



The objective of this dissertation is to examine the link between auditors' skeptical characteristics and auditors' skeptical judgments and decisions. Many parties (e.g., regulators, courts and independent panels) have concluded that if there would have been more skepticism on the side of the auditor this could have reduced or prevented the effects of major recent accounting and auditing 'improprieties'. Therefore, it is important to study professional skepticism.

Both studies in the dissertation demonstrate that skeptical characteristics are related to skeptical judgments and decisions, with interpersonal trust showing the strongest association. Furthermore, client risk appears to influence the relationships between skeptical characteristics and skeptical judgments and decisions. The findings in the dissertation illuminate important avenues for further research. The results may also aid audit firms in managing their professional skepticism agenda.

A Study of Auditors' Skeptical Characteristics and Their Relationship to Skeptical Judgments and Decisions

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