

DETERMINANTS OF AUDITOR'S PROFESSIONAL SKEPTICISM in COLLABORATIVE THEORY OF PLANNED BEHAVIOR AND TRIGUNA THEORY

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ABSTRACT: *Building the trust of users of financial statements requires the existence of high audit quality is one of the main requirements to produce credible financial reports. High audit quality can be achieved if the public accounting firm has competent auditors and an attitude of independence and objective based on the provisions of the Professional Standards of Public Accountants. This standard requires auditors to always use and maintain professional skepticism in their audit assignments. However, until then currently, the public accounting profession is still faced with the problem of audit failure as a result of the lack of application of skeptical behavior which has an impact on the low quality of audits. This study aims to examine the effect of auditor experience, auditor personality on skepticism mediated by intention to behave by collaborating theory planned behavior and Triguna theory on 44 auditors registered at Public Accounting Firms (KAP) throughout Denpasar City in a saturated manner. The hypothesis was tested using PLS-SEM analysis, with the help of SmartPLS 3.2.9 Software. The results show that the auditor's skepticism is influenced by variations in subjective intentions and attitudes. Another finding is that personality has a positive and significant effect on the nature of professional skepticism. Auditor experience has a positive and insignificant effect on professional skepticism.*

KEYWORDS -*Sceptical Action, Behavioural Intentions, Auditor Experience, Triguna Personality*

I. INTRODUCTION

The issue of auditors' professional skepticism is still hotly discussed, because of its role as a lens used by auditors to evaluate evidence and risks during the audit process. This questioning attitude and behavior is important for effective audit performance and is required in every aspect of every audit by every auditor who does the audit in order to produce a high quality audit.[1],[2],[3]. However failure to apply proper professional scepticism by the auditor is suspected as one of the causes of audit deficiencies and failures began to be questioned, when the public accounting profession was again shaken because it was related to events audit failure as a result of lack of application of sceptical behaviour. Failure event a public accountants (AP) Marlinna and Syamsul and the Public Accounting Firm (KAP) Satrio, Bing, Eny (SBE) and Partners affiliated with KAP Deloitte in working on the audited report of PT Sunprima Nusantara Financing (SNP) Finance in 2018 judged not to provide an opinion that is in accordance with the actual conditions. The Financial Services Authority in charge of this matter confirmed that the auditor did not apply his professional skepticism and the tests carried out by KAP on SNP Finance did not reach the basic documents [4].

The audit process involves many activities of gathering, evaluating the adequacy and accuracy of evidence as a basis for expressing an opinion in accordance with the provisions of auditing standards (SA) in this case SA315, SA330, SA520, and SA700). These standards emphasize two important things for auditors, namely: exercising professional judgment and maintaining professional scepticism in contradictory audits (SA200 and SA240). (Indonesian Association of Public Accountants, 2020). The application of these two things in practice becomes something complex and difficult to implement apart from evidence of misstatements due to irregularities deliberately hidden by the client [5] and because of the trade-off between audit efficiency and effectiveness. If the auditor applies too high scepticism, too much evidence is needed so that the audit becomes inefficient and vice versa if the auditor is less sceptic, the auditor may fail to find any misstatements or contradictory information.

An auditor who has high professional scepticism is certainly influenced by various factors. The results of previous studies show that many have conducted research on professional scepticism using various approaches and also developed variables. For example, the auditor's individual characteristics which include gender, experience and personality of the auditor [6], gender and auditor experience [7], auditor knowledge [5], auditor accountability [8], independence [2] and the personality of the auditor [9][10]. Furthermore, what is the nature of professional skepticism towards skeptical actions, such as detecting fraud [10][11].

[12] developed a conceptual model that explains the relationship between the nature of skepticism and skepticism in the perspective of behavioral planning theory. The results of his research succeeded in proving that the experience and personality of the auditors were correlated with skepticism. Furthermore, skepticism has a positive effect on attitudes, subjective norms and behavioral control which will affect the auditor's intention to act skeptically and at the same time mediate the relationship between skepticism and auditor skepticism. The results of other studies have also succeeded in revealing that there is no difference in skepticism related to the auditor's personality traits and also the auditor's experience.

