

SCENARIO-BASED QUESTIONNAIRES AS A SUPERIOR ONTOLOGICAL AND EPISTEMOLOGICAL TOOL FOR ASSESSING THE IMPACT OF NATIONAL CULTURAL DIMENSIONS ON AUDITING PRACTICES: THE PERSPECTIVE OF AHMAD AND AL-MAJDOUB

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ABSTRACT

Objective: This paper aims to assess the validity of the Opinion-Based Questionnaire (OBQ) for measuring the impact of Hofstede's national cultural dimensions on auditing practices. It also proposes an alternative measurement approach in cases where such instruments are methodologically insufficient.

Methodology: It employs a comparative critical approach by reviewing previous studies, analysing the constraints of (OBQ), and assessing the potential advantages of the Scenario-Based Questionnaire (SBQ). This theoretical analysis highlights ontological and epistemological considerations, particularly the disparity between self-reported attitudes and actual behaviour in organisational contexts.

Results: The findings of the critical comparison indicate that (OBQs) are limited in accurately capturing the real impact of cultural dimensions on auditing decisions. In contrast, (SBQs) offer a more precise and realistic framework for understanding these effects.

Contribution: This paper contributes to the literature by reestablishing the methodological foundations of cross-cultural auditing research. It advances (SBQs) as an epistemically grounded instrument that can mediate between cultural constructs and observable professional judgement, thereby strengthening the analytical coherence of future empirical inquiries.

Keywords: Opinion-Based Questionnaire (OBQ); Scenario-Based Questionnaires (SBQ); Cultural Dimensions; Audit Practices.

INTRODUCTION AND BACKGROUND

The influence of national cultural dimensions (D-6) identified by (Hofstede, 1993; Hofstede, 2001; Hofstede et al., 2010), which include Power Distance, Individualism versus Collectivism, Uncertainty Avoidance, Masculinity versus Femininity, Long-term Orientation versus Short-term Orientation, and Leniency versus Restraint, has been a central theme in accounting research for decades (Bik et al., 2018; Limajatini et al., 2019; Alkafaji & Wahhab,

2021; Nekola et al., 2021; Nieves & Mareque, 2023). Culture shapes the values, beliefs, and decision-making processes of individuals, which in turn influences professional judgment, reporting practices, and adherence to organisational norms (Bik & Hooghiemstra, 2018). Understanding these cultural effects is particularly crucial in auditing, where subjective judgment and compliance with standards are vital for ensuring transparency, accountability, and the quality of financial oversight (Aren & Hamamci, 2023; Bouziane et al., 2023; De Silva et al., 2024; Chakroun & Ben Ali, 2026; Eshky et al., 2026).

Despite the increasing recognition of culture's impact, previous studies have largely relied on OBQs to evaluate the relationship between cultural dimensions and auditing practices (see Table 1) (Chirkova et al., 2005; Cîmpan et al., 2023). While these instruments offer valuable insights into respondents' self-reported attitudes and perceptions, they are inherently limited (Hosein et al., 2016; Davis et al., 2023; Hung, 2023). Respondents may be affected by social desirability bias, hypothetical reasoning, or discrepancies between their expressed opinions and actual behaviour, raising concerns about the validity and reliability of the findings (De Sousa, 2018; Evinita, 2022; Faramazi et al., 2022; Kant, 1781). As a result, conclusions drawn from these studies may not fully reflect the true influence of national culture on professional auditing behaviour (Bradfield et al., 2005; Ramirez et al., 2015).

This study aims to assess the validity of the OBQ in measuring the impact of Hofstede's national cultural dimensions on auditing practices. Additionally, it seeks to propose an alternative measurement approach where existing instruments are methodologically insufficient. Following this introduction, the paper is organised into four sections: (1) Research Methodology, (2) The Validity of the OBQ, (3) SBQs as a Proposed Alternative, and (4) Research Conclusion.

