The Effect of Halo Bias on Auditor Professional Judgment: Examining the Moderating Role of Self-Esteem

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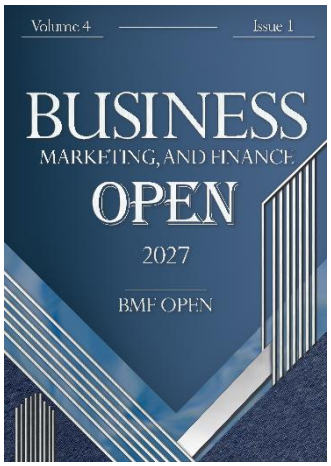

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Abstract: This study investigates the effect of the halo bias on auditors' professional judgment and examines the moderating role of self-esteem in this process. Halo bias, which generally refers to the influence of specific characteristics of an individual on overall evaluations of that individual, can affect the quality of auditors' judgments and lead to erroneous decision-making. In this context, self-esteem, as a key psychological factor, may function as a moderator of the effect of halo bias. Research indicates that auditors with higher levels of self-esteem, due to greater self-confidence and self-awareness, are less influenced by physical attractiveness or initial impressions. The statistical population of the study consists of auditors working in the Audit Organization and firms that are members of the Iranian Association of Certified Public Accountants. Using empirical methods, this study demonstrates that self-esteem can reduce the intensity of halo bias and improve the accuracy of audit judgments. The findings emphasize the importance of considering psychological factors, particularly self-esteem, in the training and professional development processes of auditors.

Keywords: Auditor professional judgment, self-esteem, halo bias

1. Introduction

Professional judgment constitutes one of the most critical pillars of auditing practice, as it directly influences the quality, reliability, and credibility of financial reporting and assurance services. Auditors are required to evaluate complex financial information, interpret ambiguous evidence, and make decisions under conditions of uncertainty, often within tight time constraints and organizational pressures. In such environments, the assumption of purely rational decision-making becomes increasingly unrealistic, as cognitive and psychological factors inevitably shape auditors' perceptions and judgments [1, 2]. Contemporary auditing research has thus shifted toward a behavioral perspective, emphasizing the role of cognitive biases, emotional states, and individual differences in influencing professional judgment [3, 4].

Among the various cognitive biases identified in the decision-making literature, the halo effect has attracted significant attention due to its pervasive influence across diverse contexts. The halo effect refers to the tendency of individuals to form overall impressions of a person or entity based on a single salient characteristic, which then

disproportionately influences subsequent evaluations [5]. This cognitive shortcut, while efficient in reducing cognitive load, often leads to systematic distortions in judgment, particularly when decision-makers rely on initial impressions rather than objective evidence [6]. In organizational and managerial settings, the halo effect has been shown to affect performance evaluations, leadership assessments, and strategic decision-making processes [7, 8].

In the auditing context, the implications of the halo effect are particularly critical, as auditors must maintain objectivity and professional skepticism while evaluating client information. Prior research indicates that auditors may unconsciously allow irrelevant client characteristics, such as management reputation, appearance, or prior success, to influence their professional judgment [9]. Such bias can compromise audit quality by leading to insufficient scrutiny of financial statements or inappropriate reliance on management representations. The susceptibility of auditors to cognitive biases highlights the importance of understanding the underlying psychological mechanisms that shape audit decision-making [10, 11].

The halo effect is further compounded by individual differences in cognitive processing and personality traits. For instance, negative perfectionism and limitations in critical thinking have been shown to increase susceptibility to halo-based judgments, as individuals rely more heavily on heuristic processing under cognitive strain [12]. Similarly, overconfidence and ego depletion can impair auditors' ability to critically evaluate evidence, thereby amplifying the impact of cognitive biases on professional judgment [3]. These findings suggest that the effect of halo bias is not uniform across individuals but varies depending on psychological and contextual factors.

One such factor that has received increasing attention in recent years is self-esteem. Self-esteem reflects an individual's overall evaluation of their own worth and competence and plays a crucial role in shaping cognitive and behavioral responses to external stimuli. In the auditing domain, self-esteem has been linked to enhanced confidence, improved decision-making capabilities, and greater resilience in the face of uncertainty [13]. Auditors with higher self-esteem are more likely to rely on their professional expertise and less likely to be influenced by superficial cues or external pressures [14].

