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"Factors Influencing the Professional Skepticism: A Conceptual Framework"

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Abstract:

Professional skepticism is one of the critical elements of the audit process. The level of professional skepticism among auditors is influenced by various factors, especially in an atmosphere characterized by the growing prevalence of financial fraud across the globe. The purpose of this paper is to analyze the impact of personal and situational characteristics on professional skepticism of external auditors. It identifies personal and situational characteristics that significantly affect professional skepticism and presents a conceptual framework to integrate these factors. The literature review in this paper explores professional skepticism in auditing, focusing on its relationship with personal and situational characteristics that affect it. When evaluating professional skepticism of auditors, it is important to take into account both personal characteristics (gender, experience, knowledge, ethical ideals, personality traits), and situational characteristics at the auditing firm level (size, team-oriented leadership, emphasizing the importance of professional skepticism) as well as client firms (internal control systems, overoptimistic management assertions, and time budget pressure). There exists a considerable body of literature; however, research on the impact of these factors on the skepticism of external auditors remains scarce.

Keywords: Professional skepticism, Auditing, Personal characteristics, Situational characteristics, Conceptual framework.

1.Introduction

According to the International Auditing and Assurance Standards Board (IAASB), professional skepticism remains a prime component of audit (Kok and Maroun, 2021). Rapid economic growth has increased the amount and difficulty of money exchange in various parts of the economy. As economies become more complex, financial statements must be precise and reliable. Investors should be able to make informed decisions both nationally and globally based on these financial statements. Business growth requires stringent auditing practices and professional skepticism because only this practice can ensure that financial statements are accurate and do not contain material errors (Ciołek 2017). Accurate and dependable financial reporting is necessary for getting foreign investment because it helps to create openness and confidence in financial markets (Hamshari et al., 2021). Alakhzami (2019) refers to professional skepticism as at the core of an auditor's ability to identify fraudulent activity in financial statements .

Despite the recognized importance of professional skepticism in enhancing audit and reducing financial misrepresentation risk, there remains limited understanding of the specific factors that influence external auditors' motivation to exercise professional skepticism. While existing literature underscores the significance of maintaining skepticism throughout the audit process, both regulators and practitioners have expressed concerns about the lack of clarity regarding the elements and circumstances that encourage to apply professional skepticism. This knowledge gap hinders the development of strategies aimed at fostering a professional skepticism among auditors (Rahimi et al., 2023). This paper seeks to address the critical gap by investigating the factors influencing professional skepticism in the context of external auditors. The research focuses on identifying the key factors that affect external auditors' professional. This paper aims to develop a conceptual framework that describes the factors influencing the professional skepticism of auditors. By synthesizing and analysis the existing literature, this study will provide insights into the most important determinants of professional skepticism. This research contributes to:

- Identification of Key Influencing Factors: The study identifies and analyses both personal and situational characteristics that significantly influence professional skepticism among auditors.
- Framework for Enhancing Professional Skepticism: It presents a conceptual framework that integrates personal traits and external situational factors, offering a structured approach to improving professional skepticism within auditing practices.

This paper begins with an introduction about the significance of professional skepticism in the audit context. The introduction includes the significance, objectives, aims, and contributions of this paper. The next part of this paper presents a literature review of professional skepticism. This is followed by a discussion of professional skepticism and its relationship to some crucial factors. It is critical to have this discussion to build a conceptual framework based on solid foundations. This paper concludes with a brief summary of the whole paper.

2. Literature Review

The purpose of this review of literature is to present the various perspectives on professional skepticism in the auditing field. The related studies of professional skepticism will be compared and evaluated to identify the strengths and weaknesses of each approach. This paper will focus on situational and personal factors that influence professional skepticism by reviewing the most prominent frameworks and findings. In addition, it will be able to understand the differences or similarities between these factors.

2.1 Professional Skepticism

US auditing standards first used the term "professional skepticism" in the late 1980s (SAS No. 53, 1988). During the 1990s, an increasing emphasis was placed on skepticism by academics and even by standard setters and regulators (Peytcheva, 2013; AICPA, 1997; IAASB, 1998). However, professional skepticism only got significant attention after the 19th century (Cilliers, 2023). Various significant accounting scandals, like Enron, Lehman Brothers, and WorldCom, led to this attention, and are also associated with audit failures (Anderson and Wolfe, 2002). Auditors who failed to question irregularities or challenge management assertions often failed to uncover fraudulent activities. As a result, the accounting profession recognized the necessity of cultivating a more skeptical mindset to prevent similar failures in the future (Rininda, 2024). The Enron scandal led to a widespread reevaluation of auditing standards, prompting regulatory bodies to implement stricter guidelines. The Sarbanes-Oxley Act of 2002 was introduced in response, emphasizing the need for auditors to exercise heightened professional skepticism. These changes were designed to prevent auditors from trusting management and to encourage a more rigorous examination of financial statements (Cilliers, 2023) .

Between 2000 and 2020, scholars gave professional skepticism more attention (Cilliers, 2023). Following the financial crisis, authorities and standard-setters from all over the world paid attention to professional skepticism (Cilliers, 2023). For instance, a discussion paper from the Financial Reporting Council and the Financial Services Authority in June 2010 questioned whether the auditor has always been deemed skeptical (Jaswadi et al., 2022). The Public Company Accounting Oversight Board (PCAOB) published a staff audit practice warning on professional skepticism in 2012. Academic interest in the topic is also reflected in practitioners' increased focus on professional skepticism (Nickell and Eutsler, 2021). Despite the importance and popularity of professional skepticism among practitioners and academics, it is not well understood. Professional skepticism is usually defined as "an attitude that includes a questioning mind, being alert to conditions which may indicate potential misstatement due to error or fraud, and a critical evaluation of audit evidence" by standard-setters (ISA 200). Scholars see professional skepticism as a state. State skepticism refers to a temporary mindset that fluctuates depending on specific circumstances or contexts, making it situational and adaptable (Robinson et al., 2018). However, scholars also see professional skepticism as a trait. The trait of skepticism is seen as a more stable and enduring characteristic, ingrained in an individual's personality and influencing their approach consistently over time (Robinson et al., 2018) .

Nelson (2009) presented a framework through a literature review. This framework focuses on how factors like audit evidence, knowledge, traits, incentives, and prior experience contribute to professional skepticism in audit judgments and actions. The model highlights how these factors interact to shape auditor decision-making, with judgment needing to reach a critical threshold before driving action. In Nelson (2009)'s study, methods to enhance professional skepticism were also suggested. These methods include improving hiring, training, performance evaluation, decision aids and institutional changes. Building on this, Nelson et al. (2016) conducted a study involving 197 staff auditors using questionnaires and experiments to examine factors influencing auditors' willingness to speak up about critical audit issues. The study explored how leadership style and the nature of the audit issue—whether focused on effectiveness versus efficiency—affect auditors' openness to raising concerns. The findings indicate that a team-oriented leadership style and issue alignment with audit focus significantly influence communication within teams, impacting overall audit effectiveness, efficiency, and compliance with audit standards. Together, both studies emphasize the importance of leadership, issue framing, and professional skepticism in enhancing audit performance .

