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Abd El Wahab Nasr Aly^a, Hebatallah Abd El Salam Badawy^b

^a Professor, Accounting Department Faculty of Business, Alexandria University, Egypt

^b Professor, Faculty of International Business and Humanities, Egypt Japan University of Science and Technology, Egypt

^b Professor, Accounting Department Faculty of International Business and Humanities, Alexandria University, Egypt

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*Corresponding author: Abdelwahab.nasr@hotmail.com

Understanding Auditors' Professional Skepticism in Egypt: Determinants and Demographic Influences

Abd El Wahab Nasr Aly^a

^a Professor, Accounting Department Faculty of Business, Alexandria University, Egypt

Hebatallah Badawy^b

^bTeaching Assistant, Management Department ^bProfessor, Accounting Department Faculty of International Business and Humanities, Japan University of Science and Technology, Egypt

^bProfessor, Accounting Department Faculty of International Business and Humanities, Alexandria University, Egypt

Abstract

Auditors' professional skepticism is crucial for audit quality. The objective of this study is to examine the determinants of auditors' professional skepticism in Egypt and whether there are significant differences between these determinants based on demographic data: gender, background (academic versus professional) and age. Based on a survey of 85 participants, we found that the determinants of auditors' professional skepticism are suspension of judgement, self-confidence, search for knowledge, and autonomy. Professional auditors have proven to maintain a higher professional skepticism, in the form of suspension of judgement, self-confidence, and search for knowledge. However, gender didn't prove to affect the determinants of professional skepticism in Egypt. Finally, younger auditors showed higher search for knowledge relative to older ones. The results of this study provide practical implications to those working in the auditing profession and are valuable to auditors, standards setters, policymakers and researchers interested in the area of auditing.

Keywords: Professional Skepticism; Auditor Demographics; Faculty Members;

Accountability State authority; Egypt.

1. Introduction

Professional skepticism serves as the cornerstone of auditing and is a fundamental prerequisite for ensuring audit quality (Hurtt *et al.*, 2013). Auditors are expected to exercise an appropriate level of professional skepticism when assessing financial statements to identify potential misstatements, fraud, or errors. A lack of adequate skepticism can compromise audit effectiveness, leading to substandard audit quality and inaccurate audit opinions, which in turn can mislead stakeholders and investors (Xu *et al.*, 2023). The failure of auditors to uphold a sufficiently skeptical attitude has been linked to audit failures and corporate collapses, reinforcing the importance of professional skepticism in maintaining financial integrity.

Despite its recognized importance, the application of professional skepticism remains a significant challenge, especially in the wake of numerous corporate scandals and financial crises. High-profile cases such as Enron and WorldCom have demonstrated how auditors' failure to exercise appropriate skepticism can contribute to financial misreporting and erode public trust in the profession (Johari *et al.*, 2021). These incidents have intensified scrutiny over auditors' responsibilities and raised questions about whether existing auditing practices

sufficiently encourage skepticism. The increasing complexity of business transactions, globalization, and the huge volume of financial data that auditors must analyze further complicate the auditing process, making professional skepticism even more essential (Dimitrova & Sorova, 2016).

Although auditing standards, such as those issued by the International Auditing and Assurance Standards Board (IAASB) and the Public Company Accounting Oversight Board (PCAOB), emphasize the critical role of professional skepticism, its application in practice remains a topic of debate. The dynamic nature of financial reporting and regulatory requirements adds to the challenge of maintaining consistent levels of skepticism across different audit engagements. Furthermore, despite the extensive body of research on auditors' professional skepticism and its antecedents, there is still no universal agreement on its definition, measurement, and components (Hurtt *et al.*, 2013; Ciołek, 2017). Scholars and practitioners continue to explore how professional skepticism can be effectively cultivated and integrated into the audit process to improve financial oversight and accountability.

Professional skepticism is a critical element of auditing, essential for ensuring audit quality and maintaining financial integrity. However, despite its recognized importance, its application remains inconsistent and challenging, particularly in emerging economies such as Egypt. The persistence of corporate scandals and financial crises has raised concerns regarding auditors' ability to exercise sufficient skepticism when assessing financial statements. A lack of professional skepticism can compromise audit effectiveness, leading to financial misstatements and diminished public trust in the auditing profession.

Existing research has extensively examined professional skepticism in developed economies, focusing on its determinants and impact on audit quality. However, limited studies have explored this issue within the context of emerging markets, where institutional, regulatory, and economic conditions differ significantly. Moreover, there is a gap in understanding how professional background (academic vs. practitioner), gender and age influence auditors' skepticism in these environments. Given the unique auditing landscape in Egypt, characterized by a mix of governmental and private sector auditing practices, examining these determinants is crucial for enhancing the profession's credibility and effectiveness.

The objective of this study is twofold; to investigate the determinants of auditors' professional skepticism within the context of an emerging economy, specifically Egypt; and to examine whether these determinants vary based on background—comparing academic faculty members with auditors from the Accountability State Authority (ASA)—as well as gender and age. To address these research objectives, a structured survey based on Hurtt Professional Skepticism Scale (HPSS) (Hurtt, 2010) was designed and distributed among faculty members from the Faculty of Business at Alexandria University and ASA auditors. The research is guided by the following key questions: What are the determinants of auditors' professional skepticism in Egypt? Do these determinants differ based on auditor demographics, such as background, gender and age?

The importance of this study stems from the topic being examined which is the auditors' professional skepticism in Egypt, especially that professional skepticism needs more research, and it was threatened recently by several factors and low professional skepticism is reflected negatively on audit quality and leads to inaccurate audit opinion and as a result this is reflected negatively on the society's trust in the audit profession. By identifying the factors influencing professional skepticism and assessing variations across different groups, this research contributes to the broader understanding of how skepticism can be strengthened to enhance audit quality and financial transparency.

To fulfil the research objectives and answer its questions, the rest of the paper will be organized as follows: section 2 analyzes prior literature related to auditors' professional skepticism, its definition, importance and determinants, and the auditor demographics that may affect the level of professional skepticism. Section 3 presents the research design and methodology. Section 4 analyzes the research results related to the determinants of auditors' professional skepticism and how these determinants differ according to profession, gender and age. Section 5 concludes and provides recommendations for future research.

2. Literature Review

2.1. Professional Skepticism: Definition and Importance

International and American auditing standards stress on the importance of exercising professional skepticism in auditing, as many audit errors and deficiencies can be attributed to a deficiency in professional skepticism (Alawsi *et al.*, 2023). Professional skepticism is crucial in auditing, as it ensures auditors maintain objectivity, challenge assumptions, and avoid accepting information at its face value. This way of thinking helps detecting errors, fraud, or discrepancies by promoting critical thinking and thorough analysis, ultimately improving the quality and reliability of audits. In addition, it fosters accountability, transparency, and regulatory compliance while enhancing the accuracy of financial reporting. By exercising professional skepticism, auditors contribute to stronger risk management and uphold ethical standards, ensuring a true and fair representation of an organization's financial health.