Empirical evidence suggests that self-esteem may serve as a protective factor against cognitive biases, including the halo effect. Individuals with high self-esteem tend to exhibit greater self-awareness and critical thinking, enabling them to evaluate information more objectively and resist the influence of irrelevant factors [15]. Conversely, individuals with lower self-esteem may be more susceptible to heuristic processing and external influences, increasing the likelihood of biased judgments. This moderating role of self-esteem is particularly relevant in auditing, where maintaining independence and objectivity is essential for ensuring audit quality [16].

In addition to self-esteem, broader psychological constructs such as psychological capital—which includes components such as self-efficacy, optimism, and resilience—have been shown to influence auditors' judgment and decision-making processes. Studies indicate that higher levels of psychological capital are associated with improved judgment quality and more effective professional decision-making [17, 18]. These findings underscore the importance of incorporating psychological variables into models of audit judgment to better capture the complexity of human decision-making in professional contexts.

Furthermore, organizational and environmental factors also play a significant role in shaping auditors' professional judgment. Elements such as professional ethics, organizational culture, and social structures have been found to influence how auditors interpret information and make decisions [19, 20]. Ethical frameworks and professional codes of conduct provide guidance for auditors, but their effectiveness depends on individual adherence and internalization of ethical principles [21, 22]. Consequently, understanding the interplay between individual psychological factors and organizational contexts is essential for enhancing audit quality.

Recent studies have also emphasized the role of emotional intelligence and interpersonal dynamics in auditing. Emotional intelligence, defined as the ability to perceive, understand, and manage emotions, has been shown to improve ethical decision-making and professional reasoning among auditors [4]. Similarly, workplace dynamics, including knowledge sharing and collaborative environments, can influence auditors' skepticism and judgment processes [23]. These insights highlight the multifaceted nature of audit judgment, which is shaped by both cognitive and social factors.

Despite the growing body of literature on behavioral auditing, there remains a gap in understanding how specific cognitive biases interact with individual psychological traits to influence professional judgment. While previous studies have examined the direct effects of factors such as job pressure, tax avoidance, and risk-taking on audit judgment [11, 24], limited attention has been paid to the moderating role of self-esteem in the relationship between halo bias and professional judgment. Addressing this gap is crucial for developing more comprehensive models of auditor behavior and for designing interventions aimed at reducing bias in audit decision-making.

Moreover, the increasing complexity of business environments and the growing reliance on professional judgment in auditing underscore the need for a deeper understanding of behavioral factors. As auditors are confronted with more ambiguous and subjective information, the potential for cognitive biases to influence their judgments becomes more pronounced. This highlights the importance of integrating insights from psychology and behavioral science into auditing research and practice [25].

In light of these considerations, this study seeks to contribute to the existing literature by examining the effect of halo bias on auditors' professional judgment and investigating the moderating role of self-esteem in this relationship. By integrating cognitive and psychological perspectives, the study aims to provide a more nuanced understanding of the factors that influence audit judgment and to offer practical implications for improving auditor training and professional development [13, 17].

Accordingly, the aim of this study is to investigate the effect of halo bias on auditors' professional judgment with the moderating role of self-esteem.

2. Methodology

The present study is applied in terms of its objective and descriptive-survey in terms of data collection. Moreover, given that it seeks to examine the effects of variables on one another, it employs a regression approach. The required data are collected using a questionnaire instrument. Based on the data collection method, this research is classified as a survey study. In accordance with the theoretical foundations of the research, the study hypotheses are as follows: (1) halo bias has an effect on auditors' professional judgment; (2) self-esteem has an effect on auditors' professional judgment; and (3) self-esteem moderates the effect of halo bias on auditors' professional judgment.

The independent variable in this study is halo bias, the dependent variable is auditors' professional judgment, and the moderating variable is self-esteem. The first section of the questionnaire includes eight questions related to demographic information collected from respondents. The second section consists of specialized questions, including five parts covering halo bias, self-esteem, professional judgment, and bias, which are explained below. Two questionnaires are distributed to individuals with the required characteristics at a one-month interval. The only difference between the first and second questionnaires lies in the halo bias scenario, while all other information in both questionnaires is identical.

Operationalization of the Halo Bias Variable

Two questionnaires are administered to individuals with the required characteristics at a one-month interval. The only difference between the first and second questionnaires pertains to the information that induces halo bias. Therefore, the greater the difference in respondents' evaluations across the two stages, the greater the degree of susceptibility to halo bias.

