

# Public accountant professional skepticism behavior in improving audit quality: A path analysis

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## ABSTRACT

This study investigates the relationship between behavioral observation responses, namely accountability, due professional care, and professional skepticism, and their collective influence on audit quality within public accounting firms. By highlighting the mediating role of professional skepticism, our study offers a model that integrates cognitive dissonance theory with attribution theory, thereby advancing understanding in the field. Furthermore, this study employs a one-shot study approach with individual auditors as the unit of analysis. Data was collected through surveys administered to auditors working in public accounting firms registered with The Indonesian Institute of Certified Public Accountants in Jakarta. The sample comprised 123 auditors selected via Stratified Random Sampling. Path analysis using the AMOS program was employed for data analysis. The results indicate that when auditors feel a sense of accountability and exercise due professional care, they are more inclined to approach their work with heightened skepticism, positively influencing audit quality. This suggests that accountability and due professional care serve as catalysts for fostering a critical mindset among auditors. Consequently, the combined impact of these factors, along with professional skepticism, significantly contributes to enhancing audit quality, highlighting the interconnectedness of these elements in driving effective auditing practices.

Keywords: Behavioral Observations; Accountability; Due Professional Care; Professional Skepticism; Audit Quality

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## **Introduction**

The public accounting field faces ongoing challenges in enhancing the quality of audit reports, both in attestation and non-attestation services. Assessing the accuracy of financial statements is crucial for informed business decisions (Defond et al., 2021). However, the demand for reliable financial reports has raised various new issues (Collelli, 2016). The International Forum of Independent Audit Regulators (IFIAR) notes slow progress in audit quality improvement, with significant deficiencies identified in financial statement audits, particularly in areas such as fair value measurement, internal control testing, risk assessment, and revenue recognition. These audit shortcomings often lead to material misstatements, creating discrepancies between auditor and auditee expectations and resulting in conflicts of interest as auditors receive increasing workloads. As many as 75% of 1,500 audit committees from 35 countries stated that their responsibilities continue to grow each year and become difficult due to the limited time and ability of the audit committee in cybersecurity, communication gaps with top managers, and auditors' lack of understanding of the strategy and risks of the company being audited. Ethical breaches, such as auditing standards violations in fraud cases and collusion scandals between auditors and regulatory agency employees, further exacerbate concerns, leading to the suspension of public accounting firms' licenses (La Torre et al., 2021; Macnish & Van der Ham, 2020; Nasution & Östermark, 2020).

This trend highlights a decline in audit quality attributed to insufficient skepticism and due professional care (Louwers et al., 2008). Addressing this decline necessitates robust audit quality control measures encompassing leadership responsibility, engagement performance, adherence to ethical standards, human resources management, client acceptance and continuance procedures, and ongoing monitoring. Therefore, auditors must adopt a professional and cautious skeptical stance, remain proactive, and continually enhance their technical and soft skills, including negotiation abilities (Collelli, 2016).

The primary focus of this study is to delve into the issue of audit quality within public accounting firms, particularly in addressing trust concerns regarding the reliability of audit outcomes (Persellin et al., 2019). Such insights are pivotal for informed business decision-making (Kythreotis & Soltani, 2023) and for bolstering confidence in financial statement accuracy through empirical evidence of audit quality (Werner et al., 2021; Hutabarat et al., 2022), aligning with professional standards for financial statement fairness. Factors influencing audit quality stem from behavioral responses both internally and externally

(Gordon & Graham, 2010), alongside the auditor's sense of responsibility for audit outcomes (Kim et al., 2015) and indicators of skepticism and due professional care (Louwers et al., 2008).

This study adopts a cognitive dissonance theory perspective (Festinger, 1957) to predict audit quality, with skepticism being a key determinant. The theory posits that auditor skepticism arises when there's a dissonance between auditors' trust in the client and the risk assessment provided by their supervisor. Variations in audit quality outcomes may stem from ethical discrepancies influenced by audit contract obligations, necessitating auditors to uphold accountability (Low & Tan, 2011). The ethical code promotes adherence to auditing standards (Phan et al., 2020), with individuals critical of the audit process more inclined towards distrust (Zarefar & Zarefar, 2016), demonstrating a positive relationship between due professional care and accountability (Zahmatkesh & Rezazadeh, 2017). However, skepticism may emerge regarding auditee financial performance due to distrust in financial reporting and conflicts of interest (Ta et al., 2022; Griffith et al., 2012).

