

AUDIT PRACTICE AND PROFESSIONAL SCEPTICISM
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Abstract

Professional Scepticism (PS) is regarded as a criterion for a successful completion of a high-quality audit. The researchers and the regulators agree that the idea of PS is very important while they disagree on how to define, apply and assess PS. From the definition and the application reviewed, it is very hard to identify audit flaws as a lack of scepticism. The study also identifies and reviews the two concepts of PS as well as the theoretical framework relating to the research. In the study, the difference between two concepts of PS was stated and past literature was reviewed. The study suggests that auditors under examination may not have been in the right state of mind to notice undesirable claims or if they did, their recognition could still be limited. Also, auditors, on the whole, may be unprepared to deal with adverse statements and their ramifications.

Introduction

Professional Scepticism (PS) is regarded as a criterion to a successful completion of a high-quality audit. In auditing, PS is the mainstay of the profession and it relates directly to a mindset that involves an interrogative mind and a serious appraisal of audit findings." Its significance has been emphasized numerous times since the codification of auditing standards. It can be seen as a lens through which auditors assess an indicator and risk during the audit procedure. PS must be founded on openness and loyalty. It does not suggest a dishonesty

or distrustful philosophy. When an auditor detects deceit and loses credibility in management, it is critical for the auditor to leave the commitment (Grumet, 2003; Hamshari, Ali, & Alqam, 2021).

Increased PS among auditors is a pressing issue to which the global accounting profession is now paying close attention. It has been repeatedly emphasized in numerous avenues such as the European Union (EC, 2010), the Auditing Practices Board (2010, 2011), the Financial Services Authority and the Financial Reporting

Council (2010), the American Institute of Certified Public Accountants (AICPA [2010]) and, most recently, the International Auditing and Assurance Standards Board (2011). According to the European Commission Green Paper (EC, 2010), PS is a key talent, and research should be conducted to analyze how it is implemented, as well as "to explore the behavioral components that may impair PS".

PS on the part of the auditor is critical in sections of the audit that entail major management decisions that are not part of the normal course of business. When auditors don't use PS properly, they might not be able to gather enough evidence to back up their conclusions, or they might miss circumstances where the financial statements are materially incorrect. When analyzing risk exposures, an auditor's suspicious approach is very significant, as its application may prevent material misstatements caused by fraud, as stated by Grenier (2010) and McCormack and Watts (2011). Each auditor is responsible for effectively applying PS in the audit, including examining and defining the risks of material misstatement, conducting regulatory and basic method tests to mitigate the risks, and analyzing the audit's findings.

In United States of America as identified by Beasley et. al., (2001), one of the three significant elements in audit flaws in fraud cases is the failure of PS. However, Auditors must be cognizant of human preconceptions and other factors that may prompt them to become upset to accumulate, review, justify, and maintain an attitude that includes an interrogative mind and a serious assessment of audit evidence to understand in a way that is consistent with customers' needs rather than the interests of external users.

Hurtt et al., (2008) see it as a personality attribute rather than a reaction to the audit situation. To be certain, individual auditors' characteristics influence judgments. This viewpoint, however, oversimplifies the complex character of the auditor's PS. Even though Hurtt et al., (2008) seems to have constricted their perspective from their previous research, they stated bluntly the issue with PS research. According to Hurtt (2010), it is hard to evaluate conclusions from accounting research papers that report PS due to a lack of clarity on what defines PS.

To summarize the importance of this study, the paper reviews several kinds of research that examine PS in auditing. The paper posits a presumptive doubt and that of a neutral view on PS, indicating that auditors with high PS require more convincing evidence to be assured that a claim is valid. An auditor can demonstrate too much PS. Under this study, depending on how the auditor's judgment is assessed, too much PS could end up producing unproductive and costly audits.

This research-work shall present a model that will explain how auditor's indication interacts with auditor information, traits or attributes, and possible motives to derive PS as judgmental. The model also explained in Figure 2 explains how a judgment reflecting the level of PS interacts with auditor information, attributes, and motivation to elicit an action that reflects comparatively more of PS.

Methodology

In this paper, an exploratory research design was employed. The study also used a comparative review as well as theoretical review of literature to explain audit practice and professional scepticism in an organisation.

