

The (mis)conception of professional Skepticism in auditing: opportunities for future research

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ABSTRACT

This study examines how (mis)conceptions of professional skepticism alongside auditing, impact the work of the auditor to mitigate the risk of fraud. Adopting phenomenographical analysis, this study draws on interpretive perspectives and adopts multiple case studies to expatiate on the conceptions. It further draws on Professional Skepticism in Auditing from the Perspective of the New Institutional Theory (NIT) and its implications for mitigating fraud risk. Data corpora consist of interviews with 10 specialists from the big four firms and the experience built upon 3 cases of fraud from business environments in Brazil. The interviews lasted for approximately 50 minutes each and were later transcribed, and thematic analysis was performed. Findings identified high-order conceptions of auditing professional skepticism ranging from technical knowledge, knowledge of the business, questioning mind, critical evaluation, due professional care and auditor judgement; and low-order conceptions ranging from skills development, on-the-job and standard diligence-oriented, and planned procedures guided by role. What makes a sense in interpreting through New Institutional Theory embraces first-person point of view corroborating with idiographic contention. The main theoretical contribution of the study is the empirical disentangling of this (mis)conception of auditing professional skepticism which challenges the practice of traditional auditing, noting, the entrenched super approach of the auditor to be gained overtime, noting cognitive ability of the auditor, assessing beyond the numbers and mitigating risks of fraud. The study raises opportunities for future research levying on myopic understanding of contextual influences, over-reliance on experimental methods, training and underdeveloped interventionist solution which could be taught of longitudinally.

Keywords: Professional Skepticism; Conception; Auditing; Risk; Fraud; Phenomenographical Analysis; New Institutional Theory

INTRODUCTION:

The professional skepticism that spans the course of audit, is one of the pillars of auditing as an assurance service. Professional skepticism is a foundational construct in auditing (Nolder and Kokous, 2018). It supports an investigative approach in a view to fetching the evidence that will guide attestation. Skepticism is an agent of quality control which drives planned evidence gathering approach. Driving sense out of a thought, implies critical thinking that supports skeptical mindset. Beyer (1995) points that skepticism is an integral part of critical thinking. Historically, skepticism has been linked to religion. The Presbyterians sees skepticism as “digging into” and questioning the existence, which may not augur well. The Anglicans and the Catholics also do not see it well insofar as believing and negating the existence of God are under play. In Judaism, skepticism refers to questioning matters of faith; rather than being seen as threat, it prompts critical thinking in pursuit of knowledge

and fostering spiritual advancement, being the tradition reflected in Talmud. Skepticism is not discouraged outright in Islam inasmuch as it is generally approached with caution, especially when it comes to core tenets of the faith where it guides that it should be applied within the limits prescribed by religious principles in Coran. The Indigenous African religion follows a concrete step. In “Ifa”, “Oluwa, in Yoruba” the Lord may not be questioned. According to Yoruba mythology, *Esu* challenges conventional norms, exposes hypocrisy and prompts individuals to question their own motives of existence. Through *Esu*’s prank and games, individuals are compelled to examine their own flaws and limitations, fostering personal growth and self-discovery (Olaiya, 2023).

In the same vein, there are recent sceptics in the Brazilian history. For example, Wolfart (2008) depicts both Machado de Assis and his character Brás Cubas as embodying skepticism and irony. They lived during times of political crisis, underscoring the wisdom of the saying:

never negotiate when your head is in a tiger's mouth. Worldwide, there are several well-known skeptics who have gained cognizance for their views and criticism of specific areas of research. Some examples include Richard Dawkins, known for his skepticism towards religion and strong advocacy for atheism, provides a critical perspective on religious beliefs in his book "The God Delusion." The magician and debunker of paranormal claims, James Randi, established the James Randi Educational Foundation to challenge and expose fraudulent claims related to paranormal phenomena. Michael Shermer, a science writer and founder of the Sceptics Society, has written extensively on topics such as pseudoscience, skepticism, and the psychology of belief. Penn & Teller, a comedy duo known for their magic tricks and skeptical approach towards various topics, have hosted shows like "Bullshit!" which aimed to debunk pseudoscience and (mis)conceptions. Carl Sagan, an American astronomer and science communicator who popularized skepticism and critical thinking through his book "The Demon-Haunted World: Science as a Candle in the Dark," emphasized the importance of evidence-based reasoning and skepticism in society. These persons have played significant roles in promoting skepticism and critical thinking by challenging various claims that some accept as factual and encouraging a scientific approach to understanding the world.

To clarify, *The American Heritage Dictionary of the English Language* (2009) defines professional skepticism as a mindset characterized by doubt or questioning. In other words, a skeptical person carefully questions before accepting any belief. This approach aligns with the auditor's approach to gather sufficient and robust evidence before forming an opinion. What does it take to be a professionally skeptical auditor? It requires auditors to build a repertoire of knowledge and experience throughout their careers, which ultimately supports their professional judgment. This accumulation of experience is what sets seasoned auditors apart, as it enables them to apply skepticism effectively in their work. Exercising skepticism without sufficient experience can be problematic, as sound judgment depends on maturity and practical insight. Urboniene et al. (2013) note, excessive skepticism can foster distrust, while insufficient skepticism may result in poor decisions and even business failure.

In auditing, stakeholders often bare misaligned and inconsistent conceptions of auditing professional skepticism thereby obstructing the process of readability and measurement of the benefit of the assurance process. Authors such as Zelli & Imoniana (2021) and Imoniana (2021) reveal numerous conflicting conceptions of phenomenon such as auditing expectation gap and auditing competency respectively and auditing skepticism is not an exception. Therefore, this study works in order to abridge the lacuna of conceptions constructed overtime by ameliorating interpretations of auditing professional skepticism.

Skepticism can be traced back to the early 20th century when modern auditing principles and practices were being developed. One of the key figures associated with the introduction of skepticism in auditing is T.P. Curran.

According to Macpherson and Renton (2023), Curran, an Irish-born American accountant, emphasized the importance of professional skepticism in the auditing process. In 1938, he published an influential book called "Auditing Theory and Practice" where he addressed the need for auditors to approach their work with an objective and critical mindset. Curran advocated for auditors to maintain a skeptical attitude towards the information and evidence they encounter during the audit process. He stressed the importance of not accepting management assertions at face value, but instead, independently verifying and corroborating the assertions made by the audited entity. The concept of professional skepticism was later incorporated into auditing standards and guidelines developed by professional bodies such as the American Institute of Certified Public Accountants (AICPA) and the International Auditing and Assurance Standards Board (IAASB). So, the auditing standard emphasizes the need for auditors to exercise professional skepticism throughout the audit engagement, ensuring that they approach the work with a questioning mindset and diligently seek evidence to support their conclusions. Overall, the invention of skepticism in auditing can be attributed to the recognition of the necessity for auditors to exercise independent judgment, critically evaluate information, and challenge assumptions, ultimately enhancing the reliability and credibility of the audit process. Recently, organisations have witnessed corporate fraud and collapses therefore, making auditors to nurture high professional skepticism.

Fraud has turned a global phenomenon and threat, and warrants a close look, particularly in relationships between other concepts such as professional skepticism. As if it were not enough to have had the case of American Enron/Worldcom energy conglomerate engage in corporate fraud scandal that struck the global market early 2000; notorious was also, Bernie Madoff fraud that masterminded the biggest Ponzi scheme of approximately US\$ 64 billion fraud until 2008. Madoff a Wallstreet investor attracted investors by claiming to generate large, steady returns through an investing strategy called split-strike conversion, a legitimate trading strategy. However, Madoff deposited client funds into a single bank account that he used to pay existing clients who wanted to cash out. This funded redemptions by attracting new investors and their capitals. Recently cases that still baffles the citizens of their countries where they occurred pose unanswered questions. In France 2016, Marco Mouly fraud condemnation seemed to be exemplary for duping the state for not paying Value Added Tax from the business he transacted between France and other European countries by basically usurping the added tax. In 2020 Wirecard with specialties in payment methods was a rising star in the German technology sector which gave a lot of hopes. However, fraud (intended deposits of approximately 1,9 billion Euro in Asian bank that never existed) attracted investors and plunged the company into abyss. Recently in the Netherlands a face-mask scandal rose an eyebrow. During the Covid-19 pandemic, a businessman exploited the shortage of face masks by claiming to supply large quantities of certified masks to the government, which were later found to be uncertified. Additionally, the price he claimed to have paid for the

masks did not match the amount he was ultimately compensated, raising further concerns about the transaction. Showing that fraud perpetrators around the world explored opportunities before them to usurp third parties' resources. Notable to trace opportunity to the pillars of the fraud triangle (Cressey, 1953) and to the octagon of fraud (Imoniana & Murcia, 2016) whose study incremented greed.

