

Cognitive, Social, and Organizational Determinants of External Auditor Judgment: A Systematic Review of Behavioral Evidence in Audit Decision-Making

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ABSTRACT

External auditor judgment plays a critical role in ensuring audit quality, yet existing evidence on its behavioral determinants remains fragmented across multiple research streams. This study aims to systematically synthesize the literature on the cognitive, social, organizational, and technological factors influencing external auditor judgment and to develop an integrated conceptual understanding of these determinants. A Systematic Literature Review (SLR) was conducted following the PRISMA 2020 guidelines. The review used the Scopus database and identified 658 initial records, from which 48 eligible studies published between 2016 and 2026 were selected for qualitative synthesis. The findings indicate that auditor judgment is shaped by the interaction of cognitive factors (e.g., expertise, professional skepticism, self-efficacy, and cognitive bias), social influences (e.g., partner preferences, peer attitudes, and client pressure), organizational conditions (e.g., accountability, time pressure, and work environment), and technological developments, including artificial intelligence and audit data analytics. This study contributes to the behavioral auditing literature by proposing an integrated multi-level behavioral framework that explains how these determinants collectively influence auditor judgment. The findings also provide practical implications for audit firms, regulators, and accounting educators in strengthening professional skepticism, auditor independence, and audit quality.

Keywords: external auditor judgment; professional skepticism; social influence pressure; audit decision-making; behavioral auditing

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INTRODUCTION

External auditor judgment is a fundamental determinant of audit quality because it enables auditors to assess audit risk, evaluate evidence, interpret accounting standards, and determine appropriate audit conclusions. Although auditing is governed by professional standards, auditors must exercise professional judgment in situations involving uncertainty, incomplete information, and conflicting evidence. Accordingly, auditor judgment represents a behavioral process shaped by individual cognition, professional experience, and contextual factors rather than the mere application of auditing standards. Previous studies have shown that audit quality is influenced by auditor competence, independence, incentive structures, and client-related conditions, yet the behavioral mechanisms underlying auditor judgment remain fragmented (DeFond & Zhang, 2014).

The increasing complexity of audit engagements and the rapid adoption of technologies such as artificial intelligence (AI), machine learning, audit data analytics, and Critical Audit Matter (CAM) reporting have further transformed the context of auditor judgment. Auditors must continuously evaluate uncertain evidence, assess audit risk, apply professional skepticism, and justify audit conclusions, while also addressing challenges such as automation bias and overreliance on algorithmic recommendations. Consequently, auditor judgment should be viewed as a dynamic socio-technical process shaped by behavioral and technological factors. Consistent with the Judgment and Decision-Making (JDM) perspective, professional judgment varies according to individual characteristics, task complexity, and social interactions (Nelson & Tan, 2005).

Despite the growing body of behavioral auditing research, the literature remains fragmented. Existing studies have primarily examined cognitive, social, organizational, and technological determinants separately, providing limited understanding of how these factors interact to influence professional judgment. Therefore, a comprehensive synthesis is needed to integrate existing evidence and develop a more holistic understanding of external auditor judgment.

To address this gap, this study employs a Systematic Literature Review (SLR) to identify, evaluate, and synthesize the literature on the behavioral determinants of external auditor judgment. By integrating evidence across cognitive, social, organizational, and technological perspectives, this review seeks to explain how these determinants individually and collectively shape professional judgment throughout the audit process.

Accordingly, this study addresses the following research questions:

1. What behavioral determinants have been identified in the existing literature as influencing external auditor judgment?
2. How do cognitive, social, organizational, and technological factors individually and collectively shape external auditor judgment?
3. What research gaps and future research directions can be identified to advance the literature on external auditor judgment?

This study aims to systematically synthesize and critically evaluate the behavioral determinants of external auditor judgment. It contributes to the behavioral auditing literature by developing a more integrated conceptual understanding, identifying emerging research themes and unresolved issues, and providing practical implications for audit practitioners, audit firms,

educators, and future researchers in strengthening professional judgment within an increasingly technology-driven audit environment.

Behavioral Decision Theory and Cognitive Determinants of Auditor Judgment

Behavioral Decision Theory provides the theoretical foundation for understanding external auditor judgment. Auditors exercise professional judgment under conditions of uncertainty, incomplete evidence, and time pressure, making judgment quality dependent on the interaction of knowledge, ability, motivation, and environmental conditions (Libby & Luft, 1993). Consistent with the Judgment and Decision-Making (JDM) perspective, auditor judgment reflects the interaction of task characteristics, individual attributes, and interpersonal processes (Nelson & Tan, 2005).