As previously mentioned, there has been a sharp increase in expert skepticism studies in recent years. Researchers have attempted to correlate professional skepticism with audit actions and judgments, but results seem inconsistent. Shaub (1996) examines general skepticism using two scales developed by Wrightsman (1974) to assess trustworthiness (moral and responsible behavior) as well as independence (resisting group pressures and following one's own beliefs), in addition to a scale evaluating the general tendency of auditors to trust their clients. There is no significant correlation between Shaub's trustworthiness or independence scales and auditors' skeptical judgments or actions. Rennie et al. (2007) find no correlation between Shaub's (1996) client trust measure and auditors' recall of trust in a client they disagreed with, nor between auditors' recalled trust and their trust in people in general. In this context, some authors view professional skepticism as the polar opposite of trust (Shaub 1996). Skepticism and trust exist on a spectrum, where increased skepticism often leads to trust decrease. In professional settings, a high level of skepticism may result in thorough evaluations and cautious decision-making, potentially preventing errors or fraud. Conversely, excessive skepticism could hinder collaboration and create an environment of doubt, affecting team dynamics and productivity (Shaub 1996). On the other hand, Hurtt (2007) has developed and tested an auditing-focused professional skepticism scale. The scale is based on six distinct characteristics of skeptics (Suspension of judgment, Questioning mind, Search for knowledge; Interpersonal understanding, Self-confidence, and Self-determination). These characteristics are supported by philosophy literature and auditing standards. Hurtt et al. (2013) define professional skepticism as "a multi-dimensional construct that characterizes the propensity of an individual to defer concluding until the evidence provides sufficient support for one alternative/explanation over others". Hurtt et al. (2013) conducted an experiment to test professional skepticism as a trait. They found that auditors who score highly on the Hurtt Professional Skepticism Scale (HPS) identify more contradictions in working papers and come up with more potential explanations for management claims. This indicates that auditors with higher HPS levels are more likely to challenge management assertions and question financial reporting accuracy (Rennie et al., 2010). However, high HPS scores may result in auditors challenging management assertions due to personal bias or inexperience (Noviyanti & Winata, 2015).

Accounting researchers have examined the impact of professional skepticism by looking at how management responds to changes in auditor behavior that are suggestive of an increase in auditor skepticism, such as a change in audit procedures, in addition to using psychometric tools like the Rotter Interpersonal Trust Scale (RIT) or the HPS Scale (Janssen et al., 2021). Overall, these studies indicate that professional skepticism, whether operationalized as an inferred from skeptical activities or as a trait, is consistently linked with favorable audit outcomes (Hatfield et al., 2022). Measuring professional skepticism presents challenges due to its complex and subjective nature. While tools like the HPS Scale provide some insights, they may not fully capture the nuances of skepticism as it manifests itself in real-world audit situations. Additionally, factors such as individual auditor biases and varying interpretations of skepticism further complicate the assessment process, making it difficult to ensure consistent and accurate measurement across different contexts (Robinson et al., 2018). However, providing auditors with feedback on their skeptical approach can help them become more adept at using it (Khan and Eddie, 2021).

2.2 Personal Characteristics and Professional Skepticism:

Findings about situational factors at the audit team and client levels are generally consistent. However, results regarding the impact of auditor characteristics on professional skepticism are inconsistent. The findings regarding situational factors at the audit team and client levels are generally consistent, suggesting that these factors often have a predictable influence on the use of professional skepticism by auditors (Chen et al., 2023; Abdo et al., 2022; Mohsin et al., 2021; Khan and Oczkowski, 2021; Surya et al., 2021; Hossain et al., 2019; Nyakundi and colleagues, 2014). For instance, client-related factors such as reputation, complexity, and ethical climate impact auditor behavior consistently across studies (Calocha and Herwiyanti 2020). However, when it comes to the impact of auditor characteristics such as auditor experience on professional skepticism use, the results are inconsistent. Some studies showed a positive relationship, indicating that experienced auditors tend to exhibit enhanced skepticism due to their enhanced knowledge and skills. However, others reported a negative relationship, suggesting that overconfidence or complacency may reduce skepticism among highly experienced auditors. Additionally, some studies found no significant relation between auditor experience and skepticism, indicating that this factor may not consistently influence auditor behavior (Prasasti and Sari, 2024; Khaddafi et al., 2019; Hussin et al., 2017; Yendrawati and Dheane, 2015). As per findings by Grenier (2017), auditors without industry expertise often exhibit a higher degree of skepticism than their counterparts who possess specialized industry knowledge. Nevertheless, the value of industry-specific training and expertise in enhancing audit quality has been questioned (Khaddafi et al., 2019). This complexity highlights the need for a nuanced consideration of auditor characteristics in the context of professional skepticism (Awaluddin et al. 2019). On the other hand, research shows a direct, beneficial impact of experience on the probability of reaching a skeptical conclusion about a suspected misstatement (Harding and Trotman, 2017; Rose, 2007).

2.3 Situational Characteristics and Professional Skepticism

Several situational characteristics at both the audit firm and client firm levels can significantly encourage professional skepticism. Audit firm culture plays a pivotal role, with research indicating that firms fostering a culture emphasizing critical thinking and independence tend to promote professional skepticism among their auditors (Samagaio and Felício, 2022). Additionally, the tone set by leadership within audit firms is instrumental in cultivating skepticism, as strong commitment to skepticism at the highest levels can positively influence auditors throughout the organization. At the client firm level, auditors are more likely to exercise professional skepticism when auditing clients with reputations for accounting irregularities or ethical concerns (Kabuye et al., 2019). Moreover, complex client operations often necessitate a higher degree of skepticism from auditors (Alberti et al., 2022). Conversely, various factors can restrict professional skepticism in the auditing profession. Auditors may face time pressure, which can limit their ability to thoroughly evaluate evidence and hinder skepticism (Ta et al., 2022). Furthermore, auditors may be incentivized to overlook errors in order to maintain a positive relationship with the client. They may also be reluctant to challenge management due to fear of retribution, or they may be reluctant to challenge their peers due to fear of embarrassment. Previous research can broadly be divided into two categories: those looking at situational characteristics at the client firm (external level) and at the audit firm (internal level) (Robinson et al., 2018) .

