Literature Review:

"Sent from Mobile": The Influence of Communication Devices and Psychological Distance on Professional Skepticism-Enhancing Advice

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The views expressed in this document are those of the authors and do not necessarily reflect the views of other involved parties.

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Research Question:

In this study, we examine whether the level of auditors' professional skepticism-enhancing advice when giving advice from a superior to a subordinate is negatively affected when communicating over a mobile phone versus a PC and whether this is mitigated when the auditor has higher psychological distance to the task workflow.

Introduction

Professional skepticism is a fundamental and well-established driver of audit quality (Nelson 2009). It is characterized by a "questioning mind" that encourages more extensive evidence-gathering and raises the threshold for determining sufficiency of that evidence (Nelson 2009). Research on professional skepticism has predominantly focused on how it manifests in auditors' judgments and actions that directly impact audit procedures (Hurtt et al. 2013). These studies typically measure outcomes that enhance audit quality, such as risk assessments, the planning additional procedures, or the request for further evidence from clients. Prior research has explored ways to strengthen auditors' motivation to exercise skepticism through interventions at the firm or team level, with an emphasis on the *recipient* of such interventions. That is, studies on the audit review process and in the advice-seeking context find that subordinate auditors heighten their skepticism when they are aware of their supervisors' preference for skepticism (e.g., Rich, Solomon, and Trotman 1997; Wilks 2002; Brazel, Hatfield, & Agoglia 2004; Griffith, Kadous, & Proell, 2020; Blum, Hatfield, & Houston, 2022). Thus, advice from superiors has been shown to play a pivotal role in shaping skeptical behaviors and judgments. However, there is limited understanding of how audit supervisors formulate their advice, the extent to which it contains language that fosters professional skepticism in their subordinates, and the factors that influence their advice choices. In this paper, we introduce the concept of professional skepticism-enhancing advice to the auditing literature, which we define as advice from audit supervisors containing

language that will encourage their subordinates to engage in skepticism. This is particularly important in the audit setting, where audit supervisors are faced with competing demands of upholding high audit quality while managing the engagement budget and client relationships. These tensions are known to influence auditors' skepticism and thus will likely also influence the extent to which supervisors encourage their subordinates to exercise skepticism.

We examine two factors that may affect an audit supervisor's (henceforth, advisor's) use of professional skepticism-enhancing language in written, informal advice:[1] The communication device used (mobile phone versus PC) and the advisor's psychological distance to the task workflow (high or low). The global shift in work patterns, accelerated by the COVID-19 pandemic, has fundamentally altered how colleagues communicate (Bauer, Humphreys, & Trotman, 2022; Chen, Trotman, & Zhang 2022). Auditing, traditionally characterized by face-to-face, on-site team communication, now increasingly involves remote work, with greater reliance on mobile phones for tasks like advice-giving and coaching (Bauer et al., 2022). For example, in 2021, PwC US offered all employees the option to work remotely on a permanent basis (Kelly 2021). While most of the online work activities are done on the PC, research shows a growing shift to smartphone use (StatCounter 2022).[2]

In light of these trends, it is important to understand how the use of mobile phones versus PCs impact auditors' advice-giving behavior, specifically, the level of their professional skepticism-enhancing advice. We propose that the use of a mobile phone, as opposed to a PC, may reduce the level of skepticism-enhancing advice due to heightened self-interest associated with mobile phone use. Specifically, research suggests that mobile phone use amplifies self-focused behaviors, such as egocentric communication (e.g.,

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[1] By "informal advice-giving," we distinguish this from more formalized feedback process in auditing, such as performance reviews or workpaper reviews. These formal processes are typically documented, billed as part of the audit, and do not allow auditors discretion over when and how to seek advice (Perkins 2003, Kadous et al. 2013). In contrast, informal advice refers to ad-hoc guidance during an audit engagement, where the timing and manner of requesting advice are entirely up to the discretion of the advice seeker.

