Determinants of Audit Judgment: A Structural Equation Modeling Analysis of Social and Cultural Intelligence

Zakiyeh Jafari Siahgourabi[1]

[1]*Department of Accounting, Rasht, Islamic Azad University, Rasht, Iran.*

Abstract:

Purpose: *In the contemporary business environment, decision-making plays a pivotal role in organizational success, particularly within the auditing profession. This study aims to investigate the relationship between Cultural Intelligence (CQ), Social Intelligence (SQ), and the decision-making styles of auditors.*

Methodology: *The research adopts a descriptive-survey design with an applied objective. The statistical population comprises auditors working in the Audit Organization and private audit firms. A sample of 412 auditors was selected using simple random sampling. Data were collected using standard questionnaires, including Earley and Ang's (2004) Cultural Intelligence Scale, the Tromsø Social Intelligence Scale (2001), and Scott and Bruce's (1995) Decision-Making Style measure. The data were analyzed using Structural Equation Modeling (SEM) via the Partial Least Squares (PLS) method.*

Key Findings: *The results indicate a significant positive relationship between Cultural Intelligence and auditors' decision-making styles. Furthermore, a significant positive relationship was found between Social Intelligence and decision-making styles. Among the dimensions, metacognitive cultural intelligence and social information processing had the most substantial impact on decision-making.*

Implications: *The findings suggest that enhancing auditors' social and cultural competencies can lead to more effective decision-making processes, which is crucial for navigating the complex and diverse environments auditors face today.*

Keywords: *Auditors' Decision-Making Style, Cultural Intelligence, Social Intelligence, Structural Equation Modeling.*

I. Introduction

Auditors serve as the fundamental human capital within any audit firm, representing the most valuable assets that drive organizational development and integrity. Consequently, the manner in which they process information and arrive at judgments—their decision-making style—has always been a focal point for partners and managers. Decision-making in organizations is not a discrete event but a continuous process that permeates all levels of management, affecting both organizational outcomes and individual career trajectories. Research suggests that the quality of a manager's or auditor's decisions is intrinsically linked to their professional success and personal satisfaction (Cervone, 2005). Given that auditors frequently encounter complex situations involving risks and uncertainties, their ability to make sound decisions is paramount for maintaining financial reliability and public trust.

In the contemporary business landscape, work environments are becoming increasingly globalized and culturally diverse. This shift necessitates that professionals possess not just technical skills, but also the capability to navigate cross-cultural interactions effectively. Cultural Intelligence (CQ) has emerged as a critical construct in management and organizational studies, defined as an individual's capability to function and manage effectively in culturally diverse settings (Earley & Ang, 2003). It is not merely a destination but a continuous capability to adapt to new cultural contexts. Managers and auditors who overlook the nuances of different cultures and subcultures during the decision-making process often fail to achieve optimal outcomes (Faghih et al., 2018). Therefore, understanding the impact of CQ on decision-making is essential, as it empowers professionals to negotiate more effectively and adapt their judgments to fit diverse environmental demands (Ang et al., 2007).

Parallel to cultural adaptability, the ability to navigate social complexities is equally vital for leadership and effective management. Social Intelligence (SQ), originally defined by Thorndike (1920) as the ability to understand and manage men and women—to act wisely in human relations—remains a cornerstone of effective interpersonal functioning. It involves a deep understanding of one's own emotions and the emotions of others, facilitating smoother social interactions and better management of social environments (Goleman, 2006). In the context of auditing, where professionals must constantly interact with clients, colleagues, and stakeholders, social intelligence allows for a better reading of social cues and underlying motives, which can be critical when evaluating evidence and making judgments.

Despite the recognized importance of these intelligences, the specific mechanisms by which they influence the decision-making styles of auditors remain under-explored. Decision-

making style is described not as a personality trait, but as a learned habit pattern exhibited by an individual when facing a decision situation (Scott & Bruce, 1995). While some researchers focus on the quantity of information processed, others emphasize the qualitative approach to handling information. Auditors, during their organizational missions, face numerous opportunities and threats that require decisive action. The decisions they make significantly impact financial reporting quality and organizational effectiveness (Lugo, 2007). Therefore, any deficiency in the cognitive or social processes underlying these decisions can lead to poor judgments with severe consequences for the firm and society (Oliveira, 2007).