RESEARCH METHODOLOGY

This study is situated within a critical-comparative research paradigm, which challenges the assumed neutrality of research instruments used in empirical accounting and auditing studies. Ontologically, the paper adopts a stratified and non-positivist view of social reality, in which national culture is understood as a historically embedded and structurally mediated phenomenon that shapes professional auditing practices, often independently of conscious articulation. As a result, cultural influence is not presumed to be fully accessible through direct self-reporting methods (Al-Khafaji et al., 2021).

Epistemologically, the study aligns with a critical realist–interpretive position, rejecting the notion that surface-level opinions are sufficient as valid proxies for culturally conditioned professional judgment. Understanding the impact of culture is treated as inferential and context-dependent, necessitating instruments that can elicit decision-oriented responses rather than abstract attitudinal declarations. From an axiological standpoint, the research is guided by a normative commitment to epistemic adequacy and methodological integrity, emphasising the ethical responsibility to align measurement tools with the theoretical nature of the constructs being investigated.

Methodologically, this paper employs a comparative critical analysis to examine the dominant reliance on OBQs in previous studies assessing the impact of national cultural dimensions on auditing practices (Hell & Wang, 2009; Kitiwong & Srijunpetch, 2019). This approach systematically evaluates the theoretical assumptions embedded within these instruments and contrasts them with alternative modes of inquiry (Suryanto et al., 2019; Toumi et al., 2022). In this context, SBQs are assessed analytically, not as an empirical outcome, but as a theoretically grounded methodological proposition, based on their capacity

to operationalise culturally embedded judgement through simulated professional contexts. The current section is limited to elucidating the research paradigm, methodological logic, and instrumental rationale; the analytical implications and evaluative conclusions are addressed separately in the following sections (Abdelfattah et al., 2020; Nolder & Riley, 2014).

The Validity of Opinion-Based Questionnaires (OBQs)

As shown in Table 1, previous studies examining the impact of national culture on auditing practices have primarily utilised traditional OBQs.

SL No	Study	The Used Method
1	Hell and Wang (2009)	OBQ
2	Erkan and Ağsakal (2013)	OBQ
3	Nolder and Riley (2014)	OBQ
4	Naslmosavi et al. (2017)	OBQ
5	Bik and Hooghiemstra (2017)	Content Analysis
6	Bik and Hooghiemstra (2018)	Content Analysis
7	De Sousa (2018)	Content Analysis
8	Limajatini et al. (2019)	OBQ
9	Suryanto, et al. (2019)	OBQ
10	Kitiwong and Srijunpetch (2019)	Content Analysis
11	Abdelfattah, et al. (2020)	Content Analysis
12	Dunakhir and Idrus (2020)	Content Analysis
13	Alkafaji and Wahhab (2021)	OBQ
14	Rustiarini et al. (2021)	OBQ
15	Eltweri et al. (2021)	Interview
16	Evinita (2022)	OBQ
17	Toumi et al. (2022)	Content Analysis
18	Famararzi, et al. (2022)	OBQ
19	Bouziane, et al. (2023)	OBQ
20	Hung (2023)	Content Analysis
21	Cimpan, et al. (2023)	Content Analysis
22	Al-Majdoub and Ahmad (2026)	SBQ
% Of Studies that Used Opinion-Based Questionnaires (OBQs) = 50%.		
% Of Studies that Used Content Analysis and Interview = 45%		
% Of Studies that Used Scenario-Based Questionnaires (SBQs) = 5 %		
% Of Studies that Used Experimental Study (Pre- Post Test) = 0 %		

Source: the table prepared by researchers

The widespread reliance on OBQs to measure impact highlights a persistent philosophical and methodological weakness in empirical research, especially in studies investigating the influence of national cultural dimensions on auditing practices. Ontologically, OBQs assume that impact is an explicitly perceived and consciously articulated phenomenon. However, contemporary cross-cultural research emphasises that

culture functions as an embedded, often tacit structure that shapes professional judgment and behaviour prior to conscious reflection (Schein, 2010; Setiono et al., 2026). Consequently, the cultural influence on auditors' decision-making manifests through practice rather than being directly accessible through self-reported perceptions (Naslmosavi & Jahanzeb, 2017; Rustiarini et al., 2021).

