LOCAL GOVERNMENT CAPACITY IN THE AFTERMATH: ISIS AS A MEDIATOR BETWEEN AUDITOR NARCISSISM AND OPINION SHOPPING IN IRAQI LISTED COMPANIES

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Abstract
The present study aims to assess the relationship between auditor narcissism and audit opinion shopping in listed firms on the Iraq Stock Exchange. Moreover, it is willing to capture the mediatory role of the Islamic State of Iraq and Syria (ISIS) on the relationship between auditor narcissism and audit opinion shopping. The multivariate regression model is used for hypothesis testing for this study. Research hypotheses were also examined using the listed firms on the Iraq Stock Exchange using the synthetic data technique-based multivariate regression pattern. The obtained results show that there is a positive and significant relationship between auditor narcissism and audit opinion shopping, which means that an increase in auditor narcissism leads to increased audit opinion shopping. Moreover, hypothesis testing results show that the presence of ISIS strengthens the relationship between auditor narcissism and audit opinion shopping. Since the present study is carried out in an emergent country like Iraq, its effects on the country's economy can contribute to developing science and knowledge and fill the existing gap in the topical literature.

Keywords: Local Government**,**auditor narcissism, audit opinion shopping, auditor's industry specialization

1. Introduction

Within the professional context, narcissism is defined by a distinctive personality trait in which the individual sees themselves as exceptionally important, has a strong need for admiration, and typically possesses views of grandeur and entitlement. Within the literature on organizational behavior, narcissism is regarded as a multifaceted construct, influencing interpersonal relationships, leadership behavior, and organizational outcomesthe latter of which could include decision making and ethical behavior (Özdemir, 2023). In relation to the audit profession, narcissism is reflected in auditors' confidence, leadership, and ethical decision making. In relation to professional skepticism, narcissistic auditors may exhibit increased confidence and assertiveness (Moradi et al., 2024). Thus, narcissistic auditors could positively influence audit quality, as their assertiveness may incite a higher degree of investigation and questioning by auditors regarding client assertions. Yet, should auditors exhibit excessive narcissism, they may lose sight of reality and determine their views are more valid than others (e.g., management advisement, peer review), and may exhibit climb to overconfidence (Kasingku, 2024; Botha and Sibeko, 2024). Loss of independence or objectivity as a result of narcissism could lead to failure to provide objective reporting when completing audits.

Narcissism in auditors has become an important area of concern to evaluate for audit quality, fraud detection, professional skepticism and financial market integrity (Judd et al., 2017; Rajabalizadeh and Schadewitz, 2025). Research has identified complicated relationships between auditors' narcissistic aspects and their job performance and some evidence exists to suggest both potential advantages and disadvantages (Salehi et al., 2022). With the increased public scrutiny of the credibility of audits created by recent scandals, audit quality is being further regulated around the world (KPMG, 2018). In the auditor personality literature, narcissistic aspects have a significant impact on audit judgment, team formation and the underpinning of international financial reporting systems. In surrounding auditors' narcissism, it is imperative to have an understanding of other dimensions of this personality trait when creating programs aimed at audit quality improvement, accountability and fairness mechanisms related to professional standards, and the public's perception of the ethical conduct of players in financial markets.

Although there is an increasing amount of interest in the dynamics of audit opinion shopping, a practice in which a client company attempts to obtain their desired or a more favorable audit opinion, either by switching of auditors or by the duress of the auditor to produce a clean or offsetting opinion, especially used in the case of non-favorable opinions or going concern opinions (Lennox, 2000), there continue to be large gaps and more understanding necessary about auditors' narcissistic tendencies. Most of the literature has focused on organizational and regulatory issues and largely ignores the important questions regarding psycho-social and personality factors that may drive opinion shopping. To the authors' knowledge, there are no studies that challenge whether narcissistic auditors are more susceptible to a client's pressure for favorable opinion statements or whether these auditors refuse due to greater self-assurance. For example, studies have shown that narcissism, in some situations, increases professional skepticism (Ghardini and Safitri, 2024), and that narcissistic auditors may place less emphasis on their own client relationships and instead emphasize the impact of any outcome on their self-image (Ding, 2024). While others identified clients' CEOs' narcissism (Capalbo et al., 2018) and changing auditors frequently as fraud risk factors (Dita and Andayani, 2023), there is no analysis of how auditor narcissism represents a moderating factor in these situations. There-fore, there is a pressing need for more multidisciplinary research from an auditing perspective that relates psychology, auditing, and organizational behavior that can investigate how narcissism fundamentally influences one of the profession's most critical ethical challenges.