Existing literature has extensively investigated the impact of emotional intelligence or spiritual intelligence on decision-making. However, there is a notable gap in research specifically examining the simultaneous relationship of Social Intelligence and Cultural Intelligence with the decision-making styles of auditors. This study seeks to address this gap by providing empirical evidence on these relationships. By integrating the models of Earley and Ang (2004) for cultural intelligence and the Tromsø Social Intelligence Scale, this research aims to determine how these specific competencies shape the rational, intuitive, dependent, or avoidant decision-making styles of auditors. Understanding these determinants is crucial for audit firms to enhance their training programs and selection processes, fostering a workforce capable of making high-quality judgments in complex, multi-faceted environments.

II.   Theoretical Framework and Literature Review

Auditors' Decision-Making Styles Decision-making is a fundamental function in any organization, but it holds particular significance in the auditing profession where professionals must constantly evaluate evidence and form judgments under conditions of uncertainty. To understand the cognitive processes underlying these judgments, this study adopts the framework proposed by Scott and Bruce (1995), who define decision-making style not as a fixed personality trait, but as a learned, habitual response pattern exhibited by an individual when confronted with a decision situation. This definition implies that decision-making styles are malleable and can be influenced by various cognitive and environmental factors.

According to the General Decision-Making Style (GDMS) model developed by Scott and Bruce (1995), there are several distinct styles, though this study primarily focuses on those most relevant to the audit context. The Rational Style is characterized by a logical, structured, and deliberate approach to decision-making. Individuals utilizing this style conduct a comprehensive search for information, explicitly define alternatives, and evaluate them against logical criteria before making a choice. In the context of auditing, this style is highly desirable

as it aligns with professional standards requiring sufficient appropriate audit evidence and systematic procedures. Conversely, the Dependent Style is characterized by a lack of intellectual independence and a heavy reliance on the direction and support of others. Auditors exhibiting this style tend to seek advice and guidance from peers or superiors before making important decisions, reflecting a need for reassurance and a potential avoidance of personal responsibility. Finally, the Avoidant Style is characterized by a tendency to postpone or avoid making decisions altogether. This style often stems from a lack of confidence or a fear of making the wrong choice, which can be detrimental in an audit environment where timely reporting is essential.

Cultural Intelligence (CQ) As business operations become increasingly globalized, auditors frequently interact with diverse clients and teams. Cultural Intelligence (CQ) is a multifaceted competency that enables individuals to function effectively in culturally diverse settings. Earley and Ang (2003) conceptualized CQ as an aggregate of knowledge, mindfulness, and behavioral skills, distinguishing it from general cognitive intelligence. The construct consists of four specific dimensions. Metacognitive CQ refers to an individual's level of conscious cultural awareness during cross-cultural interactions. It involves high-level cognitive strategies such as planning, monitoring, and revising mental models of cultural norms before and during interactions. Cognitive CQ represents the specific knowledge of norms, practices, and conventions in different cultures acquired from education and personal experiences. This includes understanding the economic, legal, and social systems of different cultures. Motivational CQ reflects the capability to direct attention and energy toward learning about and functioning in situations characterized by cultural differences. It is driven by intrinsic interest and self-efficacy in cross-cultural settings. Finally, Behavioral CQ is the capability to exhibit appropriate verbal and non-verbal actions when interacting with people from different cultures, such as adapting speech acts and body language to fit the cultural context.

Social Intelligence (SQ) While Cultural Intelligence focuses on diversity, Social Intelligence (SQ) addresses the broader capability of navigating interpersonal relationships. Originally defined by Thorndike (1920) as the ability to understand and manage men and women, boys and girls, and to act wisely in human relations, SQ remains a critical soft skill for auditors who must interview clients and manage team dynamics. Goleman (2006) further expanded this concept, emphasizing the ability to identify and manage one's own emotions and the emotions of others.

