



ARAŞTIRMA MAKALESİ | RESEARCH ARTICLE

EXPLANATORY FACTOR ANALYSIS ON HURTT'S PROFESSIONAL SCEPTICISM SCALE: THE EXAMPLE OF TURKEY

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Abstract

Professional scepticism is an approach to evaluating audit findings with a critical and questioning perspective. Professional scepticism is a feature that should be present to a certain degree in all members of the audit team during the audit work and is one of the factors that enable the audit to be performed effectively and with high performance. Professional scepticism must be applied throughout all stages of the audit. The concept of professional scepticism, which is an important determinant of audit quality, forms the basis of auditor independence and auditor opinion. According to the Independent Audit Standard 200, the auditor plans and conducts the audit with professional scepticism, recognizing that there may be circumstances that cause the financial statements to contain significant inaccuracies. Therefore, there is a need to measure professional scepticism in the audit. The most common scale used to measure professional scepticism is the scale developed by Hurtt (2010). Because of the importance of professional scepticism in the audit activity, the validity of this scale in the context of different countries needs to be tested. In this research the validity of Hurtt's professional scepticism scale in the context of the independent auditors operating in Turkey was examined by exploratory factor analysis. All of the variables in Hurtt's professional scepticism scale have produced significant results in determining professional scepticism in Turkey.

Keywords: Professional scepticism, Exploratory factor analysis, Auditing

HURTT'İN MESLEKİ ŞÜPHECİLİK ÖLÇEĞİ KAPSAMINDA KEŞFEDİCİ FAKTÖR ANALİZİ: TÜRKİYE ÖRNEĞİ

Öz

Mesleki şüphecilik, denetim bulgularını eleştirel ve sorgulayıcı bir bakış açısıyla değerlendirme yaklaşımıdır. Mesleki şüphecilik, denetim çalışmaları sırasında denetim ekibinin tüm üyelerinde belirli bir dereceye kadar var olması gereken bir özellik olup, denetimin etkin ve yüksek performanslı bir şekilde gerçekleşmesini

sağlayan faktörlerden biridir. Mesleki şüpheciliğin denetimin tüm aşamaları boyunca uygulanması gerekir. Denetim kalitesinin önemli bir belirleyicisi olan mesleki şüphecilik kavramı denetçi bağımsızlığının ve denetçi görüşünün temelini oluşturur. Bağımsız Denetim Standardı 200'e göre de denetçi finansal tabloların önemli ölçüde yanlışlık içermesine sebep olan şartların bulunabileceğini kabul ederek, denetimi mesleki şüphecilik içinde planlar ve yürütür. Bu nedenle denetimde mesleki şüpheciliğin ölçülmesine ihtiyaç vardır. Mesleki şüphecilik ölçümünde kullanılan en yaygın ölçek Hurtt (2010) tarafından geliştirilen ölçektir. Mesleki şüpheciliğin denetim faaliyetindeki öneminden dolayı bu ölçeğin farklı ülkeler bağlamında geçerliliğinin test edilmesi gerekir. Bu araştırmada Hurtt'ın mesleki şüphecilik ölçeğinin Türkiye'de faaliyet gösteren bağımsız denetçiler bağlamında geçerliliği keşfedici faktör analizi ile incelenmiştir. Hurtt'ın mesleki şüphecilik ölçeğinde yer alan değişkenlerin tamamı Türkiye'de mesleki şüpheciliği belirlemede anlamlı sonuçlar vermiştir.