Despite its importance, there is no unified definition of professional skepticism nor an agreement on its determinants. Ciolek (2017) focused on the definition and characteristics of professional skepticism and noted that attempts to define it either hold a neutral or an assumed doubt state. According to the ISA 200 (IFAC,2009,p.78) "Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with International Standards on Auditing", professional skepticism is defined as "An attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence". Consistently, according to the AS 1015 titled "Due Professional Care in the Performance of Work"(PCAOB,2002,par.7), "Professional skepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence"

According to Glover and Prawitt (2014), there are several reasons behind the auditors' interest to maintain professional skepticism in their audit work. These reasons include the widespread accounting frauds that led to regulatory changes like the Sarbanes-Oxley Act, the growing transaction complexity, increased use of subjective estimates and fair values in accounting, which necessitate more judgement in estimating and evaluating the values reported in the financial statements, the results of inspections that attribute audit deficiencies to a lack of professional skepticism and finally an ever-increasing demand from users for reliability on and trust in financial reporting.

Based on the discussion above, we can conclude that there is no unified definition of professional skepticism, and its importance has increased as a result of the financial crises that have shed the light on the auditors' professional skepticism and the developments in the information technology environment.

2.2. Determinants of Professional Skepticism

Prior studies investigated the determinants and characteristics of professional skepticism. According to Hurt (2010), these determinants may be categorized in six main groups. The first one is *suspension of judgement*, which means that auditors take their time to make decisions and wait to collect all required information that enables them to form their

opinion. The second one is *self-esteem*, which is related to the auditor's self confidence and trust in their capabilities. This characteristic enables auditors to resist others' persuasion attempts and make auditors challenge others' assumptions. The third one is *search for knowledge*, which represents a sense of curiosity and involves the auditor's interest to access the required knowledge. The fourth one is *autonomy*, which refers to the auditor's independence. The fifth one is *questioning mind*, which refers to the auditor's search for the reasons behind others' actions. The sixth and last one is *interpersonal understanding*, which refers to the auditors' need to consider the human factor when evaluating the audit evidence and understand the motivation of people providing such evidence.

Hurt et al. (2013) grouped the antecedents of professional skepticism in 4 categories, which are auditors characteristics, evidence characteristics, client characteristics and environmental characteristics. Hurt developed a model based on the model of Nelson (2009) which includes skeptical judgement and skeptical action. Skeptical judgment arises when an auditor identifies a possible issue and determines that additional effort or investigation is required. Skeptical action, on the other hand, takes place when the auditor modifies his/her behavior in response to this judgment. Both elements are crucial to the audit process, with skeptical judgment serving as a prerequisite for skeptical action. Auditor characteristics are considered an antecedent to skeptical judgement. They include individual traits, experience and expertise, which may result from the level of knowledge of the client's business and industry, the number of years one works as an auditor, task-specific experience, and experience with more complex audit tasks, training, motivation, which may include economic incentives, accountability to reviewers, and avoid reputation and litigation risks, moral reasoning and affect. Evidential characteristics include source of evidence and confirming versus disconfirming evidence. Client characteristics involve client complexity, its preferences, riskiness, and industry, negotiation and integrity of management. Finally, environmental characteristics include accountability to regulators and inspection.

Additionally, Christina & Tjaraka (2018) examined the factors that shape the level of professional skepticism in Surabaya. Based on a sample of 59 auditors from 15 audit firms, the authors found that audit expertise, audit situation and ethics have a positive and significant impact on professional skepticism, however, gender and experience didn't prove to affect the auditors' professional skepticism.

In the same context, Johari et al. (2021) examined the factors that influence the professional skepticism of auditors in Malaysia. The authors focused on specific factors, which are competence, trust, locus of control and fraud risk assessments. Based on the responses of 381 practicing auditors who work with audit firms registered with MIA in Kuala Lumpur to a developed questionnaire, the authors found that auditors' trust, internal locus of control, and fraud risk assessment significantly influence professional skepticism. However, auditors' education level and experience do not impact their skepticism. Additionally, external locus of control does not have a significant effect on auditors' professional skepticism.

In the same context, Ta et al. (2022) investigated the factors that affect professional skepticism of auditors in Vietnam. Based on the responses of 90 auditors, the authors found that auditors' knowledge, experience and workload were proven to have a positive and significant effect on their professional skepticism, while workload and time pressure have a negative and significant effect on professional skepticism.

Consistently, Alawsi et al. (2023) investigated how interpersonal trust between auditors and client firms' managers affects auditors' professional skepticism in Iraq. Based on 20 auditors and client managers interviewed for the qualitative part, and a statistical sample of 314 participants from auditors and senior managers of various organizations for the quantitative

analysis, the authors found a positive correlation between the level of trust between auditors and managers and the auditors' professional skepticism. However, the length of the auditor-client relationship and the provision of non-audit services do not significantly influence this relationship.

Based on the discussion above, we can conclude that there are several factors or determinants that affect the level of professional skepticism of auditors. These factors might include experience, audit situation, ethics, autonomy, self-confidence, interpersonal understanding, suspension of judgement, search for knowledge, and questioning mind.

2.3. Auditor Demographics and Professional skepticism

In this section, we will focus on prior literature that discusses the role of auditor demographics in shaping auditors' professional skepticism. Auditor demographics include, for example, auditor's age, gender, experience, occupation and background. For the purpose of our study, we will concentrate on the effect of auditors' background, gender and age on professional skepticism.

Regarding the effect of professional background on professional skepticism, it is important to note that auditors' industry and client experience is required to enhance auditors' professional skepticism (Glover and Prawitt, 2014). Auditors with a professional background typically possess more hands-on experience than those with academic background, leading to key differences in their exercise of professional skepticism. Professional auditors are regularly exposed to real-world audit cases and challenges, including client interactions, fraud risk assessments, and regulatory compliance, which enhance their ability to exercise skepticism in evaluating financial statements and related management assertions. Their professional experience allows them to develop better professional judgment, shaped by direct engagement with complex audit environments. In addition, auditors who are professionally trained are proven to exercise higher professional skepticism in terms of autonomy (Kwock *et al.*, 2016).

On the other hand, academics and faculty members specialized in the area of accounting develop their skepticism primarily through theoretical studies and research, and not through direct exposure to real-world auditing cases. The lack of professional practice may affect their level of professional skepticism in comparison to those who are involved in real-world cases.

Concerning the effect of gender on professional skepticism, it is important to note that there are differences between male and female auditors in terms of work completion, information processing (Ratna and Anisykurlillah, 2020), risk aversion and professional attitude (Jérôme *et al.*, 2024). Female auditors are more sensitive to ethical implications of different issues and are at a higher average level of moral development in comparison to male auditors (Bernardi *et al.*, 1997), and this is reflected positively on their audit judgments (Atmaja and Sukartha, 2021).