This study utilizes the Tromsø Social Intelligence Scale (TSIS) to operationalize the construct. This model decomposes SQ into specific components: Social Information Processing, which is the ability to understand verbal and non-verbal messages regarding human relations, including empathy and the ability to read hidden messages or underlying motives in a conversation; Social Skills, which encompasses basic communication skills such as active listening, acting boldly when necessary, and establishing and maintaining relationships; and Social Awareness, which is the ability to act in accordance with the situation and prevailing social rules. For auditors, high social intelligence facilitates better information gathering and client management, reducing friction and enhancing the quality of audit evidence obtained.

Empirical Background and Hypothesis Development Previous research has highlighted the critical role of non-technical skills in professional performance, though few have linked them directly to audit decision styles. In the domain of Cultural Intelligence, Ang et al. (2007) provided evidence that cultural intelligence is a significant predictor of decision-making and task performance in diverse environments. Specifically, they found that the metacognitive and cognitive aspects of CQ improve cultural judgment and decision-making quality. Furthermore, Caputo et al. (2019) explored the role of cultural intelligence in negotiation styles and conflict management, finding that cultural values directly impact decision-making processes and that CQ acts as a mediator in managing conflicts. Balli (2017) also indicated a strong relationship between cultural intelligence and career decision-making among students, suggesting that those with higher CQ are more adaptable and decisive.

Regarding Social Intelligence, Naseri (2013) reported a positive relationship between social intelligence and organizational success in entrepreneurial phases, arguing that social competence is essential for long-term interactions. Internal studies by Arfaei and Ashrafi (2016) found a significant relationship between cultural intelligence and service quality in the banking sector, while Rahimi and Moghtader (2016) demonstrated that cultural intelligence positively impacts employee performance. These findings collectively suggest that auditors with higher levels of cultural and social intelligence are better equipped to process complex information, manage stress, and make sound judgments. Cultural intelligence allows auditors to navigate diverse environments and cognitive biases, while social intelligence facilitates better communication and information gathering from clients.

Based on the theoretical framework and empirical evidence presented, the following hypotheses are proposed for this study:

- H1: There is a significant relationship between Cultural Intelligence and Auditors' Decision-Making Style.

- H2: There is a significant relationship between Social Intelligence and Auditors' Decision-Making Style.

III. Materials and Methods

The current study aims to investigate the determinants of audit judgment by analyzing the roles of social and cultural intelligence. In terms of objective, this research is classified as an applied study, intending to solve practical problems faced by audit firms and the Audit Organization. Regarding the data collection strategy, it employs a descriptive-survey method. It is descriptive as it attempts to portray the existing status of the variables—cultural intelligence, social intelligence, and decision-making styles—without manipulating them. It is a survey because it utilizes a standardized questionnaire to collect data from a representative sample of the population to generalize findings to the larger group.

The statistical population of this research comprises all auditors working in the Audit Organization and private audit firms. Given that the exact number of auditors in the private sector fluctuates and is not officially fixed, the population is considered infinite (unlimited). To determine the appropriate sample size for an infinite population, Cochran's formula was employed. The parameters used for the calculation included a confidence level of 95% (Z = 1.96), an estimate of the proportion of the population possessing the characteristic (p = 0.5, used to maximize the sample size), and an allowable error margin (d = 0.05).

The sample size calculation formula (Cochran) is as follows:

$$n = \frac{Z^2 pq}{d^2}$$

Substituting the values into the formula yields the required sample size:

$$n = \frac{(1.96)^2 \times 0.5 \times 0.5}{(0.05)^2} \approx 384$$

To ensure a sufficient number of valid responses and account for potential non-responses or incomplete questionnaires, a total of 453 questionnaires were distributed among the auditors. Ultimately, 412 usable questionnaires were collected and subjected to analysis. The sampling method used was simple random sampling, ensuring that every member of the accessible population had an equal probability of being selected.

The primary tool for data collection was a structured questionnaire consisting of three distinct scales:

1. Cultural Intelligence Scale: To measure Cultural Intelligence, the standard scale developed by Earley and Ang (2004) was utilized. This 20-item inventory measures four dimensions: metacognitive, cognitive, motivational, and behavioral cultural intelligence. The items are scored on a 7-point Likert scale ranging from "Strongly Disagree" (1) to "Strongly Agree" (7).