In the realm of auditing research, one prominent category focuses on situational characteristics at the client firms. Research has examined how factors associated with client firms influence auditors' professional skepticism. Studies such as Teresi et al. (2019) and Mohsin et al. (2021) have delved into the impact of client reputation and the ethical climate on auditors' skepticism, shedding light on how external client-related factors shape auditor behavior. Teresi et al. (2019) found that auditors with higher client reputation ratings were more likely to express higher levels of skepticism. Mohsin et al. (2021), on the other hand, found that a strong ethical climate within client firms significantly enhances auditors' skepticism. While Teresi et al. (2019) emphasized the influence of client reputation, Mohsin et al. (2021) emphasized the importance of ethical standards. Both studies underscore the critical role of external client characteristics in shaping auditors' professional skepticism. Furthermore, Janssen et al. (2020) and Ali et al. (2023) have explored the intricate relationship between client complexity and risk and the challenges they pose to auditors, providing valuable insights into the external dynamics auditors encounter during their engagements. For example, Janssen et al. (2020) found that the complexity of the client's business was negatively associated with the level of professional skepticism exhibited by auditors. Additionally, investigations into the broader regulatory and industry context, as discussed by Yustina and Gonadi (2019) have highlighted how external regulatory pressures can significantly influence auditor skepticism within various industries. For instance, in the banking industry, auditors may be more likely to express greater levels of skepticism due to the higher level of scrutiny they receive from regulatory bodies. Also, when faced with a poor control environment or over-optimistic management assertions, auditors make more skeptical decisions and take more skeptical actions when it comes to the external client environment. This is because auditors protect the public and shareholders from fraudulent activities. When they believe that a company's internal controls are inadequate or that management's assertions are too optimistic, they need to be extra vigilant and perform more thorough audits (Abdo et al., 2022; Mohsin et al., 2021; Hossain et al., 2019)

Professional skepticism research also examines situational characteristics internally (an audit firm). Professional skepticism in auditing might be strongly encouraged by situational characteristics of the audit firm. According to scholars, factors such as audit firm culture play a crucial role in fostering a skeptical mindset among auditors (Samagaio and Felcio, 2022; Robinson et al., 2018). Further, research has demonstrated that effective leadership within audit firms can set a tone of skepticism throughout the organization. Moreover, the tone of the audit firm's leadership is crucial in promoting skepticism, since a strong commitment to skepticism at the top level can positively inspire auditors throughout the organization (Yen et al. 2018). Leadership within an audit firm is pivotal in promoting a skepticism culture by setting the tone at the top. When leaders prioritize ethical standards and emphasize the importance of questioning and verifying information, they create an environment where auditors feel empowered to exercise professional skepticism. This proactive stance ensures auditors remain vigilant and critical, enhancing audit quality and reliability (Grohnert et al., 2018). As demonstrated by Khan and Oczkowski (2021), auditors are more proficient and effective at identifying fraud risks and selecting appropriate audit procedures when their audit partner emphasizes the value of professional skepticism. According to research conducted into the audit firm's internal environment, auditors are more likely to raise audit issues and act skeptically when they believe their team leader is more team-oriented (Surya et al., 2021). Effective team dynamics can significantly enhance audit quality by fostering open communication and collaboration among team members. When auditors work in a cohesive and supportive environment, they are more likely to share insights, challenge assumptions, and thoroughly examine evidence. This collaborative approach not only strengthens the audit process but also ensures that potential risks and discrepancies are identified and addressed more efficiently, ultimately leading to more reliable audit outcomes (Chen et al., 2023; Khan and Oczkowski, 2021; Surya et al., 2021) .

Most of the pioneering studies on professional skepticism (Nolder and Kadous (2018), Glover and Prawitt (2014), Hurtt et al. (2013), Hurtt (2010), Nelson (2009), and Shaub (1996)) were conducted in countries with developed markets such as the United States of America. On the other hand, there are also many recent studies on professional skepticism conducted in East Asia (Hussin and Iskandar (2015), Suryandari and Yuesti (2017), Ratna and Anisykurlillah (2020), Chen et al (2023), Ratna (2024)) which were an application of models found in developed markets regardless of their suitability for the environment or not. Finally, most studies on professional skepticism indicate that there are a set of situational (reflective of Hurtt's perspective) and personal (reflective of Nelson's perspective) characteristics that affect auditor's professional skepticism. This paper is aimed to understand the relationship between personal and situational characteristics on professional skepticism of external auditors. The most appropriate way to understand professional skepticism is to view it as an interaction between personal and the situational characteristics of the auditor. Therefore, this paper aims to analyze the situational and personal characteristics in previous studies that affect professional skepticism for auditors in order to arrive at a conceptual framework appropriate for professional skepticism.

3. Discussion

Several studies indicate that auditors' levels of professional skepticism are affected by personal and situational characteristics. Personal and situational characteristics may determine how auditors interpret and respond to information during an audit (Rininda, 2024; Hurtt et al., 2013). Professional skepticism can be improved by understanding how these elements interact. The following subsections provide a discussion of professional skepticism and its relationship to some crucial factors

3.1 Personal Characteristics and professional skepticism

Personal characteristics play a crucial role in determining an auditor's professional skepticism. This is because they directly affect how people view and process audit evidence(Putra and Dwirandra, 2019). The personal characteristics include gender, experience, knowledge, moral ideals and personality traits.

3.1.1 Gender

Several studies have investigated the relationship between gender and professional skepticism in auditing and found different results (Septiani, 2022; Ratna and Indah, 2020; Khaddafi et al., 2019; Idawati, 2019; Suryandari and Yuesti (2017); Yendrawati et al., 2015; Ittonen et al., 2013). According to Ittonen et al. (2013), female external auditors are under more strain because of women's cautious decision-making styles. Moreover, women devote greater focus to detail than male external auditors and this is more critical when evaluating evidence. Blix et al. (2021) establish a link between gender and actions. Gender is linked to both masculine and feminine traits in some literature (Khaddafi et al. 2019; Blix et al. 2021). The terms "femininity" and "masculinity" refer to characteristics that influence how people behave. Men tend to be more masculine, whereas women typically exhibit feminine traits (Khaddafi et al., 2019). Female auditors may have higher professional skepticism than their male counterparts (Ittonen et al., 2013). In contrast, other studies found no significant gender differences in professional skepticism. Suryandari and Yuesti (2017) reported no significant effect of auditor characteristics on detection ability. Khaddafi et al. (2019) discovered that professional skepticism had no impact on the association between individualism and gender. From the above discussion, it can be concluded that the external auditor's gender impacts professional skepticism.

3.1.2 Experience

Experience is the building block of an auditor's professional skepticism. There is consistently a tendency for more experienced auditors to be skeptical. Such a situation is brought about by the wide exposure that experienced auditors have had regarding different types of audit situations and the complexities of financial reporting (Rininda, 2024; Prasasti and Sari, 2024; Prianthara et al., 2023; Surya et al., 2021; Sulistiyanti and Yakub, 2020; Ratna and Indah, 2020; Khaddafi, 2019; Putra and Dwirandra, 2019; Arditiyan and Suryandari, 2016; Anggriawan, 2014; Rose, 2007; Payne and Ramsay, 2005). High-experience auditors would try to reduce misunderstandings by modifying their behavior (Ratna and Indah, 2020). Payne and Ramsay (2005) demonstrate that experience impacts auditors' professional skepticism. The auditing experience of an auditor may be employed to mean that the individual has learned a specific amount after auditing a particular object in the past (Arditiyan and Suryandari, 2016). External auditors' expertise may also be gathered through training, instruction, collaboration, and other activities (Surya et al., 2021). The experience being discussed here is the experience an auditor has while performing audits. Less-experienced auditors may not question management assertions correctly, which reduces skepticism. Those with less experience may have difficulty identifying subtle misrepresentations and inconsistencies in financial statements (Sulistiyanti and Yakub, 2020). On the other hand, more experienced auditors might encounter difficulties remaining open to new perspectives or innovative audit techniques, as their established methods could lead to cognitive biases (Rininda, 2024). Experienced auditors tend to be more specific about pertinent details, influencing an auditor's professional skepticism (Prianthara et al., 2023). Overall, experience enhances the audit effectiveness of the auditor in the application of professional skepticism. According to the discussion above, professional skepticism is influenced by the experience of external auditors.