Several studies of researchers have agreed that different experiences can increase the accuracy of knowledge of errors, more knowledge of various errors and increased knowledge of certain errors in detecting client fraud.[13], [14]. It is recognized that the ability to justify and make decisions develops in line with the increasing experience of an external auditor. However, it was found that there were research results that contradicted the findings above.[15] have concluded that audit experience does not significantly affect the increase in internal audit professional skepticism. The experience of internal auditors that are not related to fraud can be interpreted that the experience of the internal auditors does not increase their knowledge of fraud. Therefore, it is considered not to increase professional skepticism and justify fraud. On the other hand, junior auditors who have received special training on fraud, even though they have minimal audit experience, are considered to have knowledge about fraud. Next [16] through a survey of 63 external auditors in the Yogyakarta and Surakarta KAP areas, it was found that the professional skepticism of the auditors has not been able to make the auditors behave skeptically, which is indicated by the presence of the auditors not suspecting indications of fraud from the client and subsequently making the auditor's skepticism not provoked to increase and triggering efforts to work more hard at detecting fraud.

In addition to the audit experience factor, this study also examines the characteristics inherent in auditors. One of them is the personality of the auditor personality is one of the variables that can be an indicator of determining individual performance, where personality theory states that behavior can be determined by a person's personality [17][18] states that performance is a reflection of one's behavior, where good performance will result from individuals who behave in harmony with company goals. Thus, it can be concluded that one's performance can be determined by one's personality.

[19] states that there are two types of personality models that are usually used to classify and identify individual personalities, namely the Myers-Briggs Type Indicator and the Big Five Personality. The Myers-Briggs Type Indicator has been widely practiced worldwide, but there is no clear evidence whether this model is a valid personality measure related to performance [19]. Personality traits in the Myers-Briggs Type Indicator model have not been proven to be valid as a personality measure and are not related to performance. The same opinion was also expressed by [20] that previous personality models have not been spiritually based and rooted in culture so that they are often inconsistent when measured using a cross-country approach. Even [21] explicitly said that nowadays practitioners and academics in the accounting field are increasingly focusing their attention on the personality traits of auditors, but it is not matched by an increase in the number of studies discussing this matter, so that this personality topic becomes important and interesting to study in more depth.

The existence of research gaps from various views on the findings of different results is increasingly challenging to examine in more depth related to the sceptical behaviour of auditors in producing quality audits. This is an opportunity for researchers to conduct further research on professional scepticism. This study modifies the research results [12] which uses the auditor's skepticism by using the Big Five Personality as an aspect of personality. In contrast to the research of [12], that this study develops aspects of the auditor's personality in the perspective of Triguna Theory. This theory was developed by Das (1991) and popularized by [22] and further reveals that the concept of a person's individual guna (nature, characteristic) is based on the teachings of the Bhagavad Gita which consists of wildlife, rajas and tamas. This Triguna concept can also be used to explain the concept of personality in the modern era and its impact on professional performance, especially in India [23]. This theory explains that someone who is dominated by animals as controllers of rajas and tamas can be believed to be able to direct someone to behave in a better direction. In the context of auditors, it can be explained that auditors who are dominated by animals are expected to reflect a good attitude of scepticism which in turn leads to intentions and acts of scepticism.

Researchers using personality traits in the perspective of triguna theory are different from previous researchers Janssen however the model is built from factor analysis of the adjectives used to describe personality and from factor analysis of various tests and equivalent personality scales. The big five approach to personality is mostly based on research rather than theory, or in other words it is an inductive approach to personality which means that theory is generated from data. Third, the Big Five Personality Model has not been able to explain personality across borders, countries and cultures, where the characteristics of this model are not universal and inconsistent across studies.

This study was developed to fill research gaps or research gaps in previous studies by using auditor experience and personality variables as differences in auditor characteristics in the perspective of triguna theory,

then the intention variable as a mediation of scepticism towards auditors' scepticism in the perspective of planned behaviour theory. Therefore, the collaboration between the theory of planned behaviour and the triguna theory is intended to obtain the novelty value of this study compared to previous studies in predicting auditors' scepticism. By using this collaborative approach, it is hoped that it will gain a more comprehensive understanding regarding the auditor's scepticism as a reflection of a quality audit.