2. Social Intelligence Scale: To measure Social Intelligence, the Tromsø Social Intelligence Scale (2001) was employed. This instrument consists of 14 items designed to assess components such as social information processing and social skills. Similar to the CQ scale, this questionnaire also uses a 7-point Likert scale.

3. Decision-Making Style Scale: For Decision-Making Style, the standard questionnaire by Scott and Bruce (1995) was adopted. This 15-item instrument evaluates specific styles of decision-making, including rational, dependent, and avoidant styles. This questionnaire utilizes a 5-point Likert scale ranging from "Never" (1) to "Always" (5).

The validity of the questionnaires was assessed using both content validity and construct validity. Content validity was confirmed by soliciting feedback from experts and professors in the field to ensure the items accurately measured the intended constructs. Construct validity was further evaluated using Average Variance Extracted (AVE) during the analysis phase.

Reliability was measured using Cronbach's alpha coefficient. A pilot study was conducted with a sample of 30 auditors to calculate the initial reliability. The formula used for calculating Cronbach's alpha is:

$$\alpha = \frac{k}{k-1}\left(1 - \frac{\sum \sigma_i^2}{\sigma_t^2}\right)$$

As shown in the table below, the Cronbach's alpha values for all three questionnaires exceeded the recommended threshold of 0.7, indicating high internal consistency and reliability of the instruments.

Table 1. Cronbach's Alpha Reliability Coefficients

Questionnaire	Number of Items	Cronbach's Alpha
Cultural Intelligence	20	0.834
Social Intelligence	14	0.867
Decision-Making Style	15	0.823

The data analysis was conducted in two main phases: descriptive statistics and inferential statistics. In the descriptive phase, frequency, percentage, mean, and standard deviation were calculated to describe the demographic characteristics of the sample and the main variables using SPSS software. In the inferential phase, Structural Equation Modeling (SEM) using the Partial Least Squares (PLS) method was employed to test the research hypotheses. SmartPLS software was used for this purpose. PLS is particularly suitable for this study as it does not require the strict distributional assumptions of covariance-based SEM and is effective for complex predictive models. Additionally, the Kolmogorov-Smirnov test was used to examine the normality of the data distribution.

IV. Data Analysis and Findings

The demographic profile of the 412 respondents was analyzed to understand the characteristics of the sample. As shown in Table 2, the majority of the participants were male (54.85%) and held a Bachelor's degree (38.83%) or higher (37.38%). In terms of work experience, the largest group consisted of auditors with more than 15 years of experience (33.25%), indicating a highly experienced sample. Regarding professional rank, Senior Auditors constituted the largest segment (44.90%).

Table 2. Demographic Profile of Respondents

Variable	Category	Frequency	Percentage (%)
Gender	Female	186	45.15
	Male	226	54.85
Age	20-25 years	36	8.74
	26-30 years	111	26.94
	31-35 years	192	46.60
	> 35 years	73	17.72
Education	Diploma & lower	17	4.13
	Associate	81	19.66
	Bachelor	160	38.83
	Master & Ph.D.	154	37.38
Experience	$\le$ 5 years	120	29.13
	5-10 years	92	22.33
	11-15 years	63	15.29
	> 15 years	137	33.25
Rank	Auditor	47	11.41
	Senior Auditor	185	44.90
	Supervisor	111	26.94
	Manager	69	16.75

Table 3 presents the descriptive statistics for the main research variables. The mean score for Cultural Intelligence was 4.25 (SD = 0.972), for Social Intelligence was 4.11 (SD = 1.033), and for Decision-Making Style was 3.53 (SD = 0.563). These results indicate that the respondents perceive themselves as having above-average levels of cultural and social intelligence.