Prior literature investigated this effect from different perspectives and found mixed results. For instance, Chung and Monroe (2001) investigated the effect of gender and task complexity on their audit judgement accuracy and based on an experimental study, the authors found that female auditors are more accurate than male auditors in more complex tasks and male auditors are more accurate in their audit judgement than female auditors. In the same regard, Breesch and Branson (2009) examined the effect of auditor gender on audit quality and based on an experimental study on 20 female and 20 male future auditors, the authors found that female auditors are more conservative and discover more misstatements than male auditors. Consistently, Ye *et al.* (2014) found evidence that auditor age and gender have a significant effect on audit failures in China. Focusing on female lead auditors, Jérôme *et al.* (2024) used a sample from Swiss publicly traded companies from 2010 to 2017 and found that female lead auditors are positively related to high quality auditors. Female auditors and older

ones are associated with higher audit failures as they are more risk averse and less tolerant to opportunistic behaviors. In addition, they are willing exert more effort in auditing to reduce the risk of material misstatement.

On the other hand, Larimbi (2012) investigated the effect of auditor personal characteristics on professional skepticism. Using a survey on auditors from non Big4 auditing firms in East Java, the authors found that gender has no significant effect on professional skepticism. In the same context, Aschauer *et al.* (2017) examined the effect of auditor gender on professional skepticism and didn't find significant effect. Furthermore, Abdul Halim *et al.* (2018) didn't find significant differences between female and male auditors in their effect on professional judgement in Malaysia. The authors explained this finding by attributing the absence of gender differences to work-related socialization, uniform training, and professional standards, which collectively standardize auditors' judgments and reduce disparities between male and female auditors. Consistently, Safarzadeh and Mohammadian (2024) didn't find evidence that gender has a significant on auditors' professional skepticism.

As for the effect of auditor age on professional skepticism, prior literature viewed auditor age as an indicator of experience, where older auditors are expected to be more experienced and as a result, their audit judgements will be more accurate.

Prior studies investigated the effect of auditor's age on professional judgement. For instance, Gul (1983) examined the relationship between accountants' age and their decision confidence. Based on a sample of 54 accountants from accounting firms in Sydney, the author didn't find significant relationship between age and decision confidence. In the same context, Johnson (1995) examined the relationship between age and sequential belief revision and found that age is positively related to belief revision indicating suggests a greater tolerance for risky belief revision among less-experienced (younger) auditors and that older auditors present more conservative final beliefs. In the same context, Aschauer *et al.* (2017) examined the effect of auditor age on professional skepticism and didn't find significant effect of auditor's age on their level of professional skepticism. Furthermore, in Iraq, Moradi *et al.* (2024) found that seniority is significantly related to auditors' professional judgement and Safarzadeh and Mohammadian (2024) provided evidence that auditors' age is positively related to their professional skepticism.

Based on the discussion above, it is clear that prior literature found mixed results concerning the effect of gender and age on auditors' professional skepticism. However, concerning the effect of background on professional skepticism, it is expected that auditors' professional experience and training and exposure to real-world auditing cases may generate differences in their professional skepticism level in comparison to those lacking such experience.

3. Research Design and Methodology

To examine the determinants of auditors' professional skepticism, a survey was designed based on Hurtt Professional Skepticism Scale (HPSS), and it includes two sections

- Section (1) includes demographic questions, such as name (optional), gender, age and profession.
- Section (2) consists of 30 statements that focus on the different determinants of auditors' trait skepticism (Hurtt Professional Skepticism Scale). These statements are designed on a 6-point likert scale (Hurtt, 2010), ranging from 1 = Strongly Disagree to 6 = Strongly Agree. To check the attention of the readers and to ensure that they read the statements carefully, 8 statements were reversed denoting a lower level of professional skepticism (See Appendix 1).

- Participants were asked to present their degree of agreement with the statements shown in the survey.

4. Research Results

In this section, the researchers will present the descriptive statistics of the demographic variables, results of the reliability and validity tests. Based on the validity test result, the final list of determinants will be used to investigate whether the level of professional skepticism and its determinants differ according to gender, background and age.

4.1. Descriptive Statistics

As shown in table (1), 59 males and 26 females participated in the survey. Only 1 participant is below 25 years, 3 participants (representing 3.5%) with age between 25 and 34 years, 39 participants (representing 45.9%) with age between 35 and 44 years, 26 participants (representing 30.6%) with age from 45 to 54 years, 12 participants (representing 14.1%) with age from 55 to 64 years and 4 participants (representing 4.7%) were above 64 years. Concerning the participants' professional background, we can notice that 28.2% of the whole number of participants (24 participants) were auditors at the ASA and the rest (61 participants) were faculty members.

Table 1: Descriptive statistics

Variable		Frequency	Percent	Cumulative percent
Gender	Male	59	69.4	69.4
	Female	26	30.6	100.0
	Total	85	100.0	
Age	Below 25	1	1.2	1.2
	From 25 to 34	3	3.5	4.7
	From 35 to 44	39	45.9	50.6
	From 45 to 54	26	30.6	81.2
	From 55 to 64	12	14.1	95.3
	Above 64	4	4.7	100
	Total	85	100.0	
Profession	ASA Auditors	24	28.2	28.2
	Faculty Members	61	71.8	100.0
	Total	85	100.0	

4.2. Reliability Test

Cronbach's alpha result shows that the coefficient of Cronbach's alpha is 0.813 which is greater than 0.6 (Hai *et al.*, 2020).

Table 2: Reliability test

	Cronbach's Alpha	No. of Items
All sample	0.813	30

4.3. Sampling Adequacy and Exploratory Factor Analysis

The Exploratory Factor Analysis (EFA) procedure was executed on construct elements by the researchers using the Principal Component Analysis (PCA) with Varimax (Variation Maximization) Rotation extraction method (Muhammad *et al.*, 2024). To prepare an EFA, Kaiser-Meyer-Olkin (KMO) analysis and Bartlett's Test of Sphericity analysis were conducted in order to determine the factorability of the 30 skepticism items (Ghani *et al.*, 2022). KMO

test is used to check the sampling adequacy and whether the statements in the survey measure the study variables which are the determinants of professional skepticism. As shown in table (3), KMO is 67.1% (greater than 60% which is the recommended value) (Pallant, 2007; Hussin and Iskandar, 2015) indicating that the sample is sufficient to prepare EFA (Muhammad *et al.*, 2024). Bartlett's test of Sphericity result (Chi Square = 1105.967, Sig. = 0.000) indicates that the correlation matrix is not an identity one and accordingly, we can reject the null hypothesis which assumes that equal variances exist.