Professional skepticism signifies questioning mind in action. In this tone, suppose one asserts that inexperience lures person to question everything (refer to the inquisitiveness of the kids), we will accept the premise that inexperienced auditors are more likely to be more skeptical than experienced auditors. Inexperienced accountants are more skeptical in thought and behaviour than experienced accountants (Shaub & Lawrence, 1999; Carpenter, 2002; Payne & Ramsay (2005)). Probably, the experienced auditors have other approaches derived from experience to mitigate their identified risks or evidence that cushions their concerns. In the same vein, Urboniene (2013) comments that professional skepticism does not require higher levels of cognitive complexity or creativity but rather lower levels of cognitive complexity and critical thinking. However, Noviyanti & Winata (2015), add that auditors' knowledge about fraud improved their professional skeptical behaviour. In another perspective, empirically, there is greater diligence on the part of more junior auditors as they are concerned about not making mistakes that could jeopardize their careers. However, they lack the experience to focus on the most relevant and risky issues.

This article addresses the concept of professional skepticism as a cognitive and behavioural stance of a questioning mind, that is, an attitude of continuous questioning, investigation, and critical evaluation of evidence and information during audit work. It further draws on Professional Skepticism in Auditing from the Perspective of the New Institutional Theory (NIT) and its Implications for Mitigating Fraud Risk. This concept is understood as the cognitive ability to analyze facts, make informed judgments, and conduct inquiries that may reveal inconsistencies, fraud, or irregularities in financial statements and records.

Prior research on auditing professional skepticism has advanced, but several key lacunas persist. Addressing these gaps in the use of profession skepticism will be crucial to move its application from mere lived experience toward a more grounded evidence-oriented and user conscious practice of professional skepticism. They range from a) Limited Understanding of Contextual Influences: professional skepticism remains a hard concept (Hurt et al, 2013). Few studies deeply explore how firm-level factors like tone at the top, performance pressures, or audit firm culture affect the application of skepticism; Client pressure: There is limited empirical work on how economic dependence on clients (especially large ones) might suppress skeptical behavior; and, Jurisdictional differences: Most studies are focused on Anglo-American contexts, with insufficient comparison across regulatory, legal, or cultural environments. b) Over-Reliance on Experimental Methods: Glover et al (2005) consisting in over-reliance on weak substantive procedures simply

makes them more skeptical of a procedure's quality. Much of the research is based on laboratory-style experiments or simulations that may not fully reflect real-world audit complexities; Limited field research: There's a scarcity of in-depth field studies (e.g., Phenomenographic, ethnographies or case studies) exploring how skepticism unfolds in real audit engagements. c) Inadequate Integration of Psychology and Behavioral Science: Public skepticism of psychology; why many people perceive the study of human behavior as unscientific (Lilienfeld, 2012). While some research touches on biases (e.g., confirmation bias, anchoring), there's insufficient application of broader psychological theory. Personality traits: Few studies investigate how individual auditor traits (e.g., openness, conscientiousness, risk aversion) affect skeptical judgments. Emotional and social factors: Peer pressure, fear of conflict, or personal discomfort are underexplored as potential barriers to skepticism. d) Measurement Challenges that exist. Professional skepticism is difficult to measure consistently. Hurtt (2010) observe that development of a scale to measure professional skepticism can be difficult and have consistently been cited as lack of due care - most studies use proxies like decision outcomes or questionnaire scales. This results in lack of standardization. In fact, different definitions and operationalizations of skepticism hinder comparability across studies. e) Underdeveloped Interventions and Solutions hinder efficiency of auditing. Peytcheva (2014) high professional skepticism actually improves the quality of audit and skepticism improves cognitive performance in evidence gathering of auditor specifically trained to exercise high levels of skepticism. However, there is limited evidence on which types of skepticism training actually improve performance in the field. Technology's impact: The role of data analytics and AI in either enhancing or reducing skepticism is still an emerging area. Audit review practices: How review processes (e.g., manager and partner oversight) influence skepticism application is not well understood, and f) Dynamic and Longitudinal Perspectives: Most studies take a snapshot view on how skepticism changes over the audit cycle or over an auditor's career is largely unexplored. Overall, learning and habituation make skepticism improve with experience due to routinization and overconfidence.

Therefore, this study sought to contribute with a qualitative Phenomenographic research to bridge the scarcity of in-depth field studies exploring how skepticism unfolds in real audit engagements. This study contributes toward the philosophical and practical perspectives of professional skepticism, economically in that it guides auditors and investigators in the adoption of skepticism covering isomorphism. It also extends on the *ex-ante* literatures borrowing a leaf from the interpretive phenomenographic analysis for contextually elucidating the implications of the conceptions of skepticism in view of users' adoption. By exploring the nuances of the real conceptions of professional skepticism, this research not only advances understanding of auditing professional skepticism with in-depth empirical data but also provides a scientific basis for skepticism in auditing, professional orientation and policy development.

Theoretically, we find that high-order conceptions of skepticism emerging from literature range from technical knowledge, knowledge of the business, questioning mind, critical evaluation, due professional care and auditor judgement; and low-order conceptions emanating from data analysis range from skills development ,on-the-job and standard diligence-oriented planned procedures guided by role, showing a clear hierarchy between auditing approaches to mitigate the risk of fraud mainly risk analysis, materiality evaluation, attribution of customized tests and posing/reinventing assumptions. Results also indicate that professional skepticism is the cognitive ability to investigate accounting transactions, how auditors conduct themselves on emotional intelligence and contextually in relation to exposition of risk of audit. Inexperienced auditors are more likely to be more skeptical than experienced auditors because they are yet unable to cushion any judgmental error. It is levied on a high level of curiosity and operates precisely based on the knowledge of the business sector. From a behavioural perspective, a requirement of professional skepticism and independence guides mitigation of fraud risk.

Based on the aforementioned, we recon on the following research question (RQ1): *What are the implications of skepticism in the auditor's work in mitigating the risk of*

fraud? The study is structured as follows, after the introduction: firstly, the literature review, where we acknowledge the publications that detail the auditing ontologies and logical representation of axioms and professional skepticism among auditors; secondly the methodology; thirdly the data analysis, followed by discussion; and finally, the conclusion.

2. Literature Review

The professional skepticism is a phenomenon that runs across various multiple conceptual domains. Thus, to construct a conceptual drift and scope focused in bringing these various scholars together this study focuses on skepticism in auditing, through this relational diagram, otherwise framework. Therefore, we construct an underlying analytical framework to integrate: Professional skepticism; Phenomenology / phenomenography; Auditing ontologies; Religion, mythology, culture; Emotional intelligence; and Technology and AI. As can be observed in Figure 1 the operationalization of professional skepticism lies within the upper part of the framework, and the empirical and conceptual part to the bottom part of the unifying analytical framework.

