

The Relationships between Professional Skepticism and Audit Judgment: Mediating Role of Self-Efficacy

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Abstract

Background and Aim: The aim of this study was to explore the relationships between professional skepticism and audit judgment with considering the mediating role of self-efficacy.

Methods: A descriptive-correlation approach was employed in the current investigation, utilizing structural equation modeling. The study consisted of 247 external auditors from audit companies (122 women) in Tehran, aged between 22 and 48 years (with a mean age of 31.54 ± 3.45 years), who willingly participated. The research was conducted in Tehran, Iran, in the year 2023. The participants were selected through a convenience sampling method. Standard questionnaires were used to collect data. Pearson correlation test and the structural equation modeling were used for data analysis.

Results: Results revealed that professional skepticism significantly affected audit judgment. Moreover, professional skepticism significantly affected self-efficacy. Furthermore, self-efficacy affected audit judgment. Finally, self-efficacy has significantly mediated the relationship between professional skepticism and audit judgment. Results of model fit indicated that the research model has good fit.

Conclusion: Based on the results of this study, it is advised that companies concentrate on improving and highlighting the aspects that shape the professional skepticism. Furthermore, there should be a stronger emphasis on factors that evoke positive self-efficacy in accouters.

Keywords: Professional Skepticism, Firm, Audit Judgment, Self-Efficacy, Accouters

INTRODUCTION

Iran's audit standard requires auditors to approach the audit with professional skepticism, which involves critically evaluating the validity of obtained audit evidence with a questioning mind. The dimensions of judgment and decision-making are central to auditing, as it is a process that inherently involves judgment and can pose risks for auditors (Agustina et al. 2021; Humpherys et al. 2011; Kawisana & Yudiastra, 2022). Unlike accounting, auditing deals with risk, controls, operational measurement, and audit documentation, necessitating a constant application of skepticism in judgment and decision-making. The financial scandals in corporations like Enron prompted the scientific community to scrutinize deficiencies in auditing practices at Adelphi WorldCom (Alzeban, 2019; Ghozali, 2001; Shambayati & Shambayati, 2024; Pawitra, & Suhartini, 2019; Rezaei Pitenoiei, & Abdollahi, 2019). Consequently, the conversation surrounding the professional skepticism of auditors was initiated, with fraud cases highlighting that audit failures stemmed from insufficient levels of professional skepticism among auditors. It is essential for auditors to maintain a level of professional doubt in their work (Amlayasa & Riasning, 2022; Ikbal et al. 2020). This doubt should be based on experience and

proper training, and is a crucial aspect of professional judgment (Fitrawati & Maryani, 2017). According to auditing standards, auditors are expected to approach their work with skepticism rather than suspicion. Therefore, it is important to strike a balance between these two perspectives (Noviyanti, 2008; Iskandar et al. 2022; Kiyamaz, 2020; Rezaee, 2010). Based on the examination of professional skepticism in the auditing standards of various countries including the United States, Australia, Canada, and the United Kingdom, as well as in international standards, and in paragraphs 11 and 12 of Iranian Auditing Standard No. 200 regarding the purpose and principles, it is outlined that the overall audit of financial statements requires the auditor to approach and conduct the audit with professional skepticism, recognizing the possibility of significant misrepresentations in the financial statements (Popova, 2013; Glover & Prawitt, 2014; Jaya, Irene, & Choirul, 2016).

To arrive at a correct judgment, the exercise of professional doubt by the auditor is always a crucial element in any audit engagement (Apriliana & Agustina, 2017; Rezaei Pitenoei, Safari Gerayli & Abdollahi, 2021; Nolder, & Kadous, 2018). American Auditing Standard, Statement No. 99 clearly outlines how this doubt should be demonstrated and documented in every audit engagement. This standard encompasses all aspects of auditing, guiding auditors to move beyond mere reliance on checklists to critical thinking, with a focus on professional doubt as a central issue in the audit process (Atmaja & Sukartha, 2021; Hogan, et al. 2008; Said, & Munandar, 2018). According to the Oxford dictionary, doubt is described as a tendency to question and challenge accepted beliefs (Balkaran, 2008; Koswara, Kustiani, & Harmono, 2023). Doubt can be categorized into two main types: 1) Systematic doubt, which acknowledges the impossibility of absolute knowledge, and 2) Methodical skepticism, which aids in achieving objectives by facilitating the search for knowledge (Braun, 2000). The philosophy behind systematic skepticism is that due to our limited understanding of many phenomena, we should withhold judgment (Dimitrova & Sorova, 2016; Harber, & Marx, 2020; Jan, 2018; Mubako & O'Donnell, 2018). This leads to a state of suspended judgment, maintaining a neutral stance. On the other hand, methodical doubt is highly beneficial as it encourages the pursuit of knowledge through inquiry (Djaddang & Lysandra, 2022; Masten, 2001; Kusumawati, & Syamsuddin, 2018). Doubt is a branch of rationalism within the field of psychology. This branch adheres to specific principles and criteria (Dzikrullah, et al. 2020; Shambayat, 2022, 2024). Skeptics within this branch do not push to prove or impose their own or others' beliefs, and are open to hearing different viewpoints. Understanding the key traits of skepticism and its impact on auditors' conduct highlights the importance of considering auditors' personality traits (Fabiianska, et al. 2021; Lee et al. 2016). The aim of this study is to understand the attributes of auditor hesitation and how they impact judgment and decision-making (Ghani, et al. 2019; Marzuki et al. 2017; Shambayati & Shahrazi, 2023). Consequently, thorough investigation is required in the realms of judgment and professional skepticism in auditing, as they encompass both subjective and objective elements. Overall, the aim of this study was to explore the relationships between professional skepticism and audit judgment with considering the mediating role of self-efficacy.