Professional skepticism is a key cognitive determinant characterized by a questioning mindset and critical evaluation of audit evidence (Hurt, 2010). However, skepticism is shaped by situational factors, as auditors may recognize audit risk without taking corresponding skeptical actions (Nelson, 2009). Likewise, trait skepticism does not always translate into skeptical behavior, particularly when cognitive resources are limited (Khan & Harding, 2020; Donnelly et al., 2021).

Behavioral auditing research further identifies audit expertise, self-efficacy, emotional intelligence, cognitive style, and cognitive bias as important determinants of auditor judgment. Although expertise generally enhances judgment quality, its benefits may be constrained by pressure and heuristic thinking, while cognitive readiness and attention management remain important in supporting high-quality audit judgments (van Beest & Pisker, 2024; Mohd Sanusi et al., 2018; Yang et al., 2018; Mullis & Hatfield, 2018; Vinson et al., 2024).

Social Influence and Interpersonal Determinants of Auditor Judgment

Auditing is inherently a social process in which professional judgments are shaped through interactions with engagement partners, supervisors, peers, clients, specialists, and other stakeholders. Social Influence Theory explains that judgments are influenced by authority, group norms, and interpersonal expectations (Cialdini & Goldstein, 2004), whereas Accountability Theory suggests that individuals adjust their cognitive effort and decisions according to the expectations of those evaluating their work (Tetlock, 1985; Lerner & Tetlock, 1999). Together, these perspectives explain how partner preferences, peer influence, communication patterns, and client pressure shape auditor judgment.

Empirical evidence confirms the importance of these social influences. Engagement partners' preferences, peer attitudes, partner communication regarding fraud risk, and client interactions affect skeptical judgment, evidence evaluation, audit adjustments, and the exercise of professional skepticism (Ying et al., 2023; Ying et al., 2020; Harding & Trotman, 2017; Trompeter et al., 2018; Koch & Salterio, 2017). Beyond formal workplace interactions, interpersonal relationships may also threaten auditor objectivity. Client identification, banker–auditor social ties, alumni affiliations, persuasive communication, client response fluency, and charismatic leadership have all been shown to influence auditors' evaluation of audit evidence and reporting credibility (Bamber & Iyer, 2007; He et al., 2025; Bhattacharjee & Brown, 2018; Bhattacharjee et al., 2023; Svanberg & Öhman, 2017). Overall, these findings indicate that

external auditor judgment is shaped not only by individual cognition but also by the broader social environment in which audit decisions are made.

Organizational Context and Audit Firm Systems

Organizational context provides the institutional environment in which auditors exercise professional judgment. Audit firms shape decision making through standardized methodologies, hierarchical reviews, accountability mechanisms, quality-control systems, performance evaluations, client portfolio management, and time budgets. While these systems can enhance judgment quality through consultation and accountability, they may also create incentives for client accommodation, defensive conservatism, or reduced audit effort. Therefore, organizational factors both enable and constrain professional judgment.

Accountability is one of the most extensively studied organizational determinants. Although it generally promotes greater cognitive effort and stronger justification of judgments, auditors may also anticipate reviewer preferences or adopt defensive judgments to reduce personal responsibility (Lerner & Tetlock, 1999; Donnelly & Donnelly, 2023). Similarly, client importance and career concerns influence judgment conservatism, demonstrating that organizational incentives shape professional judgment alongside audit evidence (Pruijssers & van Rinsum, 2024).

Other organizational factors, including accountability regimes, time pressure, trust, task complexity, and differences across audit stages, further influence auditors' decision-making processes and the application of professional skepticism (Hoos et al., 2019; Santos & Cunha, 2021; Mactavish et al., 2018). Collectively, these findings indicate that external auditor judgment is shaped not only by individual capabilities but also by the organizational systems in which audit decisions are made.

METHODS, DATA, AND ANALYSIS

Research Method

This systematic literature review followed a structured evidence-synthesis process designed to identify, screen, extract, and synthesize behavioral evidence on external auditor judgment. The review was developed as a focused systematic review rather than a broad scoping review, since its purpose was not merely to map the audit judgment literature but to synthesize determinant evidence around cognitive, social, and organizational mechanisms. The reporting procedure was informed by PRISMA 2020, which emphasizes transparent explanation of the search strategy, eligibility criteria, screening process, study selection, and synthesis (Page et al., 2021). The review typology also follows the established distinction between systematic reviews and other review forms, in which explicit procedures and reproducible selection logic are central (Grant & Booth, 2009; Tricco et al., 2018).