AnahtarKelimeler: Mesleki şüphecilik, Keşfedici faktör analizi, Denetim

1. INTRODUCTION

The concept of professional scepticism, which has been emphasized many times since the establishment of auditing standards and is at the center of the auditing profession, can be expressed as an attitude in which auditors evaluate evidence and risks with a questioning approach throughout the audit process. This questioning approach is essential to the conduct of quality audits and should be applied at all stages of the audit. Although regulatory organizations and professional authorities have emphasized the importance of using a reasonable level of professional scepticism throughout the audit, there is no clear information on what exactly professional scepticism covers and how it will be measured. Hurt (2010) suggested in her study that there are six dimensions of professional scepticism and developed a scale consisting of 30 questions to measure professional scepticism. This scale is the most common scale used to measure professional scepticism. The aim of this article is to examine the validity of the professional scepticism scale developed by Hurtt (2010) in the context of independent auditors in Turkey. The results obtained from the study will contribute to the determination of the dimensions of the concept and the development of the most appropriate scale for measuring professional scepticism in Turkey.

2. LITERATURE REVIEW

2.1. Professional Scepticism

Professional scepticism, which is necessary in the performance of a quality audit, is an attitude that includes a questioning approach, being alert to situations that may lead to possible misstatements due to error or fraud, and a critical evaluation of audit evidence. The practice of professional scepticism involves having an inquiring mind and a critical assessment of audit evidence. (Stevens et al., 2018: 280). Professional scepticism is part of being an excellent, audit professional with ethical values and is critical to preventing and detecting unethical management behaviors such as fraud (Grenier, 2017: 241).

Professional scepticism refers to a questioning mind-set that an auditor maintains throughout the audit work, which makes the auditor more sensitive in evaluating audit evidence and, as a result, more likely to identify potential misstatements due to errors or fraud. In this sense, professional scepticism is an indicator of the quality of audit services. Thus, in the absence of scepticism, an auditor's ability to recognize potential accounting irregularities is directly affected

(Marçal and Alberton, 2020:483). Without applying professional scepticism, the auditor can only detect misstatements resulting from errors. Fraud inaccuracies in financial statements are difficult to find because these actions will often be hidden by perpetrators (Aminudin and Suryandari, 2016: 346). Therefore, auditors should consider the possibility of fraud in all audits (Carpenter and Reimers, 2013: 48).

Professional scepticism is considered an important element of financial statement auditing, as expressed in audit methodologies of international audit firms and auditing standards. The U.S. Securities and Exchange Commission (SEC) states that case studies of financial statement fraud often cited a lack of professional scepticism as the reason why auditors failed to detect material misstatements (Quadackers et al., 2014: 639). Similarly, the International Auditing and Assurance Standards Board refers to professional scepticism as “a core concept and essence for audit quality” (Harding and Trotman, 2017: 111).

Professional scepticism, which is related to the concept of accountability, is considered an indispensable feature of the auditor and is an important component for assuring high audit quality. Accountability is a powerful mechanism that makes the auditor more sceptical about complying with prescribed standards for the performance of obligations, duties, expectations, and other matters (Hoos et al., 2019: 563).

The auditor maintains professional scepticism throughout the audit by recognizing the possibility of a material misstatement due to fraud, regardless of past experience with the integrity of the entity's management. Therefore, the auditor should continually examine the reliability of the information and evidence obtained and whether it indicates the existence of a material misstatement due to fraud (Ionescu, 2018: 30). The auditor cannot act on the assumption that the management is honest or not. For example, when collecting evidence, the auditor cannot accept management's disclosures as sufficient and appropriate independent audit evidence. The auditor should carefully consider, together with other evidence, the reasonableness of responses from interviews and other information (Cömert et al., 2013: 56).

Auditor-client interactions are key to obtaining audit evidence. However, Public Company Accounting Oversight Board (PCAOB) noted that these interactions could affect audit judgment and threaten professional scepticism (Eutsler et al., 2018: 145). The evaluation of the extent to which the statements of the managers can be trusted is made at the planning stage of the audit. The level of trust between auditors and managers can affect auditors' perceptions of misstatements that may be present in the financial statements. Professional scepticism requires a balance between trust and doubt. Dysfunctional behaviors may occur if there is excessive trust and/or excessive suspicion between the parties. An appropriate level of scepticism is important for auditors at all stages of the audit, including risk assessment (Endrawes ve Monroe, 2012: 3-4). If auditors are trained to be aware of the unconscious biases that affect their decisions, they will begin to think more sceptically (Hurt et al., 2013: 53).