Table 3: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.671
Bartlett's Test of Sphericity	Approx. Chi-Square	1105.967
	Df	435
	Sig.	0.000

Based on the results of KMO and Bartlett's test of Sphericity shown in table (3), the researchers prepared the PCA, which is used to extract the number of factors for the professional skepticism determinants. PCA using varimax rotation found four component factors of the skepticism determinants with 16 items of skepticism (Table 4). To reach these 16 items comprising the professional skepticism score, the researchers followed the following steps. Step 1: removing cross loading items that appear under two or more components (S29, S28, S26, S11, S2, S24 and S17), and where the difference between the higher two loadings is less than 0.2. Step 2: removing components with less than three items (components 5, 6, 7, 8 and 9) (Pallant, 2007). The 16 items are loaded into four determinants, which are self-confidence, suspension of judgement, autonomy and search for knowledge. The resulting 16 statements constitute the determinants of professional skepticism and can be categorized in the following four groups:

1. Suspension of Judgement

S27: I like to ensure that I've considered most available information before making a decision

S22: I do not like to decide until I've looked at all of the readily available information

S3: I wait to decide on issues until I can get more information

S20: I dislike having to make decisions quickly

S9: I take my time when making decisions

2. Self-Confidence

S12: I am self-assured

S6: I am confident of my abilities

S21: I have confidence in myself

3. Search for Knowledge

S15: I think learning is exciting

S8: Discovering new information is fun

S23: I like searching for knowledge

S4: The prospect of learning excites me

4. Autonomy

S10: I tend to immediately accept what other people tell me (Reverse)

S16: I usually accept things I see, read or hear at face value (Reverse)

S25: It is easy for other people to convince me (Reverse)

S1: I often accept other people's explanations without further thought (Reverse)

Table 4: Results of Exploratory Factor Analysis

	Component								
	1	2	3	4	5	6	7	8	9
S12: I am self assured	0.939	0.085	0.013	0.121	0.011	-0.020	0.035	-0.021	-0.089
S6: I am confident of my abilities	0.918	0.040	-0.085	0.001	0.029	-0.071	-0.149	-0.004	-0.033
S21: I have confidence in myself	0.888	0.144	0.085	0.146	-0.023	-0.020	0.033	0.076	0.056
S29: I relish learning	0.585	0.289	-0.007	0.407	0.166	0.239	-0.042	0.153	0.132
S27: I like to ensure that I've considered most available information before making a decision	0.133	0.788	-0.017	0.200	0.138	0.057	0.017	0.054	-0.137
S22: I do not like to decide until I've looked at all of the readily available information	0.177	0.759	0.183	0.194	-0.024	-0.192	0.160	0.003	-0.155
S20: I dislike having to make decisions quickly	0.117	0.673	0.342	0.023	-0.011	-0.148	0.096	-0.195	-0.005
S3: I wait to decide on issues until I can get more information	-0.065	0.668	-0.028	0.144	-0.125	0.165	0.051	0.265	0.070
S9: I take my time when making decisions	0.194	0.626	-0.034	0.078	0.125	0.128	-0.068	0.084	0.383
S28: I enjoy trying to determine if what I read or hear is true	0.149	0.497	-0.216	0.305	0.351	0.151	0.124	0.257	0.039
S10: I tend to immediately accept what other people tell me (Reverse)	-0.061	0.129	0.783	0.059	-0.159	0.087	0.049	0.068	0.166
S16: I usually accept things I see, read or hear at face value (Reverse)	0.061	0.231	0.637	-0.015	0.198	-0.161	-0.149	-0.205	-0.067
S26: I seldom consider why people behave in a certain way (Reverse)	-0.002	0.029	0.628	-0.021	0.447	0.052	-0.066	0.309	-0.101
S25: It is easy for other people to convince me (Reverse)	0.119	-0.052	0.607	0.016	0.010	0.268	-0.033	0.064	-0.181
S1: I often accept other people's explanations without further thought (Reverse)	-0.132	0.090	0.514	0.271	-0.054	0.161	0.296	-0.120	0.015
S2: I feel good about myself	0.381	0.170	-0.423	0.015	-0.070	0.060	0.127	-0.155	0.113
S15: I think learning is exciting	0.109	0.051	0.044	0.792	0.195	0.072	0.136	0.022	-0.062
S4: The prospect of learning excites me	0.069	0.211	0.095	0.750	0.021	0.053	-0.277	0.039	0.050
S23: I like searching for knowledge	0.213	0.253	0.040	0.747	0.101	-0.196	-0.160	-0.037	0.025
S8: Discovering new information is fun	0.035	0.151	-0.058	0.656	0.048	-0.043	0.463	0.136	0.091

S5: I am interested in what causes people to behave the way that they do	-0.003	-0.005	-0.084	0.190	0.806	0.116	-0.035	0.141	0.167
S30: The actions people take and the reasons for those actions are fascinating	0.096	-0.049	-0.113	0.012	-0.080	-0.763	0.115	0.159	0.156
S19: Most often I agree with what the others in my group think (Reverse)	0.040	-0.070	0.459	-0.078	-0.017	0.517	0.007	0.193	0.093
S13: My friends tell me that I usually question things I see or hear	0.028	0.237	0.041	-0.056	0.201	-0.040	0.787	-0.019	0.028
S14: I prefer to understand the reason for other people's behavior	-0.010	0.092	0.118	0.177	0.670	-0.139	0.143	-0.354	0.020
S11: Other people's behavior does not interest me (Reverse)	0.003	0.018	0.341	-0.100	0.501	0.127	0.309	0.219	-0.275
S24: I frequently question things that I see or hear	0.219	0.107	0.022	0.293	0.428	0.385	0.225	-0.267	0.067
S17: I do not feel sure of myself (Reverse)	0.280	0.162	0.242	0.036	0.086	0.338	-0.463	-0.102	0.031
S7: I often reject any statements unless I have proof that they are true	0.064	0.253	0.166	0.132	0.025	-0.155	0.062	0.723	-0.045
S18: I usually notice inconsistencies	-0.014	-0.040	-0.047	0.030	0.076	-0.097	0.036	-0.045	0.898
Eigenvalue	5.942	3.262	2.469	2.042	1.625	1.400	1.232	1.152	1.102
% of Variance	19.806	10.874	8.226	6.807	5.418	4.666	4.107	3.840	3.674
Cumulative %	19.806	30.680	38.906	45.713	51.131	55.797	59.904	63.745	67.419

The researchers rerun the KMO and Bartlett's test for the professional skepticism scale that includes the 16-items and as shown in Table (5), KMO measure has improved to be 0.716, indicating that the sample is adequate for further factor analysis.

Table 5: KMO and Bartlett's Test for the PS scale

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.716
Bartlett's Test of Sphericity	Approx. Chi-Square	598.440
	Df	120
	Sig.	0.000

Based on the results of KMO and Bartlett's test of Sphericity shown in table (5), the researchers conducted a PCA for the 16-item professional skepticism scale and confirmed the results reached, where there are only four determinants of professional skepticism (each with three items or more) representing 63.784% of the professional skepticism. The lowest factor loading is 0.559, which is higher than the minimum required value (Hair *et al.*, 2010).