3.1.3 Knowledge

The external auditor's knowledge , including his specialized knowledge, specialized competence, and skill, as well as his responsibility, are significant determinants of professional skepticism. Auditors' technical and industry-specific knowledge builds professional skepticism while auditing. These include awareness of accounting principles, auditing standards, and the general context of operating in the client's industry (Albeksh et al. 2016). According to studies, it has been found that auditors with high knowledge of audit standards are better than others for measuring the reasonableness of the information given by the clients which makes them more skeptical during audit (Ta et al., 2022; Khaddafi et al., 2019; Albeksh, 2016; Yendrawati and Dheane, 2015). They will also check if the financial statements have any discrepancies. Auditors with a high knowledge of audit standards can likewise identify weaknesses in internal controls and recommend improvements (Yendrawati and Dheane, 2015). This tendency to question assertions traces its basis to their ability to apply critical thinking skills and awareness of typical industry risks and practices. An auditor with high knowledge of audit standards is better equipped for anomaly detection and questioning management assertions, thereby making the audit more sound and valid on a qualitative basis (Ta et al., 2022). According to Griffith et al. (2015), knowledge is directly correlated with professional skepticism, particularly when it comes to knowledge about acquiring additional evidence. Therefore, auditors need a learning and knowledge acquisition culture. Thus, knowledge of audit standards for external auditors impacts professional skepticism.

3.1.4 Ethical idealism

Ethical idealism is a philosophy that guides one in recognizing the pertinence of moral principles and values in decision-making (Forsyth, 1980). When considered against the backdrop of auditing, ethical idealism plays a grave role in shaping auditors' behavior and attitudes regarding their professional responsibilities (Rininda, 2024; Alsughayer, 2021; Ratna and Indah, 2020; Cameran and Campa, 2020; Awaluddin et al., 2019; Putri et al., 2017; Arditiyan and Dhini, 2016; Ashari, 2013; Farag and Rafik, 2012; Shaub and Lawrence, 1996; Jones et al., 1991). Auditors who have high ethical ideals tend to be more ethical, honest, and objective; therefore, they approach work with a higher sense of moral responsibility (Alsughayer, 2021). Professional skepticism is more likely to be displayed by highly ethical idealistic auditors (Cameran and Campa, 2020). A professional code of ethics is crucial to protect oneself (Farag and Elias 2012). Professional skepticism and ethical idealism are most closely related when auditors are under pressure that may compromise their moral integrity. Indeed, there may be instances of audits by management, clients, or organizational culture that intend to influence them. Ethics enables auditors to resist such scenarios so that they hold themselves as technically independent and objective (Kerler and Killough 2009). Their resistance also makes them more skeptical about management's evidence, since they deeply consider the validity and integrity of such information (Arditiyan and Dhini, 2016). According to studies, auditors' moral judgments are influenced by ethical idealism, which makes them take a skeptical stance in ethical dilemmas (Awaluddin et al., 2019). The discussion above demonstrates how ethics helps auditors avoid mistakes that benefit professional skepticism. Accordingly, external auditor ethics impacts professional skepticism.

3.1.5 Personality Traits (Big Five Personality Traits)

Personality traits are highly valued as essential assets in auditing (Samagaio and Teresa, 2022). Based on the attribution theory, personality traits can improve professional skepticism (Weiner, 2006). Psychological studies examine how personality traits affect workplace conduct. The Big Five personality traits were extensively studied in several studies (KARAHAN, 2022; Krisnia and Frank, 2022; Chen et al., 2023). The "Big Five" personality traits, first described by McCrae and Costa (2003), reflect the "bright side" of personality (Rauthmann 2021). Extraversion, agreeableness, conscientiousness, neuroticism, and openness to experiences are the big five personality traits. According to Edwards (1991), career fit is often determined by the individual's skills and personality traits. A professional performance and development potential can be assessed based on these traits. Researchers have also suggested that personality traits affect professional skepticism (Weiner 2006). The conduct of auditors was investigated by Albawwat et al., (2018) in order to establish a link between personality traits and professional skepticism and they found a significant correlation has been established between them. From the above discussion, it can be concluded that external auditors' big five personality traits impact professional skepticism .

3.3.5.1 Neuroticism

According to McCrae & Costa (1992), neuroticism describes personality characteristics including insecurity, self-consciousness, and mood, and develops from unpleasant emotions. As a result, these people act aggressively to defend themselves or blame themselves for unpleasant feelings (McCrae and Costa Jr 1989). Neuroticism is a personality trait found in those who represent sadness and fear compared to those who are calm and stable. Hence, emotionally unstable individuals frequently exhibit signs of anxiety, nervousness, and a propensity to worry about things in addition to being irritable, illogical, and perfectionistic (He et al., 2019). Neuroticism is mostly used to define a person's emotional stability, such as how easily their emotions can change in response to mild occurrences (Frei and McDaniel 1998). There is some evidence that neuroticism may harm auditors' professional skepticism. A personality trait known as neuroticism is defined by a propensity for unfavorable feelings including worry, anxiety, and self-doubt (Samagaio and Felício 2022). Having a high neurotic personality may make it harder for them to evaluate information critically and practice professional skepticism (Krisnia and Aligarh 2022). Neuroticism is mainly used to describe the degree of emotional stability of an individual, such as the ease of mood fluctuations caused by subtle events. Emotional stability, which is the opposite of neuroticism, is very critical in determining how individuals deal with stress, anxiety, and pressure, especially in a high-pressure environment such as an audit. High-emotional-stability auditors are likely to be less emotional and more composed and objective while performing the process, even if the situation gets complicated or stressful (Krisnia and Aligarh 2022). Hence, strong emotional stability also makes an auditor stronger professionally by exercising professional skepticism, allowing for a more thorough and objective audit process (Hurtt et al., 2013). Thus, it can be concluded that neurotic auditors impact professional skepticism.

3.3.5.2 Extroversion

Extraversion predicts the relationship between social connection and work and performance outcomes (Farag and Elias 2016). The key characteristics of these personality qualities are a strong desire to connect with other people, being very gregarious, light-hearted, affectionate, chatty, and displaying other positive emotional reactions (Perry and Bryan 1997). Auditors can therefore take energy from possessing these personality traits and from having positive feelings (He et al., 2019). Research shows the advantages of these personality traits. Being gregarious, people-friendly, and in a positive mood, as well as having empathy, are all characteristics of extraversion (Costa and McCrae 1988). This personality trait contrasts with reserved, solitary, and somber people (McCrae and Costa, 2008). Extraversion is associated with thrill-seeking; therefore, extroverts are more inclined to look for thrills and be skeptical throughout auditing (Glover and Prawitt 2014). Extroversion defines social orientation, assertiveness, and the need for sociable interactions. Extroverted auditors may communicate effectively with clients and colleagues and ask probing questions during audit interviews. Such attributes can also be significant in gathering information, compelling open discussions, and challenging clients when appropriate (Toegel and Barsoux, 2012). As a result, extraversion is projected to be positively connected with professional skepticism. According to research by (Donnellan et al. 2006), personality type and extraversion have a favorable association. However, literature indicates that extroversion could be another bane for professional skepticism at the workplace. This is because extroverts tend to trust others easily, which leads to a lack of skepticism. Additionally, extroverts may also be more prone to making hasty decisions, which can also lead to a lack of professional skepticism (Samagaio and Felício, 2022). Extraverted people inspire others, but they tend to draw energy from others, and this can be exhausting for them (Toegel and Barsoux, 2012). Extroverted auditors may make more efforts to forge trusting relationships with management. This may, in turn, reduce the tendency to question assertions and test evidence critically. Further evidence suggests that overly trusting auditors may tend to rely more on management explanations by word rather than looking for confirmation that reinforces the explanations, which decreases the general level of skepticism (Hurtt et al., 2013). The discussion above states that extraverted auditors impact professional skepticism.

