Evaluation and Positive Use of Emotions emerged as significant contributors, while Empathic Sensitivity, Emotional Management, and Extraversion were not influential in this context.

The findings extend Rest's model by linking specific emotional abilities to moral processes, refine emotional intelligence theory by demonstrating its context-dependent nature, and clarify the limited role of personality traits in regulated professions. Practically, the study points to the need for targeted training and regulatory emphasis on emotional awareness and constructive positivity. By focusing on these dimensions, the auditing profession can enhance ethical conduct and reinforce its fundamental responsibility to protect the public interest.

Several directions emerge for future investigations. Firstly, moving beyond self-report measures by utilizing behavioral tasks and simulations to assess the effect of emotional intelligence on ethical decision-making could yield deeper insights into emotional mechanisms that underpin ethical judgments.

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Secondly, extending the study by replicating it across countries with different regulatory frameworks and cultural norms can clarify whether empathy or emotional regulation becomes more impactful where local norms or institutional pressures differ. Cross-cultural variation in affect regulation underscores the need for such comparative research

Thirdly, although extraversion was not a significant moderator, other traits such as neuroticism, conscientiousness, moral identity, or moral awareness may condition the links between EI and ethical judgment. Investigating such moderators can refine the understanding of when and for whom EI most effectively supports ethics.

AUTHOR CONTRIBUTIONS

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Supervision: Václav Kupec.
Validation: Alp Aytaç.
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APPENDIX A

Table A1. Demographic information

Demographic Information	
Gender	Male☐ Female☐ Other☐
Position	Partner☐ Lead Auditor☐ Senior Auditor☐ Assistant Auditor☐
Experience	1-5 years☐ 6-10 years☐ 11-15 years☐ 16 years and above☐

Table A2. Scale groups and questions

Codes	Items	1	2	3	4	5
Ethical Values (1 Not Ethical, 5 Ethical)						
EY1	I can accept pressure from my superiors to change my audit conclusions or opinions					
EY2	I can accept pressure from client businesses to change my audit conclusions, opinions, or the audit report					
EY3	I put my own interests above the public interest when conducting audit work					
EY4	My decisions regarding audit work can be influenced by my closeness to the client's business					
EY5	There are times during the audit process when the working hours do not reflect the reality					
EY6	I can conduct audits in an environment where independence is lacking					
Extraversion (1 Strongly Disagree, 5 Strongly Agree)						
DD1	I enjoy being around people and socializing					
DD2	I get energy from social interactions and being around others					
DD3	I am comfortable speaking and expressing my thoughts in group settings					
Emotional Intelligence (1 Strongly Disagree, 5 Strongly Agree)						
DUD1	I am aware of my emotions while experiencing them.					
DUD2	I know the reasons why my emotions change					
DUD3	When I encounter obstacles, I remember times when I faced similar obstacles and overcame them					
EMD1	I can understand people's feelings from their facial expressions					
EMD2	I am aware of the nonverbal messages others send					
EMD3	I can tell what others are feeling from their tone of voice					
PDY1	I motivate myself by imagining a good outcome for a task I undertake.					
PDY2	I hope that good things will happen					
PDY3	When I encounter obstacles, I use my good mood to protect myself					
DOK1	When I am in a positive mood, I can generate new ideas					
DOK2	When I am in a positive mood, I can solve problems better					
DOK3	I can leave a good impact on people					