This study is urgent due to the conflict of interest arising from audit quality, leading to expectation gaps between auditors and auditees, potentially resulting in material misstatements and information asymmetry (Edosa et al., 2013). Moreover, there is a dearth of research on professional skepticism in developing countries like Indonesia, where auditors may face unique challenges. This study proposes to mediate professional skepticism to address these challenges. By examining the application of ethics codes, including accountability, independence, and due professional care, this research aims to provide empirical evidence of audit quality. The findings of this study offer significant contributions by expanding the discourse on auditor accountability and its influence on professional skepticism within public accounting firms. Additionally, it integrates individual attitudes and characteristics to better understand and judge auditor expertise and experience based on conceptualizing the public accountant's code of ethics.

## **Literature Review**

### ***Attribution and Cognitive Dissonance Theory***

Initially formulated by Fritz Heider in 1958, Attribution theory explores how individuals interpret events and determine the causes behind their behavior (Luthans, 1998, as cited in Tandiontong, 2016). Heider proposed that behavior results from a combination of internal and external forces. Internal factors, such as personal abilities stemming from one's nature, character, attitude, expertise, and effort, shape an individual's performance. In contrast,

external factors, such as situational pressures, challenges, or luck, also play a role (Utari et al., 2021). Internal behavior is perceived as within an individual's control, whereas external behavior is viewed as a response to external circumstances (Wahidahwati & Asyik, 2022; Kamil, 2015; Samuji et al., 2022). This framework sheds light on the factors contributing to specific events, including those relevant to auditors' performance. Our study leverages attribution theory to explore the influences shaping auditors' conduct during assignments, particularly focusing on the personal qualities of auditors (the level of professional skepticism).

Cognitive dissonance theory, which complements attribution theory, was also formulated in the late 1950s, primarily by Leon Festinger. This theory delves into the discomfort individuals experience when holding conflicting beliefs or attitudes. According to Festinger, individuals strive for cognitive consistency and seek to align their beliefs and behaviors to reduce this discomfort (Festinger, 1957). Cognitive dissonance theory can elucidate how auditors reconcile conflicting information or findings during the audit process. Cognitive dissonance may arise when auditors encounter discrepancies between their expectations and audit evidence. For instance, if auditors strongly believe in the client's integrity but uncover evidence suggesting fraudulent activity, they experience cognitive dissonance. To alleviate this discomfort, auditors may adjust their beliefs to align with the evidence or seek additional information to justify their initial beliefs.

Professional skepticism plays a crucial role in how auditors navigate cognitive dissonance. Professional skepticism as a multidimensional form will identify the tendency of each individual to delay a conclusion before obtaining sufficiently strong evidence (Hurtt, 2010). Instead of succumbing to the pressure to maintain their initial beliefs, skeptical auditors are more likely to critically evaluate the evidence and seek additional information to resolve inconsistencies. They remain vigilant and objective, prioritizing the reliability of financial reporting over personal biases or preconceived notions. By integrating cognitive dissonance theory with the concept of professional skepticism, our study can better understand how auditors maintain objectivity during the audit process.

### ***The Relationship between Due Professional Care, Professional Skepticism, and Audit Quality***

Due professional care refers to auditors' responsible conduct, incorporating professional skepticism. Auditors apply their expertise and diligence in conducting audits, ensuring thorough reporting to clients and supervisors. The credibility of financial reports hinges on

auditors exercising professional skepticism throughout the audit process (Glover & Prawitt, 2014). Failure to maintain professional skepticism can lead to legal challenges post-audit. Moreover, if auditors neglect to adopt a skeptical stance or do so inadequately during audits, their audit opinions lose their utility (Cohen et al., 2017). Interestingly, assessment findings reveal that auditors engaged in joint audits exhibit the least skepticism when evaluating business continuity assumptions. Joint audits may inadvertently influence auditors' behaviors (Hoos & Lander, 2019; Ying & Patel, 2016).

H<sub>1</sub>: There is a positive relationship between professional due care and professional skepticism.