3.3.5.3 Agreeableness

Dependence and compliments are two examples of agreeableness traits mentioned by (McCrae and Costa 2003). A "classic character aspect, describing 'good' versus 'bad' individuals, is agreeableness" (McCrae and John 1992). Altruism, kindness, trust, and modesty are its most prevalent personality characteristics, and compassion, collaboration, and belief are frequently used to define agreeableness (John 2021). Those with agreeable personalities are modest and eager to get along (Toegel and Barsoux 2012). Also, those with these personality traits are typically generous, courteous, and honest. They value teamwork and always take others' perspectives into account. It emerged from the tendency to be cooperative and empathetic, which makes it difficult for them to enter into conflict (Clikeman and Henning 2000). Agreeable individuals have a positive relationship with professional skepticism (Clariana 2017). Agreeable auditors who are cooperative, polite, and open-minded can contribute to the development of a productive work environment that encourages productive discussion and facilitates communication and teamwork. Furthermore, agreeable auditors are more likely to accept feedback, which reduces errors and improves audit performance (Abdo et al., 2022). However, high agreeability can also lead to audit downsides. For instance, overly agreeable auditors might struggle to challenge assumptions or confront issues, leading to a lack of critical questioning. This could result in overlooking significant discrepancies or failing to address potential risks effectively (Hurtt et al., 2013). However, less affable auditors are also more likely to be critical and independent, a very significant attribute to developing professional skepticism in practice. In addition, these individuals are more concerned about inconsistency than harmony and are likely to press for explanations from management and seek further evidence supporting the conclusion reached. Lower agreeableness is shown in studies to directly relate to higher skepticism because auditors showing less concern about social norms will be stronger at not yielding to clients' or other stakeholders' pressure, and hence, they will work better at executing fraud or other similar suspicions (Hurtt et al., 2013). Thus, according to the discussion outlined above, agreeableness auditors have a significant impact on professional skepticism.

3.3.5.4 Conscientiousness

Conscientiousness is a Big Five personality characteristic featuring traits such as organization, carefulness, industriousness, and responsibility (McCrae and Costa, 2008). A conscientious auditor is careful and thorough in his approach to work. In this way, professional skepticism would improve (Chen et al., 2023). According to (McCrae and John 1992), those with a strong sense of responsibility are hardworking, aspirational, vivacious, tenacious, very responsible, careful, and possibly moral. Conscientious workers typically exhibit personality characteristics including organization, rigor, discipline, diligence, dependability, and technique (McCrae and Costa Jr, 1989). An conscientious external auditor will probably attempt the audit with increased attention and focus. This will make it easier for them to spot and address any potential warning signs or problem areas (Janssen, 2020). This attention to detail and perseverance may translate to a more rigorous professional attitude, leading to a more trustworthy and effective audit. Professional skepticism can benefit from auditors' conscientious work (Yahya et al, 2021). Professional skepticism, which entails keeping a skeptical mindset and a knack for critical thinking across the audit, is a crucial aspect of the auditing process. An auditor who is diligent, thorough, and accountable in carrying out their audit responsibilities is conscientious (Hurtt et al. 2013). Conscientious auditors are likely to be disciplined and persistent; hence, it supports the applicability of a more rigorous skepticism level (Samagaio and Felício, 2022). There is evidence that conscious auditors are likely to probe management's assertions more extensively and seek supplementary corroborative evidence to support their audit judgment, therefore playing a crucial role in enforcing stringent degrees of skepticism (Hurtt et al., 2013). The attribute of conscientiousness is, therefore, quite necessary to ensure that auditors are quite vigilant, pay close attention to details, and remain persistent in applying skepticism during the audit (Abdo et al., 2022). As a result, the above-described discussion states that professional skepticism is influenced by conscientious auditors .

3.3.5.5 Openness

Openness is characterized as "original, imaginative, broad-minded, adventurous, and intellectual" in those who open up (McCrae and John 1992). Other personality traits like originality, curiosity, invention, independence, intellect, and willingness to adapt are also strongly connected with the intellectual aspect of openness (Hurtt et al. 2013). On the other hand, those who are more open-minded to acquiring experiences may display particular values in the company they belong to, such as a positive attitude towards workplace changes (Abdo et al., 2022). Moreover, Glover and Prawitt (2014) address a distinct perspective, contending that these individuals are overly complex and inventive. Auditors' emphasis on openness and transparency could foster professional skepticism and produce stronger and more trustworthy audit judgements (Zhang et al. 2019). Openness can be understood as intellectual curiosity, creativity, and openness to novel ideas in the context of being one of the big five personality traits (McCrae and Costa, 2008). It will mean that this aspect of personality will drive auditors to find alternative explanations and challenge the assumptions lying behind financial statements and audit evidence (Chen et al., 2023). As emphasized by other researchers, those auditors who have high openness levels never become adversarial towards a particular strict pattern of thought; instead, they seek diverse viewpoints and are very likely to get into a dispute with management's assertion if they notice some incongruity or anomaly in the assertions being made (McKnight & Wright, 2011). As such, these auditors are not likely to take evidence at its face value; instead, they will be more skeptical while conducting high-quality work in audits (Samagaio and Felício, 2022). Further, openness has been positive in relation to learning and adaptation, which are critical factors for auditors in complex or ambiguous situations that require a high level of professional skepticism (Hurtt et al., 2013). Thus, it can be stated that open-minded auditors impact professional skepticism.

3.2 Situational Characteristics and professional skepticism

In auditing, several situational characteristics at both the audit firm and client firm levels can significantly encourage professional skepticism (Grohnert et al., 2018). Audit firm culture plays a pivotal role, with research indicating that firms fostering a culture emphasizing critical thinking and independence tend to promote professional skepticism among their auditors (Samagaio and Felício 2022; Robinson et al. 2018). Additionally, the tone set by leadership within audit firms is instrumental in cultivating skepticism, as a strong commitment to skepticism at the highest levels can positively influence auditors throughout the organization (Yen et al. 2018). At the client firm level, auditors are more likely to exercise professional skepticism when auditing clients with reputations for accounting irregularities or ethical concerns (Kabuye et al. 2019). Moreover, complex client operations, financial structures, or transactions often necessitate a higher degree of skepticism from auditors (Alberti et al. 2022). Previous research (that is presented in the literature review) can broadly be divided into two categories: those looking at situational characteristics at the level of the client environment (external level) and at the level of the audit firm (internal level).