Evidence from psychology suggests that increased scepticism leads to a more critical assessment of the evidence. Scepticism towards the evidence itself or its source results in the generation of alternative explanations. Academic researchers have suggested that there are two

main forms of scepticism that influence auditor judgment: scepticism about the client and scepticism about oneself and one's own judgment abilities. While scepticism about the client includes concerns about the reliability of the evidence and the honesty of the client, self scepticism entails concerns about one's fallibility and inability to detect all problems and errors. Both forms of scepticism are expected to increase auditors' awareness of irregularities and financial fraud (Durkin et al., 2020: 49).

2.2. Hurtt's Professional Scepticism Traits

Hurtt (2010), developed a model to measure professional scepticism. In the model she developed, Hurtt (2010) suggested that professional scepticism consists of six characteristics: questioning mind, suspension of judgement, search for knowledge, interpersonal understanding, self-esteem and autonomy (Hurtt et al., 2010: 7). According to Hurtt, the first three of these characteristics, namely the questioning mind, suspension of judgement, and search for knowledge, relate to the way the auditor examines evidence. They indicate the auditor's willingness to collect data, review thoroughly, and search for evidence before making a decision. The next trait, interpersonal understanding, refers to the need to include the human factor in the auditing process, and is particularly true for events or conditions that can be regarded as incentives or pressures on individuals to commit fraud. Fifth and sixth traits, self-esteem and autonomy, express the auditor's professional courage when examining evidence (Ciolek, 2017: 35).

2.2.1. Questioning Mind

The questioning mind refers to the ability of the mind to continue to question the validity of the subject during audit work. Sufficient and appropriate audit evidence should be obtained to support the audit opinion. Therefore, sceptical auditors often question the validity of the audit evidence obtained. Continuing to question reflects a sceptical auditor's distrust of the correctness or validity of something. The sceptical auditor will continue to think while evaluating the audit evidence because the auditor is working to ensure that the audit results are correct (Hussin and Iskandar, 2015: 70). Having an inquiring mind requires questioning everything, including one's own beliefs, and considering inconspicuous evidence to make a judgment (Koch et al., 2016: 11).

2.2.2. Suspension of Judgement

Suspension of judgement implies that the auditor should not make judgments until an appropriate level of evidence is found. Auditing Standard No. 1 emphasizes due professional care when performing an audit engagement and refers to the need to wait for sufficient and convincing evidence before making a judgment. The auditor should not be satisfied with less than persuasive evidence (Hurtt, 2010: 153).

Suspension of judgement is a feature of professional scepticism, which refers to the attitude of auditors to delay audit decisions until sufficient evidence has been gathered. Auditors with this characteristic will not make any statements without critically evaluating the audit evidence (Dimitrova and Sorova, 2016: 4). Consistent with the requirement of professional care, a sceptical auditor is expected to continue collecting and objectively evaluating audit evidence until it is deemed to be sufficiently persuasive to make a judgment (Nickell, 2012: 20).

2.2.3. Search for Knowledge

Search for knowledge expresses the auditor's curiosity or desire to investigate. The aim of the research is to obtain additional information in order to reduce the uncertainties in the audit. The information obtained by the auditors is useful in applying various audit procedures and techniques. International Standards on Auditing emphasize the importance of having relevant information, especially when there is a risk of material misstatement due to fraud. Where the risk of fraud is high, audit procedures should be developed and diversified to obtain more reliable information (Dimitrova and Sorova, 2016: 4). A sceptical auditor questions audit evidence not only because of suspicion, but also to gain access to information. Therefore, the pursuit of knowledge expresses a general attitude of curiosity (Hurtt, 2010: 154).