Literature Review

Conceptual Review

When performing audit services, auditors must make good professional judgments in a variety of contexts, such as determining the sufficiency and suitability of audit evidence and processes, or evaluating the work of their peers (Mala & Chand, 2015; Trotman, 2006). Decisions on whether to rely on client management's assertions or explanations, whether to undertake more audit processes, keep additional audit evidence, or push teammates to go above the audit budget are all examples of areas where judgment is required (plan).

As evidenced by its ubiquity in auditing standards and scholarly literature, PS is a core notion in auditing. The important part of PS stems from the fact that it influences both the audit's approach and the audit's outcomes' reliability. Despite its relevance and the extensive review of literature, there appears to be some scepticism concerning the definition, conceptualization, operationalization, and practical application of PS. To investigate the cornerstone principle of PS in auditing, in-depth analysis as well as extensive empirical research and reviews are required.

Theoretical Framework

The Social Intuitionist Model, according to Jonathan Haidt (2013), is the outcome of many tendencies that developed in the late twentieth-century psychology, ranging from the effective revolution, the resurgence of cultural psychology, and the automaticity revolution to new studies in neuroscience and primatology. Researchers began to doubt the rationalistic theory of moral development based on Jean Piaget's (1997) work and additional study presented by Lawrence. The SIM is an anti-rationalist normative paradigm based on the

assumption that the pervasiveness of reasoning is frequently exaggerated.

The model proposed by Haidt (2001) indicated that Guf Feeling (GF) is the primary driver of moral judgment. In other words, the SIM does not discount the importance of reasoning in forming people's moral judgments but emphasizes that GF is the fundamental process, with reasoning serving as a secondary function. Moral intuition leads to moral judgment, and moral reasoning is the post-hoc process of justifying the moral judgment that has already been made, according to Haidt (2013).

Empirical Review

Cohen et. al., (2017) reviewed the literature on the two perspectives of PS and auditors' job outcomes. The study used a sample of 176 auditors to evaluate the effect of neutral and presumptive doubt perspectives and the career trajectory of audit professionals. The study found a positive effect for neutrality perspective and a negative effect for presumptive doubt on the career trajectory of audit professionals. Also, the findings show presumptive doubt sceptics which improved audit quality, as shown in the study of Hurtt, Brown-Liburd, Earley, and Krishnamoorthy, (2013); Quadackers, et. al., (2014); Glover and Prawett, (2014).

Presumptive doubt doubters also report lower levels of organizational citizenship behaviors and are less likely to stay in the auditing profession, as found in the study. Hosseini and Zakariyaei, (2019) worked on a similar topic, where he focused mainly on the audit field and the probability of tension occurrence. In their study, a sample size of 257 auditors was asked to respond to the questionnaire. Their findings are also similar to the research of Cohen et.

al., (2017) where they found a positive and negative effect of the two perspectives of PS on partner and organizational support.

The findings of Pretnar Abičić, (2014), show that in acknowledging the necessity of scepticism, auditors do not exercise the proper level of scepticism when assessing the risk of fraud. As a result, there is a need for ongoing fraud education at the audit firm level, as well as a focus on the necessity of scepticism. Pramuki, Pratiwi, Purwaningrat, and Mahayasa (2020) wanted to find out how sceptical professional auditors are and what red flags to look for when identifying fraud. The study was conducted using a two-by-two factorial design, with 60 undergraduate accounting students participating in the experiment. The studies revealed that professional auditor scepticism and comprehension of red flags have an impact on fraud risk assessment.

On the effect of PS, Brazel, Jackson, Schaefer, and Stewart, (2016) discovered that when evaluating sceptical conduct, field auditors expect their supervisor to be influenced by outcome information. Generally, their findings observed an evaluation system that unwittingly inhibits scepticism among field inspectors. Another similar research conducted by Brazel, Gimbar, Maksymov, and Schaefer, (2019) on replication and a failed attempt at mitigation of PS found that evaluators reward audit staff who exercise appropriate levels of scepticism and identify a misstatement on the positive outcome. Harding and Trotman (2017) found that emphasizing both an internal and outward sceptical perspective was more successful than focusing solely on an outward orientation in generating PS in the mark-up.

