

Professional Skepticism And The Ability Of Auditor In Assessing Audit Risk

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Abstract: Many auditors often fail to implement the appropriate level of professional skepticism application during the audit process, which can causes failure in assessing audit risk. Purpose of this study is to test the relationship between professional skepticism and the ability of auditors when assessing audit risk. Research methods use qualitative with cross sectional research design in order to get a good understanding of the subject. Research finds that the ability of auditors when assessing audit risk during the audit process is associated with professional skepticism skills. In this study, auditors must have the professional skepticism score above average, to make an adequate decision on audit risk. The role of education to develop human resources in the Audit Sector is needed primary concern, not only through knowledge basis but the important things is to develop the soft skill of human resources itself as a vital component to win the competition in the international audit market.

Index Terms : professional skepticism, audit process, audit failure, audit risk, education, audit sector, international audit market

1 INTRODUCTION

The human brain works magnificently when it receives dubious information. Often technical mechanisms and formal procedures usually work to block it from working quickly and efficiently (Raiffa, 1968:272). By that mechanism, there are many issues in brain speed when human makes important decisions (Dane & Pratt, 2007) [2]. This statement, was correlated on suspension of judgment as one of the essential indicator of professional judgment in Hurtt (2010). Along the time, research on Judgement & Decision Making (JDM) in audit risk field, have always been associated with professional skepticism skills; (Nelson, 2009), Toba (2011), (Glover&Prawitt,2014). All of mention that lack of professional skepticism is a primary cause of audit failure. Professional skepticism is defined as a critical and alert mental attitude when encountering conditions that indicate misstatements due to errors or fraud, as well as being critical in assessing audit evidence (ISA, SA 200). Research on professional skepticism is necessary because Professional Skepticism skills considered to be the cornerstone of an auditor's work, and without it auditor's work has no meaning to users (International Federation of Accountants (IFAC, 2018). The auditor must also apply professional skepticism adequately, in accordance with which is required by the audit standard. Study conducted by PCAOB (2012), shows that auditors often fail to estimate on what level of professional skepticism be applied, which finally causes audit failure. Failure to apply to an adequate level of professional skepticism has impact on the auditor's ability to assess audit risk (Carpenter, Durtschi & Gaynor, 2002), (Plumlee, Rixom & Rosman, 2012). The use of professional skepticism can improve the auditor's ability to identify and respond the risks of material misstatement (ISA, SA 200). The results of the inspection of the Public Company Accounting Oversight Board (PCAOB) (2018), find that 91% respondent of Public Accounting Firm which conducted audit at brokering company has substandard work when assessing and responding the risks of material misstatement caused by fraud.

2 LITERATURE REVIEW

2.1 Theory of Knowledge (Bertrand Russel, 1926)

Knowledge theory is a product of human doubt. The search for knowledge that arises from doubt begins with the desire to know to satisfy that curiosity with the knowledge gained. According to Knowledge, Theory, Knowledge is defined as a belief that matches the facts. Belief is a state of mind (mind) in certain conditions. Belief actually must be realized through "words." The use of "words" is an implementation of what is human thinking. So, at the end, behavior that is manifested through words is one of the characteristics of belief. With this view, belief is a characteristic of behavior, such a view, humans are forced to be able to distinguish between errors and truth, because human behavior can diverge if its belief in a matter deviates from general norms. Although there is a premise that belief is a characteristic of behavior, not all behaviors characterize beliefs held by humans. Humans and animals act to achieve specific results, such as when they want to get food. Sometimes appear to succeed later. When success arises, the belief that success will appear is "right," but when failure arises, it does not mean that the belief that succeed will emerge is "wrong." From one action taken, several beliefs are influenced by the environment, which causes beliefs to be varied. Language, dramatically influences this, so it is said that language is a "rule of behavior" in any environment that has specific characteristics. This behavioral rule states "true," if human behavior leads to results that will satisfy the human being and vice versa. This is the concept of truth and error (falsehood). In defining the knowledge, there are two things to consider, that is the level of certainty and the level of accuracy. All knowledge contains uncertainty and doubt. The role of science is to increase the level of accuracy without reducing the level of certainty. The aim to increase the level of accuracy of information is that science studies skepticism, which in the field of auditing is known as professional skepticism. There is a number of research conducted on professional skepticism; Nelson (2009), Hurtt, Brown-Liburd, Earley and Krishnamoorthy (2013) synthesized research on professional skepticism to obtain indicators of attitude and decisions are skeptical, and Brazel et al., (2015) who focuses research on the auditor's ability to understand in non-financial data, mind set and soft skill. While research by Plumlee, Rixom, & Rosman (2015) discusses the role of