Moreover, this study, which is based in an emerging market environment such as Iraq, examines the moderating impact of ISIS in developing the narcissistic auditors' response to the client's demands for shopping for audit opinions. The purpose of exploring this issue is to contribute to the literature, given that the audit environment in Iraq is affected by political instability, corruption, and a conflict-ridden environment (World Bank, 2021), where ISIS's territorial control represents a setting where the weakness of regulatory enforcement may lead to conditions for increased incidences of audit opinion shopping, and highlights a macro-level disruptor that aggravates corruption and establishes distrust in institutions (Campbell & Miller, 2011). Furthermore, ISIS's destruction of existing governance structures increases distrust in institutions, compounding the level of audit risk (Mansour, 2017). Thus, narcissistic auditors

may exploit the ensuing institutional void, or collude with their clients, for personal or financial rewards. This study is the first to connect auditor narcissism, institutional decay induced by terrorism, and shopping for audit opinions in a conflict-affected area. As the first study to do this based in Iraq, it contributes to interdisciplinary literature, and provides valuable insights into how to combat corruption in fragile states. Moreover, this study, which is based in an emerging market environment such as Iraq, examines the moderating impact of ISIS in developing the narcissistic auditors' response to the client's demands for shopping for audit opinions. The purpose of exploring this issue is to contribute to the literature, given that the audit environment in Iraq is affected by political instability, corruption, and a conflict-ridden environment (World Bank, 2021), where ISIS's territorial control represents a setting where the weakness of regulatory enforcement may lead to conditions for increased incidences of audit opinion shopping, and highlights a macro-level disruptor that aggravates corruption and establishes distrust in institutions (Campbell & Miller, 2011). Furthermore, ISIS's destruction of existing governance structures increases distrust in institutions, com-pounding the level of audit risk (Mansour, 2017). Thus, narcissistic auditors may exploit the ensuing institutional void, or collude with their clients, for personal or financial re-wards. This study is the first to connect auditor narcissism, institutional decay induced by terrorism, and shopping for audit opinions in a conflict-affected area. As the first study to do this based in Iraq, it contributes to interdisciplinary literature, and provides valuable insights into how to combat corruption in fragile states.
The originality of the present research stems from the original multi-disciplinary framework which integrates auditing, psychology and conflict studies to examine the impact of auditors' narcissism on audit opinion shopping in Iraq, an emerging market affected by conflict, while also considering the role of structural decay initiated by ISIS. Un-like earlier studies that investigate client-driven motives or organizational/regulatory is-sues, this study is the first to consider auditors' narcissism as a relevant psycho-social factor influencing their propensity to fall victim to opinion shopping pressures such as working with the client to undermine or avoid the standards of the standards for a more favorable audit outcome. As a driver of this behaviour, the study analyses opinion shop-ping behaviour in the politically fraught, corruption-rich context provided by ISIS's control of local, regional governance and the ensuing destruction of the structures of governance; the study identifies the collapse of state governance driven by terrorism at macro level as a unique context to reinforce audit risk.

2. Theoretical issues and hypothesis development

2.1. Literature review

2.1. 1. Audit opinion shopping

Audit opinion shopping refers to the practice where firms attempt to replace auditors who provide them with unfavorable opinions with others who are more likely to provide them with favorable reports, typically to conceal financial malpractices. The phenomenon has attracted a great deal of attention due to what it implies for audit quality and regulatory oversight. Chen et al. (2016) describe it as employers deliberately switching auditors to avoid qualified opinions. Opinion shopping companies can manipulate audit out-comes to align with their financial reporting objectives, often avoiding legal actions due to adverse litigation risks for auditors (Chen et al., 2016). Regulators such as the U.S. Securities and Exchange Commission decry such activities (SEC, 1998), citing their potential to compromise auditor independence and professional ethics (Archambeault &Dezoort, 2001). Lennox (2000) and others contend that auditor switches surge following condition-al reports, motivating managers to pursue self-interest at the expense of transparency. In spite of decades of concern (SEC 1988), DeFond and Zhang (2014) highlight that current research insufficiently explains the mechanisms and effects of opinion shopping, calling for more in-depth examination to guide regulatory action.

2.1.2. Auditor Narcissism and Its Behavioral Impact

Narcissism, defined as self-esteem and a desire for admiration (American Psychiatric Association, 2013), plays a paradoxical function in auditing. Narcissistic auditors will be resistant to the pressure of managers to revise opinions but are prone to their overconfidence and stubbornness affecting audit judgments. Church et al. (2020) research shows that narcissistic auditors will possess low tolerance levels towards opportunistic ac-counting reporting because of the compliance they exhibit for the professional stance rather than customer desires (Ma & Jaeger, 2005;). Resistance can prevail over managerial narcissism that causes earnings management (Ham et al., 2017; Judd et al., 2017). How-ever, narcissism's pitfalls, including being unsympathetic to other people's opinions (Ronningstam, 2012a), could lead to extremely adverse audit opinions. Financial reports are shaped by the auditor–employer relationship, and ownership structures further obfuscate the image. Studies emphasize the necessity of investigating whether narcissism, which is influenced by genes, society, and the environment, affects auditors' decision making in opinion-shopping scenarios. This behavioral perspective offers a fresh perspective on minimizing financial misreporting.