From an epistemological perspective, OBQs privilege declarative and discursive knowledge while systematically neglecting tacit and practice-based knowledge, which plays a central role in professional auditing judgments (Setiono et al., 2026). Recent studies on multinational and cross-cultural surveys further demonstrate that self-reported responses are highly susceptible to social desirability bias, reference group effects, and institutional legitimacy pressures, particularly in regulated environments such as auditing (Kusano & Jami, 2026; Craig et al., 2026). As a result, OBQs tend to reflect conformity to dominant professional narratives rather than culturally conditioned variations in actual behaviour.

Methodologically, the use of OBQs reinforces a reductionist causal logic by treating national culture as a directly observable independent variable, rather than as an interpretive framework that mediates cognition, norms, and action. Contemporary critiques of cross-cultural survey methods highlight that such instruments struggle to achieve measurement equivalence across national contexts, thereby weakening causal inference in comparative cultural research (Eltaybani, 2026). In the context of auditing, this limitation is particularly significant, as recent evidence indicates that national culture influences audit quality and deficiencies through institutional and behavioural channels that are not adequately captured by self-reported opinions (Knowles & Paredes, 2023; Ahmed & Ahmed, 2024).

The Limitations and Philosophical Shortcomings Of OBQs In Causal Research Are Summarised As

Follows:

- OBQ assumes that cultural impact is a conscious phenomenon that can be directly articulated, while culture actually functions as an implicit, deeply embedded structure that shapes professional judgment before individuals are even aware of it.
- It relies on declared perceptions and attitudes rather than actual decision-making behaviour, which limits its ability to explain cause-and-effect relationships in professional contexts.
- It generates superficial, declarative knowledge and overlooks the tacit, practice-based knowledge that forms the true foundation of professional auditing judgments.
- Responses are influenced by social desirability bias and pressures of legitimacy and institutional compliance, particularly in highly regulated environments.
- It reduces national culture to a directly observable, independent variable, neglecting its role as an intermediary mechanism that shapes cognition, norms, and behaviour.
- Its fundamental limitation is philosophical: OBQs lack ontological and epistemological consistency with the nature of culture as a deep, indirect effect embedded in social and professional practice.

The limitations of OBQs are not just technical; they are fundamentally philosophical, making them ill-suited for capturing the profound, practice-embedded effects of national culture on auditing behaviour (Chirkov et al., 2005; Bradfield et al., 2005).

Scenario-Based Questionnaires (SBQs) As a Proposed Alternative

SBQs (often using Vignettes) are designed to present respondents with hypothetical yet realistic scenarios that reflect the challenges, decisions, or situations commonly encountered in auditing practice. Each scenario corresponds to a specific national cultural dimension, such as power distance, individualism versus collectivism, uncertainty avoidance,

masculinity versus femininity, long-term orientation, and indulgence. Respondents select the option that best represents how they would act or decide, allowing researchers to measure the intensity of cultural influence on professional judgment and reporting behaviour (Schwartz, 1991; Möller et al., 2026). From an ontological perspective, SBQs capture behavioural reality rather than mere cognitive perceptions, simulating practical decision-making. Epistemologically, they provide more reliable knowledge by reducing biases associated with self-reporting, thereby bridging the gap between reported attitudes and expected behavior (Utomo et al., 2022).

Table (2) summarises the main differences between the OBQs and SBQs under the conditions of Critical Realism and Practice Theory.