Halo Bias Variable

Halo bias refers to the tendency in which salient characteristics or behaviors of an individual or an object—either positively or negatively—influence the decision-maker's judgment regarding other attributes of that individual or object (Mohammadzadeh Moghaddam et al., 2022). To measure this variable, a researcher-developed questionnaire is used. Specifically, information regarding the company's condition is provided, including the income statement, the expertise and image of the company's CEO (depicted as a depressed individual), and their plans for improving the company's current situation. Respondents are then asked to express their opinion on the probability (in percentage terms) that the company's condition will improve.

Auditor Professional Judgment Variable

In the field of accounting, professional judgment refers to the application of knowledge and experience within the framework of accounting standards and professional codes of conduct to make decisions about selecting one option among several alternatives (Canadian Institute of Chartered Accountants, 1995). To measure this variable, the questionnaire developed by Jenkins and Haynes (2003), as applied in Posupa (2008), is used. The questionnaire items are based on a five-point Likert scale. In questions one and two, a value of 5 is assigned to the "very high" option and a value of 1 to the "very low" option. In question three, a value of 5 is assigned to the "very low" option and a value of 1 to the "very high" option.

Self-Esteem Variable

From Reber's perspective, self-esteem refers to the degree of value that an individual attributes to themselves. This feeling may be based on comparison with others or independent of such comparisons. Organizational self-esteem refers to the degree to which members of an organization believe that they can satisfy their needs through participation in organizational roles (Sadeghian et al., 2009). In this study, the Rosenberg (1995) questionnaire is used to measure self-esteem. The questionnaire items are based on a two-point Likert scale. For questions one to five, each "agree" response is assigned a value of +1 and each "disagree" response a value of −1. For questions six to ten, each "agree" response is assigned a value of −1 and each "disagree" response a value of +1.

The selected statistical population consists of auditors employed in the Audit Organization and firms that are members of the Iranian Association of Certified Public Accountants. The sample size is determined using the Krejcie and Morgan sample size table. Additionally, considering the likelihood of non-response to some questionnaires and the practical constraints of the research, a percentage is added to the calculated sample size in accordance with the Krejcie and Morgan formula.

3. Findings and Results

Table (1) presents the demographic characteristics of the study participants. As shown in the table, the total number of participants in this study is 139 auditors.

Table 1: Demographic Information

No.	Variable	Category	Frequency	Percentage
1	Gender	Male	120	86.33
		Female	19	13.67
2	Education	Bachelor's	29	21.90
		Master's	99	71.20
		Doctorate	10	7.20
		No Response	1	0.70
3	Experience	Less than 5 years	24	17.27
		5–10 years	28	20.14
		10–15 years	19	13.67
		15–20 years	20	14.39
		21–25 years	17	12.23
		More than 25 years	31	22.30

Descriptive statistics of the research variables are presented below.

Table 2: Descriptive Statistics

Variable	N	Mean	Maximum	Minimum	Standard Deviation
Self-Esteem	139	-0.14	10	-10	7.116
Professional Judgment	139	9.90	15	3	3.72
Similarity Bias	139	153.7	395	0	138.91
Halo Bias	139	14.20	48	0	10.06

In order to better understand the study population and gain deeper insight into the research variables, it is necessary to describe the data prior to statistical analysis. The primary measure of central tendency is the mean, which represents the average value of each variable across the observed samples. In this study, the mean self-esteem score for respondents is −0.14, indicating the central tendency of the data distribution. The maximum and minimum values represent the highest and lowest observed values for each variable in the sample. According to Table (2), the maximum self-esteem value is 10 and the minimum is −10. The difference between these values indicates the range of variation. The standard deviation reflects the dispersion of data around the mean. In the present study, the standard deviations for similarity bias and halo bias are 138.91 and 10.06, respectively, indicating the average distance of observations from the mean.

The first and second hypotheses examine differences in responses of the same group at different time points. Therefore, depending on whether parametric assumptions are satisfied, either a paired t-test or the Wilcoxon test should be used. Accordingly, the Kolmogorov–Smirnov test is first applied to assess the normality of the data distribution.

The results of Cronbach's alpha for the research variables are presented in Table (3).

Table 3: Cronbach's Alpha Results

No.	Variable	Cronbach's Alpha
1	Auditor Professional Judgment	0.963
2	Self-Esteem	0.901

As shown in the table, the Cronbach's alpha values for all variables exceed 0.70, indicating an acceptable level of reliability.