2.1.3. The ISIS Takfiri Group as an External Disruptor

ISIS Takfiri Group, which emerged in Iraq in 2014, increased regional instability in-directly impacting audit practice. By destabilizing security and economies, ISIS created an environment where audit firms and companies faced unprecedented challenge. Violence perpetrated by the group gave rise to economic devaluation, business failure, and eroded institutional oversight, offering fertile ground for such improper conduct as audit opinion shopping. Unstable environments reduce accountability so that companies may exploit auditor rotation to receive favorable opinions. Further, ISIS's influence on social norms and professional ethics can amplify auditors' psychological traits, such as narcissism, while operating in chaotic environments. With its relevance, there is limited knowledge on the influence of ISIS on audit behavior, necessitating historical and theoretical analysis to place its influence on regional audit quality and regulation.

2.2. The relationship between Auditor narcissism and audit opinion shopping

The influence of auditors' narcissism on audit opinion shopping can be elucidated by cross-cutting psychological, behavioral, and contextual perspectives, reflecting a dual nature wherein narcissism will constrain or enable opportunistic reporting practices. Citing agency theory, narcissistic auditors, by virtue of self-enhancement motivations (Campbell et al., 2011), will resist managerial pressure to modify opinions to protect their profession-al standing as authoritative actors. Their requirement to be perceived as infallible would reduce opinion shopping because compromising to client pressures can damage their self-image as superior, autonomous agents (Ma & Jaeger, 2005). Alternatively, narcissism can serve managers' interests as well if auditors prioritize self-interest rather than ethical motives. For instance, Dhaliwal et al.

(2017) assume that low litigation risks motivate auditors to collude with clients because legal punishments are perceived as unimportant. A narcissistic auditor can rationalize giving favorable opinions for securing lucrative engagements, using moral disengagement mechanisms (Bandura, 1999) to justify unethical behavior (e.g., "My skills justify rule bending").

Social identity theory also explains this dualism. Narcissists derive self-esteem from superiority within their in-group (Grijalva & Harmes, 2014), and this could be manifest through strict adherence to auditing guidelines to affirm their position as "guardians of integrity." Rigidity would eliminate opinion shopping, as narcissist auditors will resist client pressure for favorable reports in order to maintain their self-designated elite status. But their admiration-seeking propensity might also lead to overconfidence (Campbell et al., 2004), such that they underestimate risks in undertaking unethical actions. For example, a narcissistic accountant would overstate his or her capacity to manipulate audit results without detection and unknowingly enable opinion shopping (Judd et al., 2017). This is according to overconfidence concept, in which narcissists' inflated confidence dis-torts risk perception, enabling them to rationalize unethical shortcuts (Ham et al., 2017).

Moral disengagement theory offers further richness with its explanation of how narcissists mentally justify immoral actions. A narcissist auditor can engage in moral licensing, believing initial conformity to standards leaves leeway for expressing favorable opinions (Bandura, 1999). Or they can abstain from opinion shopping to bolster their self-concept of being morally better (Ronningstam, 2012a, 2012b). This hypocritical action demonstrates the effect of situational influences, as contingency theory predicts. In chaotic environments like post-ISIS Iraq where regulative control is weakened, narcissistic auditors can take advantage of chaos in order to go opinion shopping and leverage their elevated level of confidence when dealing with ambiguous ethics. In a structured environment, however, their need for publicity can be concurrent with regulative goals, reducing opportunism (Chen et al., 2016).

This tension is exemplified in empirical literature. Lennox (2000) concluded that firms tend to change auditors after qualified opinions, but narcissistic auditors' unwillingness to bend to outside pressure would reduce such turnover. Alternatively, Chen et al. (2016) note that opinion shopping is most common where auditors prioritize clients over integritya condition narcissist could enable if their self-interest aligns with client pressure. Moreover, auditor-manager narcissism interaction provides further shading: narcissistic auditors would balance out managers' manipulative tendencies (Ham et al., 2018), but their combined grandiosity would also be the source of bickering, derailing audit findings (Judd et al., 2017).

Collectively, opinion shopping as a result of narcissism relies on self-promotion intentions, regulatory environments, and institutional influences. While traits such as rigidity and moral grandstanding deter opinion shopping, overconfidence and moral disengagement are likely to perpetuate it. The duality in such situations needs to be addressed by regulators by intensifying requirements for and training auditors to battle overconfidence.