Dimension	OBQs	SBQs	Theoretical Justification
Level of Awareness and Nature of Impact	Assumes that culture is conscious and can be articulated verbally	Simulates professional decision-making scenarios, highlighting the implicit cultural effects embedded in practice	OBQs reflect a positivist stance, while SBQs align with Practice Theory and Critical Realism, as they access latent cultural structures without necessitating declarative awareness
Explanation of Cause-and-Effect Relationships	Measures indicated that attitudes were distinct from actions, which restricted causal inference	Connects context, decision, and response, facilitating the tracing of causal mechanisms.	SBQs operationalise Critical Realism's emphasis on underlying mechanisms, linking structural culture to observable professional judgments
Type of Knowledge Produced	Generates basic, factual knowledge.	Elicits tacit, practice-based knowledge through realistic decision-making	SBQs embody the epistemology of Practice Theory, demonstrating that knowledge arises from participation in professional activities
Addressing Social and Institutional Biases	Vulnerable to pressures from social desirability and institutional compliance	Reduces biases by concentrating on problem-solving within specific professional contexts	Mechanism-focused realism: Situational embedding minimises reporting biases and emphasises actual behaviour
Representation of National Culture	Reduces culture to a directly observable independent variable	Considers culture as a mediating framework that influences decisions within a specific context	Aligns with Critical Realism and Practice Theory: culture acts as a mediating, latent structure that shapes actions
Philosophical Consistency (Ontological and Epistemological)	Lacks consistency with the embedded, practice-oriented nature of culture.	Ontologically coherent with underlying cultural structures and epistemologically robust, deriving knowledge from actions	SBQs integrate ontology and epistemology by asserting that knowledge is derived from practice within a specific context, in accordance with both theoretical frameworks
Conclusion: In contrast to traditional OBQs, SBQs provide enhanced depth, realism, and measurement precision. This makes them a valuable tool for future research in cross-cultural auditing studies (Atzmüller and Steiner, 2010; Utomo et al., 2022).			

Source: The table is prepared by the researchers.

It is important to note that experimental testing is widely regarded in the research literature as the most effective and appropriate method for cause-and-effect studies (Emerson, 2019; Pearl & Mackenzie, 2018). This type of testing can take several forms, with the most prominent being: (1) experimental and control group tests; (2) pre- and post-tests; and (3) special environment observation tests (Atzmüller & Steiner, 2010). In contrast, the present study advocates for the use of SBQs as a data collection method to measure the impact of national cultural dimensions on auditing practices for the following reasons: (see also, figure 1):



- Conducting tests with experimental and control groups to measure the impact of the independent variable by comparison is impractical in studies examining the effect of cultural dimensions on auditing practices. It is impossible to isolate certain members of an audit team from their cultural values to create a control group and then compare their performance or reports with those of their peers in an experimental group.
- Pre- and post-tests necessitate the establishment of an environment free from the independent variable, followed by an induced change to observe its effect on the dependent variable. However, this is also impossible in the context of cultural research, as cultural factors are deeply embedded in societal values, making it unfeasible to create a "pre-existing" environment devoid of culture.
- Observation tests in specialised environments require the independent variable to be controlled by either increasing or decreasing it to record its effect on the dependent variable. However, this approach is inherently unfeasible for cultural research, as cultural dimensions, the independent variable in this context, cannot be artificially manipulated.
- Professional judgment, which is evident in performance and reporting, resides within the auditor's mind and cannot be directly measured using standard tools. The influence of cultural dimensions on auditors'

cognition and professional decisions is intangible and can only be assessed from the auditor's own perspective. SBQs allow auditors to respond to carefully constructed hypothetical cases, providing the most accurate measure of these latent effects. Unlike OBQs, which capture stated beliefs, SBQs facilitate objective measurement by linking responses to quantifiable weights and reflecting the hidden impact of culture. This approach is akin to measuring an auditor's true independence, an inherently subjective quality known only to the auditor.

- Accounting and auditing are social sciences where experimental tests are inherently rare due to the aforementioned challenges. (Emerson, 2019) observes that while experimental tests are a hallmark of medical research, they are among the least frequently employed methods within the social sciences, with minimal application rates. This is supported by Table (1), which examines previous studies on the impact of cultural dimensions on auditing aspects, revealing a 0% utilisation of experimental methods. Furthermore, content analysis is incompatible with the quantitative approach required for measuring relationships, making it unsuitable, and constructing calibration indices is also highly challenging.