As previously stated, respondents were required not only to complete the questionnaires but also to provide responses for the quantification of single-item variables. In fact, the contextual variables and the dependent variable (judgment) are single-item measures. A key advantage of single-item variables is reducing respondent fatigue during the response process, thereby improving comprehension. However, since reliability assessment requires at least three items, it is not possible to evaluate the reliability of single-item variables.

To assess the validity of the research variables, two tests—Average Variance Extracted (AVE) and Heterotrait–Monotrait Ratio (HTMT)—are used to evaluate convergent and discriminant validity, respectively. The results of these tests are presented below.

The AVE criterion represents the average variance shared between a construct and its indicators. In simpler terms, AVE measures the correlation between a construct and its indicators; higher values indicate better model fit. According to this criterion, AVE values greater than 0.50 indicate acceptable convergent validity. As shown in Table (4), the AVE values for the research variables exceed 0.50, confirming acceptable convergent validity. It should be noted that other variables in the study are single-item measures; therefore, validity and reliability tests cannot be applied to them.

Table 4: Convergent Validity (AVE) Results

Variable	Number of Items	AVE
Auditor Professional Judgment	3	0.931
Self-Esteem	10	0.53

As noted earlier, respondents were required to provide responses for the quantification of single-item variables. Since single-item variables do not meet the requirements for validity testing, the AVE test was not conducted for those variables.

Henseler et al. (2015) introduced a new index called the Heterotrait–Monotrait Ratio (HTMT) to assess discriminant validity. According to this test, values exceeding 0.90 indicate a lack of discriminant validity between two variables. However, as shown in Table (5), none of the estimated values exceed 0.90.

Table 5: Discriminant Validity (HTMT) Results

	Auditor Professional Judgment	Self-Esteem
Auditor Professional Judgment	–	–
Self-Esteem	0.621	–