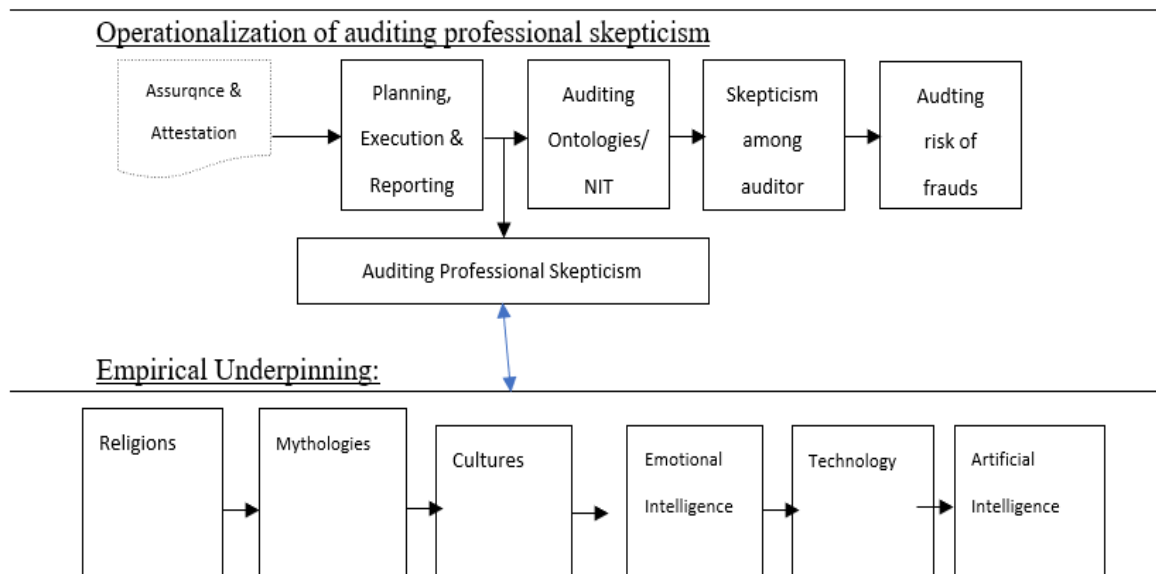


Figure 1- Unifying analytical Framework

2.1 Audit ontologies and logical representation of axioms visa à vis questioning mind

Audit ontologies are structured knowledge in frameworks that formally define concepts, relationships, and processes within auditing domains to standardize practices, enhance consistency, and enable systematic evaluation. By leveraging formal languages and methodologies, these ontologies model auditing workflows, criteria, and evidence-gathering mechanisms. Understanding auditing ontologies is increasingly recognized as essential for fostering professional skepticism, as they provide a foundation for evaluating the validity, accuracy, integrity, and quality of knowledge representations. Ontologies, as structured representations of knowledge, play a crucial

role in fields such as information systems, accounting, auditing, artificial intelligence, and semantic web applications. Key principles supporting skepticism within these ontologies include risk, materiality, assertion, evidence, and judgment, all of which enhance assurance in the auditing process.

De facto, assessing ISA 315 the adequacy of the auditing ontologies requires the auditor to evaluate the main management assertions in financial statements namely, integrity (completeness and correctness), existence or occurrence, rights and obligation, cut-off, valuation and disclosure or presentation. For example, Damme et al (2018) focus on the concept of completeness as contributory to comprehensive coverage and are labelled in auditing as a logical axiom. In the same vein, authors such as Sharma et al (2010) observe that ontologies

contain logical axioms which is worthy to propose auditing procedures.

Similarly, Cornet & Abu-Hanna (2008) note that auditing ontologies deal with representing knowledge relevant for the purpose, rather than the impossibility of representing everything. The sufficiency of representation of auditing ontologies covers the threshold of evidence to support auditing judgement.

These works contribute to a better understanding of the questioning mind not only as a cognitive trait, but rather as a behavioral stance of continuous investigation and critical evaluation during audit activities. These works discuss professional skepticism as a cognitive and behavioral stance of the questioning mind, focusing on continuous investigation, questioning, and critical evaluation during audit work: Ando, Cesar & Imoniana (2020) on "The role of attitude and auditee mood during auditing" Discusses the importance of investigative and questioning attitudes in interacting with the audit environment, promoting a stance of continuous analysis in the face of evidence. Imoniana (2021) on "Ethics and Auditing Competence in Assurance of Risk of Frauds – An Interpretive Phenomenographic Analysis" Highlights the role of the questioning mind in ethical evaluation and proactive investigation, seeking to understand the evidence of fraud risk in a critical and continuous way. Rahrovi Dastjerdi, Foroghi & Kiani (2019) on "Detecting manager's fraud risk using text analysis" Shows the importance of an interrogative attitude in the analysis of texts and communications, demonstrating that the questioning mind is vital in detecting inconsistencies and indications of fraud.

2. 2 Professional scepticism among auditors

Auditing Standards and Professional Literature Explaining Professional Skepticism relating to Standards on Auditing (ISA) 200 has a view when considering the Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with ISAs. It defines professional skepticism 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."

Professional skepticism has the undoubtful connection to risk of material misstatement by errors or frauds. Whenever, one mentions skepticism, there is a risk of fraud in mind before harbouring the concerns for effectiveness of control or material misstatement. The higher and most robust application of professional skepticism among auditors, the higher a trace of risk of fraud and vice versa.

Nolder and Kadous (2018) on "Grounding the professional skepticism construct in mindset and attitude theory: A way forward"; This article discusses skepticism as a mindset, highlighting the importance of a questioning mind in shaping the auditor's critical attitude when evaluating evidence and information during an audit. While in Hurtt et al. (2013) on "Research on Auditor Professional Skepticism: Literature Synthesis and Opportunities for Future Research"; This work synthesizes the literature on skepticism, emphasizing the questioning attitude as a central dimension of auditors'

investigative and analytical attitude towards evidence during audit work. Widyastari, Badera & Sisdyani (2023) on "Does skepticism moderate the effect of auditor work experience, independence, and auditor training on auditor ability to detect fraud?"; This study analyzes skepticism as an attitude that moderates behaviours, including the posture of continuous questioning and critical evaluation, essential in fraud detection. Urboniene, Endrawes, and Matawie (2013) on "The relationship between students' thinking styles and professional skepticism"; Here, the focus is on the relationship between thinking styles and the development of a questioning mind, indicating that this posture is a cognitive and behavioral component of an investigative and critical stance in auditing. Shaub and Lawrence (1999) on "Differences in auditors' professional skepticism across levels in the firm" The article discusses differences in questioning attitudes across experience levels, reinforcing that a continuous questioning attitude is fundamental for the effective application of professional skepticism. Hurtt (2010) on "Development of a Scale to Measure Professional Skepticism" Although the focus is on measurement, the discussion includes aspects of the questioning attitude as a critical component of the skepticism posture, incorporating cognitive and behavioral elements.

So, professional skepticism may differ significantly between cultures in some situations during auditor evidence gathering. In some environments there is a great respect to the elders, to the religion and others to time and space. The fact that culture influences skepticism suggests that even when auditors use the same standards (such as ISA 240 and ISA 600), they are likely to be applied inconsistently, even within the same firm (Endrawes, 2023)

Senior auditors with eagle's eye are less skeptical and can easily perceive any indication of fraud in the financial statement, maybe from the interpretation of red flag. Most particularly through the analytical procedures involving the comparison of a) client data with data from the industry in which it belongs; b) client data with data from previous periods; c) client data with client expected results; d) client data with results expected by the auditor; and e) client data with expected results using non-financial data. Regarding this, Noviyanti & Winata (2015) conducted an experiment with various levels of auditors to confirm assertions. In their results, first, skeptical attitude, tone at the top, and the auditor's knowledge of fraud influenced the skeptical behaviours of professional auditors. Second, a high tone at the top of the partner's style played an important role in maintaining and improving auditors' professional skeptical behaviour, particularly for auditors who had a weak skeptical attitude. Third, auditors' knowledge about fraud improved their professional skeptical behaviour. However, knowledge of fraud did not influence auditors' professional behaviour if those auditors had weak skeptical attitudes and were supervised by a supervisor with a low tone at the top style.

Overall, a series of questions may be raised in regard to what hampers the effective application of professional skepticism. In this line of thought, limitations in the use

of professional skepticism in auditing may portray the following images in Figure 2.

Figure 2 - Limitations and impacts of auditing professional skepticism

Limitations of auditing professional skepticism	Impacts of auditing professional skepticism
Human biases	Flawed judgment and evidence interpretation
Time and budget pressures	Reduced audit quality
Familiarity with client	Lower scepticism due to trust
Cultural/organizational pressure	Fear of client loss hinders challenging behavior
Incomplete/misleading evidence	Cannot detect well-concealed fraud
Variability in interpretation	Inconsistent application across auditors
Lack of training/experience	Poor judgement, especially among junior staff
Regulatory constraints	Limits on what auditors can investigate

2.3 Auditing risk of fraud

Risk of fraud refers to the potential for fraudulent activities that may impact an organization’s financial statements. The auditor’s responsibility is to design and perform audit procedures to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. Approaches such as risk-based auditing, the use of strategic prompts, and heightened auditor sensitivity to fraud risk (Bowlin, 2011) are employed to enhance the auditor’s ability to detect and appropriately respond to potential fraud risks.

Detecting material misstatements due to errors and fraud is an important part of the auditing process, and auditors have the responsibility to assess and address the risk of fraud. The assessment of internal control procedures and most importantly the control environment could assist in tracking the risk of fraud. The analytical procedures at the beginning of the financial audit and also the close of audit is an essential tool to mitigate the risk of fraud. Knapp & Knapp (2001) observe that analytical procedures in detecting financial statement fraud could prove to be effective.