Moreover, auditors acknowledge their responsibility towards client management and colleagues professionally, ensuring accurate information regarding financial statements is considered about the type of audit opinion to be rendered. Enhanced professionalism among auditors correlates with improved audit quality in financial statements. Upholding professional standards can elevate auditor professionalism, thereby enhancing audit quality. These findings align with those of Glover and Prawitt (2014), illustrating that professionalism significantly contributes to audit quality. Additionally, Holm and Zaman (2012), Kusumawati and Syamsuddin (2018), and Dermakar and Hazgui (2022) affirm that professionalism is individually and significantly linked to audit quality.

H<sub>2</sub>: Due professional care and audit quality have a positive relationship.

### ***The Relationship between Accountability, Professional Skepticism, and Audit Quality***

Auditor accountability refers to the auditor's sense of responsibility for their actions in fulfilling professional duties. Krishna and Nadya (2020) added that a psychological motivator prompts auditors to take responsibility for their actions and decisions. This accountability directly influences professional skepticism during the examination process, particularly in acquiring and evaluating audit evidence. Auditors are expected to approach audits with professional skepticism, acknowledging the potential for financial statement misstatements. The perceived level of social presence in the audit environment shapes auditor skepticism, with increased accountability leading to heightened skepticism over time (Sorensen & Ortegren, 2021; Kim & Trotman, 2015). Previous studies indicate that novice auditors exhibit a greater increase in professional skepticism compared to more senior auditors under conditions of process accountability (Kim & Trotman, 2014; Endrawes et al., 2023).

H<sub>3</sub>: Accountability influences professional skepticism positively.

Furthermore, when faced with evidence contradicting initial audit findings, the pressure of accountability and time constraints heighten concerns about reputation loss and the potential for concealing audit evidence (Barzideh & Kheirollahi, 2012). Studies by Furiady and Kurnia (2015) and Krishna and Nadya (2020) underscore the significant impact of accountability on the quality of auditors' work. It compels public accountants to assume responsibility for their actions and fulfill their roles and duties with diligence and accountability.

H<sub>4</sub>: Accountability affects audit quality positively.

### ***The Relationship between Professional Skepticism and Audit Quality***

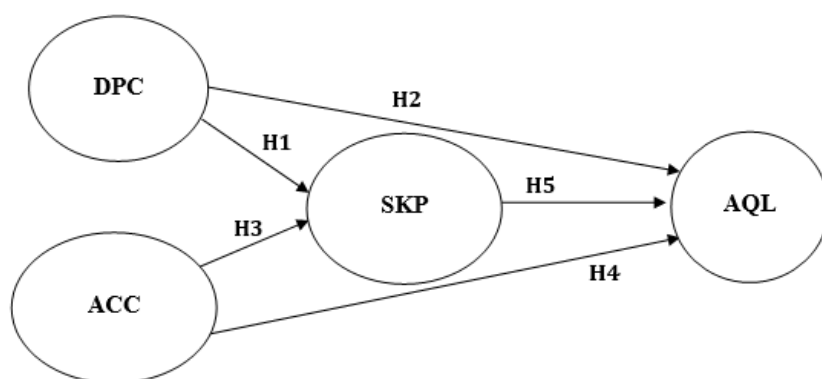
Professional skepticism embodies an auditor's curiosity, entailing continuous questioning and critical assessment of audit evidence (Glover & Prawitt, 2014). It arises when auditors neither assume nor dismiss management's honesty outright, instead maintaining a vigilant stance (Ying & Patel, 2016). Auditors are urged not to settle for inconclusive responses based solely on the presumption of management's integrity. Hurtt et al. (2013) and Lamba et al. (2020) assert that professional skepticism involves consistently questioning and critically evaluating audit evidence. Possessing professional skepticism is imperative for auditors as it enhances the quality of their audits. A high level of auditor curiosity aids in effectively evaluating audit evidence, thereby uncovering any financial irregularities or fraud perpetrated by client management. Studies by Phan et al. (2020), Gul et al. (2013), and Hurtt et al. (2013) demonstrate a significant relationship between skepticism and audit quality, indicating that heightened auditor skepticism improves the acquisition of evidence related to examining client financial statements.

H<sub>5</sub>: There is a positive relationship between professional skepticism and audit quality.