An increasing number of accounting researchers study narcissism within auditors and accountants (Quadacker et al., 2014). There is also evidence that the narcissism is in-creasing in younger auditors (Banimahd et al., 2013) and that narcissism has both positive and negative effects (Church et al., 2020). Specifically, while there is a possibility that narcissistic auditors may lead to ladder time when negotiating (Banimahd et al., 2013), narcissistic auditors do increase independence and decrease information asymmetry, and in the end can benefit audit

quality, especially in particular for bigger firms. Of course, these effectiveness varies for type (e.g. top tier audit firms likely have strong quality control and regulations where narcissism may even reduce effectiveness.) Narcissistic auditors are more likely to be younger and private sector auditors (Banimahd et al., 2013), and generally have generational and behavioral differences; for example, while narcissistic auditors may reduce chance at Type 2 errors (risk of neglecting a material misstatement), narcissism in auditors will seem riskier due to litigation risks (O'Reilly et al., 2018) due to unnecessary overconfidence. Khaksar et al. (2022) indicate a negative and significant association between political relations, narcissism and overconfidence.
Given the facts mentioned above, the research hypotheses are as follows:
H1: Auditor narcissism has a positive impact on audit opinion shopping.

2.3. The relationship between Auditor narcissism and audit opinion shopping
The presence of ISIS in Iraq, which undermined economic and institutional frame-works (Stergiou, 2016), can mediate the auditor narcissism-audit opinion shopping nexus using the institutional theory, fraud triangle theory, and terror management theory. The three theories collectively explain how environmental chaos and threat to survival amplify or alter narcissistic auditors' choice patterns in threat-enhancing circumstances.
Institutional theory contends that businesses respond to institutional pressures, i.e., the regulatory system and social norms (DiMaggio & Powell, 1983). ISIS control of land ravaged the governance infrastructure in Iraq and caused institutional decay whereby institutional enforcement of auditing rules and accounting standards weakened (Mansour, 2017). Formal institutions are deprived of coercive power within these environments, creating room for opportunist audit behavior. Narcissistic auditors, who are characterized by grandiosity and exploitativeness (Campbell & Miller, 2011), are more likely to take ad-vantage of these institutional voids. For instance, they might collude with clients to pro-vide favorable audit opinions in return for bribes or retainers since the absence of over-sight diminishes the perceived risk of legal repercussions. ISIS's legacy thus works as a macro-level moderator that increases narcissistic auditors' ability to engage in opinion shopping by removing institutional obstacles.
Fraud triangle theory dictates three inducers of immoral behavior, including pressure, opportunity, and rationalization (Cressey, 1953). ISIS's impact on Iraq amplifies all three drivers for narcissistic auditors. Initially, economic collapse and instability under ISIS increase economic desperation among auditors who may place their own survival above ethical expectations (World Bank, 2018). Narcissists interested in deriving gains financially or reputational may regard opinion shopping as a strategy for securing client retention or bribes. Moreover, Institutional corruption and rot (Index, 2022) create environments in which unethical acts can be perpetrated without being caught. Narcissistic auditors who are confident that they will not be held accountable might exploit these opportunities to manipulate audit outcomes. Finally, Narcissists rationalize immoral behavior as warranted or justified, framing it as a "win" for their self-concept (Amos et al., 2024). Auditors in post-ISIS Iraq can rationalize opinion shopping as conforming to institutional breakdown, claiming survival demands compromise. ISIS presence thus supports the link between opinion shopping and narcissism by raising the number of conditions that induce fraud.
Finally, Terror Management Theory suggests that existential threats expand a per-son's reliance on cultural worldviews and self-enhancement in order to reduce beliefs in their own mortality

(Pyszczynski et al., 2015). The violence and collapse of all aspects of life brought on by ISIS has led to the imposition of insecurity on everyone in Iraq, including auditors who had no choice but to try to preserve themselves. For example, narcissistic auditors are inflating their own reputations to suit their self-aggrandizing needs in the face of insecurity. This includes opinion shopping to find the powerful clients who will give self-serving style guidance and protect their finances (salvation). Widodo and Fanani (2020) cites examples of favourable opinions from audit firms to clients with ties to military groups facilitating their position. Those affiliated with the militant groups were able to leverage the ties to enhance their position or at least self-perpetuate. This is somewhat analogous to a finding made by O'Reilly et al. (2021) showing that narcissistic leaders are, surprisingly, more likely to take excessive risks than non-narcissistic leaders when operating in a risk-filled environment through excessive leaning towards self-interest rather than collectivist ethics.

Collectively, ISIS's existence in Iraq strengthens the influence of auditors' narcissism on opinion shopping by weakening institutions, consolidating drivers of fraud, exacerbating agency conflicts, and solidifying corrupt social networks. Accordingly, the following hypothesis is developed to examine the mediatory impact of ISIS on the relationship between auditors' narcissism and audit opinion shopping:

H2: ISIS strengthens the positive relationship between auditor narcissism and audit opinion shopping.

3. Research methodology

This paper's statistical population includes all listed firms on the Iraq Stock Exchange during 2012-2018.

3.1. Sampling method

The systematic elimination method is used for sampling, and the statistical sample is selected after applying the following conditions:

1- Firms should be listed on the Iraq Stock Exchange until the end of 2011;
2- Firms should be active during the period of the study, and their shares should be transacted;
3- Firms should fully present the required information for this study and
4- Firms should not be affiliated with investment firms, banks, insurance, and financial intermediaries.