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training for auditors in enhancing professional skepticism. Study in the field of cognitive heuristics and bias about systematic decision making models was conducted by Prentice (2004). Recent research from professional skepticism conducted by Brazel, et al., (2016), finds that increasing the application of professional skepticism during the audit process, can be done by excellent communication and brainstorming with the audit team by partners. Harding & Trotman (2017) study resulted that close relationship between auditor and client can reduce professional skepticism. Trompeter, Eustleur & Noris (2017) replicating the scale of professional skepticism made by Hurt (2010) but did not include the elements of traits (enduring quality of an individual) when built a new scale for professional skepticism. Their research suspected that social relationships with auditee can reduced professional skepticism. Meanwhile Robinson, Curtis & Robertson (2018), not use the state (a temporary condition aroused by situational variables) and trait skepticism component from their professional skepticism measurement models then built a new professional skepticism measurement scale. This study, still use the Hurtt Professional Skepticism Scale and argue that until now, it is still a known tool for measure the professional skepticism.

2.2 Professional Skepticism

According to Hurt (2010), there are five indicators which built professional skepticism, that is (1) Questioning Mind, (2) Suspension of Judgment, (3) Interpersonal Understanding, (4) Autonomy, and (5) Self Esteem. The questioning mind known as critical attitude when asses the audit evidence, (2) Suspensions of Judgment, is an attitude of careful in making decision that motivates auditor always search for knowledge, (3) Interpersonal Understanding is an attitude of understanding motivation human behavior and accept that each individual has a different perception of the same object (4) Autonomy, is an attitude that always pays attention in inconsistencies when evaluating audit evidence, (5) Self Esteem is needed by all auditors to have self confidence when prove all the assumptions and conclusions of other parties without any doubt.

2.3 Audit Risk

The risk that financial statements still contain material misstatements due to fraud or errors, when the auditor has expressed an unqualified opinion on the auditee's financial statement, is the audit risk that auditor must accept (Arens et al., 2017). In other words, audit risk is the possibility of auditor getting wrong when give clear opinion (Ratna Mappanyukki, et al., 2017). When determining the audit risk that can be accepted, an auditor is required beforehand to be able to assess the risk. The audit assessment procedure is regulated in ISA (SA 315). Audit procedures are carried out to gain an understanding of the entity and its environment, including internal control of the entity, to identify and assess the risk of material misstatement, whether due to fraud or error, at the level of financial statements and assertions. The auditor must carry out risk assessment procedures to provide a basis for identifying and assessing the risk of material misstatement at the level of financial statements and assertions. However, risk assessment procedures alone do not provide sufficient and appropriate audit evidence as to the basis for an audit opinion. When carrying out risk assessment procedures, the Auditor must obtain an understanding of

whether the entity has a process for: (1) Identifying business risks that are relevant to the objectives of financial reporting; (2) Estimating the significance of risk; (3) Determine the possibility of the risk occurring; and (4) Deciding about actions to deal with these risks. If the entity has been determined the above process (referred to from now on as "the entity's risk assessment process"), the auditor must obtain an understanding of the process and its results. If the auditor identifies the risk of material misstatement that management failed to identify, the auditor must evaluate whether there is a type of risk that the auditor hopes will be identified by the entity's risk assessment process. If there is such a risk, the auditor must gain an understanding of why the process failed to identify it and evaluate whether the process is appropriate or determine whether there is a significant deficiency in internal control related to the entity's risk assessment process. If the entity has not specified the above process or has a specific (ad hoc) process, the auditor must discuss with management whether business risks relevant to the purpose of financial reporting have been identified and how those risks are handled. The auditor must evaluate whether the absence of a documented risk assessment process is appropriate to his condition, or determine whether the absence is a significant deficiency in internal control. The auditor must identify and assess the risk of material misstatement on: (1) The level of financial statements; and (2) The level of assertion for classes of transactions account balances and disclosures (ISA, SA 315). For this reason, the auditor must must identify risks throughout the process of gaining an understanding of the entity and its environment, including relevant controls relating to risk, and taking into account classes of transactions, account balances, and disclosures in the financial statements; Assess and identify risks, and evaluate whether they more pervasively relate to the financial statements as a whole and potentially affect many assertions; Linking the risks identified with what could go wrong (what can go wrong) at the assertion level, taking into account the relevant controls that the auditor wants to test; and consider the possibility of misstatement, including the possibility of multiple misstatements, and whether the potential for large misstatements can result in a material misstatement. As part of the risk assessment as described above, the auditor must determine whether the identified risk is, in the auditor's judgment, a significant risk. In carrying out these considerations, the auditor may not take into account the effects of controls identified about the risk. In consideration for determining a risk as a significant risk (significant risk), the auditor should consider at least the following matters: (a) risk of fraud; (b) whether the risk is related to significant changes of the economic conditions which require specific attention and Transaction complexity; (b) Does the risk involve significant transactions with related parties; The degree of subjectivity in the measurement of financial information relating to risk, especially measurements involving extensive measurement uncertainty; and (c) Does the risk involve significant transactions that occur outside the normal business activities of the entity, or that appear unusual. The risk of material misstatement at the financial statement level refers to the risk that is associated pervasively with the financial statements as a whole and has the potential to impact many assertions. The risk does not need to be a risk that can be identified by specific assertions at the level of class of transaction, account balance, or disclosure. Rather, these