### **Methods**

This study employs an explanatory causal research design to examine the simultaneous impact of due professional care (DPC), accountability (ACC), and professional skepticism (SKP) on audit quality (AQL). The study has a one-shot time horizon and individual auditors as the unit of analysis. Data collection involves a survey through a questionnaire targeting registered auditors with The Indonesian Institute of Certified Public Accountants in Jakarta aged 21-40 years. The population comprises auditors from 251 public accounting firms meeting the criteria of junior auditors, senior auditors, and auditor managers. From a total targeted population of 150 auditors, 123 were sampled using Stratified Random Sampling for

**Figure 1.** Research Model



**Table 1.** Item, Factor loading, and Composite Reliability

Code	Item Measurement	Loading	C.R.
Due Professional Care (DPC)			0.945
DPC1	Auditors audit with precision and expertise.	0.870	
DPC2	Auditors exhibit resilience and dedication.	0.795	
DPC3	Auditors possess technical skills and diligence.	0.671	
DPC4	Auditors monitor for financial fraud.	0.675	
DPC5	Auditors remain vigilant against risks.	0.785	
DPC6	Auditors balance suspicion with trust.	0.649	
Accountability (ACC)			0.955
ACC1	I am motivated to complete my tasks effectively.	0.810	
ACC2	I believe that my work results will be reviewed by my superiors.	0.790	
ACC3	I put in considerable effort and thought into completing tasks.	0.807	
ACC4	I always adhere to the professional public accounting standard.	0.744	
Professional Skepticism (SKP)			0.940
SKP1	I frequently inquire about things I observe or hear.	0.700	
SKP2	I prefer to withhold judgment until I've examined all readily accessible information.	0.615	
SKP3	I enjoy comprehending the motives behind others' actions.	0.764	
Audit Quality (AQL)			0.937
AQL1	The audit I did will be able to understood by users.	0.854	
AQL2	The audit I perform will be relevant to the user's needs.	0.779	
AQL3	The audit I perform will be relevant to the user's needs.	0.835	
AQL4	The quality of the audits I perform will be comparable to users.	0.791	

**Table 2.** Model Goodness Fit

	<b>Cut of Value</b>	<b>Result</b>	<b>Decision</b>
Chi-Square (x2)	Expected Small	0.115	Good Model
Sig. of Probability	$\geq 0.05$	0.428	Good Model
RMSEA	$\leq 0.08$	0.016	Good Model
GFI	$\geq 0.90$	0.913	Good Model
CMIN/DF	$\leq 2.00$	0.269	Good Model
TLI	$\geq 0.95$	0.950	Good Model
CFI	$\geq 0.95$	0.952	Good Model

this study. The questionnaire achieved a satisfactory return rate of 82%, which provides ample data for conducting path analysis via AMOS. This rate is deemed sufficient, especially for relatively simple models with anticipated strong relationships between variables. The survey questionnaire utilizes a Likert scale to gather primary data from the target respondents. This scale allows participants to rate their level of agreement or disagreement with survey statements.

In this study, DPC refers to meticulous professional skill execution and is assessed through indicators such as peer review, technical competence, auditor conduct, judgment, business knowledge, and standards taken from Mansur (2007). On the other hand, ACC is defined as a form of psychological encouragement that makes a person try to account for all actions and decisions taken by his environment or others. Indicators of ACC are how much motivation the subject has to complete the work, the extent of the subject's belief that the results of their work will be checked by superiors (partners or managers), how much effort (thinking power) the subject has to complete these jobs (Oussedik et al., 2019; Kim & Trotman, 2014; Endrawes et al., 2023). While SKP is defined as the auditor's attitude that brings an action to always ask questions and critically assess audit evidence measured with questioning mind, suspension of judgement, and interpersonal understanding by Hurt (2010), AQL represents the quality of decision-making and timely execution of work by auditors, assessed through indicators such as understandability, relevance, reliability, and comparability (Arens et al., 2017). In Figure 1, the study framework visually depicts the complex interplay among due professional care, accountability, professional skepticism, and audit quality, elucidating the causal pathways explored in the study. Table 1 offers a detailed account of item measurements, validity, and reliability testing outcomes. The validity test is used to measure the concept to be measured by the loading factor and is accepted if the