3.2.1 At the level of auditing Firm

Several situational characteristics at the audit firm might strongly encourage professional skepticism in auditing (Grohnert et al., 2018). Scholars have emphasized the pivotal role of factors such as audit firm culture in fostering a skeptical mindset among auditors. Organizations that encourage a culture of critical thinking and independence are likely to promote professional skepticism among their auditors (Samagaio and Felcio 2022; Robinson et al. 2018). Additionally, research examining leadership and "tone at the top" has highlighted how effective leadership within audit firms can set the tone for skepticism throughout the organization. Auditors are more able to raise audit issues and act skeptically when they believe their team leader is more team-oriented, according to research on the audit firm's internal environment (Surya et al., 2021). Additionally, many earlier studies have shown a favorable correlation between audit firm size and auditor independence - auditor independence is a significant part for auditor to be skeptical during audit - (Lee 2016; Y.-S. Chen et al., 2013; Sawan and Alsaqqa, 2013). From the above discussion, it can be concluded that the most situational characteristics at the level of an audit firm impacting professional skepticism are size, team-oriented leadership, and emphasizing the value of professional skepticism.

3.2.1.1 Size

The size of the audit firm is very crucial in shaping professional skepticism (Chen et al., 2013). Generally, large audit firms have more resources, which allows them to invest in comprehensive training programs, technology, and quality control measures emphasizing skepticism during audits. In such audit firms, auditors must critically assess evidence and take it as a challenge (Khlif and Samaha, 2016). The resource constraints of smaller firms, then, may prevent advanced training and the acquisition of tools that can help auditors achieve high levels of skepticism (Yustrianthe, 2024). However, research on the same seems to indicate that the need to hold strong professional skepticism improves as auditing firms grow (Peecher et al., 2007). On the other hand, authorities and smaller auditing firms are becoming more critical of large audit companies based solely on their size. These critiques are based on the claim that professional standards provide homogeneity among audit companies of various sizes such that audit quality is unaffected by audit company size (DeAngelo, 1981). For instance, Arnett and Danos (1979) argue that size alone should not determine future performance. This depends on the assumption that audit quality is relatively homogeneous across audit firms. They say it is unfair to arbitrarily differentiate between larger firms and other CPA firms. This is as long as professional standards and qualifications are maintained. However, Tennader et al. (2011) indicated that the number and scope of audit procedures carried out by the auditor determine audit performance. Larger organizations also have more testing resources. According to DeAngelo (1981), bigger audit firms are less likely to lower their requirements for customer retention compared to smaller firms. Studies have demonstrated a positive correlation between auditor independence and audit firm size (auditor independence is a significant factor influencing professional skepticism) (Lee, 2016; Y.-S. Chen et al., 2013; Sawan and Alsaqqa, 2013). Also, earlier research determined whether an audit firm was among the Big 4 or not. If it did, it would be considered a large audit firm, or a small audit firm. The large audit firms also have more reputational capital to safeguard, making their auditors less inclined to compromise their objectivity if their reputation is at risk (Sawan and Alsaqqa 2013). Thus, from the above studies it can be concluded that single clients are less significant to large audit companies than small audit firms, which impacts auditors' professional skepticism (Khlif and Samaha, 2016). From the above discussion, audit firm size impacts professional skepticism.

3.2.1.2 Team-Oriented Leadership

Instead of concentrating on one's character and success, team-oriented leadership places more emphasis on collective unit culture and team achievement (Giessner et al. 2013). If a boss is team-oriented, for example, employees might take that into account while determining whether or not they should make a stand (such as exercising professional skepticism) (Nelson et al., 2016). Team-oriented leadership focuses on creating an effective organization and implementing a shared objective or aim among teammates (Dorfman et al. 2012). Team-oriented leaders put the needs of the group above their own, which may motivate team members to become more loyal and more involved with the organization. This connection should encourage team members to embrace team objectives and maximize group effectiveness. They should also be prepared to endure personal risks and difficulties to stand up for the firm's wellbeing (Korsgaard et al. 1995). Team-oriented leadership significantly affects auditors' professional skepticism. Also, leadership in a team-oriented atmosphere promotes open questioning and openness (Stevens et al., 2019). There is a heightened ability to articulate audit doubts on matters without retribution when managers assert themselves when there is an emphasis on teamwork, and a supportive rather than aggressive environment exists. While a more prescriptive style of leadership may curtail skepticism since the feelings of auditors may be aroused by pressure to concur with management or higher authority figures (Stevens et al., 2019). Brazel et al. (2022) recently touched on this issue when they affirmed that auditors' ready engagement in skeptical behaviors, including critical evaluation of audit evidence and expression of concerns about potential risks is positively influenced by a team-oriented leadership style. The collaborative nature of team-oriented leadership contributes to an accountability culture and correct ethical choices in making decisions, referring to the need to maintain professional skepticism at every step in the audit process. Thus, the relationship between team-oriented leadership and professional skepticism is significant because it creates a work environment that encourages critical thinking and independent judgment from the auditors. Therefore, more team-oriented leaders impact professional skepticism.

3.2.1.3 Emphasizing the Value of Professional Skepticism

Carpenter and Reimers (2013) illustrated how critical it is for a partner to emphasize professional skepticism. A partner who places importance on professional skepticism, as advised by standard-setters, worries that the auditors may not be sensitive enough to uncommon balance fluctuations, which could result in expensive litigation or damage to the firm's reputation (Carpenter and Reimers 2013). The external audit team can benefit from a firm culture that focuses on the benefits of professional skepticism if audit partners actively foster professional skepticism and are mindful of its significance (Harding and Trotman 2017). By doing this, audit partners could inspire auditors to conduct their work with an attitude of inquiry. This can therefore lead to audit results that are more trustworthy and pertinent, better-informed stakeholder decision-making, and enhanced trust in the financial information disclosure (Stevens et al. 2019). This shows the level of professional skepticism on the audit team may be positively impacted by audit partners who stress its importance (Cohen et al. 2017). In this regard, firms that give importance to professional skepticism as a constituent part of organizational culture help their auditors become highly thinking and questioning entities. They urge auditors to challenge assumptions, question management assertions, and critically analyze detailed audit evidence (Khiari et al., 2019). Thus, the above discussion states that audit firm partners who emphasize professional skepticism impact Professional Skepticism .

3.2.2 At the level of Client Firms

Research has examined how factors associated with client firms influence auditors' professional skepticism. Research found that when auditors are faced with a poor control environment or over-optimistic management assertions, auditors make more skeptical decisions and take more skeptical actions when it comes to the external client environment (Mohsin et al., 2021; Teresi et al., 2019). When auditing clients with a history of accounting irregularities or ethical concerns, auditors are more likely to apply professional skepticism (Kabuye et al., 2019). Furthermore, client reliance can be a significant challenge, as audit companies that rely heavily on a single client for revenue may be less likely to exercise skepticism if it jeopardizes the client relationship (Janssen, 2020). Additionally, investigations into the broader regulatory and industry context have highlighted how external regulatory pressures can significantly influence auditor skepticism within various industries (Yustina and Gonadi, 2019). Auditors may be under time budget constraints, which limit their ability to thoroughly assess evidence and impede skepticism (Ta and Doan, 2022). According to the above discussion, internal control systems, over-optimistic management assertions, and time budget pressure are the most situational factors affecting professional skepticism.