Overall, it is important to note that, in addition to inherent and control risks, detection risk is the component of audit risk that auditors can adjust through the nature, timing, and extent of their audit procedures—not management. Auditing for fraud does not guarantee that all fraudulent

activities will be detected, as some may be deliberately concealed or inherently difficult to uncover. Nevertheless, auditors apply various techniques and methodologies to reduce detection risk and provide reasonable assurance to stakeholders regarding the absence of material misstatement due to fraud or error.

2.4 Connection between skepticism and New Institutional theory

In order to explore the connection between the concept of skepticism in audit work and a cognitive and behavioral questioning mind stance under the new institutional theory (NIT), current scientific articles are found to focus on institutionalized norms, regulations, beliefs, and practices that influence auditors' behaviours and attitudes, promoting or hindering the development of a questioning mind. Carrington and Clegg (2021) on "Institutional Logics and Professional Skepticism: A New Institutional Perspective on Auditor Behavior" Explores how different institutional logics (e.g., regulatory, market, professional logic) shape auditors' questioning mind stance, influencing their professional skepticism in different institutional environments. Gendron, Spira & Bedard (2022) on "Institutional Influences on the Adoption of Critical Thinking in Auditing: A Review through the Lens of New Institutional Theory" Analyzes how institutionalized norms, rules, and routines encourage or restrict the questioning mind, highlighting the role of regulations (e.g., ISA, professional governance norms) in the formation of cognitive skepticism.

In the same vein, Aerts, Lee & Schillemans (2023) on "Institutionalization of Ethical Norms and Auditor Skepticism: A Conceptual Framework" Proposes a theoretical framework under NTI to understand how the institutionalization of ethical and behavioral norms in auditing affects critical questioning, reinforcing the questioning mind in professionals. Anderson, Bjerkaas and Madsen (2022) on "The Role of Institutionalized Practices in Shaping Professional Skepticism: Evidence from Cross-National Auditing Settings" Examines whether and how standardized institutional practices and country-specific rules influence the development of a questioning stance, explaining variations in the questioning mind through an NTI perspective. Zhu et al. (2023) on "Institutional Isomorphism and the Cultivation of Skepticism in Auditing Firms" Studies the influence of institutional isomorphism — the tendency of organizations to adopt practices similar to those of others under the influence of regulatory and professional structures — in promoting a questioning mind in auditing. Li and Wang (2022) on "Normative Pressures and the Formation of Professional Skepticism: A New Institutional Approach" Analysis of how normative pressures and institutional coercions create an environment that favors the internalization of an investigative stance, reinforcing a questioning mind in collaborative audit practice. Müller and Schauer (2022) on "Institutional Embeddedness and the Development of Critical Attitudes in Auditors" Discusses how auditors, by becoming embedded in institutional normative and cultural structures over time, develop an attitude of continuous questioning, based on the internalization of social and professional norms.

In the same line of thought, Zimmermann and Kögler (2022) on "Institutional Contexts and the Erosion or Reinforcement of Skepticism in Auditing" Discusses how different institutional contexts (e.g., regulatory regimes, professional cultures) reinforce or weaken a questioning mind, influencing critical skepticism in auditing. Zimmermann and Kögler (2022) on "Institutional Contexts and the Erosion or Reinforcement of Skepticism in Auditing" Discusses how different institutional contexts (e.g., regulatory regimes, professional cultures) reinforce or weaken a questioning mind, influencing critical skepticism in auditing. Nguyen, Chen & Liao (2024) on "Institutional Norms and Ethical Skepticism: The Impact of Regulatory Frameworks on Auditor Behavior" Explores how institutional regulatory frameworks promote or hinder the internalization of a questioning mind, reinforcing the role of norms and institutional culture in the formation of skepticism. Klein, Oliveira & Li (2023) on "The Dynamics of Institutional Isomorphism and the Professional Skepticism of Auditors in Regulated Industries" Analyzes how the process of institutional isomorphism – the adoption of similar practices by organizations under the influence of institutional norms – affects the development of questioning attitudes and skepticism in the auditing of highly regulated sectors.

3. METHOD

This research employs a qualitative design, utilizing Interpretive Phenomenological Analysis (IPA) grounded in Marton's Variation Theory. Phenomenography, as described by Marton (2004), is used to investigate and understand the different ways individuals conceptualize a particular phenomenon. Consistent with the phenomenographic perspective that experiences of phenomena vary among individuals (Amaro & Brunstein, 2013), this study explores the diverse ways in which evidential support for audit risk mitigation is recognized during audit procedures, rather than focusing solely on initial perceptions of audit situations (Imoniana, 2021). Additionally, the research incorporates a qualitative case study approach, drawing on explaining inquiry and structural analysis, to further contextualize and theories on participants' experiences.

The data corpora consist of 10 members of the Big 4 firms in Brazil participating in the interviews for the construction of the data corpus. They were freely asked to give their understanding of professional skepticism and cite example of case in which they were obliged to apply certain uncommon auditing procedures in certain cases of evidence gathering to mitigate risk of fraud. These interviewees will be referred to with their pseudonym in the analysis.

Also, we source our corpora by documenting the explanations built around three very recent and notorious cases of fraud (Estadao (2022); Medicos-Concursados (2023); Americanas Relatório (2023)) in Brazil retrieved from corporate websites. Our comprehension levies on our research approach that demands explanation which may vary due to perspectives, biases, or interest one work to source views of forming a nuanced understanding of organisational situation.

So, for analysis purposes, drawing upon thematic analysis with the assistance of MAXQDA, which is "widely acknowledged as useful approach to the analysis of rich and meaningful qualitative data (King et al, 2018). King (2004) proposes a template analysis to organize the categories into high-order and low-order categories. Similarly, we perform the bracketing, in other words epoche, thereby transforming the natural expressions of the interviewee into the context of phenomenological reduction of the real lived experience of professional skepticism.

4. CASES OF FRAUD

4.1 Case 1 - Doctors defrauding the state hospital

Publicly certified doctors working in a public hospital in Rio Grande do Sul, Brazil are being investigated for electronic fraud. The investigation, which lasted six months, began with whistleblowing. At least 10 doctors, with monthly salaries ranging between US\$ 3,000 and US\$ 6,000, would be paid even without seeing patients. In addition to causing losses to the coffers of the hospital, fraud worsens the situation of those who need healthcare of the state. The Fraud Process: They normally resume promptly in the morning at their units, every day, sign in the electronic register, but with the prerogative of the medical practitioner exempted from signing out, they immediately enter the vicinity take a U-turn through the backdoor, exit and go to their personal clinic to proffer their services privately. They have been practicing this for barely five years without any question. Whistleblowing of the schema: Until a certain day a whistleblower denounces the scheme to the police and the forensic investigation mapped out the process and those involved were all arrested in flagrant. What went wrong: The ongoing investigation shows that there was neither collusion with the nurses nor with any medical staff in their units. It seemed to be an abject negligence and lack of internal control to monitor the services provided by the medical doctors. Skepticism of the internal auditors: Has the scope of audit failed? The paperwork might be correct however, the matching of the numbers of patients /doctor attendance register maybe falls short of thorough investigation.

4.2 Case 2 – Administrative assistant defrauds Court

In 2022. in Brazil an administrative assistant in a court abused of her position to defraud the state.

The fraud process: A fraud in the system for issuing electronic payments for judicial deposits linked to labour and other processes was violated through improper approval of withdrawals. The alleged criminal obtained authorization to pay amounts reaching US\$ 1.5 million. In fact, until the court decision on who should be redressed on cases involving compensations the judge may decide that defendant or the plaintiff to make deposit of amount in dispute in a bank account while the process is going on. Periodically, there are lodgments and withdrawal as process is ruled on. It happens that this demands the approval of cheques that would be given to interested parties signed by the judge. As a result of the confidence laid on the administrative assistant cheques worth million have been signed without queries by judges without supporting documents.

How was it discovered: However, the lifestyle may denounce everyone. This betrayal related to information gathered from Facebook raised an eyebrow. In this case professional skepticism had a play in the ascertainment from the lifestyle of the staff if it has the trace of fraud. Probably showing that the employee is living above her earnings. What was the response: The state allocated the federal auditors who investigated and identified a lumpsum defrauded as a result of excessive confidence on the employee.

4.3 Case 3 – Lojas Americanas

Lojas Americanas is a large groceries store in Brazil that has operated in various decades.