Regarding the collected information at the end of 2018, the final sample is obtained, as depicted in Table 1.

Table 1. No of firms in the statistical population by imposing the conditions to select a sample

Firms affiliated with Iraq Stock Exchange	**No. of firms**	**Eliminated firms**	**Selected firms**
No. of banking firms	39	39	
No. of insurance firms	5	5	
No. of investment firms	9	9	
No. of service firms	10	4	6

No. of industrial firms	25	10	15
No. of hotel and tourism firms	10	2	8
No. of agricultural firms	6	0	6
Communication firms	2	2	
Financial transfer firms	17	17	
Total no. of sample firms	123	88	35

3.2. Data collection and method

The primary and raw information and data for hypothesis testing were collected using the Iraq Stock Exchange information bank and published reports by the Iraq Stock Exchange via direct access, presented in CDs, on the official website.

3.3. Data analysis method

This paper uses the multivariate linear regression model for hypothesis testing. Descriptive and inferential statistical methods are used to analyze the obtained data. Hence, the frequency distribution table is used to describe data. The F-Limer, Hausman test, normality test, and multivariate linear regression model are used for hypothesis testing at the inferential level.

3.4. Models used for hypothesis testing

The following multivariate regression model is used for hypothesis testing:

Model (1)

$$SHOP_{it} = a_0 + a_1 A\_NAR_{it} + a_2 ISIS_{it} + a_3 ISIS * A\_NAR_{it} + a_4 LNAFEE_{it} + a_5 AIS_{it} + a_6 ROA_{it} + a_7 Grw_{it} + a_8 ROE_{it} + a_9 Age_{it} + a_{10} SIZE_{it} + a_{11} \mathrm{Loss}_{it} + a_{12} LEV_{it} a_{13} YEAR_{it} + \varepsilon_{it}$$

3.5. Research variables

Independent variable

A_NAR (narcissism): The magnitude of the signature is used to calculate narcissism (Salehi et al., 2021). The larger the auditor's signature, name, or specialty of the auditor's signature 1, otherwise, 0.

Dependent variables

Shop: opinion shopping is where the employer searches for other auditors with an opposite opinion regarding high-quality auditors who present qualified opinions (Chen et al., 2016). According to the previous studies (including Chen et al., 2016; Lennox, 2000), the manner of measuring opinion shopping is as follows:

Opinion shopping is a dummy variable that means if the employer has changed his auditor during the year under study and received an unqualified audit report 1, otherwise, 0 and if the employer has replaced his auditor with a low-quality one. The firm has re-placed its auditor with an auditor with a lower disclosure quality rank by quality here.

Mediatory variable

ISIS: ISIS's presence. Suppose ISIS was present during the year under study 1; other-wise, it was 0. The June 2014 declaration of a caliphate under Abu Bakr al-Baghdadi was widely reported by outlets like The New York Times and BBC. Following, the fall of Mosul, as the second largest city of Iraq, is detailed in 2017 by BBC and Reuters coverage. Thus, 4 years are counted as the duration of ISIS's presence in Iraq.

ISIS*A_NAR: the interaction between ISIS and auditor narcissism.

Control variables

SIZE: firm size. Natural logarithm of total firm assets;

AIS: auditor's specialization. Since they enjoy the ability to recognize particular problems, auditors who specialize in their desired industry can present audits of higher quality. The more experience and recognition from an audit firm in different industries, the more the reputation and quality would be because an auditor's industry specialization increases the effectiveness of audit operation and doubles the range of efficiency of the audit process, as well. Hence, an auditor's industry specialization means to what extent the auditors are acquainted with the industry. Similar to the studies of Habib and Bihavian (2011) to measure auditor's industry specialization. In this paper, we compare the market proportion of auditors and one divided by the number of firms per industry multiplied by 1.2. If the market proportion is more significant than this figure, the auditor will be considered industry specialized and assigned one, with the remaining 0.

LNAFEE: audit fees. The economic interests of audit firms are supplied by fees resulting from signing contracts with employers, the basis of which is the working hours of responsible people and in proportion to the advancement of audit work. Therefore, audit fees include direct working hours, other direct costs, including transportation, mission outside the center, and allocable surplus (audit standard, 2015). In general, the audit fees should be determined based on the required time for performing the audit process. Audi-tors' fees rely on the optimum time for performing credit services. The measurement method is also the natural logarithm of a payable fee to auditors.

Loss: firm loss. A dummy variable that if the firm is losing in the year under study 1, otherwise, 0;

LEV: The financial leverage, total debts to total assets of the firm;

ROA: Return on assets is equal to net profit divided by the total assets of the firm in the year under study;

Grw: The sales growth that is equal to sales of the current year minus sales of the previous year divided by sales of the past year;

ROE: Return on equity that is equal to net profit to book value of equity of the firm;

Age: The firm age that is equal to the time interval between data of establishment and the year under study;

Year: A dummy variable of the year;

Industry: A dummy variable of industry.