loading factor value is  $\geq 0.5$ . Meanwhile, the reliability test is used to measure the consistency of a variable and is accepted to provide a composite reliability value with a minimum cut-off value of 0.6. The results of the validity test of each indicator of each variable in Table 1 show the lowest loading factor of 0.6488, the highest is 0.8700, with the lowest value of composite reliability (C.R.) of 0.937, and the highest is 0.955. Furthermore, Table 2 provides an overview of the goodness-of-fit indices for the model. The Chi-Square ( $\chi^2$ ) value, which measures the discrepancy between the observed and expected covariance matrices, is 0.115, indicating a good model fit as it falls below the expected small threshold. The significance level of probability (Sig. of Probability) is 0.428, above the standard cutoff of 0.05, further indicating a good model fit. The Root Mean Square Error of Approximation (RMSEA) is 0.016, below the acceptable threshold of 0.08, suggesting a good fit of the model to the data. The Goodness-of-Fit Index (GFI) value of 0.913 exceeds the minimum threshold of 0.90, indicating a satisfactory fit. Additionally, the Comparative Fit Index (CFI) and Tucker-Lewis Index (TLI) both exceed the desired threshold of 0.95, with values of 0.952 and 0.950, respectively, suggesting a good model fit. Therefore, it can be concluded that the model fits the data well and does not need to be modified. This means that there is a match between the model and the empirical data.

## **Result and Discussion**

Table 3 presents the demographic profiles of the study participants, comprising 123 individuals. Regarding gender, 45% of respondents identified as male, while 55% identified as female. In terms of age distribution, 48% fell within the 21-30 age bracket, and 52% were aged 31-40. Furthermore, 92% of participants held a Bachelor of Accounting degree, with 8% possessing a Master of Accounting. Regarding job positions, 68% were junior auditors, 12% were senior assistants, and 20% were senior auditors. Concerning length of service, 9% had less than 3 years of experience, 60% had 3-5 years, 18% had 5-7 years, and 13% had over 7 years of experience. Notably, there were no respondents in managerial roles.

Table 4 shows the Chi-Square value of 0.115 with a probability of 0.428, indicating that there's no significant difference between the theoretical model and the actual data, suggesting that the audit quality model is influenced by due professional care, accountability, with professional skepticism as mediation, is accepted. Additionally, all hypothesis tests from 1 to 5 are accepted because their probability values [P] are below 0.05 or their Critical Ratio [C.R.] values are above 1.96 with a significance level of 5%. Moreover, the coefficient of determination indicates how much influence the independent and intervening variables

collectively have on the dependent variable. The effect value of due professional care and accountability on professional skepticism is 41%. Meanwhile, the combined influence of due professional care, accountability, and professional skepticism on audit quality is 63.1%.

**Table 3.** Demographic Profiles

Profile	Percentages	Profile	Percentages
Gender		Education	
Male	45%	Manager	0 %
Female	55%	Junior	68 %
Age (Year Old)		Senior Assistant	12 %
21-30	48 %	Senior	20 %
31-40	52 %	Length of Service	
Education		<3 years	9%
Bachelor of Accounting	92%	3-5 years	60%
Master of Accounting	8%	5-7 years	18%
		>7 years	13%