II. LITERATURE REVIEW AND RESEARCH HYPOTHESES

2.1 Triguna Personality and the Nature of Professional Skepticism

Personality is a very popular psychological concept in the world. Personality refers to aspects of behaviour that are important and relatively stable. Personality is related to various human behaviour. According to many theories, personality includes almost everything about a person's mental, emotional, social, and physical. Some aspects of personality cannot be observed, such as thoughts, memories, and dreams, while other aspects can be observed, such as actions. Personality also includes aspects that are hidden from one's self, whether consciously or unconsciously and are in one's consciousness [17].

Personality in this study uses the social psychology of the triguna theory which supports the existence of animal, rajas and tamas personalities. Animal personality, rajas and tamas are approaches used by psychologists in assessing or seeing a person's personality which is associated with attitudes and behavior in acting. The concept of the Triguna is mentioned in the Atharva Veda scriptures. Apart from the purusha, which forms the inner core of the personality, everything in the universe, physical and psychological, including the mind, is ascribed to prakerti, which consists of three gunas satwam, rajas and tamas. These Gunas act together and never exist in isolation. They interact and compete with each other resulting in an advantage over each other. The degree of excellence of one to determine the individual's personality type [22].

With the increasing awareness that many concepts and methods of western psychology are less relevant to different cultural systems, the need to develop indigenous psychology is recognized worldwide. The term "Trigunas" consists of two words Tri and Guna. Tri means three, and Gunas means, state of mind, qualities, and attitudes. Attitude is basically a quality, tone, or vibration and is found in all things; especially in Man, thus, the triguna determines the three qualities (Bhagavad-Gita Chapter 14.5) which determine human nature, belief and perception. Ayurveda has used Prakriti to show personality [22].

UKEssays (2018) states that Ayurveda recognizes 16 personality types based on the Guna theory. The Charak and Sushuta Samhitas give an overview of these types: seven types are based on Sattva (Brahma, Arsa, Aindra, Yamyā, Varuna, Kabera, Gandharva) six on Rajas (Asura, Giant, Paisala, Sarpa, Paritas, Sakuna) and three in Tamas, (Pasava, Matya, Banaspatya). A person's triguna personality and its impact on individual and organizational performance, have been widely carried out [23].

However, this research is the first time to test the personality of the tri for auditors on the nature of professional skepticism. In the context of auditing, it is hoped that the differences in the auditor's personality characteristics in collaboration with the theory of planned behavior can lead the auditor to strengthen the nature of his skepticism and then take an attitude towards the thoughts of the client's audit evidence in his audit assignment so that it can then predict the behavior or actions of the auditor in conducting audits. produce quality audits.

H1. The triguna personality of the auditor has a positive effect on the nature of the auditor's professional skepticism.

2.2 Auditor Experience and the Nature of Professional Skepticism

Experience is the process of doing and seeing things or getting things that hit an auditor; skills or knowledge gained by doing something; the length of time sacrificed to do something. Simply put, experience is part of the learning process in acquiring skills and knowledge in addition to those obtained through formal and non-formal education.

The audit experience of an auditor can be interpreted that the person concerned has obtained a certain amount of knowledge after having audited a certain object some time before. The experience of internal auditors can also be obtained from the results of training, direction, sharing and others. An auditor who has had a lot of experience will not only have the ability to find errors or *fraud* unusual information contained in the financial statements, but also the auditor can provide a more accurate explanation of his findings compared to auditors who have little experience [13], [14]

[7] Found empirical facts that less experienced auditors are less able to make complex audit decisions compared to experienced auditors. Tubbs (1997) succeeded in proving the theory of the effect of audit experience on performance with the hypothesis that the longer the experience has a positive effect on increasing the accuracy of knowledge of errors, knowledge of more diverse errors and increasing knowledge of certain errors. [10] Have also succeeded in proving their theory that the auditor's experience and previous success in detecting fraud are significant variables that are constant in detecting fraud for each audit cycle and cycle

estimation combined. Consistent with this argument[25], [5], [26], [27]. Thus the hypothesis can be developed as follows:

H2. There are differences in auditor experience regarding the nature of professional skepticism.

2.3 The Nature of Professional Skepticism and Theory of Planned Behavior

The Theory of Planned Behaviour proposes, and our conceptual model is consistent with, the idea that intention to perform a behaviour mediates the relationship between attitudes, subjective norms, and perceived behavioural control with respect to behavioural actions. Attitude "refers to the degree to which a person has a favourable or unfavourable evaluation or judgment of the behaviour in question" and subjective norms "refer to the perceived social pressure to perform or not perform the behaviour". Perceived behavioural control "refers to people's perceptions of the ease or difficulty of performing the desired behaviour"[28]and is closely related to self-efficacy, i.e., "assessment of how well a person can carry out an action"[29]. Thus, we extend the theory by examining the role of the measurable trait of professional scepticism as an antecedent to a driver of intention by predicting that:

H3. The nature of professional skepticism has a positive effect on the attitude of skepticism.