Experience about the fraud at *Lojas Americanas* in Brazil vary depending on different perspectives and sources. Context: According to the company’s financial statement released on January 11, 2023, an accounting error (fraud) was detected relating to entries reducing supplier accounts carried out in previous years, including the year ending 2022. The fraud which is an improper entry found in *Americanas*’ financial statements and reported by the company totaled more than R\$ 40 billion (approximately USD 8 billion) in preliminary and unaudited figures. According to *Americanas*, fraud in the financial statements occurred through the so-called Cooperative Advertising Fund (VPC) — an amount negotiated between industry and retailers, which serves, among other things, to cover possible advertising and marketing costs. Complaint: Complaint to the Brazilian Securities & Exchange Commission (CVM) has asked for an investigation into the matter. The complaint signed by the president of the Brazilian Investor Association (ABRADIN), Aurelio Valporto, asks that the investigations include PwC that audited the financial statements in the year ending 2022 substituting KPMG that left the function in October 2019. “*Noteworthy, that PwC also audited Petrobras at the time of the Car Wash (Lava Jato) scandal, Valporto recalls*”. Employee Manipulation: Individuals within the company exploited loopholes, by manipulating systems which abused their

positions to commit fraudulent activities for personal gain. Perhaps these fraudsters wrote off accounts payable to suppliers whose securities were traded under the drawn risk operation. In fact, this operation only extends the effective payment period to the supplier, but the supplier receives in advance. Organized Crime Involvement: Another experience suggests that the fraud at *Lojas Americanas* involved organized crime groups or external actors with intricate knowledge of the company’s operations. This experience implicates larger networks operating beyond the company and highlights the high level of planning and coordination required for such fraud. Internal Control Environment: Some experiences lay the blame on *Lojas Americanas* itself, pointing to flaws in the company’s organizational internal control culture, processes, or oversight mechanisms. This perspective suggests that the fraud could have been prevented or detected earlier with better internal controls or a more proactive approach to monitoring and preventing fraudulent activities. Regulatory and Legal Failures focuses on potential failures within the regulatory and legal frameworks that allowed the fraud to occur. It questions the effectiveness of oversight and regulation, suggesting that loopholes or inadequate enforcement may have contributed to the ease with which the fraud was carried out. Overall, in relation to impact on stakeholders’ experience highlights the consequences of the fraud on various interested parties, such as shareholders, employees, customers, and suppliers. It discusses how the fraudulent activities may have resulted in financial losses, damaged reputation, or other negative effects on those connected to *Lojas Americanas*.

5. DATA ANALYSIS

We will perform the analysis by bracketing the data collected from the interviewee thematically, in other words epoche, thereby transforming the natural expressions of the interviewee into the context of phenomenological reduction of the real lived experience of professional skepticism in performing the IPA in Figure 3.

Phenomenographic	hermeneutics	idiographic of skepticism
First-person point of view	Making sense of interpretation through institutional theory.	Analysing individual experiences
Scope of the job	Present analytical accounting and financial information to support legal and administrative decisions	Opine on the accounting statements of business entities considering all criteria used in its preparation
Details of tasks performed	Detailed planning of tasks aimed at documenting deterministic and calculative analysis.	Sampled and/or probabilistic procedures to serve as a base of concluding the financial statement.

Periodicity	When necessary and particularly according to the periods stipulated by the Judge or client.	Covering the fiscal year to substantiate the activities of the accounting period.
Reporting	Investigative or expert reports	Financial statements, management letters or auditors' report.

Figure 3 – Relationships between Phenomenographic, hermeneutics and idiographic of skepticism

In effect, in performing the IPA we toe the following significances portrayed in the interpretation of the conceptions of the interviewees.

Concerning Case 1, for medical practitioners to act irresponsibly and leave their patients in the public hospitals at bay of healthcare and never to appear and go and attend to other groups in personal clinic, looks as if they are not acquainted with the rules of law and of the internal controls. This shows a complete lack of accountability and irresponsible to the rules of public administration. Unawareness of control consciousness and the tone at the top of the public servants in the healthcare units reflects on the behaviour that emanates unintended consequences of flaws in internal control procedures. Onome and Silvia (2019) observe that the identity in the social structures makes them believe in what they do, which keeps them abreast of the awareness of the societal responsibility and this seems to drive the control environment.

Concerning Case 2, for a fraud crime as a result of breach of confidence in the judiciary, when a breach of confidence occurs between an administrative assistant and a judge, justice may be put to check in that it can compromise the integrity and trustworthiness of the judicial process.

Thus, addressing a breach of confidence between an administrative assistant and a judge requires measures such as enhanced employee screening processes, comprehensive training programs, strict security measures, robust oversight and monitoring systems, and strong whistleblower protection policies. Additionally, establishing a culture of accountability and integrity within the court system is crucial to prevent such breaches and maintain public trust in the judiciary.

Concerning Case 3, morale of the stories of fraud case of *Lojas Americana*, lead us to conclude that depending on the experience of fraud cases, it is possible to identify the leaning towards the side of who explains it. The independent auditors approved the financial statements of *Lojas Americana* without reservations or references to the risk-free operations that resulted a million-dollar loss for the company. Causing several impacts such as a) More skepticism in respect of measurement threshold for detection risk; b) Fairness of disclosure questioned; c) Regulatory and compliance issues stiffened; d) Employees disillusionments about the future of the organisation on Corporate Social Responsibility yet shattered; e) Image and relationships between peers getting sour; and f) Business confidence or trustworthiness brought to the lowest level.

In effect, professional skepticism was only perceived when the police investigators and the federal auditors, were called to intervene in cases 1 and 2 respectively, else the perpetrator would rationalize their fraudulent cases and continue to explore the avenues. What failed and gave incentive for the fraud was lack of surveillance and internal controls and in turn nurtures flaws; in otherward, monitoring functions that were ineffective. In Case 1, maybe if the institution had had hotlines well implemented and protecting the whistleblower to denounce such cases maybe that would have from onset scared the medical doctors from perpetrating the act of fraud.

Analyzing our constructed data, we show in Table 1 some significances portrayed by the categories that emanate from the interviews, and phrases on the understanding of what effectively constitute professional skepticism in relationship between frauds documented by the respondents.

Table 1. Analysis on understanding of professional scepticism based on first- and second-order codes.

High-order categories	Low-order categories	Phases applying to professional scepticism		
		Locus	medium	Regular
Technical Knowledge	Risk analysis revealing fraud	4	21	4
	Materiality evaluation to mitigate fraud	2	15	3
	Attribution of customised tests	0	3	2
Questioning mind	Posing assumptions	5	6	5
	Reinventing assertions	2	19	3
	Correlating examinations	0	3	2
Critical evaluation	Evaluating prove of evidence	5	6	5
	Check inconsistencies	2	19	3
	Criticizing potential misstatement and implications	0	3	2
Due Cares with Budsiness Knowledge	Due professional care	1	1	6
	Diligence in extension of test	0	8	1
	Striving to investigate cause of fraud	0	0	2
Professional judgement	Conclusive decision-based results	0	0	0
	Evidence based judgement	0	0	0
TOTAL		21	104	38

Some categories have appeared more frequently in Table 1 as a result of their contribution to make skepticism an icon of auditing. Therefore, below, we extend on our reflexivity by detailing on some essential lower-order codes.

5.1 Technical knowledge

5.1.1 Risk analysis revealing fraud

Risk analysis plays a crucial role in revealing fraud by applying skepticism in the examination of financial data and identifying potential red flags and irregularities. With the combination of risk analysis with skepticism, forensic accountants can enhance their ability to identify potential fraud, highlight irregularities, and uncover fraudulent schemes that might otherwise go unnoticed. It ensures a thorough examination of financial data, transactions, and processes, enabling investigators to discover and mitigate fraudulent activities effectively. Rahrovi et al (2019) in their study on detecting manager’s fraud risk using text analysis revealed that the fraudulent financial reporting can be detected by analyzing the texts from reports provided by the management. In otherwards, the written words, documents, words of the mouth and objects could reveal the risk of fraud so, auditors should be attentive at Skepticism when given such opportunities.

5.1.2 Materiality evaluation to mitigate fraud

With materiality level definition auditors give significance required for fraud detection in the significant business functions. Materiality supports the auditor’s strategy to minimize the risk of material misstatement. It ensures that their efforts are focused on investigating significant fraud risks areas of the engagement thereby helping to reduce the cost and focus assurance objectives. Similarly, if continuous monitoring tasks are adopted, the transactions could be restricted to the most important ones in view of the resources. The question does arise if the materiality threshold is to be revealed to the auditee. If there is a perceived intention of committing an error that leads to material misstatement within a known threshold of accounting transaction it would not be advisable to reveal the criteria for materiality to the auditee. The normal materiality evaluation process is to review each control plan; the new importance of materiality includes review of adequate mitigating controls to prevent fraud (Vorhies, 2005).