Search Strategy

The primary database used in this review was Scopus, selected for its broad coverage of peer-reviewed accounting, auditing, behavioral, and business research. The Scopus export identified 658 records relevant to external auditor judgment and its behavioral determinants, using the Boolean search string ("audit judgment" OR "auditor judgment" OR "professional judgment")

AND (“external auditor” OR “statutory auditor” OR auditor), applied to the title, abstract, and keyword fields. Supplementary search strings combined audit judgment terms with cognitive determinants (professional skepticism, expertise, experience, cognitive bias, tolerance for ambiguity, need for cognition), social determinants (obedience pressure, social influence pressure, partner preference, peer attitude, accountability, client pressure), and organizational determinants (client importance, career concerns, time budget pressure, audit firm hierarchy, review). Citation tracking and manual inspection of abstracts were additionally used to identify studies that directly addressed external auditor judgment, skeptical judgment, evidence evaluation, judgment conservatism, client-favorable judgment, or technology-assisted audit judgment.

Eligibility Criteria

Studies were included if they examined external auditor judgment, audit decision-making, professional skepticism, audit risk assessment, audit evidence evaluation, judgment conservatism, client-favorable judgment, or technology-assisted audit judgment, while addressing at least one cognitive, social, organizational, or integrated determinant. Eligible studies included behavioral experiments, archival studies with behavioral implications, survey-based research, conceptual frameworks, and literature reviews that contributed to the determinant framework. Studies involving audit students were also included when the research design and theoretical rationale supported their use as novice-auditor proxies (van Beest & PINSKER, 2024).

Studies were excluded if they focused solely on internal auditing, corporate governance, financial reporting quality without an explicit connection to external auditor judgment, technical audit procedures without behavioral implications, or lacked sufficient bibliographic information. Non-peer-reviewed sources, including professional newsletters, editorials, and non-academic websites, were also excluded. Foundational theoretical and methodological studies were retained when they supported the review framework, particularly those addressing audit judgment and decision-making, professional skepticism, accountability, social influence, and experimental research design (Nelson & Tan, 2005; Nelson, 2009; Peecher & Solomon, 2001; Asay et al., 2022). In addition, records published before 2016 were excluded to maintain a focus on contemporary behavioral auditing research.

Screening, Selection, and Data Extraction

Screening was conducted in four stages following PRISMA 2020: identification, screening, eligibility assessment, and inclusion. The Scopus search initially identified 658 records, with no duplicates detected. After excluding studies published before 2016 ($n = 298$), 360 records remained for title-and-abstract screening, and all were retrieved for full-text review. Eligibility assessment was then restricted to English-language journal articles within the Business, Management, and Accounting subject areas, resulting in 276 reports evaluated in full. Following assessment against the eligibility criteria, 228 reports were excluded because of insufficient determinant relevance, an exclusive focus on internal auditing, or a predominantly technical rather than behavioral orientation. Consequently, 48 studies were retained for qualitative synthesis (Figure 1).

Data from the included studies were extracted into a structured thematic matrix covering publication information, determinants examined, audit context, research design, key findings, and implications for external auditor judgment. The extracted evidence was subsequently organized into four synthesis tables addressing cognitive determinants, social and interpersonal determinants, organizational determinants, and integrated determinants and judgment outcomes, as presented in the Results section.

Quality Assessment (Risk-of-Bias Analysis)

Study quality was assessed through a risk-of-bias analysis that considered the appropriateness of the research design, participant suitability, construct validity, measurement clarity, task realism, statistical transparency, and theoretical alignment. Experimental studies were evaluated for manipulation validity, participant-task fit, internal validity, and the extent to which the experimental task reflected actual audit practice, consistent with guidance on task validity and theory-driven experimental design in audit judgment and decision-making research (Peecher & Solomon, 2001). Archival studies were evaluated for construct measurement, identification strategy, endogeneity concerns, and robustness, reflecting broader cautions regarding construct validity and endogeneity in archival audit evidence (DeFond & Zhang, 2014). Review articles were evaluated for search transparency, conceptual organization, and relevance to external auditor judgment and decision-making.