risks represent conditions that can increase the risk of material misstatement at the assertion level, for example, through the neglect of internal control by management. Risks at the level of the financial statements may be specifically relevant for the auditor's consideration of the risk of material misstatement due to fraud. Risks at the financial statement level can be generated mainly from a deficient control environment (although this risk can also be related to other factors, such as a declining economic condition). For example, deficiencies such as management's lack of competence can have a more pervasive influence on financial statements and may require an overall response by the auditor. The risk of material misstatement at the assertion level for classes of transactions, account balances, and disclosures needs to be considered because these considerations directly assist in determining the nature, timing, and extent of further audit procedures at the assertion level needed to obtain sufficient and appropriate audit evidence. In identifying and assessing the risk of material misstatement at the assertion level, the auditor may conclude that the identified risk is more pervasive related to the financial statements as a whole and potentially influences many assertions.

3 RESEARCHMETHODS

The research methods used is Qualitative. The qualitative method, according to (Creswell & Creswell, 018) is an approach to explore and get a deep understanding of the origin of the problem in one individual or group. In this study, the cross sectional survey design was used. Cross sectional / Social Survey Design is a research design where researchers collect data in more than one case, at one time with the aim of collecting a number of both quantitative and qualitative data in relation to two or more variables to be examined in detecting the relationship patterns (Bryman & Bill 2011: 53). The reason for selecting the design of this study is to get understanding whether at what level the application of professional skepticism can be adequately applied when assessing audit risk. In this study, respondents are expected to solve a variety of different cases. Usually in quantitative research tends to use the deductive approach, while the use of the cross sectional design in a qualitative format tends to use an inductive approach (Bryman & Bill: 2011: 60). In qualitative research, cross sectional design is an extension of the research design of case study design (Bryman & Bill, 2011: 67). In this study, a qualitative approach was used because the researcher wanted to get deeper understanding of the study. The instrument of research used in this study is the Hurt Professional Skepticism Scale (HPSS). HPSS consists of 30 statements that must be completed by participants to get a professional skepticism score from each participant. Then, after completion, the participants were again asked to give their opinions on several statements. The sampling technique is done using convenience sampling. Convenience sampling is a sample selection technique that is done in a group that is already available (Fink, 2002). The sample in this study is a group of auditors from various public accounting firms in Jakarta, who will be participants. The number of participants used is eight people, replicating Amir's research (2011). It was initially planned to conduct interviews with eight auditors. Of the eight auditors who were contacted and were willing to be interviewed and filled out the questionnaire, only seven were finally willing to be interviewed and filled out the questionnaire. One auditor did not return the questionnaire. So

that the number of auditors who participated in this research amount to 7 people. Participants who are willing are auditors from various sizes of the Public Accounting Firm. No categorization based on experience or age, because the ability of professional skepticism must be possessed by all auditors (ISA). Questionnaires are prepared in writing and are based on themes planned at the beginning of this study. Of the 11 themes that will be raised as interview material, summarized into eight pieces of questions that must be answered by participants. This list of questions is copied and distributed to each participant, to be filled in by the person concerned. Interviews were conducted to confirm the answers to the questionnaire and broaden the topic according to the material. An assessment of the level of professional skepticism is carried out using the Hurt methods, namely by adding up the number of choices (maximum 180) reduced by negative questions (statements 1, 10, 11, 16,17,19, and 25), so that the minimum score is 7, The maximum score if the participant answers all statements at number 6 (strongly agree), is 166. Furthermore, the maximum score of 180 is subtracted by the number 7 then subtracted again by the number of optional numbers). Professional skepticism scores are then transformed into percentages by dividing the acquisition rate by 180 (92%), and the lowest score is 8%. To calculate the length of the interval class, by divide range of data into number of classes (in this study used only 3 classes which results 3 size of class : low, average and high, shows in table 1 as follows :

TABLE 1
CLASS INTERVALS OF PROFESSIONAL SKEPTICISM SCORES

| Professional Skepticism Score | Size |
|-------------------------------|---------|
| >=28% | Low |
| 29% - 57% | Average |
| Above 57% | High |

4 RESULT

Table 2 below shows all participant profile and its Professional Skepticism (PS) Score :