Interactions with clients and their impact on audit judgment and PS were

studied by Eutsler, Norris, and Trompeter (2018). Participants who interview a nice controller (rather than an intimidating controller) are less likely to consider suspicious cash disbursements to be control exceptions and less likely to request more thorough follow-up, according to their findings. Without disentangling the trait and state components of PS, Robinson, Curtis, and Robertson (2018) evaluated literature concentrating on the trait of PS that influences judgment and behavior. Using rigorous analyses of data acquired from both professional and student samples, the study postulated a separate construct. A replication of the trait PS Scale, which serves as the foundation for our state PS measure, was discovered in the study.

Nolder and Kadous (2018) developed a paradigm of PS that will let academics research with practical ramifications, paving the way for future sceptical research. According to the findings, a suspicious mentality and sceptical attitude theoretical approach will advance the literature, particularly in terms of setting standards, devising interventions to improve audit quality, and conducting root cause analyses. Rasso (2015) looks into the use of audit evidence documentation instructions to encourage the collection and processing of high-level construal evidence. As a result, the findings suggest that auditors who use documentation instructions that promote high-level construal think and act with more PS than auditors who use documentation orders which encourage low-level construal or auditors who are not given documentation instructions.

Eutsler, Norris, and Trompeter (2018) discovered that auditors and management have social relationships and interactions. Carpenter and Reimers (2013) identified a

lack of PS as a key challenge for auditors, as well as the selection of proper audit processes. The impact of audit firm alumni functioning as senior associates of a client's management on auditors' sceptical judgment was investigated by Favere-Marchesi and Emby (2018). Result found that audit managers analyzed the likelihood for goodwill damage in a controlled trial with three different situations. Also, when the CFO is a former engagement partner from their organization, auditors are more likely to agree with the client's location, and they are more comfortable in the CFO's location when the CFO is a former Big 4 partner, whether from their organization, than when the CFO is not identified as having any audit firm affiliation.

Olsen and Gold (2018) explored questions, factors, and theories that could help to overcome present PS research problems. PS was found to potentially increase theory, trustworthiness, a characteristic, and a state scepticism, fraud discovery, and sceptical judgment and action in the study. The study concluded with a discussion of whether including a neuroscientific perspective in PS research is beneficial and gives further research direction. Grenier (2017) revealed theory and experimental evidence that industry specialization hinders several features of auditors' PS under common audit situations. Auditors get a broad understanding of non-misstatement explanations for anomalous financial statement changes as they gain industry expertise. The study indicated that audit firms' efforts to develop PS are more effective for experts than for non-specialists, notwithstanding these efforts.

Discussion

The notion of PS is ingrained in audit procedures, and regulators all across the

world frequently trace audit errors to a lack of scepticism (IFIAR, 2016). With this, the PS construct remains inadequate, and study measurements may not always correspond to practice (Nolder & Kadous, 2018). Regulators from all around the world frequently express reservations about the idea of PS in their inspection reports. However, in order to implement efforts to increase skepticism, a deeper knowledge of the concepts that underpin it, as well as the elements that influence it at various structural levels, is required. Ignoring significant notions and implications on PS may not result in audit or financial reporting quality improvement.

According to the International Standard on Auditing (ISA) 2000, auditing is "an approach that includes an interrogative cognizance, being attentive to conditions that may signify possible misrepresentation due to error or fraud, and a rigorous examination of audit data." They expressly entail the auditor to prepare and execute an audit with PS, admitting that situations may arise that result in severe misrepresentation of the financial statements. PS is thus found within the cognitive states of an audit team member, according to the International Auditing and Assurance Standards Board (IAASB), while the Auditing Practice Board (APB) links it to individual features such as self-assurance, vigilant diligence, and a perilous inquisitive mind. Internal auditors and independent auditors both benefit from PS. Due to professional care, SAS No 1 helps the auditors to employ PS.

The research described that when it comes to skepticism, there are many different points of view. Some people use the term "presumptive doubt," which implies that accounting records preparers

are reckless, incompetent, or dishonest. This appears to be in line with auditing guidelines, which require auditors to presume there are considerable risks in revenue recognition regardless of previous experiences with the organization. In their assessments, the authorities tend to employ a presumptive doubt approach, citing a lack of PS as a contributing factor to audit failure (Nelson, 2009). According to Nelson (2009), using a presumptive doubt approach to the audit as a whole would lead to an overabundance of audit evidence in many areas and a substandard mix of efficacy and efficiency. The auditing guidelines seem to adopt a neutral stance in several areas.