H4. The nature of professional skepticism has a positive effect on subjective norms of skeptical behavior.

H5. The nature of professional skepticism has a positive effect on controlling perceived behavior.

The theory of planned behavior predicts a positive relationship between individual attitudes and subjective norms towards a behavior[30]and perceived behavioral control (eg self-efficacy) with respect to behavior and intention to take action [31]. [30]conceptualizes attitudes as "the auditors' cognitive and affective evaluative responses related to management's assertions" and describes perceived behavioral controls in the context of auditors' beliefs about their authority to modify audit programs in risk assessment. Research in fraud brainstorming shows that leadership behavior related to subjective norms can influence subordinates' skeptical orientation. Other research shows that auditors are more (less) skeptical in their judgments when coworkers share attitudes that reflect a high (low) emphasis on skepticism [32]. Based on this discussion, the proposed hypothesis is expected:

H.6 Subjective attitude has a positive effect on the intention to behave sceptically.

H.7 Ssubjective norms have a positive effect on the intention to behave sceptically.

H.8 Perceived behavioural control has a positive effect on the intention to behave sceptically.

2.4 Skeptical Action

[33]philosophically convey there are several schools of thought regarding professional skepticism. In his view, professional skepticism can be divided into two types, namely (1) systematic skepticism which states that obtaining absolute knowledge is impossible because humans cannot observe or experience causes; (2) methodological skepticism that accepts the opinion that acquiring knowledge is possible.

Meta-analysis of previous studies shows a strong positive relationship between behavioural intentions and actions[34]. Furthermore,[35]showed that internal auditors with high scepticism based on the Hurtt scale were more likely than auditors with low scepticism to broaden their search for evidence. Another study demonstrated a positive relationship between risk assessment (i.e., intending to act sceptically) and modifying audit plans and performing audit procedures [36]

[33]find that auditors with higher levels of prejudicial scepticism who make decisions in high-risk settings respond by making more sceptical judgments and decisions compared to auditors with higher levels of neutral scepticism. This implies that individuals with different sceptical traits may respond differently with respect to the relative strength of the relationship between their sceptical intentions and subsequent actions. Based on this discussion, the proposed hypothesis is:

H.9 Intention to be sceptical is positively related to scepticism seeking audit evidence, questioning audit evidence, and suspending judgments about audit evidence.

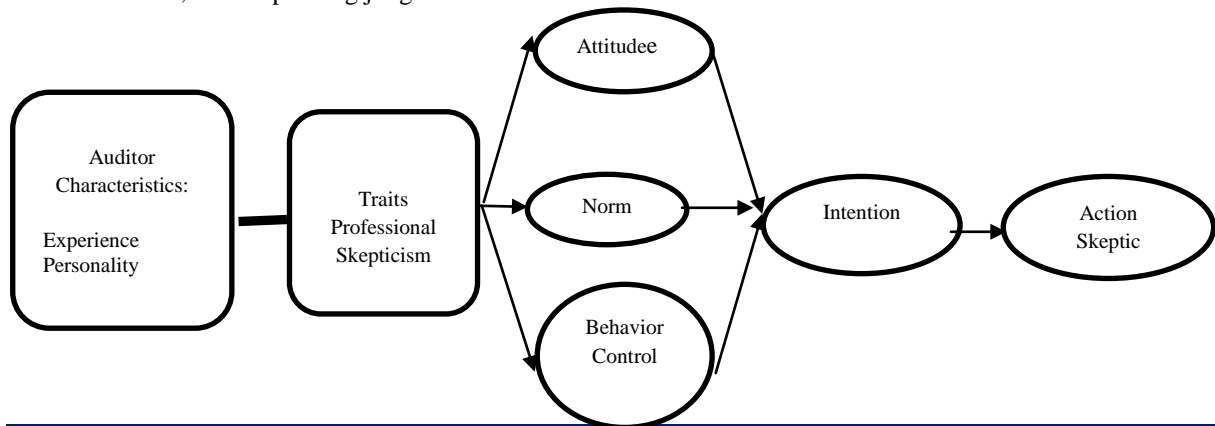


Fig. 1 Research Conceptual Framework

III. METHOD

This study uses a quantitative method that aims to analyse the causal relationship used to explain the influence of the independent variables, namely auditor experience, auditor personality, attitude towards behaviour, subjective norms, perceived behavioural control and behavioural intentions on the dependent variable, namely scepticism. The sample was determined to be saturated, namely 81 auditor partners, managers, supervisors, seniors and juniors who work in all KAP Denpasar City[37]