3.2.2.1 Internal Control System

An organization's internal control system ensures operational effectiveness, efficiency, and reliable financial reporting (Michelon et al., 2015). Internal control systems help a corporation achieve its objectives (Cunningham, 2004). Any organization's financial and business policies and procedures require internal control systems (Mwakimasinde et al., 2014; Beeler et al., 1999). Essentially, an internal control system protects a company's resources from waste, fraud, and inefficiency, ensures accurate and reliable data for accounting and operating purposes, ensures compliance with policies, and evaluates the performance of all units (Kabuye et al., 2017; Eko & Hariyanto, 2011). Nyakundi et al. (2014) suggested internal control systems can reveal problems associated with lower revenues. Professional skepticism is the propensity of auditors and other professionals to evaluate and scrutinize information provided. Rather than accepting it at face value, this method should be used. Keeping professional skepticism is essential to ensuring integrity and accuracy in financial reporting (Eutsler et al., 2018). A reliable internal control system can provide auditors and other experts with data that is less susceptible to errors or deception (Herda et al., 2014). Auditors might be more inclined to accept data and depend on it in their work. This is if they have faith in the client company's internal control system. A client's internal control system is one factor that determines the level of skepticism an auditor exercises during an audit (Khlif and Samaha, 2016). Conversely, a weak internal control system indicates possible risks and threats, increasing auditors' skepticism. In the event of inadequate or ineffective internal controls, auditors would question management assertions and seek more evidence to justify the credibility of financial statements (Pizzini et al., 2015). There are many situations where management can manipulate financial results, which is why increased skepticism is vital. Findings reveal that auditors are trained to adjust their skepticism level based on their perception of how strong the internal controls are, meaning the quality of the system of internal control affects the extent of scrutiny applied during audit (Abdo et al., 2022). Thus, the above discussion states that the client firm's internal control system impacts professional skepticism.

3.2.2.2 Over-Optimistic Management Assertions

According to the client firm's management, over-optimistic assertions are attributed to the firm's positive performance in terms of whether the reported transactions and events occurred during the accounting period; whether all events and transactions that are required to be recorded are included in the financial statements; whether the financial statement elements are recorded at their appropriate values; whether the firm has the rights to the assets and liabilities reported in the financial statements; and whether the financial statements are appropriately presented and disclosed, providing pertinent and reliable information to stakeholders. There are two main types of over-optimistic management assertions: explicit and implicit. Explicit assertions are made directly in financial statements, such as revenue recognition or inventory valuation. Alternatively, implicit assertions can be inferred from the nature of the business and industry without being explicitly stated (AICPA, 2002). A framework for assessing financial statements for possible misstatements is provided by these assertions. Overly optimistic management assertions in auditing and risk assessment. Auditor's evaluate these statements based on whether they are accurate and reliable based on statements made by management (Feng and Li, 2014). The relationship of over-optimistic management assertions with professional skepticism is very crucial since it calls upon the auditor to adopt a skeptical thought process in the event of suspected biases (Hossain et al., 2019). If the auditor's perceptions of risk differ from management's, he or she may be discouraged from relying on too-positive leadership statements because extremely optimistic management disclosure behavior may indicate fraud (Yoon, 2016). AICPA (2002) and Roger et al. (2011) suggest auditors may not necessarily consider optimistic administration qualitative statements a sign of low audit risk. Auditors' professional skepticism also affects whether they acknowledge this discrepancy between management's assertion and their anticipated risks. Auditors may be less likely to practice professional skepticism if managers make too optimistic claims or give details that seem too positive to be true (Hossain et al., 2019). The reason for this may be auditors' tendency to accept management's claims without reviewing supporting data or looking for additional evidence (Yoon, 2016). Thus, the above discussion states that over-optimistic management assertions impact professional skepticism.

3.2.2.3 Time Budget Pressure

Having less time to complete audit procedures may affect the auditor's behavior and, ultimately, the quality of their work. Auditors' unfavorable behavior is caused by time budget pressure (Coram et al., 2003). According to Aisyah and Sukirman (2015), time pressure from clients has a detrimental impact on audit quality. When under time pressure, auditors can react either functionally (better time management) or difunctionally (losing audit quality). Broberg et al. (2017) noted that time schedule constraints are related to audit quality as well as other variables like gender, job, expertise, work, etc. In previous studies, time budget pressure has been shown to compromise the quality of audit reports relating to fraud investigations (Coram et al., 2003). An external auditor is more likely to use audit methods from the previous year when time pressure increases. This makes the auditor less likely to exhibit professional skepticism (Low and Tan, 2011). Yet, accounting scholars haven't specifically looked at how fatigue or time constraints affect professional skepticism (Hurtt et al., 2013). When auditors are pressured by the time budget set for their assignments, they may sign off audit steps before they are completed. They may also accept unsatisfactory explanations from clients, and/or underreport engagement time. As a result, they are neither maintaining skepticism nor making professional judgments and, as a result, perform audits of low quality (Broberg et al., 2017). When time budget pressures and tight deadlines characterize the audit environment, auditors will feel pressed and rush judgments, miss critical details, etc. (Calabrese, 2023). Even studies indicate that this influence lowers evidence testing power. It even lowers the likelihood of an auditor voicing a potential objection to management's assertions (Elyana et al., 2023). On the contrary, less time pressure allows auditors to reflect and think more cautiously. They have sufficient time to vet whatever evidence management presents. They can probe into the reasons behind their decisions and apply a more rigorous risk assessment (Subhan, 2023). By doing this, they better understand their clients' work, and doubting assumptions becomes a common practice (Elyana et al., 2022). The above discussion illustrates that time budget pressure from clients impacts professional skepticism.

3.3 Conceptual Framework

From the previous discussion, the authors can achieve the goal of this paper which is analyzing the situational and personal factors in previous studies that affect professional skepticism for auditors to arrive at a conceptual framework appropriate for professional skepticism. A thorough analysis of the interplay between situational characteristics (size, team-oriented leadership, emphasizing the value of professional skepticism, Internal control systems, over-optimistic management assertions, time budget pressure) and personal characteristics (gender, experience, knowledge, ethical idealism, personality traits) that promote professional skepticism could resolve the conflicting findings in previous literature reviews about the influence of some factors on professional skepticism. Therefore, it would be very beneficial to learn more about how personal and situational characteristics that have been linked to causing professional skepticism to appear might either obstruct or promote professional skepticism. This paper concludes that professional skepticism has personal and situational characteristics that might encourage or discourage it.