According to Nelson (2009), the issue of scepticism hasn't been defined properly, and numerous meanings have resulted from diverse perspectives in the literature.

PS is a composite concept in auditing that includes:

- a) a method of knowing that the auditor will fail; and
- b) The auditor's inquisitive attitude.

Previous research on PS has remained biased to the emotional behavior of PS (Shaub, (2004); Quadackers [2007]; Nelson [2009]), except Hurtt's work. Researchers may have assumed that the auditor's epistemic efforts are essential "affirmation" in nature. Some of the research has revealed that "confirmatory conduct may not supersede in the audit judgment process" (McMillan and White, 1993) and those epistemic practices cannot be considered "misrepresentation" in the philosophical sense. More so, the essence of PS has been emphasized in many ways, with the overarching question being "How can auditors exercise the appropriate level of PS?" Improving PS, on the other hand, is difficult because the degree of scepticism to be practiced is determined by many factors.

The framework below shows a clear understanding of the concept of Scepticism in Auditing.

		Methods of Perception	
		Positive approach	Negative Approach
A questioning mind	Neutrality	I	II
	Presumptive doubt	III	IV

Figure 1: Framework of Scepticism in Auditing
Source: Adopted from Toba, (2011)

A basic and simple explanation of science philosophy as displayed in Figure 1 is explained in two different approaches. The methods of perception belongs to the induction technique which relies on scientific observations to draw a general conclusion. As stated by Salmon, (1967), the two methods of knowing or perception are positive and negative approaches. In the

positive approach, the inductive approach is used. The inductive approach is referred to as the procedure of verifying a general assertion using pertinent facts, witnessed instances, or positive proof. The positive approach is found in the premise that as more evidence is amassed, the strength of the evidence supporting the argument grows. As a result, auditors verify a claim by

increasing the level of positive evidence. The more positive evidence there is, the more likely the conclusion is. The evidence gathered from various sources gradually adds up to confirm the assumption of a positive approach.

Though, the inductive approach is widely accepted. It involves gathering data by seeking information that would potentially ascertain the belief of people over the data collected and solve the problems. The research conducted, according to Guiral, Ruiz, & Rodgers (2011), auditors are more likely to have a proof attitude toward evidence, which, more crucially, is likely to undermine PS and decrease audit performance. As stated by Bamber et al. (1997), "the occurrence of a confirmation-prone attitude among auditors appears to conflict with professional norms" needs to be stated clearly and move so far to achieve a positive approach of PS. Explaining the positive approach of PS in management, Mautz and Sharaf, (1961) stated the assumption of no ethical problem exists between the auditor and the audited company's management. This assumption is known as "Fair Reporting of Financial Accounts" which states that both management and auditors are concerned with the same outcome (Mautz, 1958).

The assumption stated by Mautz in 1958 means that management is accountable for making a presentation that accurately portrays the company's character and operations while adhering to a financial reporting framework. Moreover, the positive approach of PS is attributed to the management and auditor's scepticism. According to them, when paired with management positivity, erodes or undermines the auditor's scepticism during the evidence process, which explains why

auditors have frequently relied on evidence provided by management in the past. It means that scepticism in auditing has both a structural and a functional aspect.

However, if auditors focus solely on a positive approach, it is more likely to confirm the evidence and overlook the negative approach. Meanwhile, the negative approach is another approach to verify the method of perception of PS. Popper, (1968) stated that the negative approach is the most viable approach to the affirmation or positive approach. Verifying the process of positive and negative approaches, the negative approach is more likely to highlight the strength of negative evidence rather than the positive approach. Quine and Ullian, (1970) explained the discrepancy between the negative and positive approaches and reasons why the negative approach is

- a. An instance of the apostle concept. Another discrepancy explained between the positive and negative approaches is that the negative approach assumes a possible conflict of interest existing between the auditors and the management of the firm under audit.
- b. Also, in the research of Toba, (2011) when discussing the conceptual framework of PS in auditing, he reported that a proposition can be refuted by a single piece of sufficiently material negative evidence, according to the negative method to verification. Although practically all auditing techniques, of course, serve a dual purpose, the negative approach does not seek the amount of positive proof that the auditor needs to develop a judgment.