Audit experience is an auditor's characteristic as indicated by the length of time the auditor has worked as an auditor at an audit institution. Indicators used to measure the construct of the auditor's experience, such as those related to special assignments relating to the assessment of materiality, the assessment of the risk of misstatement and the application of analytical procedures during the audit engagement[12]. Personality includes aspects that are hidden from one's self whether consciously or unconsciously and are in one's consciousness. The instrument used in this study is the personality of the Triguna auditor which consists of 3 dimensions, namely animal 6 items, rajas 5 items and tamas 4 items [23]. Auditor attitude variable towards professional skepticism with 5 items. Subjective Norm Variable with 3 items, variable perceived behavior control with 3 items. Furthermore, the Theory of Planned Behavior proposes that these three factors drive intention (that is, the likelihood that a person plans to engage in a particular behavior). Thus the intention variable in this study is measured by 1 item statement [12]. Furthermore, the construct of skepticism is measured by 3 dimensions, namely the search for 2 items of information, 3 items of questions and the suspension of 4 items of consideration [12].

The data analysis method in this study uses descriptive analysis and inferential statistical analysis with the help of Smart PLS 3.2.9 software. Partial Least Square (PLS) is a statistical software that can be used to process data in a linear structural model. Hypothesis testing is based on a structural model that has been built in a conceptual framework, while the pattern of structural relationships of the variables to be tested in research that produces values path coefficient or statistical t value. Implementation of t test, if the value of t statistic 1.96 then it can be said that exogenous variables have a significant effect on endogenous variables[38].

IV. RESULTS AND DISCUSSION

4.1 Characteristics of respondents

This research was conducted in public accounting offices throughout the city of Denpasar. Questionnaires were distributed to 82 auditors who work in KAP offices throughout Denpasar City. The number of questionnaires that were returned and ready for further analysis were 44 auditors (53.66%) the remaining 38 questionnaires (46.34%) were not returned and incomplete. The following presents the characteristics of respondents based on gender, age, education level and years of service.

TABLE 1. CHARACTERISTICS OF RESPONDENTS

Information	Frequency (Person)	Percentage
Age		
Under 30 years old	4	9.09
31-40 Years	14	31.82
41-50 years old	12	27.27
Over 50 Years	14	31.82
Gender		
Man	24	50.5
Woman	20	49.5
Education		
Diploma	16	18.8
S1	24	36.5
S2	4	44.7
Years of service		
Under 5 Years	26	60
6 – 10 years	10	25

Information	Frequency (Person)	Percentage
Age		
Under 30 years old	4	9.09
31-40 Years	14	31.82
41-50 years old	12	27.27
Over 50 Years	14	31.82
Over 10 years	8	15

Source: Processed Data, 2022

4.2 Measurement Model and Construct Validity

We perform various forms of testing related to the psychometric properties of the measurement model, such as tests of convergent validity, discriminant validity, composite reliability tests and cronbach alpha. In summary, it can be presented in the following table:

TABLE 2. CONSTRUCT MODEL MEASUREMENT

Construct	Average Variance Extracted > 0.500	Composite Reliability > 0.600	Cronbach Alpha > 0.600	Role of Thumb
Personality	0.764	0.958	0.948	fulfilled
Skepticism	0.756	0.925	0.892	fulfilled
Subjective Attitude	0.678	0.912	0.878	fulfilled
Subjective Norms	0.807	0.926	0.883	fulfilled
Perceive Behaviour Control	1,000	1,000	1,000	fulfilled
Intention to behave	1,000	1,000	1,000	fulfilled
Skeptical Action	0.814	0.975	0.970	fulfilled