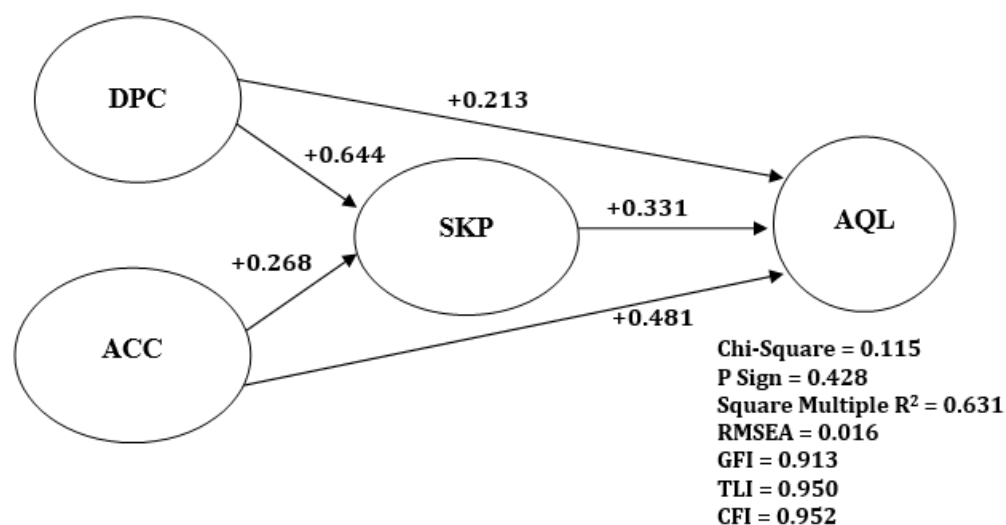
**Table 4.** Direct Effect Results

Hypotheses	Estimate	S.E.	C.R.	P	Decision
H <sub>1</sub> : DPC -> SKP	0.644	0.036	3.176	0.001	Accepted
H <sub>2</sub> : DPC -> AQL	0.213	0.068	2.918	0.017	Accepted
H <sub>3</sub> : ACC -> SKP	0.268	0.054	2.271	0.012	Accepted
H <sub>4</sub> : ACC -> AQL	0.481	0.089	3.723	0.001	Accepted
H <sub>5</sub> : SKP -> AQL	0.331	0.079	2.754	0.006	Accepted
Square Multiple R <sup>2</sup> SKP = 0.410 AQL = 0.631			Chi-Square = 0.115 P sig. = 0.428 Covarian Determinant Matrix = 0.035		

**Table 5.** Indirect Effect Results

Variables	ACC		DPC	
	Direct Effect	Indirect Effect	Direct Effect	Indirect Effect
SKP	0.346	0.000	0.167	0.000
AQL	0.029	0.217	0.119	0.310

**Figure 2.** Model After Testing



The findings revealed a positive correlation between accountability and professional skepticism among auditors. This implies that as auditors perceive higher levels of accountability, their skepticism during the audit process also increases. This trend arises from auditors' sense of responsibility to ensure accuracy and objectivity in gathering relevant information and critically evaluating audit evidence. The implication is that auditors are motivated to maintain vigilance and adopt an inquisitive attitude to detect potential fraud or errors, knowing they are liable for the audit outcomes. These results align with prior studies (Sorensen & Ortegren, 2021; Endrawes et al., 2023; Hoos et al., 2019), suggesting that heightened accountability fosters professional skepticism by prompting auditors to mitigate biases and enhance cognitive effort. Notably, this contrasts with the findings of Kim and Trotman (2015), who found that novice auditors exhibit a more pronounced increase in skepticism under process accountability compared to experienced auditors. This acceptance reinforces the understanding that greater accountability among auditors fosters a more vigilant and critical mindset, enhancing their ability to detect and address discrepancies in audit processes effectively.

This study's findings also indicate a positive correlation between accountability and audit quality. A higher level of accountability among auditors corresponds to better quality results in audit practice. This is attributed to auditors demonstrating increased effort, critical thinking, and responsibility, along with a commitment to gathering relevant facts and maintaining objectivity in decision-making processes. Consequently, auditors are better equipped to conduct thorough analyses, leveraging their knowledge and access to adequate information and audit reviews. The implication of these findings is an enhancement in the quality of audit outcomes. These results are consistent with Zahmatkesh and Rezazadeh's

(2017) study, which similarly identified the influence of accountability on audit quality. Accountability signifies auditors' ability to complete audit tasks efficiently and punctually, with confidence in the thoroughness of their work, as it undergoes careful review by superiors and can be justified to employers. Additionally, studies by Barzideh and Kheirollahi (2012), Hurley et al. (2019), and Kythreotis and Soltani (2023) have affirmed that auditors exhibiting accountability tend to fulfill audit requirements promptly in accordance with auditing standards. As a result, the quality of audit work is enhanced, leading to an overall improvement in audit quality.

Furthermore, this study also found that due professional care has a positive effect on professional skepticism and audit quality. Auditors who exhibit due professional care tend to enhance their skepticism when conducting analytical procedures. This is because such auditors actively seek relationships, feedback, and guidance from colleagues and clients, possess robust audit competencies and programs, engage senior professionals in audit practices, and diligently monitor and evaluate audit processes. Furthermore, they familiarize themselves with the audit environment and client business operations, adhere to ethical standards, gather pertinent audit findings, and make informed decisions. This meticulous approach demands a curious, vigilant, and analytical mindset during the evaluation of audit processes and findings, necessitating auditors to maintain a high level of skepticism towards trust, fraud risk assessment, and auditee personality.