5.1.3 Attribution of customized tests

Skepticism acts as a vigilant monitoring mechanism to ensure that the attribution of customized tests is conducted objectively, fairly, and in alignment with the intended purpose. By applying (D)skepticism throughout the testing process, organizations can maintain the integrity and credibility of customized tests, thereby enhancing the accuracy and reliability of the results. In another

perspective, this could be programmed for continuous rerun tasks.

5.2 Questioning mind

5.2.1 Posing assumption

Posing assumptions supports skepticism by cultivating a mindset of critical thinking, questioning, and evaluating evidence. It allows skeptics to challenge prevailing beliefs and encourage a more rigorous examination of claims and arguments. By not accepting assumptions blindly, skepticism helps promote intellectual rigor, unbiased analysis, and sound judgment. Particularly with the use of Artificial Intelligence (AI) in the view of attaining the sustainable development goals (SDG) adequate questions are purported at sustainable policies which could embrace equity or diversity.

5.2.2 Reinventing assertions

Reinventing assertions correlates to skepticism by emphasizing critical thinking, challenging assumptions, and promoting rigorous evaluation of claims and evidence. Sometimes tautological or repetitive, it intends to stimulate the extraction of the evidence. It aligns with the core principles of skepticism, including questioning, verifying, and engaging with information in a thoughtful and critical manner.

An audit assertion would have different objectives including the mitigation of risk of fraud. Factors influencing fraud vary across assertions. Occurrence and Cutoff assertions about classes of transactions are the major assertions at risk for revenue transactions and Accuracy for expense transactions. Occurrence assertion is more likely to be violated when there is greater concentration of managerial power (Wang et al, 2011).

5.2.3 Correlating examinations

Supposing we correlate critical evaluation with professional judgement, this relationship turns very significant. Similarly, puts the mindset in the perspective to solve the problems of say, due diligence, and so on and so forth. Therefore, what constitute the more impressive categories of this table 1 sums the mindset/knowledge development for auditing to mitigate risk of fraud. In otherwards, their relationships to make skepticism relevant to mitigate the risk of fraud

5.3 Critical evaluation

5.3.1 Evaluating prove of evidence

Evaluation of the volume of transactions based on nature, timing and extension of accounting transaction draws an attention concerning issues of limitation of scope. Sceptically, different approaches may seem more effective to corroborate evidence. For instance, the third-party external evidence is very much welcome in assertions relating to existence.

Cheng and Lee (2023) worked with the pre-learning assessment notion and reached a conclusion that uncovering fraud requires creative and critical thinking using Alteryx and Tableaux to analyse fictitious storm dataset.

5.3.2 Check inconsistencies

There may be cases of identified red-flags that would spur matching or tracing of data in the accounting documents to the general ledger whether motivated by an error of principle or even by commission. This would generally attract additional explanations of the inconsistencies by the preparers of even the accountable manager.

Thus, borrowing a leaf from the effective use of Benford's Law to assist in detecting fraud, it would not be farfetched in the bowl of inconsistencies. Meaning that, it will take a smaller proportion of inconsistent numbers to trigger a significant difference (Durtschi et al, 2004).

5.3.3 Criticizing potential misstatement and implications

In auditing, particularly during negotiation of accounting estimates, there would be particular positioning of the management concerning the bases of estimations which could conflict with that of the auditor. What will prevail is that which minimizes the risk of material misstatement. Thus, if the misstatement attracts a significant implication to the business tied to skepticism, generally, a reversal or adjustment on the accounting treatment would be agreed upon.

5.4. Due Care

5.4.1 Due Professional Care

Bayu et al (2023) evaluating audit evidence or rather being cautious, due professional care (DPC) auditors are better able to identify, comprehend and even search for the origins of fraud.

The relationship between due professional care and skepticism lies in the shared commitment to rigor, critical thinking, integrity, and ethical conduct in the pursuit of reliable information, sound decision-making, and trustworthy outcomes. By integrating these principles into their practices, professionals can enhance the quality of their work, mitigate risks, and contribute to a culture of excellence and accountability in their respective fields.

5.4.2 Diligence in extension of test

Diligence in the extension of the test underscores the importance of rigor, philosophically it embraces thoroughness, and critical analysis in the practice of skepticism. It entails going beyond surface-level analysis. By being diligent in extending the test, skeptics can ensure that their evaluations are robust, well-informed, and grounded in evidence, leading to more reliable conclusions and a deeper understanding of the world around us.

5.5 Professional judgement

5.5.1 Conclusive decision-based results

The relationship among professional judgment, conclusive decision-based results, and skepticism is characterized by interdependence, quality assurance, and ethical considerations. When professionals leverage their judgment, guided by skepticism, to reach conclusive decisions, they enhance the reliability, credibility, and ethical integrity of their outcomes. Practicing skepticism can help professionals challenge assumptions, identify potential biases, and improve the quality of their decision-making processes, leading to more sound and defensible conclusions.

5.5.2 Evidence Based judgement

A question may arise, choosing out of evidence-based judgement or skepticism? Evidence-based judgment and skepticism are complementary approaches that can enhance decision-making processes. Evidence-based judgment leverages concrete data and research to support informed decisions, while skepticism fosters critical

thinking and scrutiny of assumptions and sources. By combining these approaches, professionals can cultivate a balanced and thorough method of decision-making that is grounded in evidence and critical analysis in an ongoing inquiry. In the same line of thought, we expatiate on the phenomenological assumption of the interview content as in

Figure 4 depicting the professional skepticism.

Interviewee	Conception of professional Skepticism
BDS-R1	As foreseen in the professional code of ethics and standards, I understand that professional scepticism is the cognitive ability to analyse facts, conduct ourselves and audit transactions. Following the risk-based audit, the materiality concept come to play in regulating the evidence gathering.
MAR-R2	To mitigate risk of fraud, auditors need to be sceptical professionals and with high level of curiosity by establishing objective assumptions. They need to also have good accounting knowledge and understand the relationships between accounts and transactions. Finally, the auditor needs to understand the auditee's business environment, mood and risks.
WLS-R3	Professional scepticism could pursue fraud through understanding of: a) Theoretical and practical knowledge of audit concepts and techniques, such as accounting and financial auditing, internal controls audit and systems audit. And also, b) Business knowledge of the organization in which it operates.
DOR-R4	Auditors are required to apply their professional scepticism in audits. However, this term is difficult to describe in practical terms. It's even harder to develop auditors to detect fraud in their field work. I believe that facing this challenge, the audit regulators decided to state in the standards that the detection of fraud is not the purpose of an audit, contributing to the expectation gap.
STA-R5	The main skills are scepticism, technical knowledge on accounting and internal control environment, and proficiency in the use of digital tools. Correlation of quantitative and qualitative fact linking to emotional intelligence applied to the business. Use these facts to get closer to the people around and find out about possible signs of human behaviour related to fraud, such as external signs of wealth not compatible with salary, managers in positions of financial approvals generally resistant to taking vacation, managers or employees in general centralizing tasks, resistant to the delegation of activities, buyers resistant to job rotation, etc.
REA-R6	Scepticism for a specialist in fraud investigations, I expect skills such as: data analysis knowledge, business, accounting and financial knowledge, ability to work with tools used to conduct the investigation, for example: e-mail analysis.
DAL-R7	Scepticism for me implies a good knowledge of the industry the client operates, if material contracts with government authorities and bodies exist, if the client itself is a government entity are the most concerned characteristics. And when dealing only with private to private, a public company, start-up and the ones pursuing material increase in revenue and profits are the ones to concern with. I am speaking from a big 4 whose methodology covers a global perspective
ALV-R8	The principal skill is to be sceptical in relation to the documentation provided by the client, and to talk to experienced professionals when you are in doubt about the audit procedure that assures audit quality. Applying analytical procedures and checking inconsistencies in relation to management premises.
JFI-R9	There is no just specific qualification of the auditor for the detection of fraud in companies. From the normative perspective, there is the requirement of professional scepticism and independence. Under the technical aspect, due professional care, knowledge of information technology and adequate risk assessment, mainly regarding the control environment is a differential to draw conclusive evidence.
JFG-R10	From the behavioural perspective, a requirement of professional scepticism cultivates the evidence-based judgement. Thus, with trends, information technology turns sine qua non competencies to track frauds.