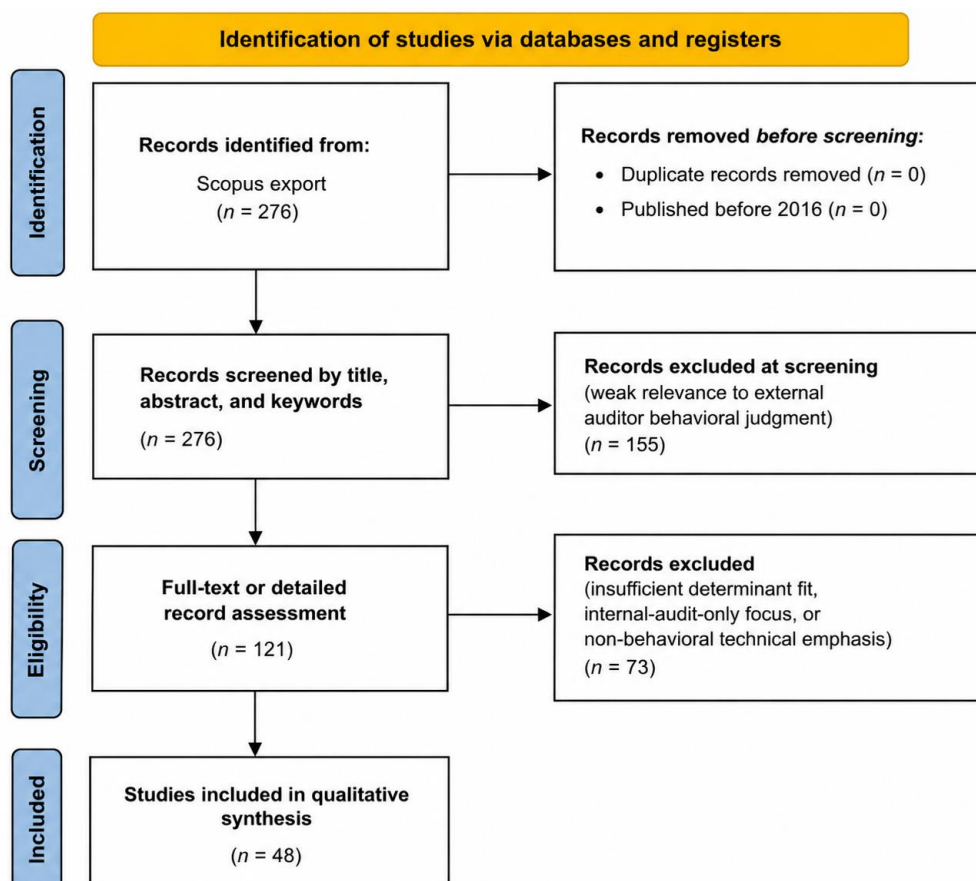


Figure 1. Prisma flow diagram illustrating the identification, screening, eligibility assessment, and inclusion of studies on external auditor judgment.

RESULT

The qualitative synthesis organizes 48 studies into four themes. The first theme concerns cognitive determinants, including expertise, skepticism, cognitive orientation, self-efficacy, emotional intelligence, task complexity, and bias. The second theme concerns social and interpersonal determinants, including partner preferences, peer attitudes, client pressure, social ties, alumni affiliation, and communication cues. The third theme concerns organizational determinants, including accountability systems, client importance, career concerns, time pressure, work environment, review systems, and task structure. The fourth theme integrates determinants and judgment outcomes, especially where technology, reporting regimes, and disclosure requirements reshape judgment.

Cognitive Determinants of External Auditor Judgment

Table 1 summarizes 12 studies showing that cognitive determinants shape how auditors evaluate evidence and make professional judgments. Audit expertise improves auditors' ability to identify relevant information and apply professional knowledge, but it is not sufficient on its own. In Indonesian public accounting firms, expertise enhanced audit judgment, whereas obedience pressure increased the risk of judgment errors (Hasan & Andreas, 2019). This finding suggests that technical competence must be supported by professional independence. Cognitive orientation also influences judgment, as rules-oriented auditors were more likely to issue aggressive or client-favorable judgments than principles-oriented auditors (van Beest & Pinsker, 2024). In addition, goal orientation, self-efficacy, and task complexity affected judgment performance (Mohd Sanusi et al., 2018), while emotional intelligence helped auditors cope with job and client pressure (Yang et al., 2018).

The review also indicates that professional skepticism depends on both cognitive activation and available mental resources. Trait skepticism may not translate into skeptical behavior when attention is diverted to non-diagnostic information (Khan & Harding, 2020), while ego depletion and multitasking reduce judgment quality by limiting cognitive resources (Donnelly et al., 2021; Mullis & Hatfield, 2018). Furthermore, confirmation bias and framing effects influence auditors' evaluation of evidence (Cassell et al., 2022; Vinson et al., 2024). However, structured interventions such as micro-case training can reduce confirmation bias (Sargent & Bishop, 2018), and recent evidence suggests that personality traits and cognitive style should also be considered in skepticism training (Noegroho et al., 2025). Overall, Table 1 shows that cognitive determinants are essential for audit judgment, but their effectiveness depends on task design, workload, and appropriate debiasing support (Grenier et al., 2020).