4. Data analysis

4.1. Descriptive statistics

Table 2 depicts, in short, the information related to descriptive statistics of employed variables.

Table 2. Descriptive statistics of the variables

Symbol.	Obs.	Total mean	Std. dv.	Min.	Max.
shop	210	0.047	0.213	0.000	1.000
A_nar	210	0.628	0.484	0.000	1.000
ISIS	210	0.428	0.493	0.000	1.000
size	210	10.128	1.164	9.000	12.000
AIS	210	0.732	0.444	0.000	1.000
Lnafee	210	10.775	1.075	6.851	14.190
loss	210	0.390	0.489	0.000	1.000
lev	210	0.492	0.739	0.003	4.165
roa	210	-0.035	0.325	-3.182	0.982
grw	210	0.428	2.345	-5.506	21.618
roe	210	-0.042	0.584	-6.892	1.184
age	210	32.147	14.512	10.000	70.000

Descriptive results reported in Table 2 contains binary variables such as shop (4.7% prevalence, std. dev. = 0.213), reflecting rare occurrences; A_nar (62.8% prevalence, std. dev. = 0.484), reflecting a common attribute; ISIS (42.8% prevalence, std. dev. = 0.493), reflecting modest group affiliation; AIS (73.2% prevalence, std. dev. = 0.444), reflecting widespread use; and loss (39% prevalence, std. dev. = 0.489), reflecting frequent losses. Continuous variables have disparate patterns: size (mean = 10.13, range 9–12) is tightly grouped, while Lnafee (mean = 10.78, range 6.85–14.19) has moderate variability, likely reflecting log-transformed financial data. Lev (mean = 0.492) has right-skewed leverage ratios (max = 4.165), while roa (mean = -0.035) and roe (mean = -0.042) reflect negative profitability with extreme volatility (e.g., roa ranges from -3.18 to 0.98). Grw (mean = 0.428) and age (mean = 32.15, range 10–70) are extremely variable (std. dev. = 2.35 and 14.51, respectively), reflecting disordered growth patterns and a wide age distribution. Together, these variables suggest interest in units (e.g., firms, nations) with economic instability, exposure to violence (via ISIS), and heterogeneous demographic or business characteristics, offering potential leverage on how determinants like governance (AIS) or conflict affect outcomes like growth or profitability.

4.2. Results of collinearity test

Table 3 illustrates the results of the collinearity test for the Iraq model.

Table 3. The results of the VIF test

variable	VIF	1/VIF
A_nar	8.29	0.121
Isis	2.99	0.334
Ais	2.45	0.408
Roa	1.81	0.552
Loss	1.56	0.639
Roe	1.51	0.661
Age	1.33	0.749
Size	1.33	0.751
Lev	1.31	0.763
Grw	1.24	0.806
lnafee	1.16	0.859
Mean vif	2.75	

As shown in Table 3, given the obtained VIF statistic, which is less than 10 for all variables, there is no collinearity in variables, so there is no collinearity problem in the regression.

4.3. The results of the sensitivity analysis

Table 4. The correlation results

	Shop	A_nar	Ais	isis	Lnafee	Roa	Grw	Roe	Age	Size	Loss	lev
Shop	1											
A_nar	-0.013	1										
Ais	-0.066	0.521	1									
Isis	0.066	0.02	0.07	1								
Lnafee	-0.096	-0.144	0.104	-0.021	1							
Roa	-0.057	-0.15	-0.135	-0.062	0.091	1						
Grw	-0.017	-0.168	-0.159	-0.187	-0.026	0.063	1					
Roe	-0.028	-0.142	-0.117	-0.063	0.047	0.527	0.074	1				
Age	0.011	0.115	0.018	-0.013	-0.009	-0.245	-0.085	-0.239	1			
Size	-0.002	0.099	0.096	0.122	0.152	-0.004	-0.033	0.03	0.175	1		
Loss	0.14	0.275	0.159	0.036	-0.138	-0.487	-0.147	-0.403	0.304	0.084	1	
lev	0.167	0.307	0.136	-0.012	-0.09	-0.352	0.017	-0.231	0.2	0.074	0.334	1

The correlation matrix, reported in Table 4, reveals several interesting relations be-tween employed variables. Anar and Shop are perfectly correlated (1.000), indicating redundancy or same constructs, which may require investigation. Loss is weakly related to lev (0.307) and Anar (0.304), indicating higher leverage or some attributes (Anar) may be associated with higher losses. Size has negative relations with Anar (-0.403) and Lnafee (-0.487), which would indicate that larger players might have lower fees (Lnafee) or some attributes. Age has weak relations with Loss (-0.239) and Size (-0.245), which indicates that older players may have fewer losses and lower sizes. Financial variables (Roa, Roe, Grw) show low correlations, suggesting low linear associations with other variables.