Table 3. Descriptive Statistics of Research Variables

	Variable	Mean	Std. Deviation	Skewness	Kurtosis
Style	Decision-Making	3.53	0.563	0.843	0.407
	Rational	3.50	0.587	0.665	0.437
	Dependent	2.46	0.610	0.595	0.203
	Avoidant	2.42	0.710	0.994	0.223
Intelligence	Cultural	4.25	0.972	0.427	0.575
	Metacognitive	4.41	1.028	0.106	0.706
	Cognitive	4.23	1.053	0.379	0.375
	Motivational	4.13	1.089	0.411	0.274
	Behavioral	4.28	0.910	0.095	0.356
	Social Intelligence	4.11	1.033	0.117	-1.108
Processing	Social Info	4.16	0.938	0.605	0.264
	Social Skills	4.06	1.440	0.059	1.557

Before proceeding with the structural model, the normality of the data distribution was assessed using the Kolmogorov-Smirnov test. As shown in Table 4, the significance level (Sig.) for all variables is greater than 0.05, leading to the acceptance of the null hypothesis that the data follows a normal distribution.

Table 4. One-Sample Kolmogorov-Smirnov Test

Variable	Test Statistic	Sig.	Result
Decision-Making Style	0.124	0.382	Normal
Cultural Intelligence	0.176	0.215	Normal
Social Intelligence	0.135	0.255	Normal

To assess the suitability of the data for factor analysis, the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's Test of Sphericity were conducted. The KMO value was 0.732, which is above the recommended threshold of 0.6, and Bartlett's test was significant ($p < 0.01$), indicating that the data is suitable for factor analysis.

The measurement model was evaluated based on factor loadings, internal consistency (Cronbach's Alpha and Composite Reliability), and Convergent Validity (Average Variance Extracted - AVE). As presented in Table 5, all factor loadings were above the threshold of 0.4. Cronbach's Alpha and Composite Reliability (CR) values for all constructs exceeded 0.7, confirming reliability. The AVE values were all above 0.5, confirming convergent validity.

Table 5. Measurement Model Assessment Results

Construct		Cronbach's Alpha	Composite Reliability (CR)	AVE
Cultural Intelligence		0.954	0.965	0.846
	Metacognitive	0.920	0.943	0.807
	Cognitive	0.946	0.957	0.789
	Motivational	0.954	0.965	0.846
	Behavioral	0.881	0.913	0.678
	Social Intelligence	0.952	0.962	0.808
Social Info Processing		0.932	0.944	0.682
	Social Skills	0.952	0.962	0.808
Style	Decision-Making	0.755	0.784	0.522
	Rational	0.755	0.784	0.522
	Dependent	0.740	0.775	0.510
	Avoidant	0.727	0.825	0.514

Discriminant validity was assessed using the Fornell-Larcker criterion, which compares the square root of the AVE with the correlations between constructs. As shown in Table 6, the square root of AVE for each construct (on the diagonal) is greater than its correlation with other constructs, indicating satisfactory discriminant validity.

Table 6. Discriminant Validity (Fornell-Larcker Criterion)

Construct	1		3	4	5	6	7	8	9
1. Avoidant	0.717								
2. Motivational	0.272	.920							
3. Behavioral	0.280	.597	.823						
4. Cognitive	0.297	.629	.435	.888					
5. Rational	0.412	.353	.391	.615	.722				

Construct	1	2	3	4	5	6	7	8	9
6. Metacognitive	0.435	.714	.387	0.429	0.427	0.898	0		
7. Social Skills	0.429	.899	.607	0.471	0.466	0.505	0.898	0	
8. Dependent	0.432	.483	.510	0.655	0.431	0.485	0.547	0.756	0
9. Social Info Proc.	0.267	.585	.253	0.595	0.685	0.278	0.382	0.598	0.826	0

The structural model was evaluated using the Coefficient of Determination (R^2), Predictive Relevance (Q^2), and Goodness of Fit (GOF).

The R^2 value for the endogenous variable (Decision-Making Style) was 0.224, indicating that cultural and social intelligence explain 22.4% of the variance in auditors' decision-making styles.

The Q^2 value was 0.364, which is above the threshold of 0.35, indicating strong predictive relevance of the model.