Table 1. Essential summary of findings on cognitive determinants of external auditor judgment

Determinant	Audit context	Method	Key findings	Implications	Ref
Audit expertise, task complexity, obedience pressure	Audit judgment in public accounting firms in Sumatra, Indonesia	Survey of 72 auditors; multiple regression	Obedience pressure and audit expertise affected audit judgment; task complexity was not significant.	Expertise strengthens judgment quality, but competence must be shielded from authority-based pressure.	Hasan & Andreas, 2019

Auditor orientation, tolerance for ambiguity, need for cognition	Lease classification and contingent liability judgments by novice auditors	Scale development and two experiments	A 10-item orientation scale distinguished rules-oriented and principles-oriented auditors; rules orientation increased client-favorable judgments.	Cognitive orientation affects standards application and judgment aggressiveness.	van Beest & PINSKER, 2024
Goal orientation, self-efficacy, task complexity	Linking audit procedures to objectives and misstatements	Empirical study of Malaysian auditors	Self-efficacy, goal orientation, and task complexity shaped judgment performance.	Judgment quality depends on confidence, learning orientation, and task handling.	Mohd Sanusi et al., 2018
Emotional intelligence	Judgment under job and client pressure	Behavioral study	Emotional intelligence shaped auditors' responses to job and client pressure.	Emotional regulation can reduce pressure-induced bias.	Yang et al., 2018
Task expertise, standard precision, judgment framework	Complex standard application and litigation exposure	Experimental evidence	Task expertise and judgment frameworks influenced standard application and litigation evaluations.	Frameworks and expertise improve defensibility under ambiguity.	Grenier et al., 2020
Multitasking and ego depletion	Judgment quality under competing work demands	Laboratory experiment	Multitasking depleted cognitive resources and impaired judgment quality.	Cognitive overload threatens evidence evaluation and should be managed.	Mullis & Hatfield, 2018
Trait and state skepticism	Translation of skeptical disposition into judgment	Exploratory behavioral study	Trait skepticism was not always reflected in state skepticism when attention shifted to non-diagnostic cues.	Task design must activate skepticism; traits alone are insufficient.	Khan & Harding, 2020
Trait skepticism and ego depletion	Risk and judgment evaluation	Behavioral experiment	Ego depletion moderated auditors ability to apply skeptical tendencies.	Skeptical judgment requires both disposition and self-control resources.	Donnelly et al., 2021
Confirmation bias and heuristics	Risk assessment	Archival study	Evidence of confirmation bias appeared in auditor risk assessment.	Debiasing and review structures should address risk-assessment heuristics.	Cassell et al., 2022
Personality traits and cognitive style	Professional skepticism	Empirical study	Personality and cognitive style shaped professional skepticism.	Individual differences should inform training and team composition.	Noegroho et al., 2025
Evidence framing and belief	Audit evidence evaluation	Experimental study	Equivalent evidence produced different judgments when framed	Evidence presentation should reduce framing bias.	Vinson et al., 2024

adjustment			differently.		
Confirmation bias and evidence evaluation practice	Management estimate evaluation	Instructional micro-case experiment	Practice cases helped participants recognize contradictory evidence.	Structured training can improve estimate-related evidence evaluation.	Sargent & Bishop, 2018

Social and Interpersonal Determinants of External Auditor Judgment

Table 2 shows that audit judgment is shaped by social relationships within audit teams and between auditors and clients. Partner preferences have a direct effect on skeptical judgment, and the effect is stronger when auditors perceive higher social influence pressure (Ying et al., 2023). Peer attitudes also influence skeptical judgments (Ying et al., 2020), while partner communication about fraud likelihood and skeptical orientation affects fraud-related skepticism (Harding & Trotman, 2017). These findings indicate that audit-team hierarchy can either support or suppress skepticism depending on how superiors communicate expectations.

Client-facing relationships generate a second cluster of social determinants. Auditor affinity for clients and perceived client pressure influence proposed adjustments (Koch & Salterio, 2017), while live client interaction affects professional skepticism and audit procedures (Trompeter et al., 2018). Studies on management alumni affiliation, persuasion tactics, alumni evidence collection, client response time, and uncooperative client behavior show that seemingly routine interactions can change perceived evidence credibility and auditor action (Bhattacharjee & Brown, 2018; Earley et al., 2024; Bhattacharjee et al., 2023; Ricci & Rimkus, 2025). Charismatic client leadership can also constrain objectivity, especially where auditors identify with clients (Svanberg & Öhman, 2017). Social ties extend beyond the audit-client dyad; banker-auditor ties in IPOs are associated with lower earnings credibility and worse post-IPO performance (He et al., 2025). The social theme therefore demonstrates that auditor judgment is vulnerable to conformity, affinity, familiarity, and pressure. Compensation and client pressure may also influence pre-negotiation judgments before formal dispute resolution begins (Das et al., 2025).