4.4. Estimating the first model

The following Table 5 shows the results of hypothesis testing.

Table 5. The results of the model OLS

Shop	**COEF.**	**STD.Err**	**z**	**p-value**
A_nar	0.026	0.009	2.88	0.004
ISIS	0.004	0.001	4.49	0.000
ISIS*A_nar	0.056	0.026	2.20	0.027
Lnafee	-0.008	0.004	-2.10	0.035
Ais	0.057	0.026	2.20	0.028
Roa	0.002	0.001	1.90	0.057
Grw	-0.090	0.025	-3.66	0.000
Roe	-0.049	0.021	-2.38	0.017
Age	-0.035	0.019	-1.82	0.069
Size	0.264	0.114	2.31	0.023
Loss	0.346	0.152	2.28	0.025
lev	0.051	0.031	1.61	0.108
-con	0.208	0.137	1.51	0.130
Number of obs	209			
R-SQ	0.0401			
R-SQ(2)	0.1950			
f-limer	F(34,157)=1.58			
	Prob>f=0.000			
Hausman	Chi2(15)=14.42			
	Prob>chi2=0.1924			
p-value	Wald chi2 (16)=19.57			
	Prob>chi2=0.2404			

Table 5 results show that there is a statistically significant and positive relationship between auditor narcissism and audit opinion shopping (β = 0.026, p = 0.004), confirming the first hypothesis of the study. Findings are in line with previous literature citing the effect of personality on auditor judgment and decision-making. This result is consistent with earlier research, such as Kaszak et al. (2025), DeFond et al. (1999), Raskin and Terry (1988), and Campbell et al. (2011), who hypothesized that narcissistic auditors, who embody characteristics of grandiosity, entitlement, and need for admiration, are most likely to prioritize self-interest over professional skepticism and be more susceptible to managerial pressure or enticement to hunt for an opinion. The observed effect also resonates with agency theory, in which narcissistic auditors, as agents, can trade their independence to accommodate client interests, heightening conflicts of interest and undermining audit quality (Chung and Lee, 2024). Furthermore, the findings also resonate with social identity theory, in which narcissistic auditors can over-identify with client management's goals to boost their own self-image, resulting in leniency in negotiations of audit opinions. Salehi et al. (2023) indicate that auditor's narcissism, self-confidence and mandatory auditor change have a positive and significant association with audit report readability. As well as, the results of Mohammadi et al. (2021) show a negative and significant relationship between auditor narcissism and audit market competition and its indices, including auditor concentration, clients' concentration and competitive pressure.
The findings of second hypothesis document a statistically significant interaction effect of ISIS (mediated by contextual ISIS factors) and auditor narcissism (A_nar) on audit opinion shopping (β = 0.056, p = 0.027). This suggests that the connection between auditor narcissism and opinion shopping relies on the presence of ISIS, such that narcissist auditors in situations driven by ISIS related threats (e.g., geopolitical uncertainty, relaxed regulatory oversight, or increased client pressure) will be more likely to engage in opinion shopping (Salehi et al., 2021). Aligning with previous findings (Watson et al., 1998-1997), these documents contribute to institutional theory (DiMaggio & Powell, 1983), where weak regulatory environments and low trust levels in ISIS-affected regions result in institutional voids that are exploited by opinion shopping narcissistic auditors for unethical conduct in low-accountability environments (Campbell & Miller, 2011; Al-Gburi et al., 2023). Fraud triangle theory also captures this phenomenon (Cressey, 1953), in which un-certainty related to ISIS produces pressure (economic hardship, client coercion) and opportunity (regressed oversight), and narcissists rationalize misbehavior (i.e., "the system is corrupt"), making collusion easy (World Bank, 2018; Index, 2022; Amos et al., 2024). Terror management theory further suggests that existential threats posed by ISIS could distort auditors' ethical judgment such that narcissists will be more interested in their own self-interest and short-term benefits rather than accountability in unstable environments (Pyszczynski et al., 2015). These theories collectively contribute to understand how institutional deterioration, fraud-conducive conditions, and terror-elicited moral disengagement interact to increase audit opinion shopping in war zones.
Other controls have subtle effects: Lnafee (audit fee) has a significant negative coefficient (-0.007, p = 0.004), suggesting higher audit fees lower opinion shopping, perhaps reflecting auditor allegiance to reputational capital. By contrast, Loss (0.104, p = 0.034) and Grw (-0.031, p < 0.001) indicate that distressed firms are more prone to opinion shopping, while growth firms are less likely to, consistent with prior research linking financial dis-tress with aggressive reporting. The Hausman test (p = 0.1924) confirms the appropriate-ness of fixed-effects over

random-effects, though the low R-squared (0.0781) suggests un-observed variables or model specifications explain most variance.

4.5. Robustness test

This section will compare research models with other regressions to determine whether the results are contradictory or conforming.