The prudent behavior exhibited by auditors generates cognitive dissonance when reconciling discrepancies between low fraud risk assessments set by superiors and the auditor's actual level of trust in the client. These findings corroborate the assertions made by Cohen (2017) and Glover and Prawitt (2014), indicating that users trust financial reports when auditors employ professional skepticism in the audit process. Adherence to ethical principles during audits, as emphasized by Pflugrath et al. (2007) and Collelli (2016), significantly influences auditor decision-making and helps prevent audit failures. Due professional care, integral to auditors' ethical conduct, ensures the production of high-quality audit results, which are imperative for stakeholders in making informed business decisions. These findings align with studies by Gul et al. (2013) and Phan et al. (2020), which affirm the positive impact of due professional care on audit quality. Consequently, they reinforce the importance of maintaining due professional care standards to uphold the integrity and reliability of audit outcomes.

Table 4 also shows that professional skepticism has a positive effect on audit quality. The auditor's disposition, characterized by inquiry, critical analysis, vigilance, cautious trust,

and strong self-assurance, facilitates the adherence to audit standards during the audit process. Particularly in analytical procedures, auditors must scrutinize trust levels and assess fraud risks to uncover relevant audit evidence effectively. These practices contribute to enhancing audit outcomes by addressing prevalent audit risks and aligning with established audit standards, thereby elevating audit quality. Professional skepticism warrants examination in line with auditing standards, offering empirical insights into its influence on audit performance, as emphasized by Eutsler (2018). These findings are consistent with studies conducted by Albawwat et al. (2021), Zarefar et al. (2016), and Ying and Patel (2016)

Finally, the results from Table 5 and Figure 2 reveal an intriguing pattern where the indirect effects of accountability and due professional care on audit quality, mediated by professional skepticism, outweigh their direct effects. This indicates that while accountability and due professional care have significant direct impacts on audit quality, their effects are further amplified when mediated by professional skepticism. This logical pattern suggests that professional skepticism plays a crucial role in enhancing the relationship between auditors' sense of accountability, commitment to due professional care, and the overall quality of audits. It implies that auditors who exhibit higher levels of professional skepticism are better equipped to translate their sense of accountability and adherence to professional standards into tangible improvements in audit quality. Therefore, professional skepticism serves as a critical mediator, augmenting the effectiveness of accountability and due professional care in ensuring high-quality audit outcomes.

### **Conclusion and Suggestion**

In conclusion, the study findings underscore the importance of accountability, due professional care, and professional skepticism in influencing audit quality positively. Auditors demonstrating higher levels of accountability tend to exhibit increased skepticism during the audit process, fostering a more vigilant and critical mindset. This enhanced skepticism, in turn, contributes to improved audit quality by enabling auditors to detect and address discrepancies effectively. Similarly, due professional care correlates positively with both professional skepticism and audit quality, as auditors exhibiting meticulous behavior enhance their skepticism and produce higher-quality audit outcomes. Furthermore, professional skepticism emerges as a significant predictor of audit quality, as auditors' inquiry, critical analysis, and vigilant attitude facilitate adherence to audit standards and enhance the quality of audit outcomes. In addition, the results also highlight the mediating role of professional skepticism, emphasizing its crucial contribution to the relationship of

accountability and due professional care on audit quality. Specifically, while accountability and due professional care have direct positive effects on audit quality, their impacts are further amplified when mediated by professional skepticism. This underscores the significance of professional skepticism in enhancing the effectiveness of auditors' sense of accountability and commitment to due professional care in ensuring high-quality audit outcomes. Therefore, professional skepticism serves as a critical mediator, augmenting the link between auditors' accountability, due professional care, and the overall quality of audits.

Given these findings, future studies could delve into understanding how professional skepticism precisely mediates the connection between auditors' accountability, due professional care, and audit quality. This could involve exploring the factors that impact auditors' levels of professional skepticism and finding ways to boost professional skepticism in audit practice. Long-term research tracking the effects of interventions aimed at enhancing professional skepticism on audit quality could also provide valuable insights into their lasting effectiveness. Moreover, investigating the potential moderating effects of contextual factors, such as organizational culture and audit firm size, on the relationship between professional skepticism and audit quality could offer a more nuanced understanding of their interaction. Additionally, exploring the role of technological advancements, such as data analytics and artificial intelligence, in influencing professional skepticism and its impact on audit quality could be a promising avenue for future research.

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