Source: Data Processing Results, 2022

4.3 Structural Model Testing

In PLS analysis, structural model testing is done by testing the structural path and endogenous variable R² scores to assess the explanatory power of the structural model. The bootstrap procedure was performed with 400 cases and 5,000 resampling was used to test the significance of all pathways in the research model (Hair et al., 2011). The results showed that the model was able to explain 63.0% of the variation in skepticism. The results of the path analysis are shown in the following table:

TABLE 3. PATH ANALYSIS AND STATISTICAL TESTING

Path Analysis	Coefficient	P.values	Information
Personality -> Rajas	0.972	0.000	Significant
Personality -> Animal	0.981	0.000	Significant
Personality -> Skepticism	0.778	0.000	Significant
Behavioural Intention ->Sceptical Action	0.794	0.000	Significant
Subjective Norm -> Intention to behave	-0.387	0.268	Not significant
Perceive Behaviourur Control ->Behavioural Intention	0.419	0.168	Not significant
Skepticism -> Subjective Norm	-0.158	0.197	Not significant
Skepticism -> Perception of Behaviour Control	-0.203	0.110	Not significant
Skepticism -> Subjective Attitude	-0.189	0.113	Not significant
Subjective Attitude -> Intention to behave	0.834	0.032	Significant.

Source: Data Processing Results, 2022

4.4 Analysis of the Differences in Auditor Experience Characteristics on the Nature of Auditor Skepticism.

To examine the differences in the characteristics of individual auditors, in this case the experience related to the nature of scepticism, analysis can be used the average difference test with independent sample (Independent Sample T-Test).

TABLE 4. RESULTS INDEPENDENT SAMPLE T-TEST

Independent Samples Test								
Levene's Test for Equality of Variances				t-test for Equality of Means				
		F	Sig.	t	df	Sig.	mean	Std. Error
Sceptical	Equal variances assumed	2.86	0.098	0.792	42	0.433	0.705	0.890
	Equal variances not assumed			0.891	41,386	0.378	0.705	0.791

Source: Data Processing Results, 2022

Based on table 4, it can be explained that in the professional scepticism variable, the F value calculated for the Levene test of 2.86 has a probability (Sig.) greater than 0.05 (0.098 > 0.05), so it can be concluded that H0 cannot be rejected. Thus the analysis of the difference test (t-test) must use the assumption of equal variance assumed. The t value on equal variance assumed is 0.792 with a significance probability of 0.433. It can be concluded that the average scepticism of experienced auditors or inexperienced auditors is the same (not significantly different).

4.5 Differences in Individual Characteristics based on Auditor Experience on the Nature of Auditor Skepticism in Public Accounting Firms throughout Denpasar City.

Based on the test results regarding the effect of the auditor's experience on the nature of skepticism, it shows that the experience of the auditor has a negative and insignificant effect on the nature of auditor skepticism. Thus the hypothesis in this study which states that there are differences in the nature of professional skepticism based on the experience of the auditor in Public Accounting Firms throughout Denpasar City were rejected or not supported. The difference in auditor experience which is not significant to the nature of auditor scepticism, means that the auditor has a lot of experience or in other words the difference in the characteristics of the auditor's experience does not relate at all to the nature of the auditor's scepticism.

[39] explained that the main characteristic that distinguishes each auditor is the level of competence or expertise of the auditor. Competence is formed from individual knowledge and experience. In the context of auditing financial statements, it can be explained that these two characteristics are needed because knowledge and experience are the main tools in evaluating, selecting, determining the evidence used and relevant as the basis for making audit decisions.

This shows that there is no difference in scepticism between experienced auditors and inexperienced auditors. This is because the range of experience of respondents in this study is not much different, which is divided into two groups, namely less than three years and more than three years, so that the responses given are not much different between the groups of respondents. This research is in line with research conducted by [16] who found that experience had no effect on auditor skepticism, which indicated that there was no difference in skepticism of experienced auditors with inexperienced auditors. The results of this study are not in line with research conducted by [6] who found that experience had an effect on auditors' professional skepticism. Thus, it can be seen that experienced auditors and inexperienced auditors have the same skepticism.

4.6 The Effect of Auditor Personality on Professional Scepticisms.

Based on the test results regarding the effect of the auditor's personality on professional skepticism, it shows that the auditor's personality has a positive and significant effect on the auditor's professional skepticism. Thus the results of this study have proven that personality type has a positive effect on professional skepticism. A person's personality is formed by two main factors, (1) heredity or genetic factors are the basic factors of forming a person's personality, and (2) environmental factors, namely factors that influence a person's personality based on where the person grew up and grew up.