Figure 4 – (mis)Conceptions of profession skepticism

Entrenched super approach of professional skepticism

If there is a method to reveal the untrue through interrogation, then that could be tied to professional skepticism. This could be said to be the entrenched super approach used by the investigator such as the auditor to unveil say, hidden errors or fraud.

As BDS would explain, how professional skepticism assisted in tracking unusual fraud practiced by a tanker conductor of a customer organisation. Usually, after passing the gate the driver then removes waste products and replaces them with valuable chemicals products. So, physically asking to observe the weighing in and weighing

out and observing the trucks in the vicinities before invoicing, the aggregate weight will leave no suspects:

“I observed how unease the conductor of the truck used to be when we approached him.” “The tanker truck that removed waste product passed through the balance control at the entrance and before exit, an invoice is issued with the dispatch note to enable the driver go ahead.”

It happens that the truck entered with the tank full of water and discharged on the way to the place where it would be loaded with the chemical product. When passing through the scale upon exit, the weight difference was small, and the billing was not issued, just null. The sales invoice was issued at the product's exit based on the weight of the truck.

Another interviewee mentioned some control weaknesses on the management level, as thus:

“There was this finance director who tried to cover up some inventory losses identified in the cycle count. I was responsible for testing the effectiveness of the controls over cycle count and I found out that there was a gap in the procedures which let room for this guy to hide the problems from the parent company. The director just asked his employees to replace items from different units overnight. Coincidentally, we visited the already counted unit by surprise. This was a common practice ordered by the Director. At the end, the director was fired. De facto, actions were linked to its variable compensation, and the company reviewed their cycle count policy (DOR)”

STA comments on how auditors could be obstructed or frustrated even when knowledgeable, maybe it could be a signal for a detection risk. The could be characterized as management override of controls.

“I am not authorized to discuss specific client issues, but I can comment on Brazilian entities facing Car Wash (Lava Jato) federal investigation. Several entities used to make payments for public entities to win public bids. In some cases, those payments were included in the cost of the project and billed by offshores, with no clear tracking in Brazil. In most cases, auditors had to get cooperation of management to have access to the illegal records, emails, and backup documentation, can you imagine that?”

Cognitive ability of the auditor

How does the auditor present himself to the auditee? If de facto, the auditee sees an element of trust in the attitude of the auditor he would be open for dialogue even in a fraud risk prone environment. This tactic inbuilt in evidence gathering process which is developed over time in the professional skepticism is what shows the maturity in the auditor. For instance, if the auditor observes an error of principle and wants to tell the auditee that he or she is ignorant, there are many ways to say that without ‘calling a spade a spade’.

“No wonder in police investigation certain questions is posed repeatedly in different format aiming at the same objective “(DOR)However, observing the auditing risks would need various lenses which could be tied to experience. Consequently, draw the materiality that will help mitigate the risk.

“In conversations with younger auditors, I often notice that they focus their analysis on lower-risk procedures to the detriment of relevant ones” (BDS).

This indicates that adequate supervision and field training are essential for the better development of professionals. Particularly, exercised by the audit firms in collaborations with the development of their auditing methodologies.

Emotional intelligence of the auditor

Ando et al (2020) comment on the relationships between attitude of the auditee and the auditor during engagement, as this having influence on the evidence gathering process. Moura et al (2022) focused on effects of

emotional intelligence on the relationship between individual and contextual factors during auditing.

“When dealing with my clients I do have due respect for them since I understand the industry, the operational processes the management and the likely limitations. The experience from the Big 4 gives me this prerogative to tell you this” (DAL).

Assessing from beyond the numbers

Since it is common to always place much emphasis on the performance evaluation of the organisations through the financial indicators and that uncommon aspects perceived through the red flags, auditors and financial analyst may feel complacent. However, what may be phishing, say fraud would need to be verified with exceptional judgement of the assessor.

“There is no just specific qualification of the auditor for the detection of fraud in companies” (JFI).

Thus, needing the eagle’s eye to see beyond the numbers by assessing the red flags and concluding thereon.

Mitigation of fraud risk and skepticism

Mitigation of fraud risk and skepticism plays a critical role in preventing and detecting fraudulent activities in organizations and auditors should instill this into their procedures. It involves implementing proactive measures and cultivating a healthy level of skepticism to reduce the likelihood of fraud and promote a strong control environment. This is considering the tone at the top, policies well streamlined and the operational rules which auditors periodically assessed to verify their effectiveness.

By adopting a comprehensive approach that combines preventive measures, robust controls, skepticism, and proactive detection techniques, organizations can significantly mitigate fraud risk and promote a culture of integrity and transparency.

“To mitigate risk of fraud, auditors need to be skeptical professionals and with high level of curiosity” (MAR)

“And particularly today when ambient demands digitalized forensic you see, technical knowledge on accounting and internal control environment, and proficiency in the use of digital tools are essential to drive skeptical mind” (STA)

Based on these elements, we may also consider expertise and seniority linked to professional skepticism and as potential drivers of fraud detection (Widyastari, 2023). Thus, similarly, pondering the different experience levels may offer interesting insights (Urboniene et al, 2013) and drive decision when planning and conducting auditing, as debated in the introduction of this study. Moreover, as observed in Table 1, higher order categories, that are relevant to the concept and attitude towards auditors’ skepticism, can also be connected to professional expertise and seniority, as observed by Goldman (2001), when exploring the novice-expert issue. This is of particular interest for auditing assuming the existing capacity building process adopted by firms to transform entry-level auditors into experts in the field. However, even with all this concern and energy in place, we still

observe outcomes such as the related cases explored in this study.

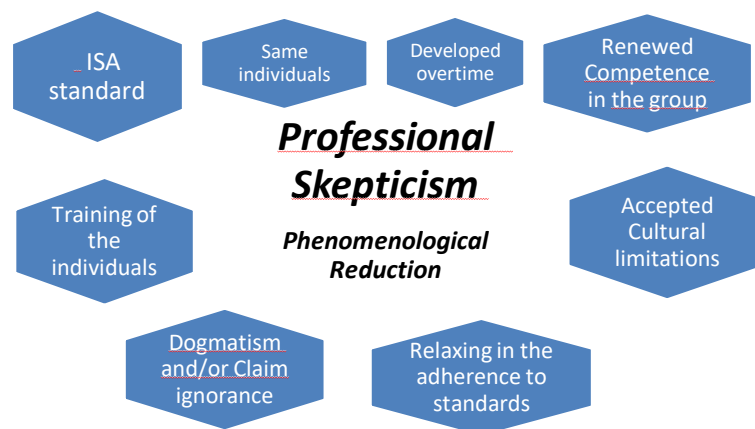
6. DISCUSSION

The study differentiates levels of conceptions of skepticism, identifying both high-level conceptions — involving technical knowledge, critical evaluation, professional judgment, and reasoned questioning — and low-level conceptions, such as the development of competences in daily practice, planned procedures based on defined roles, and standard due diligence. Thus, skepticism is seen as a skill that operates based on curiosity, industry knowledge, critical evaluation, and reasoned decision-making, guided by a rational and emotionally intelligent investigative mindset.

Additionally, the article recognizes skepticism as a dynamic construct, influenced by culture, experience, training, and context, being an attitude that must be developed over time through education, practice, and professional maturity. In this sense, skepticism is presented not only as blind doubt or superficial skepticism, but as a reasoned stance that allows auditors to rigorously and thoroughly assess the evidence and circumstances involved in mitigating the risk of fraud.

So, in dialoging every aspect raised in this study, we refine, extend and challenge the conception of professional skepticism that unites as many elements such as in Figure 3. These elements do not necessarily follow this same relational or chronological order in that they could be recursive in the course of analysis.

Figure 3 – Overall learning shows the painting of environment for the conception of professional skepticism



Meaning that, “we as individuals, are what we are because of the conceptions we have developed overtime about things”. For instance, the most tormenting religious intolerance of our time can be likened to lack of understanding of the conceptions of our religions. Imagine the cases of antisemitism, Islamophobic or anti African religions; skepticism and phenomenological wise, they are as a result of short sightedness or if one may call it some cultural limitations. Results of lessons which have been inculcated in people and educated persons from childhood to construct an image of some moral standards, while mixing it with ethical standards tied to professional requirements, and in this case, Skepticism in auditing to address risk of fraud

Maybe what we need in this analysis is epoché, the act of phenomenological reduction which orientates toward a temporal bracketing of believes in order to clearly understand the professional skepticism and fraud. In otherward, set aside certain preconceptions that would interrupt the absorption of new knowledges.