TABLE 2
PARTICIPANT PROFILE

| No | Participant | Ages (years) | Experience | PS Scores |
|----|-------------|--------------|---|-------------------|
| 1 | Auditor | 24 | 3 years , small audit firm. | 71 /(39%) average |
| 2 | Partner | 54 | 13 years, small audit firm | 73/ (41%) average |
| 3 | Auditor | 27 | 4 years, small audit firm | 87 (47%) average |
| 4 | Auditor | 37 | 4 years, small audit firm | 71 (39%) average |
| 5 | Partner | 38 | 12 years, Small audit firm | 88 (48%) average |
| 6 | Partner | 54 | 29 years, audit firm affiliated with big four | 107 (59%) high |
| 7 | Auditor | 24 | 3 years audit firm affiliated with big four | 82 (46%) average |

In this study, eight semi structured question have been prepared, as follows:

1. Do you know precisely all events that would trigger material misstatements on Auditee's financial statements?
2. Referring to question number 1 above, how many times do you make any mistakes regarding the accuracy of your evaluation ?
3. How well do you know when examining which events will trigger material misstatements on the Auditee's financial statements?
4. How well do you know the characteristics of any event that will lead to materially misstatement on the Auditee's financial statements?
5. How well do you know precisely on what characteristics of events that will have a wide-ranging effect hich may lead on materially misstatements ?
6. How well do you know precisely what characteristics of the event that will trigger material misstatement at any assertion level?
7. How well do you know the accuracy of your evaluation of the audit management's integrity to present financial statements in according by financial standards ?
8. How well do you know precisely on what events that will reduce auditee management's integrity to present financial statements according by financial standard ?

5 DISCUSSION & FINDINGS

5.1 Professional Skepticism

Participants who took part in this study, achieved professional skepticism scores on an average level. Only 1 (participant 7) can attain a high level of professional skepticism. Participant 7, has a background of experience in the field of auditing for a long time (29 years) & working on an audit firm which affiliated with Big Four, and currently still a partner. When examined the Hurtt Professional Scale , to be able to achieve high scores, it requires a high ability for various components included. Participant 7, in general, chose the answers 'strongly agree' and 'agree' more than the other participants. Especially for answers related to the six components of the Hurtt scale above. When viewed in terms of the experience and complexity of the assignment in which expertise was formed (Bonner, 1990) participant 7 is an example of this. Participant 7 has been an auditor at Big Four for 29 years. Various assignments that are quite complex with a variety of auditees from various fields of industry that are part of the work form a profound experience and understanding of the auditee industry, which is a crucial component of understanding inherent audit risk. In other words, professional skepticism is formed through the experience and the complexity of audit assignments and the organizational environment that supports the sharpened ability of an auditor's professional skepticism. All the elements on Hurtt's Scale, are behavioral elements and cannot be obtained only through 'knowledge' based education, but must be developed through intensive training to develop auditor's soft skills, so then will shape its professional skepticism level.

5.2 The Auditor's Ability to Assess Audit Risk

If seen from the various arguments and opinions expressed by Participants, in general, Participants know the basic concepts in assessing audit risk obtained based on the experience

when conducting audit assignments. Based on the participants' answers, it is obtained that the auditor's knowledge when apply the audit standards is still in the category of inadequate so there is a possibility that auditor may still can't uncover material misstatement or fraud. Auditors generally learn how to assess audit risk through "learning by doing" and experiences, thus it made them to be pragmatic. This is consistent with the level of professional skepticism of the participants who are only in the average category, and only one Participant has high professional skepticism based on the Hurtt Scale. The essence of Professional Skepticisms, referred to Knowledge Theory (Russell, 1926) , is the search for accurate information, in order to make the right decision. While finding that information, searching for knowledge is needed. Search for knowledge attitudes will forms the habit of always been interested and learning new things related to their fields. This is the weakness of almost participant in this study. This weakness cannot be separated from the learning patterns when getting a formal education, which does not focus on building critical and strategic ways of thinking (critical thinking & strategic thinking) and focus on clerical work only. Study in the field of professional accounting education which was done by Wiwik Utami, Priantara & Manshur (2011), supporting this findings.

6 SUGESSTIONS

Based on the factors that are determinants of Professional Skepticisms, to improve the ability of Professional Skepticism, it is recommended to:

1. Enhance the ability of auditors through "Critical Thinking Skills " & "Strategic Thinking Skills " training.
2. The regulator, may routinely conduct training for Partners so that they can become a role model in applying Professional Skepticism attitude at audit firm.
3. Cultivate " Sharing & Discussion" / Brainstorming every day during meetings to create the culture of search for knowledge.
4. Recruitment of auditor, must fulfil the requirement of Professional Skepticism level with a high score, so it will more easier for Partner to develop auditor's Professional Skepticism skills.
5. Further research may re-evaluate The Hurtt's Scale by adding new element such as strategic thinking as part of critical thinking, as well as its cognitive bias factors.

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