Table 2. Essential summary of findings on social and interpersonal determinants of external auditor judgment

Determinant	Audit context	Method	Key findings	Implications	Ref
Partner preference and perceived social influence pressure	Skeptical judgments in China	Behavioral study	Partners known preferences influenced skeptical judgments, especially under high perceived pressure.	Superior communication can undermine skepticism when conformity pressure is strong.	Ying et al., 2023
Peer attitude and inherent skepticism	Informal peer advice and skeptical judgment	Experimental study	Peer attitudes influenced skeptical judgments and interacted with inherent skepticism.	Peer norms can reinforce or weaken skepticism.	Ying et al., 2020
Partner communication	Fraud likelihood	Experimental study	Partner communication affected skeptical	Partners shape engagement-team	Harding & Trotman,

and skeptical orientation	communication		judgments and actions.	skeptical climate.	2017
Banker–auditor social ties	IPO audit quality and independence	Archival IPO study	Social ties were associated with higher discretionary accruals, lower earnings credibility, and worse post-IPO performance.	Social embeddedness can threaten independence.	He et al., 2025
Auditor affinity and client pressure	Proposed audit adjustments	Experimental study	Client affinity and perceived pressure influenced proposed adjustments.	Interpersonal affinity can increase client-favorable judgment.	Koch & Salterio, 2017
Client pressure and profit-sharing schemes	Pre-negotiation judgments	Experimental study	Profit-sharing incentives and client pressure affected pre-negotiation judgments.	Incentives and pressure can affect auditors before formal negotiation.	Das et al., 2025
Client interaction	Live evidence collection and skepticism	Live simulation	Client interactions affected skepticism and audit procedures.	Client-facing interaction can shape audit effort.	Trompeter et al., 2018
Management alumni affiliation and persuasion tactics	Internal control judgments	Experimental study	Alumni ties and persuasion tactics affected internal control judgments.	Revolving-door relationships can threaten objectivity.	Bhattacharjee & Brown, 2018
Alumni affiliation during evidence collection	Auditor-client relationships	Experimental study	Alumni relationships had beneficial and harmful evidence-collection effects.	Prior affiliation can improve access but impair skepticism.	Earley et al., 2024
Client response time and message fluency	Email inquiry and evidence assessment	Experiment	Response time and processing fluency affected perceived evidence credibility.	Routine communication can bias staff judgments.	Bhattacharjee et al., 2023
Uncooperative client manager behavior	Evidence collection and client interaction	Behavioral study	Auditor judgments and actions diverged when facing uncooperative clients.	Skeptical assessment may not translate into stronger action.	Ricci & Rimkus, 2025
Charismatic client leadership	Auditor objectivity	Behavioral experiment	Charismatic leadership constrained objectivity, especially under client identification.	Client leadership can subtly threaten independence.	Svanberg & Öhman, 2017

Organizational Determinants, Client Importance, and Audit Firm Context

Table 3 synthesizes 12 studies showing that organizational factors influence the quality of auditor judgment. Client importance and career concerns affect judgment, as auditors tend to be more conservative when evaluating important clients under strong promotion competition (Pruijssers & van Rinsum, 2024). Accountability also plays an important role, but its effect

depends on the audit context, organizational culture, and the type of accountability applied (Hoos et al., 2019; Phang & Fargher, 2019; Endrawes et al., 2023; Donnelly & Donnelly, 2023).

The review further shows that organizational practices shape auditor decisions. Key audit matter (KAM) reporting influences judgments in audit estimates (Asbahr & Ruhnke, 2019), while auditors' reliance on internal audit depends on the quality, competence, and objectivity of the internal audit function (Quick & Henrizi, 2019). In addition, work attitudes, the work environment, trust, time pressure, and task complexity all affect judgment quality (Santos & Cunha, 2021; Nugrahanti et al., 2024; Aghazadeh et al., 2025). Evidence also suggests that judgment varies across different audit tasks (Mactavish et al., 2018), and that early career experiences can influence auditors' decisions later in their careers (He et al., 2018). Organizational determinants therefore explain why similar auditors may form different judgments under different firm systems, client portfolios, and accountability structures.

Table 3. Essential summary of findings on organizational determinants of external auditor judgment

Determinant	Audit context	Method	Key findings	Implications	Ref
Client importance and career concerns	Judgment conservatism under promotion competition	Experiment with auditors	Important clients were judged more conservatively under strong advancement competition; less important clients less conservatively.	Career systems alter client-importance effects.	Pruijssers & van Rinsum, 2024
Accountability regime	Joint audit and skepticism	Experimental study	Accountability regimes affected skepticism and questioned automatic benefits of joint audit.	Accountability structures need careful design.	Hoos et al., 2019
Accountability and culture	Professional skepticism across cultures	Empirical moderation study	Culture moderated the accountability skepticism relationship.	International firms should adapt accountability mechanisms to culture.	Endrawes et al., 2023
Prior commitment and accountability type	Subsequent-event evaluation	Experimental study	Prior commitment impaired later judgment revision; accountability type affected responses.	Review systems should counter commitment bias.	Phang & Fargher, 2019
KAM reporting, accountability, client pressure	Estimates and choice of action	Experimental study	Reporting estimates as KAMs affected judgments and actions; pressure shaped skeptical action.	Expanded reporting affects behavior before disclosure.	Asbahr & Ruhnke, 2019
Accountability mechanisms	Experimental accountability research	Systematic review	Accountability effects vary across audiences, tasks, and pressure conditions.	Accountability is conditional, not universally beneficial.	Donnelly & Donnelly, 2023