Table 6: Results of Exploratory Factor Analysis for the 16-item Professional Skepticism Scale

	1	2	3	4
S27: I like to ensure that I've considered most available information before making a decision	0.773	0.152	0.226	0.018
S22: I do not like to decide until I've looked at all of the readily available information	0.758	0.172	0.202	0.190
S3: I wait to decide on issues until I can get more information	0.707	-0.112	0.136	0.012
S20: I dislike having to make decisions quickly	0.682	0.086	0.024	0.314
S9: I take my time when making decisions	0.670	0.148	0.133	-0.073
S12: I am self assured	0.112	0.939	0.146	0.016
S6: I am confident of my abilities	0.067	0.935	0.010	-0.102
S21: I have confidence in myself	0.172	0.883	0.160	0.095
S15: I think learning is exciting	0.054	0.078	0.839	0.041
S8: Discovering new information is fun	0.187	-0.044	0.733	-0.069
S23: I like searching for knowledge	0.225	0.214	0.727	0.087
S4: The prospect of learning excites me	0.176	0.105	0.722	0.120
S10: I tend to immediately accept what other people tell me (Reverse)	0.132	-0.099	0.020	0.783
S16: I usually accept things I see, read or hear at face value (Reverse)	0.148	0.104	-0.032	0.706
S25: It is easy for other people to convince me (Reverse)	-0.089	0.117	-0.010	0.703
S1: I often accept other people's explanations without further thought (Reverse)	0.094	-0.177	0.246	0.559
Eigenvalue	4.426	2.388	1.860	1.532
% of Variance	27.662	14.923	11.626	9.573
Cumulative %	27.662	42.585	54.211	63.784

As revealed in Table (7), Cronbach's Alpha for the whole sample is 0.789, 0.791 for the 5 items that form the suspension of judgement determinant, 0.935 for the 3 items that form the self-confidence determinant, 0.791 for the 5 items that form the search for knowledge determinant and 0.655 for the Autonomy determinant.

Table 7: Results of Reliability Test for the 16-item Professional Skepticism Scale

	Cronbach's Alpha	No. of Items
All sample	0.789	16
Suspension of Judgement	0.791	5
Self-Confidence	0.935	3
Search for Knowledge	0.787	4
Autonomy	0.655	4

Table (7) presents the results of the reliability test for the 16-item professional skepticism scale, revealing generally good internal consistency. The overall Cronbach's Alpha for the entire scale is 0.789, indicating acceptable reliability. Among the individual determinants, suspension of judgment shows a strong Cronbach's Alpha of 0.791, reflecting good consistency in measuring this dimension. Self-confidence has the highest reliability with a Cronbach's Alpha of 0.935, demonstrating excellent internal consistency. Search for knowledge also exhibits good reliability with a Cronbach's Alpha of 0.787, ensuring that the items measure participants' inclination to seek additional information effectively. However, autonomy has a lower Cronbach's Alpha of 0.655, but it is still acceptable, as it represents the minimum required degree of reliability (Taber, 2018).

4.4. *Effect of background on the determinants of professional skepticism*

To examine whether significant differences exist between auditors at the ASA and faculty members regarding the determinants of professional skepticism, the professional skepticism scores were calculated using a 16-item scale based on a 6-point Likert scale (Hurtt, 2010). Each participant's total professional skepticism score could range from 16 points (1 x 16 items) to 96 points (6 x 16 items). The same method was applied to measure the four determinants of professional skepticism, which are suspension of judgment, self-confidence, search for knowledge, and autonomy. Suspension of judgment scores ranged from 5 points (1 x 5 items) to 30 points (6 x 5 items). Self-confidence scores ranged from 3 points (1 x 3 items) to 18 points (6 x 3 items). Search for knowledge and Autonomy scores each ranged from 4 points (1 x 4 items) to 24 points (6 x 4 items).

As presented in table (8), the actual scores of participants varied within these ranges. The professional skepticism scores ranged from 61 to 93 points, reflecting different levels of professional skepticism among the participants. Suspension of judgment scores ranged from 15 to 30 points, indicating participants' tendencies to delay forming their conclusions until they reach sufficient evidence to support their conclusions. Self-confidence scores ranged from 9 to 18 points, representing different levels of confidence in personal judgments. Search for knowledge scores ranged from 12 to 24 points, highlighting differences in the interest to collect additional information. Finally, autonomy scores ranged from 8 to 24 points, capturing the extent of participants' persistence and independence in decision-making.

Table 8: Descriptive statistics of participants' responses (all sample)

	All Sample				
	Professional Skepticism	Suspension of Judgement	Self-Confidence	Search for Knowledge	Autonomy
Mean	76.4941	24.7294	14.5294	19.8824	17.3529
Standard Deviation	8.32040	3.71095	2.49130	3.09536	3.62434
Minimum	61	15	9	12	8
Maximum	93	30	18	24	24

Table (9) presents descriptive statistics comparing ASA Auditors and faculty members across the determinants of professional skepticism, which are suspension of judgment, self-confidence, search for knowledge, and autonomy. Overall, ASA Auditors demonstrated higher levels of professional skepticism, with a mean score of 80.92 compared to 74.75 for faculty members. This suggests that ASA auditors generally exhibit a stronger skeptical mindset, related to academics and faculty members.

In suspension of judgment, ASA auditors reported a higher mean score of 26.38 compared to 24.08 for faculty members. This indicates that auditors may be more inclined to withhold their judgment until they reach sufficient evidence to support their judgement and decision. This characteristic aligns with the critical thinking and cautious decision-making often required in auditing real-world cases. For self-confidence, ASA auditors scored higher with a mean of 15.75 compared to faculty members' mean of 14.05. This suggests that ASA auditors possess greater confidence in their judgments, which may result from their professional training and real-world experience in evaluating financial information and identifying discrepancies.

In terms of the search for knowledge determinant, ASA Auditors reported a mean score of 21.04, which was notably higher than the mean score of 19.43 for faculty members. This reflects a stronger tendency among auditors to seek additional information and conduct thorough investigations, a key aspect of maintaining professional skepticism. Regarding autonomy, ASA auditors showed a slightly higher mean score of 17.75 compared to 17.20 for faculty members. Although the difference is minimal, it suggests that ASA auditors exhibit slightly greater independence in their decision-making processes.

Overall, the higher scores across all determinants of professional skepticism among ASA Auditors indicate that their professional role and responsibilities foster a heightened level of professional skepticism. In contrast, while faculty members also exhibit skepticism, their slightly lower scores may reflect the differences in their lack of professional training and exposure to real-world auditing cases.