2.2.4. Interpersonal Understanding

The well-known philosophical writings on scepticism provide some evidence that understanding the causes of people's behavior is an essential component of scepticism. Philosophers argue that a sceptical person will realize that different individuals have different perceptions of the same object or event simply by understanding people. Individuals' motivations and perceptions may lead them to present inaccurate, biased or misleading information. Unless one has the interpersonal understanding characteristic of professional scepticism, it is difficult to understand the potential for bias in information given by people and to detect deliberately presented misinformation (Hurtt, 2010: 154).

2.2.5. Autonomy

Autonomy refers to an auditor's ability to decide the adequacy of information presented as evidence before making an audit judgment. Auditors with this trait of professional scepticism trust clients' suggestions less and are not easily influenced by the opinions of others. Sceptical auditors will be determined to conduct additional investigations and obtain additional evidence until they are personally satisfied. Although the importance of this feature in audit work has been emphasized in scientific discussions, this aspect of professional scepticism has not been a subject of general discussion in auditing standards (Hussin and Iskandar, 2013: 13-14).

2.2.6. Self Esteem

Self-esteem, most generally, refers to an individual's overall positive evaluation of the self. Self-esteem consists of two different dimensions, competence and worth. The competence dimension (effectiveness-based self-esteem) refers to the degree to which people see themselves as competent. The value dimension (value-based self-esteem) expresses how valuable individuals feel themselves (Cast and Burke, 2002: 1042). Scepticism also requires a certain level of self-esteem. A confident auditor is not easily persuaded and knows how to challenge the opinions of others (Hurtt, 2010: 155).

3. RESEARCH METHODOLOGY

3.1. Aim of the Research

The aim of this article is to examine the validity of the professional scepticism scale developed by Hurtt (2010) in the context of independent auditors in Turkey. Professional scepticism is an important element of audit quality, and auditors' violation of the concept of professional scepticism may expose audit firms to audit failures, various lawsuits and loss of reputation in the medium and long term. Therefore, this study will contribute to the measurement of professional scepticism necessary for the delivery of high quality audit services.

3.2. Sampling and Data Collection Method

The data used in the research were obtained as a result of applying a questionnaire to 93 independent audit companies in 2019. In the research, it was aimed that only one independent auditor from each audit company participate in the survey application and thus, 93 independent auditors constituted the universe of the research. A total of 88 independent auditors participated in the research. The answers given by one of the independent auditors participating in the research to the survey questions were not included in the scope of the research, as they were not suitable for survey answering techniques. Thus, the sample of the study consisted of 87 independent auditors. The questionnaire used in the research consists of two parts. In the first part of the questionnaire, there are 6 questions to determine the demographic characteristics of the participants. In the second part of the questionnaire, there are 23 questions to measure professional scepticism. The scale developed by Hurtt (2010) was used to measure professional scepticism. As a result of the application of the questionnaire technique, the data obtained from a total of 87 independent auditors were evaluated.

3.3. Analysis of Data and Findings

In this research the validity of Hurtt's professional scepticism scale in the context of the independent auditors operating in Turkey was examined by exploratory factor analysis. Exploratory factor analysis was applied to 87 samples. Exploratory factor analysis is an analysis applied to identify the observed variables, summarize these variables, and determine the factors at a manageable and workable level (Gürbüz and Şahin, 2016: 311).

3.3.1. Descriptive Statistics

Table 1: Gender of Auditors Participating in the Survey

Gender	Frequency	Percent	Cumulative Percent
Male	70	80,5	80,5
Female	17	19,5	100,0
Total	87	100,0	

As can be seen in Table 1, 80.5 percent of the respondents are male and 19.5 percent are female.

Table 2: Age of Auditors Participating in the Survey

Age	Frequency	Percent	Cumulative Percent
20-29 Age Range	6	6,9	6,9
30-39 Age Range	23	26,4	33,3
40-49 Age Range	27	31,1	64,4
50-59 Age Range	18	20,7	85,1
Ages 60 and Over	13	14,9	100,0
Total	87	100,0	

As seen in Table 2, a 5-point classification was made to determine the age distribution of the participants. The proportion of people between the ages of 20 and 29 is 6.9 percent, the proportion of people between the ages of 30 and 39 is 26.4 percent, the proportion of people between the ages of 40 and 49 is 31.1 percent, the proportion of people between the ages of 50 and 59 is 20.7 percent and the rate of people aged 60 and over is 14.9 percent.