Supporting our argument, several empirical studies have demonstrated the applicability of SBQs in measuring cultural dimensions (Erkan & Ağsakal, 2013). For instance, (Chirkov et al., 2005) developed and applied an SBQ to assess four core cultural orientations: horizontal individualism, horizontal collectivism, vertical individualism, and vertical collectivism. Rather than relying on abstract self-reported attitudes, their instrument embedded cultural values within context-specific scenarios, allowing respondents' cultural orientations to be inferred from their judgments and decisions in concrete situations (Bonner & Sprinkle, 2002). The findings confirmed acceptable internal reliability and construct validity of the instrument and demonstrated its effectiveness in capturing cultural distance and cultural fit across different cultural groups. This study provides strong empirical evidence that SBQs constitute a valid and theoretically grounded methodological approach for examining cultural dimensions as behavioural orientations rather than merely declared values.

Moreover, (Kim & Jang, 2014) explicitly compare results from SBQs with those obtained in field settings, identifying both similarities and differences between the two approaches. Their findings suggest that SBQs effectively mirror field evidence in capturing core negative emotional responses and fundamental decision-related reactions. However, disparities arise mainly in the realm of positive emotions and certain behavioural intentions. The authors do not view these differences as methodological flaws; instead, they highlight the inherent distinction between hypothetical evaluations and real-world experiences. Building on this comparative evidence, the study underscores the methodological value of SBQs, particularly in contexts where experimental manipulation is limited. This is especially relevant for auditing research on the impact of national culture, where pre-post experimental designs are theoretically unsuitable due to the stable and deeply embedded nature of cultural values. In such contexts, SBQs provide a more robust and rigorous alternative for assessing culturally driven judgments and decisions.

Finally, it is worth mentioning that some argue interviews are the most suitable tool for assessing the impact of cultural dimensions on auditing practices, as they provide access to participants' experiences and offer an in-depth understanding of professional practices (Eltweri et al., 2021). However, this perspective overlooks a fundamental paradigmatic distinction. Ontologically, interviews capture the manifest and tacit cultural structures as interpreted by individuals, rather than representing professional reality in a form suitable for systematic comparison (Dilley, 2004).

Epistemologically, interviews are grounded in the interpretive paradigm and rely on subjective perceptions and narratives, making them primarily a tool for theory building rather than theory testing (Pervin & Mokhtar, 2022). Methodologically, while they offer rich qualitative insight into how and why culture may influence auditing behaviour, they remain

limited in terms of quantitative measurement, statistical generalisation, and cross-cultural comparability (Alshenqeeti, 2014).

In contrast, impact assessment, especially in studies examining well-established frameworks like Hofstede's cultural dimensions, is fundamentally grounded in the positivist paradigm (Dunakhir & Idrus, 2020). This approach necessitates clearly specified constructs, observable indicators, and outcomes that can be systematically measured and compared. SBQs effectively meet these requirements by presenting respondents with realistic professional situations and capturing their decision-oriented responses. In doing so, SBQs facilitate a rigorous, quantifiable, and comparable evaluation of cultural effects while remaining closely aligned with actual auditing practice. Supporting this view, (Cowlrick et al., 2011) emphasise that scenarios developed from real-world contexts enable researchers to draw valid inferences and generalisations about individual and group behaviours as they occur in practice.

CONCLUSION

This paper underscores the methodological limitations of traditional OBQs in evaluating the impact of national cultural dimensions on auditing practices. By adopting a critical comparative perspective, the study demonstrates that SBQs offer a more precise, realistic, and theoretically grounded alternative. Unlike OBQs, SBQs bridge the gap between self-reported perceptions and actual professional behavior, providing researchers with a superior tool to capture the influence of national culture on auditing and organizational practices. This innovation not only enhances the validity, reliability, and practical applicability of cross-cultural auditing research but also contributes theoretically by addressing the shortcomings inherent in self-reported measures.

While SBQs have already been employed to examine the effect of Hofstede's cultural dimensions on the content of reports issued by the Libyan Accounting Bureau (Al-Majdoub & Ahmad, 2026), their comparative effectiveness against OBQs within an experimental framework remains to be fully established. Consequently, the authors propose that future research conduct comparative studies using both OBQs and SBQs on the same sample, in order to generate objective evidence that can either support or challenge the adoption of SBQs as a superior approach. Such an investigation would provide a stronger empirical foundation for methodological innovations in measuring cultural impacts on professional auditing behavior.

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