METHODS

A descriptive-correlation approach was employed in the current investigation, utilizing structural equation modeling. The study consisted of 247 external auditors from audit companies (122 women) in Tehran, aged between 22 and 48 years (with a mean age of 31.54 ± 3.45 years), who willingly participated. The research was conducted in Tehran, Iran, in the year 2023. The participants were selected through a convenience sampling method.

The research literature was gathered through a library study, while the necessary data for testing the hypotheses was collected using a questionnaire tool. The questionnaire's validity was assessed in terms of validity, reliability, and content (Agustina et al. 2021; Humpherys et al. 2011; Kawisana & Yudiastira, 2022). It consisted of 37 questions, with the first part focusing on general personal characteristics, the second part addressing pressures on auditors, and the use of a Likert scale to gauge responses. The third part delved into auditors' professional judgment level, with respondents using a Likert scale to assess ethical acceptability. The final part explored factors influencing auditors' professional judgment, with respondents again using a Likert scale to provide their input.

The questionnaire's reliability and validity were assessed using Cronbach's alpha. Through the utilization of SPSS software, the Cronbach's alpha test was conducted for the questionnaire items. The Cronbach's alpha value for the questionnaire was determined to be 83%, signifying a high level of reliability. Content validity ensures that the questions align with the research goals and effectively measure the intended constructs. In this study, the questionnaire items were developed with input from esteemed professors and audit institution partners, thus establishing content validity. Structural validity pertains to the underlying concepts or traits being measured by the questionnaire, which can only be indirectly assessed. Comparing the research findings with those of similar studies is one method to evaluate structural validity, with close alignment indicating confirmation of the measurement tool's structural validity.

Upon gathering the questionnaire and the responses from the participants, two statistical methods, descriptive and inferential statistics, were employed to analyze the data. Initially, the general questions from the questionnaire were examined using descriptive statistics to gain insight into the target population. We utilized SPSS-26 and Lisrel software to analyze the data. Descriptive statistics such as means and standard deviations were employed to characterize the variables. Pearson correlation test was conducted to assess the relationships between the variables. The structural equation method was applied to investigate the relationships between professional skepticism and audit judgment with considering the mediating role of self-efficacy. The significance level was set at $P < 0.05$.

RESULT

Descriptive data are presented in Table 1. Descriptive results show that in general the level of professional skepticism is higher than the average. However, audit judgment and self-efficacy were at medium level. The results of Kolmogorov-Smirnov tests revealed that all variables were normally distributed (all $P > 0.05$). Results of Independent t tests showed that there were no significant differences between men and women in all variables of the study.

Table 1. Descriptive Data

	professional skepticism	audit judgment	self-efficacy
Mean	13.58	41.08	22.34
SD	2.07	6.32	3.54

Bivariate relationships between professional skepticism with audit judgment and self-efficacy are demonstrated in Table 2. Results revealed significant direct relationship between professional skepticism and audit judgment ($P < 0.001$). Moreover, professional skepticism was directly and significantly associated with self-efficacy ($P < 0.001$). Finally, self-efficacy was directly and significantly associated with audit judgment ($P < 0.001$).

Table 2. Results of Bivariate Relationships between Variables

	1	2	3
1. professional skepticism	-		
2. audit judgment	$r=0.429$ $P < 0.001$	-	
3. self-efficacy	$r=0.336$ $P < 0.001$	$r=0.851$ $P < 0.001$	-

Table 3 and Figure 1 show the results of structural equation modelling. Results revealed that professional skepticism significantly affected audit judgment ($T=4.512$). Moreover, professional skepticism significantly affected self-efficacy ($T=3.635$). Furthermore, self-efficacy affected audit judgment ($T=8.954$). Finally, self-efficacy has significantly mediated the relationship between professional skepticism and audit judgment ($P < 0.001$). Results of model fit are presented in Table 4 and indicated that the research model has good fit.