Table 3: Education Level of Auditors

Education Level	Frequency	Percent	Cumulative Percent
Bachelor's Degree	47	54,0	54,0
Master Degree	33	38,0	92,0
Doctorate	7	8,0	100,0
Total	87	100,0	

When Table 3 is examined, it is seen that 54 percent of the independent auditors participating in the survey have a bachelor's degree, 38 percent have a master's degree, and 8 percent have a doctorate degree.

Table 4: Professional Title of Auditors

Title	Frequency	Percent	Cumulative Percent
Certified Public Accountant	52	59,8	59,8
Sworn-in Certified Public Accountant	35	40,2	100,0
Total	87	100,0	

As can be seen in Table 4, 59.8 percent of the auditors participating in the survey are Certified Public Accountant and 40.2 percent are Sworn-in Certified Public Accountants.

Table 5: Length of Service as Independent Auditor

Length of Service	Frequency	Percent	Cumulative Percent
Between 1-5 Years	51	58,6	58,6
Between 6-10 Years	17	19,6	78,2
Between 11-15 Years	8	9,2	87,4
16 Years and Above	11	12,6	100,0
Total	87	100,0	

According to Table 5, among the independent auditors who participated in the survey, 58.6 percent had 1-5 years of experience, 19.6 percent had 6-10 years of experience, and 9.2 percent had 11-15 years of experience. and the rate of those with 16 years or more of experience is 12.6 percent.

Table 6: Positions of Surveyed Auditors in the Audit Company

Positions	Frequency	Percent	Cumulative Percent
Assistant Auditor	8	9,2	9,2
Auditor	42	48,3	57,5
Senior Auditor	7	8,0	67,5
Chief Auditor	4	4,6	70,1
Responsible Partner Chief Auditor	26	29,9	100,0
Total	87	100,0	

Table 6 shows the positions of the independent auditors who participated in the survey in the audit company. Accordingly, 9.2% of the independent auditors who participated in the survey are assistant auditors, 48.3 percent are auditors, 8 percent senior auditor, 4.6 percent chief auditor and 29.9 percent work as the responsible partner chief auditor.

3.3.2. Factor Analysis

Before proceeding to factor analysis, Kaiser-Meyer-Olkin (KMO) and Barlett sphericity tests were applied to determine sample adequacy. The KMO value was found to be 0.771, indicating that the sample size was sufficient for factor analysis. The significance value (sig.=0.000) obtained as a result of the Barlett sphericity test indicates that the correlation between the variables is sufficient.

Table 7: Professional Scepticism Scale KMO and Barlett's Test

Kaiser-Meyer-Olkin (KMO) Sample Measurement Value Sufficiency		,771
Bartlett Test	Chi-Square	140,210
	Sd	15
	Sig.	,000

Table 8: Reliability Coefficients of the Professional Scepticism Scale

Factors	Number of Expressions	Cronbach's Alpha (α)
Questioning Mind	4	,752
Search for Knowledge	4	,745
Interpersonal Understanding	4	,764