- c. The negative method does not dictate how negative evidence should be handled on its own; rather, it encourages the auditor to actively seek for and/or focus on negative evidence rather than positive evidence, beginning with audit planning.
- d. The negative approach requires the auditor to seek out any material misstatements early in the evidence process, beginning with the ex-ante stage and continuing through the ongoing stage and ex-post stage.
- e. The negative approach will make audits more effective but at the expense of the auditor's efficiency and the client's cost.

Professional Scepticism Concepts

"Neutrality" and "presumptive doubt" are the two dominant concepts of PS. Neutral auditors do not believe or disbelieve client management. Unless evidence suggests different aspects of PS, auditors presume some level of managerial dishonesty when using presumptive doubt. The two types of PS are therefore explained below:

Presumptive Doubt View

The presumptive doubt view opposes the concept of neutrality. Failures in audits show that a neutral approach was insufficient. According to Toba, (2011) and Nelson, (2009), the concept of the presumptive doubt ascertains that auditors handle audit evidence; especially the negative approach of the method of perspective with vigilance, keeping in mind that management may have incentives to purposefully misstate quantities or disclosures. While a suspicious approach is vital in every audit situation, as Nelson

(2009) points out, management may at times vehemently reject this audit perspective.

Management is capable of designing complicated and successful methods for fake financial reporting, regardless of the auditor's professional suspicion. As a result of this fact, the auditing attitude should be shifted from one of neutrality to one of scepticism. The auditor takes an active approach to scrutinizing audit material and always argues that management may have motivations to intentionally misrepresent disclosures or incentives, according to the presumptive doubt stance. Given the importance of PS in all audit firms, it's possible that, as Nelson aforementioned, such an attitude of management sceptically opposes this audit orientation. Fraud inspectors and auditors must trust their intuition and double-check their suspicions when obtaining evidence (Cohen, Dalton & Harp 2017).

The emphasis on presumed doubt in auditing standards argues that the audit risk strategy should be susceptible to constructive doubt rather than judicial review to be applied more extensively, more thoroughly, and more precisely. Consequently, the audit presumptive doubt strategy establishes a level of trust in management's claims until relevant and substantial evidence contradicts this bias. According to the research of Jabinski et al., (2008); Agoglia et al. (2009), Cohen, Dalton, & Harp (2014), etc, auditors with a presumptive doubt attitude perform poorly in teamwork, client relationships, and earnings, which can lead to poor performance and a desire for more in companies.

Neutrality View

The panel, (2000) reported that the neutrality view is also known as the neutral

idea of PS. It is regarded as the auditing standard level. In reality, the auditing standard claims that the auditor should not put his or her belief in management, and hence, the auditor should not presume that management's statements are baseless. As a result, trust with neutrality can be thought of as a strategy. Neutrality also entails striking a balance between accepting management's assertions and making assertions till the auditor has complete faith in him. In other words, rather than favoring or opposing management's statements, the auditor should focus on the adequacy and persuasiveness of the audit evidence.

Neutrality is sometimes characterized as the auditors' beliefs being free of any bias (positive or negative). Being a skeptic means avoiding trust or doubting one's beliefs, according to this definition. In a broad sense, empirical examinations of the idea of neutrality reveal that auditors with a cautious attitude exhibit more and more skeptical acts and judgments than those with an absolute attitude. In the process of examining and processing evidence, thoughtful thinking entails being impartial, realistic, and open-minded, as well as meditating. Individuals are contemplating a very broad and multidimensional variety of interpretations and possibilities to understand why a problem is an issue, according to this thinking. In contrast, there is a set of alternative and predefined techniques in executive and absolute thinking that focus more on the unique and desirable evidence of individual perspectives, as stated by Quadackers et al, (2014).

In the study of Panel, (2000), the study holds that the auditor should neither certainly accept nor flatly dispute management's honesty, but should instead

retain neutrality on the subject. This viewpoint, which has been dubbed "healthy skepticism" and "reasonable skepticism" figuratively, served as the foundation for an empirical study on auditors' evidence evaluation (Haynes, 1999). It highlights that the auditor should not presume management's honesty without examination, but rather should take an unbiased perspective of management's honesty. In actual audit practice, however, the neutrality viewpoint becomes less tenable. Hence, PS has already been explored in terms of management's uprightness or deceitfulness, as it was in Panel's (2000) statement. It's been the standard manner of deliberating skepticism for a long time, so it's difficult to come across debates that don't use that approach.