Table 3. Results of Structural Equation Modelling

Path	β	T-value
1 professional skepticism => audit judgment	0.449	4.512
2 professional skepticism => self-efficacy	0.358	3.635
3 self-efficacy => audit judgment	0.870	8.954
	Z	P-value
4 professional skepticism => self-efficacy => audit judgment	4.874	$P < 0.001$

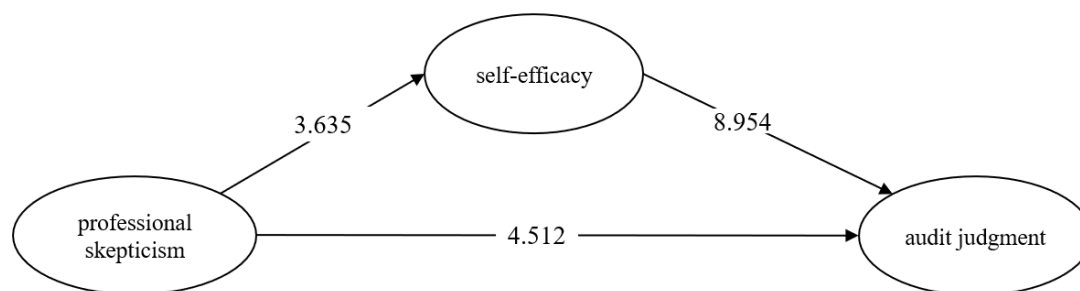


Figure 1. Structural equation modelling in the form of T-values

Table 4. Results of Model Fit

Index	Optimal Range	Obtained Value	Conclusion
RMSEA	< 0.08	0.07	Good fit
X ² / df	< 3	2.99	Good fit
RMR	Closer to 0	0.02	Good fit
NFI	> 0.9	0.97	Good fit
CFI	> 0.9	0.97	Good fit

DISCUSSION

The aim of this study was to explore the relationships between professional skepticism and audit judgment with considering the mediating role of self-efficacy. Results revealed that professional skepticism significantly affected audit judgment. Moreover, professional skepticism significantly affected self-efficacy. Furthermore, self-efficacy affected audit judgment. Finally, self-efficacy has significantly mediated the relationship between professional skepticism and audit judgment. Results of model fit are presented in Table 4 and indicated that the research model has good fit. The findings of this research demonstrate a positive correlation between self-efficacy and audit judgment. Specifically, it was observed that auditors with higher levels of self-efficacy tend to produce higher quality audit judgments. This study supports the attribution theory, suggesting that internal factors such as self-perception, particularly self-efficacy, play a significant role in shaping an individual's behavior (Alzeban, 2019; Ghozali, 2001; Shambayati & Shambayati, 2024; Pawitra, & Suhartini, 2019; Rezaei Pitenoei, & Abdollahi, 2019). Furthermore, the research aligns with existing literature indicating that high self-efficacy can serve as a powerful internal motivator for auditors, driving them to strive for excellence in their audit judgments (Popova, 2013; Glover & Prawitt, 2014; Jaya, Irene, & Choirul, 2016).

Furthermore, the presence of professional skepticism is a crucial variable. The findings demonstrate that professional skepticism has a favorable impact on audit judgment. These outcomes suggest that the greater the level of professional skepticism exhibited by an auditor, the better the quality of the audit judgment (Amlayasa & Riasning, 2022; Ikbali et al. 2020). This study validates the attribution theory, which posits that an individual's actions can be attributed to internal factors and self-perception, specifically professional skepticism. Additionally, this research supports the negative dissonance theory, which is closely linked to auditors' professional skepticism in not fully trusting clients. Prior studies that align with this research have shown that audit decisions are influenced by varying levels of skepticism (high and low), and have concluded that professional skepticism is influenced by personal and situational factors. The research also indicates that the more skeptical an auditor is, the lower the error rate in conducting audits (Djaddang & Lysandra, 2022; Masten, 2001; Kusumawati, & Syamsuddin, 2018).

The findings of this research demonstrate that self-efficacy positively influences audit judgment, suggesting that as an auditor's self-efficacy increases, the quality of audit judgment also improves. 1) The researcher proposes that senior auditors can enhance their self-efficacy levels through accumulated auditing experience and honed skills. This increase in confidence can lead to more accurate audit judgments and the production of high-quality opinions. 2) It is recommended by researchers that auditors, particularly senior auditors, effectively organize information related to audit judgments to ensure the production of high-quality opinions (Ghani, et al. 2019; Marzuki et al. 2017; Shambayati & Shahrazi, 2023). Additionally, paying attention to the surrounding environment during the auditing process, including verbal and non-verbal cues, can enhance professional skepticism and contribute to the formation of high-quality final opinions. 3) Researchers advise auditors, especially senior auditors and KAP owners, to enhance their understanding of the client's internal control system, which directly impacts the efficiency and effectiveness of auditing. Furthermore, it is crucial for auditors, especially senior auditors, to clarify and improve their comprehension of audit instructions to minimize

audit risk and ensure a precise and unobstructed audit structure. In order to ensure that KAP owners prioritize the size of the entity, the feasibility of the size and location of work, as well as the experience and knowledge of auditors, particularly senior auditors with diverse training, it is crucial to carefully consider these two aspects to make informed decisions and deliver high-quality audit opinions (Amlayasa & Riasning, 2022; Ikbal et al. 2020). For future researchers interested in exploring the same field, incorporating independent and dependent variables that could impact audit judgment is recommended, as 41.7 percent of audit judgments in this study were found to be influenced by the variables under investigation. However, the remaining 58.3 percent of audit judgment is affected by other variables not addressed in this study, such as auditor independence, auditor experience, auditor knowledge, and entity size.

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