Reliance on internal audit function	External auditor planning decisions	Experimental study	Reliance decisions were shaped by internal audit quality and ISA 610 conditions.	Reliance requires evaluating competence and objectivity.	Quick & Henrizi, 2019
Work attitudes and audit-firm strategy	Human-resource and JDM implications	Conceptual/practice framework	Work attitudes link JDM evidence to audit-firm strategies for retention and performance.	Audit quality depends on organizational support for motivation.	Aghazadeh et al., 2025
Work environment	Professional judgment in Indonesia	Empirical study	The work environment affected professional judgment.	Work environment is a determinant of judgment quality.	Nugrahanti et al., 2024
Trust, time pressure, task complexity	JDM in auditing	Empirical study	Trust, time pressure, and complexity interacted in shaping audit judgment.	Time-pressure management is essential for accuracy.	Santos & Cunha, 2021
Audit process task structure	External auditor JDM across audit tasks	Literature review/task analysis	Task decomposition revealed trends, gaps, and future research opportunities.	Determinants vary by audit task.	Mactavish et al., 2018
Economic entry conditions and professional imprinting	Long-term partner judgment	Archival study	Career-entry conditions affected later audit adjustments.	Professional imprinting can durably shape judgment.	He et al., 2018

Integrated Determinants and Judgment Outcomes in Audit Decision-Making

Table 4 shows that external auditor judgment is influenced by the interaction of cognitive, social, organizational, and technological factors. Recent studies indicate that auditor judgment is no longer based only on human cognition, as AI, machine learning, data analytics, and expanded audit reporting increasingly support evidence evaluation and decision making. For example, auditors tend to discount contradictory evidence when it is generated by AI rather than by human specialists (Commerford et al., 2022). At the same time, machine learning can improve goodwill impairment assessments (Mohapatra & Csapo, 2025), support going-concern judgments (Gu et al., 2026), and is perceived to enhance professional skepticism and audit quality (Puthukulam et al., 2021).

The review also shows that reporting and disclosure requirements influence auditor judgment. Critical audit matters (CAMs) and key audit matters (KAMs) improve the communication of significant judgments and affect how auditors evaluate complex estimates and uncertainty (Kim & Lee, 2026; Fuller et al., 2022; Ma et al., 2024; Cameran & Campa, 2025). In addition, audit data analytics, big data, and other emerging technologies continue to change how auditors process information and make decisions, while also creating new challenges such as judgment heuristics and potential bias (Alsaif et al., 2025; Hamdam et al., 2022; Lombardi et al., 2023). Overall, the evidence suggests that auditor judgment is increasingly supported by technology, making effective human–technology collaboration an important part of modern auditing (Samiolo et al., 2024).

Table 4. Essential summary of findings on integrated determinants and judgment outcomes in audit decision-making

Determinant	Audit context	Method	Key findings	Implications	Ref
AI advice, source credibility, estimate objectivity	Reliance on AI in complex estimates	Algorithm aversion	Auditors proposed smaller adjustments when contradictory evidence came from AI rather than a human specialist.	Technology changes source-credibility assessment.	Commerford et al., 2022
Machine learning and goodwill impairment	Impairment occurrence and value judgment	Predictive decision support	ML models can assist in predicting goodwill impairment, especially occurrence.	Algorithmic tools can support high-risk estimates.	Mohapatra & Csapo, 2025
Machine-human collaboration and going concern	Going-concern judgment	Human-machine collaboration	Machine learning and auditor judgment can be synergized in going-concern assessment.	Future judgment is hybrid rather than purely human.	Gu et al., 2026
AI, ML, skepticism, judgment	Auditor perceptions of AI effects	Technology acceptance	Auditors perceived AI as influential for skepticism, judgment, audit quality, and performance.	AI affects technical and behavioral dimensions.	Puthukulam et al., 2021
CAMs, SEC comment letters, uncertainty sentiment	Disclosure-related judgment	Regulatory disclosure validity	CAMs aligned with SEC comment-letter topics and uncertainty sentiment predicted related attention.	Auditor judgment disclosures signal salient reporting issues.	Kim & Lee, 2026
Auditor reporting choice and audit committee oversight	Management disclosure of complex estimates	Reporting and governance	Reporting choice and audit committee oversight jointly affected management disclosures.	Judgment outcomes are shaped by governance.	Fuller et al., 2022
KAMs and management footnote disclosures	Subjective fair value estimates	Disclosure and accountability	KAMs and disclosures affected perceptions and decisions on subjective estimates.	Disclosure regimes interact with judgment.	Ma et al., 2024
Automation, augmentation, AI, audit structure	Auditor judgment in the fourth industrial revolution	Sociology of professions	Automation and augmentation reframe professional judgment and audit work structure.	Technology reshapes the meaning of judgment.	Samiolo et al., 2024
Audit data analytics and heuristics	Complex audit matters	Digital audit judgment	Auditors used heuristics to resolve complex matters when using audit data analytics.	Digital environments introduce new heuristics.	Alsaif et al., 2025
Big data, visualization, task complexity	JDM in big-data environments	Cognitive processing framework	Big data and analytics influence cognitive processes and judgment decisions.	Data analytics require integration of cognition and visualization.	Hamdam et al., 2022