Audit Practices and Professional skepticism

PS is a vague perception that is regularly debated among professional norms and practice. It's a perspective that includes a critical evaluation of audit evidence as well as a questioning attitude. In earnest and with sincerity, the auditor uses the information, talent, and capability needed by the specialty of public accounting to collect and empirically analyze evidence. It is critical in the design of the confirmation request, as well as the execution of the authorization procedures and the evaluation of the outcomes. With a PS attitude, auditors may plan and conduct audits, (Nelson, 2009).

Hurt, (2010) identified PS is a crucial aspect of audit practice which is a multi-dimensional individual characteristic. From the aspect of the individual characteristics, it is said to have a relatively stable and circumstantial variables have trigger a temporary state. PS extends the characteristics of skepticism to a professional situation that necessitates due

attention and a high degree of care (Glover & Prawitt, 2014).

Similarly, the scholarly literature has been a little imprecise when it comes to defining PS. Some researchers adopt an unbiased approach. For instance, Hurtt (2007), describes PS as a numerous skeptics' quality. That is, the research of Hurtt, (2007) relates PS as a question of the cognizance, deferral of decision, and self-confidence that place a greater emphasis on having and pursuing doubt than on a specific direction of doubt. In 1997, Bamber, Ramsay, and Tubbs (1997) investigated how auditors update their ideas in the face of fresh data, and their methodology allows for a neutral weighting. Sceptics, according to Cushing (2003), are more accurate in their risk evaluations than "trusting" or "suspicious" auditors, who are more likely to be biased. PS is described as the auditor's attitude toward himself or herself as a fair judgment.

In defining the PS, some other scholars such as McMillan and White (1993), Shaub, (1996); Hogarth and Einhorn (1992); Peecher, (1996), Turner, (2001); Carcello and Neal (2000); Choo and Tan (2000), and others, used the concept of presumptive doubt in defining and viewing auditors by exhibiting more PS when they believe it is more likely that the financial assumptions are wrong. In the assumption of Hogarth and Einhorn, (1992), PS is said to be highly sensitive to only negative facts without considering the positive aspect of the facts. Shuab (1996) links PS with cynicism. McMillan and White (1993), when auditing is more sensitive to information that minimizes the chance of failing to uncover problems in the client's financial accounts, McMillian and White (1993) see the auditor as sceptical. The framework of Bamber et al. (1997) also

allows for such a non-neutral weighting. In 2009, Nelson defined PS as follows:

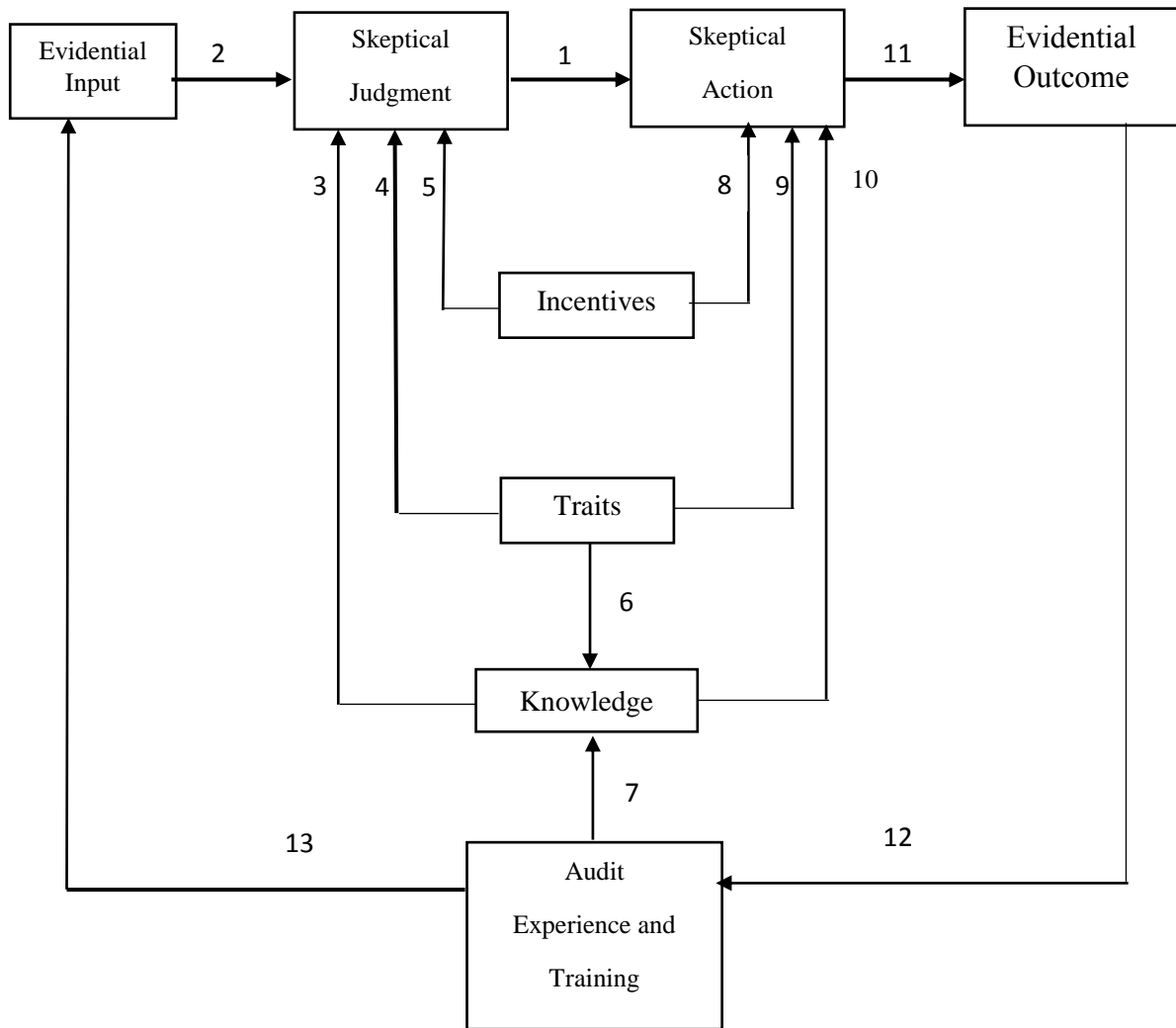
- a. The ability to solve problems;
- b. Ethics or Logical judgment, and
- c. Skepticism.

Bamber et al. (1997) also allow for non-favorable weighting. Numerous experimental research claims that treatments that highlight the need to obtain more evidence before adopting client-provided explanations are raising PS (Peecher 1996; Turner 2001). Furthermore, some research studies describe PS from an outcome viewpoint, which appears to view critical outcomes that show greater presumptive doubt, such as a stronger capacity to identify fraud being viewed as indicating more PS.

In applying PS in auditing, different issues need to be addressed. Issues such as large-scale financial frauds that promoted regulatory reform, Sarbanes-Oxley Act which increases transaction complexity, extensive use of subjective estimates and revaluation model in accounting, which require more opinion in estimating and evaluating the values reported accounting as well as inspecting of findings that attribute to audit deficiencies to a lack of PS, and an ever-increasing demand for reliability.

Across the world, audit reports from authorities frequently raise reservations about the use of PS. To implement efforts of increasing scepticism, a deeper knowledge of the idea underpins it, as well as the elements that drive its impact at various structural levels. Approaches that ignore the fundamental notions and influences on PS may not result in an incremental audit or financial reporting quality improvement.

Features of Professional scepticism in Audit Performance



Source: Adopted from Nelson, (2009)

Figure 2: Features of PS in Auditing

Conclusion and Recommendation

The study has focused almost entirely on how the auditors' PS and audit conclusions are affected by disconfirming information discovered during the audit process. This shows that the research has focused on confirming and, in particular, disconfirming evidence, within the context of PS. First and foremost, the study suggested that auditors under examination may not have been in the right state of mind to notice undesirable claims or if they did, their recognition could still be limited. Also, auditors, on the whole, may be unprepared

to deal with adverse statements and their ramifications. Recognizing that PS is ultimately a psychological trait that reflects individual characteristics qualities; yet, this study claims that it is probabilistic reasoning, organizational, economic, structural, and environmental in nature, in the specific context that it is influenced by client relationship. PS must be viewed as a complex idea.

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