[17] mentions that gender, personality type, and human condition affect a person's decision making. Personality type influences the general orientation towards taking action against risk, achieving goals, selecting alternatives and reacting under pressure. Personality type affects the ability of decision makers to process large

amounts of information, time pressure, and resilience. It also affects the rules and communication patterns of a decision maker.

Auditors with the Satwam personality type based on the Tri Guna theory are auditors who tend to think logically in making decisions and will consider all available facts to support their decisions. Based on the above concept, the researcher justifies that auditors with the Satwam personality type are auditors who have better professional scepticism than other personalities. This is in accordance with the opinion that the human personality type is divided into 3 dimensions, namely the Satwam, Rajas and Tamas personalities.

4.7 The Effect of Professional Skepticism on Subjective Attitudes, Subjective Norms and Perceived Behaviour Control in The Theory of Planned Behaviour.

Based on the test results regarding the effect of professional skepticism on subjective attitudes, subjective norms and perceived behavioural control which are the antecedents of the driving intention to act skeptically in the perspective of TPB theory, it shows that professional skepticism is not related to all the antecedents of the motivation to act skeptically. This means that the increasing nature of the auditor's professional skepticism does not necessarily relate to the auditor's attitude, subjective norms and perceived behavioural control. Thus the hypothesis in this study which states that the nature of professional skepticism is positively related to the antecedent driving intention in the perspective of TPB theory is not proven.

The TPB theory provides a conceptual model framework that the intention to perform a behaviour mediates the relationship between attitudes, subjective norms, and perceived behavioural control with respect to behavioural actions. Attitude refers to the extent to which a person has a favourable or unfavourable evaluation or assessment of the behaviour in question and subjective norms refer to the perceived social pressure to perform or not perform the behaviour and perceived behavioural control behaviour refers to people's perceptions of the ease or difficulty of performing the desired behaviour [28].

4.8 The influence of subjective attitudes, subjective norms and perceived behavioural control on the intention to behave or act sceptically.

Based on the test results regarding the effect of subjective attitudes, subjective norms and perceived behavioural control on the intention to act skeptically in the perspective of TPB theory, it is shown that only the subjective attitude of the auditors is able to significantly encourage the increase in the auditor's intention to act skeptically. While the results of this study have not been able to empirically support the influence of the dimensions of subjective norms and perceived behavioural control on the auditor's intention to act skeptically.

The results of this study differ from the concept developed by behavioural planning theory which predicts a person's intention to engage in behaviour at a certain time and place. This theory argues that a person's behaviour is supported by his behavioural intentions. Where this behavioural intention is a function of three determinants, namely a person's attitude towards behaviour, social influences called subjective norms, and behavioural control [28].

4.9 The Effect of Sceptical Intentions on Auditors' Sceptical Actions

Based on the test results regarding the effect of the skeptical intention to act skeptically, it shows that the intention to be skeptical has a positive and significant effect on the auditor's skepticism. Thus the results of this study succeeded in proving and confirming the theory of planned behaviour that the intention to behave skeptically has a positive effect on sceptical action. Literature studies also show a strong positive relationship between behavioural intentions and actions [34]. [35] showed that internal auditors with high skepticism (based on the Hurtt scale) were more likely than auditors with low skepticism to expand their search for evidence

V. CONCLUSION

The results of this study indicate that the auditor's scepticism is influenced by variations in subjective intentions and attitudes. Another finding is that personality has a positive and significant effect on the nature of professional scepticism. Auditor experience has a positive and insignificant effect on professional scepticism. The more often the auditor performs his work, the more audit experience he will have, which will further increase his professional scepticism. Subjective attitude, subjective norm and perceived behavioural control towards the intention to act skeptically in the perspective of TPB Theory shows that only the subjective attitude of the auditor is able to significantly encourage the increase in the auditor's intention to act skeptically.

Further research can develop or complement the limitations of this study, namely: 1) Increase the number of research respondents in further research. 2) Expanding the scope of the research by not only limiting it to KAP in Denpasar City so as to increase the generalizability of the research. 3) Adding other variables that can increase auditor's professional scepticism such as audit situation, time pressure and so on.

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