Table 9: Descriptive statistics of participants' responses (ASA Auditors vs. Faculty Members)

	ASA Auditors (N = 24)				Faculty Members (N = 61)			
	Mean	Standard Deviation	Minimum	Maximum	Mean	Standard Deviation	Minimum	Maximum
Professional Skepticism	80.9167	6.34457	70	93	74.7542	8.40170	61	93
Suspension of Judgement	26.3750	3.44916	19	30	24.0820	3.63453	15	30
Self-Confidence	15.7500	1.98363	12	18	14.0492	2.50617	9	18
Search for Knowledge	21.0417	2.86628	12	24	19.4262	3.08469	15	24
Autonomy	17.7500	2.60851	14	22	17.1967	3.96156	8	24

To investigate the effect of background on professional skepticism, we used the Mann Whitney nonparametric test to examine whether there are significant differences between the two independent groups (ASA auditors and faculty members).

As shown in table (10), significant difference exists between the faculty members' professional skepticism and that of the ASA auditors. It is clear that the professional skepticism of the ASA auditors is higher than that of faculty members ($z = -3.146$, Sig. = 0.010). This result indicates that the ASA auditors' professional experience and training and exposure to real-world auditing cases has a considerable effect on their level of professional skepticism, in comparison to academics and faculty members.

Table 10: Mann Whitney Test Results (Professional skepticism of ASA Auditors vs. faculty members)

Panel A: Ranks				
Profession		N	Mean Rank	Sum of Ranks
Professional Skepticism	ASA Auditors	24	56.42	1354.00
	Faculty Members	61	37.72	2301.00
	Total	85		
Panel B: Test Statistics ^a				
Mann-Whitney U	410.00			
Wilcoxon W	2301.00			
Z	-3.146			
Asymp. Sig. (2-tailed)	0.010			
a Grouping Variable: Profession				

To provide a deeper analysis, the Mann-Whitney nonparametric test was used to examine whether the determinants of professional skepticism differ significantly based on background. As presented in Table (11), not all determinants of professional skepticism show significant differences depending on background. For example, the suspension of judgment was found to differ significantly based on background ($z = -2.528$, Sig. = 0.011). ASA auditors exhibited significantly higher suspension of judgment (Mean rank = 53.73) than faculty members (Mean rank = 38.78), indicating that auditors take more time to make decisions and wait until sufficient information is gathered. Additionally, a significant difference was found between the self-confidence of ASA auditors and that of faculty members ($z = -2.777$, Sig. = 0.005). ASA auditors demonstrated higher self-confidence (Mean rank = 54.44) compared to faculty members (Mean rank = 38.50).

Moreover, ASA auditors displayed a stronger search for knowledge and a greater interest in learning (Mean rank = 52.83) than faculty members (Mean rank = 39.13). However, no significant differences were found in the autonomy factor. These results suggest that while certain determinants, such as suspension of judgment, self-confidence, and search for knowledge, differ based on background, autonomy does not exhibit significant variations.

These results indicate that ASA auditors exhibit significantly higher professional skepticism than faculty members. This finding may be attributed to their extensive professional experience, which exposes them to a wide range of real-world audit cases requiring critical evaluation and risk assessment. ASA auditors routinely deal with complex financial data, fraud risks, and regulatory scrutiny, which likely strengthens their ability to question assumptions and seek corroborating evidence. Moreover, their continuous professional development and adherence to auditing standards may further reinforce their skeptical mindset, making them more professional at identifying inconsistencies and potential misstatements.

Table 11: Mann Whitney Test Results (Determinants of Professional skepticism of ASA Auditors vs. Faculty Members)

Panel A: Ranks				
	Profession	N	Mean Rank	Sum of Ranks
Suspension of Judgement	ASA Auditors	24	53.73	1289.50
	Faculty Members	61	38.78	2365.50
	Total	85		
Self-Confidence	ASA Auditors	24	54.44	1306.50
	Faculty Members	61	38.50	2348.50
	Total	85		
	ASA Auditors	24	52.83	1268.00

Search for Knowledge	Faculty Members	61	39.13	2387.00
	Total	85		
Autonomy	ASA Auditors	24	44.77	1074.50
	Faculty Members	61	42.30	2580.50
	Total	85		
Panel B: Test Statistics ^a				
	Suspension of Judgement	Self-Confidence	Search for Knowledge	Autonomy
Mann-Whitney U	474.500	437.500	496.000	689.500
Wilcoxon W	2365.500	2348.500	2387.000	2580.500
Z	-2.528	-2.777	-2.325	-0.417
Asymp. Sig. (2-tailed)	0.011	0.005	0.020	0.677
a Grouping Variable: Profession				

4.5. *Effect of gender on the determinants of professional skepticism*

Table (12) compares the descriptive statistics of females and males across the determinants of professional skepticism. Despite minor gender differences, the overall professional skepticism scores are nearly identical, with females scoring an average of 76.42 and males scoring 76.53, suggesting similar skepticism levels. In suspension of judgment, females reported a slightly higher mean score of 25.12 compared to 24.56 for males, indicating a marginally greater tendency to withhold judgment. Regarding self-confidence, females also had a slightly higher mean of 14.85 versus 14.38 for males, suggesting a more stable level of confidence. On the other hand, males scored higher in search for knowledge, with a mean of 20.03, compared to 19.54 for females. This implies that males may have a slightly stronger inclination to seek additional information. In autonomy, males also scored higher with a mean of 17.54 compared to 16.92 for females, suggesting greater persistence in decision-making.

While males displayed more variability in their responses, particularly in self-confidence and autonomy, these differences were not substantial enough to create a significant gender gap in the overall level of professional skepticism.

Table 12: Descriptive statistics of participants' responses (Females vs. Males)

	Females (N = 26)				Males (N = 59)			
	Mean	Standard Deviation	Minimum	Maximum	Mean	Standard Deviation	Minimum	Maximum
Professional Skepticism	76.4231	9.47068	61	93	76.5254	7.8487	61	93
Suspension of Judgement	25.1154	4.12143	15	30	24.5593	3.53929	15	30
Self-Confidence	14.8462	2.16688	12	18	14.3839	2.61308	9	18
Search for Knowledge	19.5385	3.53532	12	24	20.0339	2.90045	15	24
Autonomy	16.9231	3.34572	8	22	17.5424	3.75234	9	24

To investigate whether the determinants of professional skepticism differ significantly according to gender, Mann Whitney test was used to compare the responses of males and females. As shown in table (13), males' professional skepticism (Mean rank = 43.14) is higher than that of females (Mean rank = 42.69), however this difference is not statistically significant (Sig. = 0.939). Furthermore, table (14) reveals that females' suspension of judgment (Mean rank

= 46.06) is higher than that of males (Mean rank = 41.65), but the difference is still not statistically significant. in terms of self-confidence, Mann Whitney test results presented in table (14) indicate that females' self-confidence (Mean rank = 46.27) is higher but not statistically significant than that of males (Mean rank = 41.56). The same result is reached for search for knowledge, where males' search for knowledge (Mean rank = 44.11) is higher but not significantly than that of females (Mean rank = 40.48). Also, males' autonomy (Mean rank = 44.24) is higher than that of females (Mean rank = 40.19) but not statistically significant.