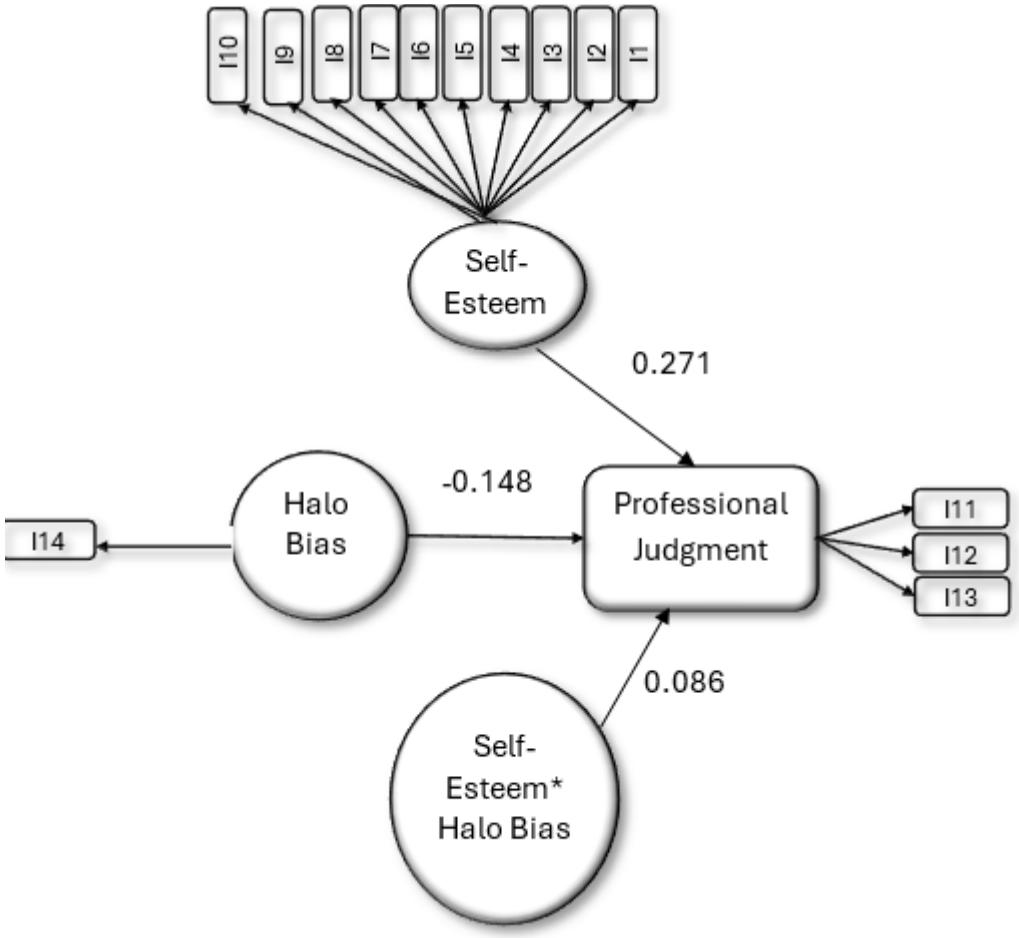

Figure 1. Structural Equation Modeling Results for Research Hypotheses

Table 6: t-Statistic, Path Coefficients, and Standard Error

Independent Variable → Dependent Variable	Effect Coefficient	t-Statistic	Significance Level	Result
Halo Bias → Professional Judgment	-0.148	2.479	0.014	Supported

The calculated t-statistic for the effect of halo bias on auditors' professional judgment is greater than the critical value of 1.96 in the Student's t-distribution, indicating a statistically significant effect. The standardized path coefficient is −0.148, suggesting that an increase in halo bias leads to a decline in auditors' professional judgment. Therefore, the first hypothesis is supported at the 0.05 significance level.

Table 7: t-Statistic, Path Coefficients, and Standard Error

Independent Variable → Dependent Variable	Effect Coefficient	t-Statistic	Significance Level	Result
Self-Esteem → Professional Judgment	0.271	3.435	0.001	Supported

The calculated t-statistic for the effect of self-esteem on auditors' professional judgment exceeds the critical value of 1.96, indicating a statistically significant effect. The standardized path coefficient is 0.271, suggesting that higher self-esteem improves auditors' professional judgment. Therefore, the second hypothesis is supported at the 0.05 significance level.

Table 8: t-Statistic, Path Coefficients, and Standard Error

Independent Variable → Moderator → Dependent Variable	Effect Coefficient	t-Statistic	Significance Level	Result
Halo Bias → Self-Esteem → Professional Judgment	0.086	2.080	0.038	Supported

The calculated t-statistic for the moderating effect of self-esteem on the relationship between halo bias and auditors' professional judgment exceeds the critical value of 1.96, indicating statistical significance. The results show that self-esteem reduces the intensity of the effect of halo bias on professional judgment. Therefore, the third hypothesis is supported at the 0.05 significance level.

4. Discussion and Conclusion

The present study aimed to examine the effect of halo bias on auditors' professional judgment and to investigate the moderating role of self-esteem in this relationship. The empirical findings indicate that halo bias has a statistically significant and negative effect on auditors' professional judgment, suggesting that as the level of halo bias increases, the quality and accuracy of auditors' judgments decline. This result aligns with the behavioral auditing perspective, which emphasizes that auditors are not immune to cognitive biases and may rely on heuristic processing when making complex decisions under uncertainty [3, 11]. The negative path coefficient observed in this study confirms that halo bias distorts auditors' evaluation processes by allowing irrelevant or superficial characteristics to influence their professional assessments.

This finding is consistent with prior research on the halo effect, which demonstrates that individuals tend to generalize from a single salient attribute to form broader judgments, often leading to systematic errors [5, 6]. In the auditing context, this implies that auditors may unconsciously rely on cues such as managerial appearance, reputation, or prior performance when forming judgments about financial information. The results are also in line with the findings of [9], who reported that halo bias can influence auditors' career-related evaluations and decision-making processes. Similarly, studies in managerial and organizational settings have shown that the halo effect affects performance evaluations and decision outcomes by biasing perceptions and reducing objectivity [7, 8]. The convergence of these findings suggests that halo bias is a pervasive cognitive phenomenon that extends into auditing and can undermine professional judgment if not properly controlled.

Furthermore, the results of this study support the second hypothesis, indicating that self-esteem has a positive and significant effect on auditors' professional judgment. This finding suggests that auditors with higher levels of self-esteem demonstrate better judgment quality, likely due to increased confidence, self-awareness, and reliance on professional expertise. This result is consistent with previous research highlighting the role of psychological factors in enhancing decision-making performance. For instance, [13] emphasizes that auditors' professional competence and ethical behavior are closely linked to psychological characteristics such as self-esteem. Likewise, [14] found that auditors with higher self-esteem are less influenced by client-related factors and exhibit higher audit quality.