Suspension of Judgement	4	,855
Self Esteem	3	,782
Autonomy	4	,792

Table 9: Results of Professional Scepticism Scale Exploratory Factor Analysis

Factors and Items	Factor Loads	Eigenvalues	Explained Variance %
Questioning Mind		8,583	15,674
My friends tell me that I often question things that I see or hear.	,825		
I enjoy trying to determine if what I read or hear is true.	,841		
I often reject statements unless I have proof that they are true.	,869		
I usually notice inconsistencies in explanations.	,834		
Search for Knowledge		2,957	14,066
I think that learning is exciting.	,705		
The prospect of learning excites me.	,805		
Discovering new information is fun.	,844		
I like learning more about many situations.	,756		
Interpersonal Understanding		2,401	13,203
I am interested in what causes people to behave the way that they do.	,786		
I like to understand the reason for other people's behavior.	,745		
I seldom consider why people behave in a certain way. (R)	,819		
Other people's behavior doesn't interest me. (R)	,768		
Suspension of Judgement		1,521	12,197
I take my time when making decisions.	,594		
I like to ensure that I've considered most available information before making a decision.	,878		
I dislike having to make decisions quickly.	,898		
I don't like to decide until I've looked at all of the readily available information.	,862		
Self-Esteem		1,354	11,996
I have confidence in myself.	,874		
I feel good about myself.	,856		
I am self-assured.	,860		
Autonomy		1,074	10,646
It is easy for other people to convince me. (R)	,763		
I let what others say influence my decision making. (R)	,638		

I usually I accept things I see, read, or hear at face value. (R)	,678		
I tend to immediately accept what other people tell me. (R)	,770		
Total Explained Variance %			77,782

Rotation Method: Varimax with Kaiser Normalization

The exploratory factor analysis results of the professional scepticism scale are given in Table 9. Factor analysis results showed that there were six factors extracted from the data, as in Hurtt's professional scepticism scale. The total variance explained by these six variables was 77,782 percent. 7 out of 30 statements prepared to measure 6 variables in the Hurtt (2010) scale of professional scepticism were excluded because they were not loaded on the relevant factors. The number of expressions to be loaded into each variable must be three or more (Pallant, 2007: 190). Of the remaining 23 statements, 4 loaded on the questioning mind factor, 4 on the search for knowledge factor, 4 on the interpersonal understanding factor, 4 on the suspension of judgement factor, 3 on the self-esteem factor and 4 on the autonomy factor. The Cronbach's Alpha reliability coefficients of the factors and the number of expressions loaded on the factors are given in the table. The obtained values showed that the scale was quite reliable.

4. CONCLUSION

This research examines the validity of the professional scepticism scale developed by Hurtt (2010) and applied in the USA, for independent auditors operating in Turkey. The data obtained by applying the 30 statements in the scale to 87 independent auditors were analyzed. The results obtained from the research showed that some statements in the scale were not valid for independent auditors in Turkey. For this reason, 7 of the 30 statements prepared to measure 6 variables in the Hurtt (2010) scale of professional scepticism were excluded from the questionnaire because they were not loaded on the relevant factors. Accordingly, 23 statements in the Hurtt (2010) scale of professional scepticism were decisive in measuring professional scepticism in Turkey. The results of the research revealed that there are 6 characteristics of professional scepticism in Turkey as in the scale applied in the USA. Independent auditors in Turkey have all 6 characteristics included in the Hurtt (2010) scale of professional scepticism. These characteristics are questioning mind, search for knowledge, interpersonal understanding, suspension of judgment, self-esteem and autonomy.

How the independent auditor applies professional scepticism in the audit directly affects the quality of the audit service? Therefore, applying an appropriate level of professional scepticism not only helps the auditor to conduct the audit in accordance with professional standards, but also enables the auditor to become more familiar with the audited entity and to form a sound audit opinion relative to an auditor who does not practice professional scepticism. Therefore, Hurtt's professional scepticism scale should be used by independent audit firms to measure the professional scepticism of auditors.

This result differs from the results of Hussin and Iskandar (2013), who found that only 17 of the 30 items suggested by Hurtt (2010) were related to identifying the characteristics of professional scepticism in Malaysia, and that only five characteristics of professional scepticism.

In this study, the data obtained from 87 independent auditors were evaluated. It is recommended that the results of the study be confirmed with a larger sample.

Conflict of Interest Statement:

The author declared no potential conflict of interest regarding the research, authorship and/or publication of this article.

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Ethics Committee Decision:

The data of our study, the information of which is given above, was obtained in 2019. Therefore, it does not require any ethics committee approval; We accept and declare that there was no violation of ethical rules in the preparation of this study.

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