These results are consistent with prior research results (Larimbi, 2012; Aschauer *et al.*, 2017; Christina and Tjaraka, 2018; Safarzadeh and Mohammadian, 2024) which didn't find significant effect of gender on professional skepticism. As a result, we can conclude that gender does not play a significant role in influencing the overall level of professional skepticism or its specific determinants among auditors. This result might be justified by the fact that both males and females are exposed to the same professional standards which collectively standardize auditors' judgments and reduce differences between male and female auditors (Abdul Halim *et al.*, 2018).

Table 13: Mann Whitney Test Results (Professional skepticism of Females vs. Males)

Panel A: Ranks				
Gender		N	Mean Rank	Sum of Ranks
Professional Skepticism	Female	26	42.69	1110.00
	Male	59	43.14	2545.00
	Total	85		
Panel B: Test Statistics ^a				
Mann-Whitney U	759.000			
Wilcoxon W	1110.00			
Z	-0.076			
Asymp. Sig. (2-tailed)	0.939			
a Grouping Variable: Profession				

Table 14: Mann Whitney Test Results (Determinants of Professional skepticism of Females vs. Males)

Panel A: Ranks				
Gender		N	Mean Rank	Sum of Ranks
Suspension of Judgement	Female	26	46.06	1197.50
	Male	59	41.65	2457.50
	Total	85		
Self-Confidence	Female	26	46.27	1203.00
	Male	59	41.56	2452.00
	Total	85		
Search for Knowledge	Female	26	40.48	1052.50
	Male	59	44.11	2602.50
	Total	85		
Autonomy	Female	26	40.19	1045.00
	Male	59	44.24	2610.00
	Total	85		
Panel B: Test Statistics ^a				
	Suspension of Judgement	Self-Confidence	Search for Knowledge	Autonomy
Mann-Whitney U	687.500	682.00	701.500	694.000
Wilcoxon W	2457.500	2452.00	1052.500	1045.000
Z	-0.763	-0.840	-0.630	-0.699
Asymp. Sig. (2-tailed)	0.466	0.401	0.528	0.485
a Grouping Variable: Gender				

4.6. *Effect of age on the determinants of professional skepticism*

Table (15) provides a comparison of participants' responses based on age, dividing them into young and old groups across the determinants of professional skepticism, which include suspension of judgment, self-confidence, search for knowledge, and autonomy. While the scores are generally comparable, some differences can be observed.

In terms of professional skepticism, young participants reported a slightly higher mean score of 77.65 compared to 75.31 for old participants. Although the difference is modest, it suggests that younger individuals may exhibit slightly greater skepticism, possibly due to recent training or exposure to modern critical thinking methods. For suspension of judgment, young participants had a marginally higher mean score of 25.07 compared to 24.38 for old participants. This indicates that younger individuals may be slightly more inclined to delay judgment and seek additional information before forming conclusions. However, the similarity in scores suggests that both groups demonstrate a generally cautious approach to decision-making.

Regarding self-confidence, the means were nearly identical, with young participants scoring 14.53 and old participants scoring 14.52. This indicates no significant difference in confidence levels based on age, suggesting that both groups maintain comparable self-confidence in their judgments. In the search for knowledge category, young participants exhibited a higher mean score of 20.72 compared to 19.02 for old participants. This suggests that younger individuals may display a stronger tendency to seek additional information and verify facts, which could be influenced by their academic experiences or recent exposure to educational resources. Finally, for autonomy, the scores were again quite similar, with young participants reporting a mean of 17.33 and old participants scoring 17.38. This indicates comparable levels of persistence and autonomy in decision-making across both age groups.

Overall, while young participants showed slightly higher levels of professional skepticism, suspension of Judgment, and search for knowledge, the differences were not substantial. Both young and old participants demonstrated similar levels of self-confidence and autonomy, suggesting that age may have a limited impact on these specific determinants.

Table 15: Descriptive statistics of participants' responses (Young vs. Old)

	Young (N = 43)				Old (N = 42)			
	Mean	Standard Deviation	Minimum	Maximum	Mean	Standard Deviation	Minimum	Maximum
Professional Skepticism	77.6512	7.40619	61	90	75.3095	9.09969	61	93
Suspension of Judgement	25.0698	3.64754	15	30	24.3810	3.78671	15	30
Self-Confidence	14.5349	2.19685	12	18	14.5238	2.76950	9	18
Search for Knowledge	20.7209	2.75444	16	24	19.0238	3.21951	12	24
Autonomy	17.3256	3.35034	10	24	17.3810	3.92585	8	24

To investigate whether the determinants of professional skepticism differ significantly according to age, the researchers split the sample based on the median of age (Median = 44 years), where young participants of less than or equal to 44 years represent the first subsample (43 participants) and old participants of greater than 44 years constitute the second subsample (42 participants). Then, the researchers used the Mann Whitney nonparametric test to examine

the significant differences between the two subsamples concerning the professional skepticism score and its determinants.

Tables (16) and (17) present the results of the Mann-Whitney nonparametric test, comparing the professional skepticism and its determinants (suspension of judgment, self-confidence, search for knowledge, and autonomy) between young and old participants. The results in table (16) show that young participants exhibited higher but not significant professional skepticism (Mean rank = 46.91) than older ones (Mean rank = 39.00). This finding is in contrast with Moradi *et al.* (2024) and Safarzadeh and Mohammadian (2024), which found that auditors' age is positively and significantly related to professional skepticism and consistent with Aschauer *et al.* (2017), which found that age has no significant effect on professional skepticism level.

Table (17) further examines the determinants of professional skepticism. For suspension of judgement, younger participants show higher mean score (Mean rank = 45.35) than older participants (Mean rank = 40.60), however the difference is not statistically significant. As for self-confidence, the Mann-Whitney test results show that the mean ranks of young and old participants are nearly identical, showing no significant differences in self-confidence based on auditors' age. However, in the case of search for knowledge, younger participants (Mean rank = 49.43) are significantly more likely to seek additional information and expand their knowledge when making decisions in comparison to older ones (Mean rank = 36.42). Finally, the Mann Whitney test results show no significant differences between young and old participants in terms of their autonomy and independence in making decisions.

Overall, the findings suggest that while age does not significantly influence overall professional skepticism, search for knowledge is a key differentiating factor, with younger auditors demonstrating a greater tendency to seek information.