The Goodness of Fit (GOF) was calculated as follows:

$$GOF = \sqrt{\overline{Communality} \times \overline{R^2}}$$

$$GOF = \sqrt{0.535 \times 0.224} = 0.379$$

A GOF value of 0.379 is considered strong (greater than 0.36), confirming the overall fit of the model.

The hypotheses were tested using the path coefficients (β) and t-values obtained from the bootstrapping procedure. A t-value greater than 1.96 indicates significance at the 95% confidence level.

Table 7. Structural Model Results

Hypothesis	Path	Path Coefficient (β)	t-value	Result
H1	Cultural Intelligence $\rightarrow$ Decision-Making Style	0.215	3.302	Supported
H2	Social Intelligence $\rightarrow$ Decision-Making Style	0.290	4.273	Supported

The results support H_1, showing a positive and significant relationship between Cultural Intelligence and Decision-Making Style (beta = 0.215, t = 3.302$). Similarly, H_2 is supported,

indicating a positive and significant relationship between Social Intelligence and Decision-Making Style (beta = 0.290, t = 4.273).

V.   Discussion and Conclusion

The primary objective of this study was to investigate the determinants of audit judgment by examining the relationship between Cultural Intelligence (CQ), Social Intelligence (SQ), and Auditors' Decision-Making Styles. The empirical results from the Structural Equation Modeling (SEM) provide strong support for the proposed hypotheses, offering a novel perspective on the non-technical competencies required in the auditing profession.Regarding the first hypothesis (H1), the findings revealed a significant positive relationship between Cultural Intelligence and auditors' decision-making style ($\beta = 0.215, t = 3.302$). This aligns with the theoretical propositions of Earley and Ang (2003) and empirical findings by Ang et al. (2007). In the context of auditing, this suggests that auditors with higher CQ are more adept at processing information in diverse settings. The significant impact of the metacognitive and cognitive dimensions implies that auditors who consciously question their cultural assumptions and possess knowledge of different operating environments are less likely to succumb to cognitive biases. They can switch between intuitive and rational styles more effectively depending on the cultural context of the client, thereby making more accurate and justifiable judgments.Regarding the second hypothesis (H2), the analysis demonstrated a significant positive relationship between Social Intelligence and decision-making style ($\beta = 0.290, t = 4.273$). This finding is consistent with the works of Goleman (2006) and Silvera et al. (2001). The strong influence of Social Information Processing suggests that auditing is not merely a technical task but a social one. Auditors often rely on inquiries and interviews to obtain evidence. Those with high SQ can better interpret verbal and non-verbal cues, detect deception or hesitation in clients, and manage the social dynamics of the audit team. This heightened social awareness enables them to gather higher-quality information, which is the foundation of a rational decision-making style. Conversely, auditors lacking these skills may resort to avoidant or dependent styles due to social anxiety or inability to navigate complex interpersonal situations.Practical ImplicationsThe findings of this study hold significant implications for audit firms and professional bodies:Recruitment and Selection: Audit firms should move beyond assessing only technical knowledge (accounting and auditing standards) during hiring. Incorporating assessments for Cultural and Social Intelligence can help identify candidates who are better equipped to handle the complexities of modern audit engagements.Training and Development: Investing in soft skills training is

crucial. Workshops focusing on cross-cultural negotiation, emotional intelligence, and social information processing should be integrated into the continuous professional development (CPD) curriculum for auditors.Team Composition: Audit managers should consider the CQ and SQ profiles of staff when assigning teams to engagements, particularly for clients in diverse industries or multinational operations. A mix of high-CQ and high-SQ individuals can enhance the collective judgment of the team.Limitations and Future ResearchLike any research, this study faces certain limitations. First, the data was collected via self-report questionnaires, which may be subject to social desirability bias. Future research could employ 360-degree feedback or experimental designs to measure decision-making more objectively. Second, the population was limited to auditors in Iran; generalizing the results to other cultural contexts requires caution. Future studies could conduct comparative analyses between auditors in developing and developed countries to validate the universality of these findings. Finally, this study examined CQ and SQ as antecedents; future research could investigate potential moderators, such as audit tenure or firm size, to provide a more nuanced understanding of these relationships.

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14