Skepticism in this perspective may be dogmatic and non-dogmatic or claiming ignorance. The orientation about skepticism in the early days was just “Change only in the retail and never in wholesale” proposing the gradualism of changes recommended in the past century. Thus, relaxing in the adherence to standards may be likened to agreement to fraud schemes and on the contrary would uphold the professional skepticism. In so doing, the asceticism of the auditor in succumbing to fraud scheme would probably show no respect for ethics, say reasonable assurance, but is that drawing from professional maturity?

Therefore, in respect of professional skepticism, auditors would act according to the conceptions tamed in them either through training and role modelling or on the job about the diverse topics of auditing performed overtime. Hence there are different perspectives of conceptions directing auditor’s judgement. It is important to stress that the relevant critical and sceptic mindset is not a given, it must be developed over time (experience) and through training (capacity building). Also, this represents a wanted characteristic that has to do with the culture (e.g., country,

organization, family). The very nature of auditing, even more when to topic is fraud risk mitigation, as observed in this study, frequently faces the reality check between standardization (e.g., International Standards on Auditing) and cultural environment. Moreover, certain societies build an expectation of regular attestation (financial statement auditing) encompassing the element of fraud (the so-called expectation gap). Not only that, but there seems to be room for debate on increasing auditor's responsibilities and actual professional compensation.

Seeking to integrate "Professional Skepticism in Auditing from the Perspective of the New Institutional Theory (NIT)" with "How Professional Skepticism Can Change the Way Auditors Identify Fraud," it is necessary to structure an approach that explores how institutionalized factors influence the formation of a questioning mind and, consequently, its effectiveness in fraud detection, such that:

From the perspective of the New Institutional Theory, the development of professional skepticism in auditing is not merely an individual matter, but a social and organizational construct influenced by institutional norms, values, and practices. These factors support the cognitive and behavioral dimensions of the questioning mind, which is fundamental in fraud identification. Thus, institutional environments that reinforce a culture of questioning and normative rigor enhance the effectiveness of skepticism, changing the way auditors detect fraud, making the process more proactive and aligned with regulatory and professional requirements. Therefore, the following tips could be explored for Implementing Institutional Changes that Reinforce Skepticism: a) Review and Strengthening of Internal Norms and Procedures, update internal policies to reinforce the importance of skepticism, encouraging critical evaluations and systematic questioning at all stages of the audit, Incorporate skepticism assessments into performance criteria and incentives for professionals. b) Continuous Training and Capacity Building, promote regular and specific training on the importance of skepticism, its techniques, and its practical application, aligning them with institutional norms and expectations, Include case studies of fraud and examples of effective skeptical behavior. c) Change in Organizational Culture, encourage a culture of questioning, where auditors are encouraged to challenge evidence, manage doubts, and report inconsistencies without fear of retaliation: Reinforce ethical and integrity values that support a skeptical stance. d) Enhancing Oversight and Evaluation Structures: Create oversight mechanisms that assess the application of skepticism during audits, with continuous feedback, utilize independent reviews and internal audits to ensure that skeptical behavior is practiced and reinforced. e) Encouraging the Use of Data Analytics Technologies and Tools, Investing in technologies that facilitate the analysis of large volumes of data can reinforce the perception that professionals should question easily verifiable results and identify anomalies, strengthening evidence-based skepticism. f) Establishing Standards of Accountability and Clear Consequences: Clearly align expectations with consequences for the

practice of unskeptical behavior or behavior that condones fraud, promoting institutional accountability.

Overall, it is possible to draw upon a chosen conception of professional skepticism to mitigate the risk of fraud in a control environment. The professional assurance approach toeing understandings overtime to proof an assertion on a rule based. So, in the assessment of internal controls for instance, the basis of professional skepticism follows the dogma or not on reliance strategy (skepticism) of the coverage of its effectiveness. Undoubtedly, weak internal controls (IC) and control environment (CE) are the factors that cause various cases of fraud to occur (Harahap & Isgiyarta, 2023).

7. CONCLUSION

This study concludes that professional skepticism is the cognitive ability to analyze facts on how auditors conduct themselves, and auditing of accounting transactions; it is levied on a high level of curiosity and operates based on business knowledge. From a behavioural point of view, a requirement of professional skepticism and independence guides fraud detection. Current as trend demands, professional skepticism should be tied to the use of information technology for its effectiveness.

Findings identified high-order conceptions of Skepticism ranging from technical knowledge, questioning mind, critical evaluation and due professional cares and judgement. Also, low-order, generally knowledge development on the job and standard diligence-oriented planned procedures guided by role, showing a clear hierarchy between auditing approaches to mitigate the risk of fraud.

The characteristics of fraud environment presupposed skeptical approaches. Leading to conclude that there are opportunities that stimulate fraud and a behavioural perspective, a requirement of professional skepticism and independence guides mitigation of fraud risk. Also, it is clear that such opportunities can be present in any industry, as the sample in this study involved health (a hospital), judiciary (a court), and commerce (retail chain). It is likely that the perpetrators were able to identify and explored such opportunities ahead of them.

This study pinpoints impact of Skepticism affecting the work of the auditor in a bid to mitigate the risk of fraud. In so doing, understanding that skepticism in auditing is a social construct influenced by institutional factors, organizations can act on directly to modify the normative and cultural structures to promote a more skeptical stance, which is effective in preventing and detecting fraud.

Thus, mitigating risk of flaws for instance, in internal control and slack in management functions becomes essential being the main causes of the experience of frauds cases. So, auditors should in basis of their understanding and risk matrices prioritise assessment of high internal control functions (ICF) and verification of management functions toeing Skepticism. Also, auditor would be recommended to observe the hotlines or complainant channel that turns quintessential. Also, the element of whistleblower should not be undermined. In this regard to foster the actions of the whistleblower adequate resources would have to be installed. They are such as absolute

protection and anonymity for the whistleblower and possible compensation for those who risk or venture for the maintenance of rules and order.

Originality wise, this manuscript provides a comprehensive understanding of professional skepticism in recent developments in auditing, offering insights into the potential mitigation of fraud risk. What makes a sense in interpreting through New Institutional Theory embraces first-person point of view corroborating with idiographic contention.

In addition to these conclusions, we add recommendations for key stakeholders. First, addressing auditing firms and supervisors, we suggest a diligent revision of processes that may lead to fraud detection, evaluation of training with the focus on critical thinking and skeptical behaviour, and strengthening knowledge management initiatives around risk evaluation, detection, and mitigation across industries. Secondly, we highlight recommendations for universities and program administrators. Starting by confirming the presence of the relevant content area (e.g., fraud, skepticism) across the curriculum, as well as the variety of adopted instructional methods. Higher order skills, such as these, require advanced and creative approach in all educational phases of the auditor mainly those with higher fidelity or smooth application of skepticism in professional practice. Lastly, we focus on professional bodies. Based on the evidence and findings of this study, it is clear the relevance and opportunity for professional bodies to conduct evaluation and improvement of professional development currently in place (i.e., Continuing Professional Education) to address elements such as the ones focused by this study, as well as the improvement of the inspection process, which would lead to higher awareness among professionals and consequences for any professional practices below the expected ethical and technical standards.

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The marginal contribution of this paper is as follows. First, the examining of how different conceptions of the professional skepticism alongside auditing shape auditor's judgement. Secondly, contributes with the exploration through qualitative interpretative paradigm in a subject which is predominantly treated deductively. Based on professional strand, inexperienced auditors are more likely to be more skeptical than experienced auditors because they are yet unable to cushion any judgmental error. Finally, this study contributes to the literature not only by providing evidence of the conceptions of professional skepticism in accounting practices and drawing on a broader perspective in auditing but also suggesting an explanation of how the risk of fraud could be mitigated in auditing engagements.

As a consequence of developing this study we observed opportunities for future studies, around two axes: content and method. In terms of content, the topic would benefit from additional studies addressing (a) the level of the relationship between skepticism and seniority (audit novices vs. experts), (b) the correlation between certain safeguards and skepticism being an approach for audit to mitigate the risk of fraud, and (c) how institutional baselines, at different levels, explains fraud risks, audit assertions and mitigating approaches.

We also suggest new studies exploring specific methodological approaches inductive and deductively on professional skepticism. Additional studies should be conducted with (a) secondary data from lawsuits based on frauds (several jurisdictions); (b) survey based on the five higher-order categories; and (c) history of criminal and civil consequences (relationship) of perpetrated fraud (several jurisdictions) considering distinct axis of interest, such as management, governance, compliance or auditor.

Declarations

All authors declare that they have no conflicts of interest.

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