The positive relationship between self-esteem and professional judgment can also be explained through the lens of psychological capital theory, which posits that individuals with higher psychological resources are better equipped to handle complex tasks and make sound decisions [17, 18]. In addition, self-esteem has been associated with enhanced knowledge-sharing behavior and improved organizational outcomes, which can further contribute to better judgment quality among auditors [15]. These findings reinforce the importance of considering individual psychological traits in understanding auditors' decision-making processes and highlight self-esteem as a critical factor in promoting professional judgment.

The third and most significant contribution of this study lies in demonstrating the moderating role of self-esteem in the relationship between halo bias and auditors' professional judgment. The results indicate that self-esteem reduces the intensity of the negative effect of halo bias, suggesting that auditors with higher self-esteem are less

susceptible to the influence of this cognitive bias. This finding provides empirical support for the argument that psychological factors can mitigate the impact of cognitive biases on decision-making. It also extends prior research by integrating cognitive bias theory with individual difference variables, offering a more comprehensive understanding of audit judgment.

This moderating effect can be interpreted in light of the cognitive and emotional mechanisms underlying self-esteem. Individuals with high self-esteem tend to exhibit greater self-confidence and critical thinking abilities, which enable them to evaluate information more objectively and resist the influence of irrelevant cues [12]. Moreover, high self-esteem is associated with greater emotional stability and lower susceptibility to external pressures, which may further reduce reliance on heuristic processing [4]. These characteristics allow auditors to maintain professional skepticism and adhere to auditing standards, even in the presence of potentially biasing information.

The findings also resonate with studies examining the role of professional skepticism and ethical frameworks in auditing. Research indicates that auditors who demonstrate higher levels of skepticism and ethical awareness are better able to detect errors and irregularities, thereby improving judgment quality [21, 22]. Similarly, organizational ethics and culture have been shown to influence auditors' professional judgment by shaping their attitudes and behaviors [20]. In this context, self-esteem can be viewed as an internal resource that complements external factors such as ethics and organizational support in enhancing audit quality.

Additionally, the results of this study are consistent with prior findings on the influence of contextual and situational factors on audit judgment. For example, job pressure and time constraints have been shown to impair auditors' ability to process information effectively, increasing the likelihood of biased judgments [10]. Similarly, personality traits such as overconfidence and ego depletion can reduce auditors' critical thinking capacity and increase susceptibility to cognitive biases [3]. By demonstrating that self-esteem can mitigate the effects of halo bias, this study highlights the potential of psychological interventions to improve audit performance in challenging environments.

Moreover, the findings contribute to the growing literature on behavioral auditing by emphasizing the interplay between cognitive biases and individual differences. While previous studies have focused on factors such as tax avoidance, risk-taking, and professional skepticism [2, 24], the present study underscores the importance of integrating psychological variables into models of audit judgment. This approach provides a more holistic understanding of auditor behavior and offers valuable insights for both researchers and practitioners.

Finally, the results of this study have important implications for the auditing profession. As auditing environments become increasingly complex and uncertain, the need for high-quality professional judgment becomes more critical. Understanding the factors that influence judgment, including cognitive biases and psychological traits, is essential for developing effective training programs and improving audit quality. The findings suggest that enhancing auditors' self-esteem and psychological resilience may be a viable strategy for reducing bias and promoting more accurate decision-making [17].

One of the primary limitations of this study is the use of self-reported questionnaire data, which may be subject to response bias and social desirability effects. Additionally, the cross-sectional design of the study limits the ability to establish causal relationships between variables. The use of single-item measures for some variables may also reduce measurement precision and reliability. Furthermore, the study focuses on auditors within a specific institutional and cultural context, which may limit the generalizability of the findings to other settings or countries.

Future research could employ longitudinal or experimental designs to better capture causal relationships between halo bias, self-esteem, and professional judgment. Expanding the study to include auditors from different countries and institutional environments would enhance the generalizability of the findings. Researchers may also explore additional moderating or mediating variables, such as emotional intelligence, professional skepticism, or organizational culture. Moreover, using multi-item scales for all variables could improve measurement validity and reliability.

From a practical perspective, auditing firms should consider incorporating psychological training programs aimed at enhancing auditors' self-esteem and critical thinking skills. Developing awareness of cognitive biases, particularly the halo effect, can help auditors recognize and mitigate their influence in professional settings. Organizations may also benefit from fostering supportive work environments that promote confidence, ethical behavior, and professional skepticism. Additionally, integrating behavioral insights into audit standards and professional development programs could contribute to improving the overall quality of audit judgment.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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