Judgment bias and emerging technology	Fifty-year bias research trend	Technology-use framework	Automated and cognitive technologies may transform judgment biases.	Bias research must extend to technology contexts.	Lombardi et al., 2023
KAMs and professional judgment	Expanded audit reports	Audit reporting and judgment	KAM disclosures provide insight into auditors' professional judgment in the EU.	Expanded reports make judgment externally visible.	Cameran & Campa, 2025

DISCUSSION

This review demonstrates that external auditor judgment is shaped by the interaction of cognitive, social, organizational, and technological factors rather than by any single determinant. Cognitive factors—including expertise, professional skepticism, self-efficacy, emotional intelligence, and cognitive style—enhance auditors' evaluation of audit evidence, although their effectiveness may be constrained by obedience pressure, cognitive bias, and limited cognitive resources (Hasan & Andreas, 2019; van Beest & Pinsker, 2024; Nelson, 2009; Khan & Harding, 2020; Donnelly et al., 2021; Mullis & Hatfield, 2018).

The review further indicates that social and organizational contexts play a critical role in shaping professional judgment. Partner preferences, peer influence, client pressure, interpersonal relationships, accountability systems, career concerns, and organizational practices can either strengthen or weaken auditor judgment depending on whether they promote objective evaluation rather than conformity or defensive behavior (Harding & Trotman, 2017; Ying et al., 2020, 2023; Koch & Salterio, 2017; Bhattacharjee & Brown, 2018; Svanberg & Öhman, 2017; He et al., 2025; Hoos et al., 2019; Donnelly & Donnelly, 2023; Pruijssers & van Rinsum, 2024).

Technology has also become an integral component of auditor judgment. AI, machine learning, audit analytics, and expanded reporting through KAMs and CAMs improve evidence evaluation and audit communication while introducing challenges such as algorithm aversion and overreliance on automated recommendations. These developments reinforce the need for auditors to maintain professional skepticism when using technology-assisted tools (Commerford et al., 2022; Asbahr & Ruhnke, 2019; Mohapatra & Csapo, 2025; Alsaif et al., 2025; Gu et al., 2026; Kim & Lee, 2026; Ma et al., 2024; Cameran & Campa, 2025).

Overall, high-quality external auditor judgment depends on the integration of individual competence, social independence, organizational support, and responsible technology use. This review proposes a multi-level behavioral framework that integrates these four dimensions and provides practical implications for strengthening professional skepticism, improving accountability systems, reducing unnecessary cognitive workload, preserving auditor independence, and promoting the responsible adoption of explainable AI to enhance audit quality.

CONCLUSION, LIMITATIONS, SUGGESTIONS

This systematic literature review shows that external auditor judgment is influenced by cognitive, social, organizational, and technological factors. Auditor expertise, professional skepticism, self-efficacy, emotional intelligence, and cognitive style shape how auditors evaluate evidence. At the same time, partner influence, client pressure, interpersonal relationships, accountability systems, workload, and the use of audit technology also affect judgment quality. These findings suggest that good auditor judgment results from the interaction of individual competence, independence, supportive organizational practices, and appropriate use of technology rather than from a single factor.

This review contributes to the literature by providing an integrated framework that combines cognitive, social, organizational, and technological perspectives on external auditor judgment. It also summarizes evidence from 48 studies and offers practical insights for audit firms, regulators, and accounting educators to improve professional skepticism, auditor independence, accountability systems, workload management, and the responsible use of AI in auditing.

This review has several limitations. First, it only included studies indexed in the Scopus database, so relevant studies from other sources may not have been covered. Second, many of the reviewed studies used experimental settings or simplified audit tasks, which may limit their applicability to real audit practice. Third, this review did not compare differences across countries or institutional settings in a quantitative way.

Future studies should examine how cognitive, social, organizational, and technological factors interact using real audit-firm data, longitudinal designs, and cross-country comparisons. Further research is also needed to understand how technologies such as explainable AI, generative AI, and audit analytics influence professional skepticism, auditor independence, and judgment quality in modern audit environments.

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