Over the past few years, the mass of literature on professional skepticism has grown significantly. But despite some outstanding work in this field (Chen et al. 2023; Ghani et al. 2022; Imoniana 2021; Nolder and Kadous 2018; Robinson et al. 2018; Quadackers et al. 2014; Hurtt et al. 2013; Hurtt, 2010; Nelson 2009; Rose 2007) and the publication of a number of review studies on the topic (Ali et al. 2023; Alberti et al. 2022; 2022b; Martinov-Bennie et al. 2022; Hatfield et al. 2022; Hermawan et al. 2021; Putra and Dwirandra 2019) the recognition of professional skepticism remains constrained and underdeveloped because there is no previous study that simultaneously takes into account the influence of situational and personal characteristics on professional skepticism (Turner 2014). Although previous research contends that professional skepticism should be considered as a trait and state concept (i.e., that professional skepticism results from both stable, enduring features and contingent variables), the relative significance of situational and personal characteristics is still unknown (R. K. Hurtt 2010a).

While stressing the importance of applying the appropriate level of professional skepticism when doing an audit, professionals and scholars know almost to nothing about skepticism itself (FRC 2018; IAASB 2015; Nach 2014; PCAOB

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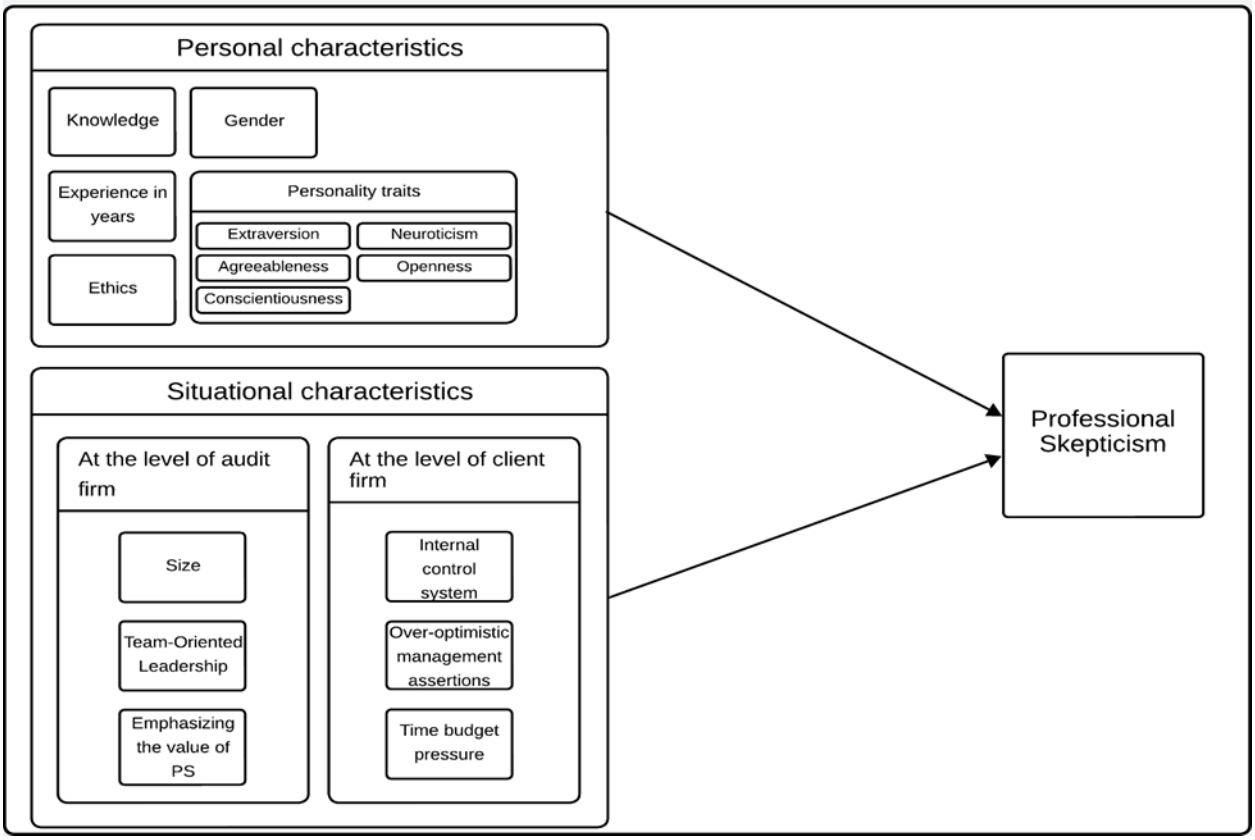
2012). Professional Skepticism literature includes a wide array of sources (as mentioned above). This extensive literature review provides a comprehensive overview of existing research on professional skepticism, offering valuable insights into various facets of the subject. By synthesizing findings from numerous sources, researchers can identify recurring patterns and trends in the literature related to professional skepticism. However, there is limited research investigating the variables that influence external auditors' professional skepticism in auditing firms. Thus, the objective of this conceptual framework is to advance understanding of factors (personal and situational characteristics) influencing professional skepticism. Figure 1.1 depicts the conceptual model of this paper.

Figure 1.1 conceptual model.



4 .Conclusion

This paper analyze the factors influencing professional skepticism among auditors in order to present a conceptual framework to integrate these factors. This paper developed its conceptual framework by analyzing previous studies about professional skepticism. In the conceptual framework, personal characteristics such as gender, experience, knowledge, moral ideals, and personality characteristics are considered. Moreover, it comprises situational characteristics at the level of an audit firm (size, team-oriented leadership, and emphasizing the value of professional skepticism) and at the level of a client firm (internal control systems, over-optimistic management assertions, and time budget pressure). Further research is required to better understand how personal characteristics interact with situational characteristics in determining auditors' professional skepticism.

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"العوامل المؤثرة في الشك المهني: إطار مفاهيمي"

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الملخص:

يعتبر الشك المهني عنصرا حاسما في عملية المراجعة. ويتأثر مستوى الشك المهني بين المراجعين بعوامل مختلفة، وخاصة في جو يتميز بانتشار الاحتيال المالي المتزايد في جميع أنحاء العالم. الغرض من هذه الورقة هو تحليل تأثير الخصائص الشخصية والظرفية على الشك المهني لدى المراجعين الخارجيين. وتحدد هذه الورقة الخصائص الشخصية والظرفية التي تؤثر بشكل كبير على الشك المهني وتقدم إطارًا مفاهيميًا لدمج هذه العوامل. تستكشف مراجعة الأدبيات في هذه الورقة الشك المهني في مجال المراجعة، مع التركيز على علاقتها بالخصائص الشخصية والظرفية التي تؤثر عليها. وتسلط الضوء على أهمية مراعاة كل من الخصائص الشخصية (الجنس، الخبرة، المعرفة، المثل الأخلاقية وسمات الشخصية) والعوامل الظرفية على مستوى شركة المراجعة (الحجم، القيادة الموجهة نحو الفريق ،والتأكيد على قيمة الشك المهني) وكذلك الشركات العميلة (أنظمة الرقابة الداخلية، تأكيدات الإدارة المفرطة في التفاؤل ،وضغط الوقت) عند تقييم الشك المهني. هناك مجموعة كبيرة من الأدبيات؛ ومع ذلك، فإن الأبحاث لا تزال نادرة حول تأثير هذه العوامل على الشكوك المهنية للمراجعين.

الكلمات المفتاحية: الشك المهني، المراجعة، الخصائص الشخصية، الخصائص الظرفية، إطار المفاهيمي.