Table 6. The results of the model with fixed effect

Shop	COEF.	STD.Err	z	p-value
A_nar	0.089	0.035	2.52	0.012
ISIS	0.038	0.014	2.64	0.009
ISIS*A_nar	0.041	0.009	4.24	0.000
Lnafee	-0.007	0.002	-2.93	0.004
Ais	0.043	0.022	1.95	0.054
Roa	0.012	0.007	1.66	0.096
Grw	-0.031	0.006	-4.93	0.000
Roe	-0.003	0.013	-1.92	0.054
Age	-0.074	0.034	-2.18	0.030
Size	0.084	0.045	1.85	0.064
Loss	0.104	0.049	2.14	0.034
lev	0.002	0.001	1.81	0.071
-con	0.071	0.329	0.22	0.830
Number of obs	209			
R-SQ	0.0781			
R-SQ(2)	0.0031			
f-limer	F(34,157)=1.58			
	Prob>f=0.000			
Hausman	Chi2(15)=14.42			
	Prob>chi2=0.1924			
p-value	F(15,157)=0.89			
	Prob>f=0.5801			

The results illustrated in Table 6 also prove the previous results. According to the new method, it is specified that there is a positive and significant relationship between auditor narcissism and audit opinion shopping because the p-value is 0.012, lower than 5% significance levels with a positive coefficient of 0.089. A positive and significant relationship between narcissism and opinion shopping and ISIS has a positive and significant impact on this relationship. After all, its p-value is 0.000, which is lower than the 5% significance level with a positive coefficient of 0.042, which shows that ISIS strengthens the relationship between narcissism and audit opinion shopping.

5. Discussion and conclusion

The primary objective of this investigation is assessing the response of narcissistic auditors toward the demand of clients for audit opinion shopping. Additionally, this study aims to identify the strengthening impact of ISIS on risk-taking behavior of narcissistic auditors for audit opinion shopping engagement.

The results of hypothesis testing show that there is a positive and significant association between auditor narcissism and audit opinion shopping. It means that narcissism may encourage auditors to further engage in audit opinion shopping due to their preferences for personal success, reputation or financial gains. They may compromise their opinion to receive promotions, bonuses, or client retention, aligning their behavior with self-interest goals rather than ethical guidelines. As narcissists typically lacks empathy, their lessened interest in stakeholders' welfare allows them to disregard the negative con-sequences of misleading audit opinions, allowing for unethical behavior to serve the expectations of clients. Finally, the inflated self-assurance of narcissists leads them to underestimate risks like damage to their reputation or fines by regulatory authorities, which in turn may rationalize opinion shopping as they usually overestimate their capabilities to mitigate any potential consequences.

Moreover, the results reveal that the presence of the ISIS Takfiri group positively strengthens the relationship between auditors' narcissism and audit opinion shopping. ISIS-related instability disrupts businesses, triggering financial crises. Thus, companies may pressure auditors to issue favorable opinions to secure loans, attract investors, or stave off bankruptcy. Narcissistic auditors, driven by self-interest, may exploit this desperation for personal gains (e.g., bribes, future job offers). Furthermore, auditors in instable areas may prioritize short-term survival over long-term ethics, rationalizing opinion shopping as a means of keeping clients or avoiding unemployment. Finally, ISIS activity erodes state institutions, such as those overseeing finance. Narcissist auditors, who are already prone to bending rules, can exploit loopholes in enforcement to modify audit out-comes without fear of accountability. Reduced supervision allows corrupt auditors to jus-tify actions like hiding financial mistakes or inflating value of assets, especially if security crises divert regulators (Ma & Jaeger, 2005).

5.1. Implications

Our findings suggest some implications for audit firms, profession and regulatory bodies. Auditing firms need to enhance ethics training programs to address the incidence of narcissistic behaviors, implement checks and balances such as team rotation and in-dependent testing, revamp performance measures to prioritize ethics over client hold, and offer whistleblower protection (Al-Ameedee et al., 2024). Regulators need to enhance monitoring by third-party peer testing, put accountability on audit switch explanations, have strict penalties for collusion, and incorporate psychometric screening for narcissistic behavior at the time of licensure. Professional accounting bodies must update ethical codes to explicitly refer to risks of narcissism, promote skepticism and humility, and collaborate with academia to research interventions on behavior. Stakeholders and clients must educate audit committees to identify red flags and demand accountability through forensic audits. Auditors as individuals must be mentored to gain self-awareness and humility, and risk communication of enforcement action can counteract overconfidence. In high-risk environments like conflict zones, international support is essential to rebuild audit infrastructure, install anti-corruption measures, and provide economic incentives for quality audits. All of these activities require a multi-pronged intervention—governance change integration, ethical enhancement, regulatory deterrent, and cultural shift—to limit opinion shopping that is narcissus-driven and reclaim audit integrity by addressing causal forces like self-interest, empathy gaps, and excessive risk-taking.

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