Table 16: Mann Whitney Test Results (Professional skepticism of Young vs. Old)

Panel A: Ranks				
Age		N	Mean Rank	Sum of Ranks
Professional Skepticism	Young	43	46.91	2017.00
	Old	42	39.00	1638.00
	Total	85		
Panel B: Test Statistics ^a				
Mann-Whitney U	735.000			
Wilcoxon W	1638.00			
Z	-1.478			
Asymp. Sig. (2-tailed)	0.139			
a Grouping Variable: Profession				

Table 17: Mann Whitney Test Results (Determinants of Professional skepticism of young vs. old)

Panel A: Ranks				
Suspension of Judgement	Age	N	Mean Rank	Sum of Ranks
	Young	43	45.35	1950.00
	Old	42	40.60	1705.00
	Total	85		
Self-confidence	Young	43	43.19	1857.00
	Old	42	42.81	1798.00
	Total	85		
Search for Knowledge	Young	43	49.43	2125.00
	Old	42	36.42	1529.00

	Young	85		
Autonomy	Old	43	42.47	1826.00
	Male	42	43.55	1829.00
	Total	85		
Panel B: Test Statistics ^a				
	Suspension of Judgement	Self-confidence	Search for Knowledge	Autonomy
Mann-Whitney U	802.000	895.000	626.500	880.000
Wilcoxon W	1705.000	1798.00	1529.500	1826.000
Z	-0.073	-0.073	-2.453	-0.203
Asymp. Sig. (2-tailed)	0.942	0.942	0.014	0.839
a Grouping Variable: Age				

5. Conclusions and Recommendations for Future Research

The objective of this research is to examine the determinants of auditors' professional skepticism in an emerging economy, Egypt and to investigate whether these determinants differ based on background (academic vs. professional), gender and age. To fulfil the research objectives, relevant auditing standards and prior literature related to professional skepticism and its determinants were analyzed. A survey of 30 statements on the determinants of professional skepticism was used and distributed on auditors of the ASA and faculty members.

Based on a sample of 85 respondents, statistical results showed that determinants of professional skepticism fell into 4 categories, which are suspension of judgement, self-confidence, search for knowledge and autonomy. Furthermore, statistical results found significant differences between ASA auditors and faculty members with respect to the level of professional skepticism in general and the suspension of judgement, self-confidence and search for knowledge in particular. As for the effect of gender, the results didn't provide any significant differences between males and females regarding the level of professional skepticism nor its determinants. Finally, age has proven to have a significant effect on the participants' search for knowledge only.

This study contributes to the auditing literature by addressing the gap in research on professional skepticism in Egypt, an emerging economy with distinct regulatory and institutional frameworks. Specifically, it examines the determinants of auditors' professional skepticism and investigates how these determinants vary based on background, gender and age. By incorporating perspectives from both academic faculty members and ASA auditors, this study provides a comprehensive analysis of how different professional experiences shape skepticism in audit practices.

Furthermore, the findings of this study offer practical implications for audit firms, regulatory bodies, and researchers. Understanding the key drivers of professional skepticism can help in developing targeted training programs, refining auditing standards, and strengthening oversight mechanisms to improve audit quality. Additionally, by identifying potential differences in professional skepticism based on auditor demographics, the study contributes to ongoing discussions on diversity and inclusivity within the auditing profession.

Finally, this research enhances the theoretical and practical understanding of professional skepticism, offering insights that can inform policies and strategies aimed at strengthening audit quality, increasing financial transparency, and restoring public trust in the profession.

This research has certain limitations. The relatively small number of participants who participated in the survey limit the generalizability of the research findings. Also, the research

focused on three demographic factors, which are background, gender and age. Accordingly, other factors, such as experience and industry specialization were not examined, and may affect the level of auditors' professional skepticism.

Future research may include exploring the impact of organizational factors, such as audit firm size and culture, on auditors' professional skepticism. Additionally, further studies could investigate the role of experience and professional training programs in shaping auditors' ability to exercise skepticism, particularly in emerging economies. Future research may also examine the influence of technological advancements, such as artificial intelligence and data analytics, on the development of professional skepticism in auditing practices. Finally, a comparative study between auditors in different emerging economies could provide valuable insights into how cultural and regulatory differences affect the application of professional skepticism.

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Appendix 1

- S1: I often accept other people's explanations without further thought (Reverse)
- S2: I feel good about myself.
- S3: I wait to decide on issues until I can get more information.
- S4: The prospect of learning excites me.
- S5: I am interested in what causes people to behave the way that they do.
- S6: I am confident of my abilities.
- S7: I often reject statements unless I have proof that they are true.
- S8: Discovering new information is fun.
- S9: I take my time when making decisions
- S10: I tend to immediately accept what other people tell me (Reverse).
- S11: Other people's behavior does not interest me (Reverse).
- S12: I am self-assured.
- S13: My friends tell me that I usually question things that I see or hear.
- S14: I like to understand the reason for other people's behavior.
- S15: I think that learning is exciting.
- S16: I usually accept things I see, read, or hear at face value (Reverse).
- S17: I do not feel sure of myself (Reverse).
- S18: I usually notice inconsistencies in explanations.
- S19: Most often I agree with what the others in my group think (Reverse).
- S20: I dislike having to make decisions quickly.
- S21: I have confidence in myself.
- S22: I do not like to decide until I've looked at all of the readily available information.
- S23: I like searching for knowledge.
- S24: I frequently question things that I see or hear.
- S25: It is easy for other people to convince me (Reverse).
- S26: I seldom consider why people behave in a certain way (Reverse).
- S27: I like to ensure that I've considered most available information before making a decision.
- S28: I enjoy trying to determine if what I read or hear is true.
- S29: I relish learning.
- S30: The actions people take and the reasons for those actions are fascinating.

Source: Hurtt (2010) Professional Skepticism Scale

الملخص

يُعد الشك المهني لمراقبي الحسابات أمرًا بالغ الأهمية لجودة المراجعة. يهدف هذا البحث إلى دراسة محددات الشك المهني لدى مراقبي الحسابات في مصر، وما إذا كانت هناك فروق ذات دلالة إحصائية بين هذه المحددات بناءً على البيانات الديموغرافية: النوع (الذكر أو الأنثى)، الخلفية (أكاديمية أم مهنية)، والعمر. استنادًا إلى استبيان شمل 85 مشاركًا، تبين أن محددات الشك المهني لمراقبي الحسابات تشمل: التأني في إصدار الأحكام، الثقة بالنفس، البحث عن المعرفة، والاستقلالية. وقد ثبت أن مراقبي الحسابات المهنيين يتمتعون بدرجة أعلى من الشك المهني، خاصة في جوانب التأني في إصدار الأحكام، والثقة بالنفس، والبحث عن المعرفة. ومع ذلك، لم يتم إثبات أن نوع مراقب الحسابات يؤثر على محددات الشك المهني في مصر. وأخيرًا، أظهر مراقبو الحسابات الأصغر سنًا مستوى أعلى في البحث عن المعرفة مقارنةً بالأكبر سنًا. توفر نتائج هذه الدراسة دلالات عملية للعاملين في مهنة المراجعة، وتُعد ذات قيمة لمراقبي الحسابات، وواضعي المعايير، وصُنّاع السياسات، والباحثين المهتمين بمجال المراجعة.

الكلمات المفتاحية: الشك المهني؛ الخصائص الديموغرافية لمراقبي الحسابات؛ أعضاء هيئة التدريس؛ الجهاز المركزي للمحاسبات؛ مصر.