[2] For example, Slack, a commonly used workplace messaging platform, reported that 76% of its users access Slack on their mobile phones, with approximately one-fifth of workweek actions occurring via mobile phone (Janzer 2019).

increased use of "I" or "me"; Murthy et al. 2015), which may heighten self-interest during advice-giving. Additionally, mobile phones evoke stronger emotional attachment and personal connection than PCs (Hulme & Peters 2001; Turkle 2007; Konok et al. 2016; Ruan 2021), reinforcing this self-oriented dynamic. Audit supervisors often face competing demands during engagements, and the heightened self-interest associated with mobile phone use may diminish their willingness to encourage skepticism in their advice. Promoting skepticism can lead to increased engagement costs and strained client relationships (Nelson, 2009; Hurtt, Brown-Liburd, Earley, & Krishnamoorthy, 2013), which may conflict with the advisor's self-interest, discouraging its inclusion in their advice. The inherently self-focused nature of mobile phone communication could thus contradict the goal of maintaining high audit quality. Consequently, we predict that mobile phone use leads to lower levels of skepticism-enhancing advice compared to PC use.

While variation in communication device usage introduces unique challenges to encouraging professional skepticism through advice, another important factor that influences the dynamics of advice-giving is psychological distance. Subordinates often receive advice via coaching from multiple advisors (Andiola, Bedard, and Kremin 2021), and they may seek advice from supervisors that are directly involved in the task (e.g., responsible for reviewing a completed workpaper), or more distanced from it (e.g., part of the engagement, but not directly involved in workpaper review) (Wilks 2002), affecting the psychological distance perceived by the supervisor. Psychological distance refers to the perceived "distance of a stimulus (object or event) from the perceiver's direct experience" (Bar-Anan, Liberman, Trope, & Algom 2007, p.610). While all advisors on an engagement face pressures that may negatively impact professional skepticism (e.g., budget pressures; strained client relations), higher psychological distance may reduce the saliency of these pressures. This is because greater psychological distance encourages broader, long-term thinking, prompting advisors to

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focus on overarching goals such as long-term audit quality and the advisee's professional development. As psychological distance increases, advisors may become less concerned with immediate negative consequences and more attuned to the long-term impact of professional skepticism. Therefore, we expect psychological distance to mitigate the adverse effects of mobile phone usage by reducing the saliency of self-interest that may otherwise influence the advice.

To test our predictions, we conduct a 2x2 between-participants experiment in which auditors assume the role of a manager on an audit engagement. After receiving background information on the engagement and client, participants receive an email from a subordinate seeking advice on Revenue analytical procedures. We manipulate two independent variables: the device participants use to read and respond to the email (mobile phone or PC), as instructed in the case materials, and the level of psychological distance between the participant and the task workflow. Psychological distance is manipulated by varying the participant's level of direct involvement in the task for which the subordinate is seeking advice. In the low psychological distance condition, participants are responsible for the Revenue FSLI on the engagement. In the high psychological distance condition, participants are responsible for the Payroll FSLI but have experience with the Revenue FSLI. The primary dependent variable is the level of professional skepticism-enhancing advice. We define skepticism-enhancing advice as containing two dimensions: (1) a directive to exercise professional skepticism (herein also referred to as "overt professional skepticism") and (2) a persuasive message that encourages the advisee to act on this directive. To measure this first dimension, we use a refined textual analysis measure of the Aghazadeh, Hoang, & Pomeroy's (2021) LIWC score for professional skepticism. We measure the second dimension using a LIWC textual analysis score for persuasive language within the advisor's message. Our

ultimate construct of interest is professional skepticism-enhancing advice, which is a combination of these two dimensions.[3]

This study contributes to the auditing literature by examining how advisor's choice of communication device and psychological distance influence their informal, within-team advice-giving, a critical yet understudied aspect of audit practice. While prior research has focused on face-to-face versus online communication, formalized feedback processes, and subordinate perspectives (Brazel, Hatfield & Agoglia 2004; Bennett & Hatfield 2013, 2018; Andiola & Bedard 2018; Andiola et al. 2019; Andiola et al. 2021; Blum et al. 2022; Durkin, Jollineau, & Lyon 2021; Clor-Proell et al. 2022), our study shifts the focus to the advisor's perspective in informal advice. This also complements existing literature, which predominantly emphasizes more formal advice settings such as workpaper reviews, performance feedback, or specialist advice (Ramsay 1994; Asare & McDaniel 1996; Harding & Trotman 1999; Gibbins & Trotman 2002; Tan & Tan 2008; Agoglia, Hatfield & Brazel 2009, Hux 2017, Gold, Kadous, & Leiby 2024). As noted in Westermann et al. (2015), interviewed auditors highlight the importance of real-time feedback from supervisors, with one stating that feedback received only after completing a task is "almost meaningless". While recognizing the importance and role of formal performance feedback, our study aims to shed light on the dynamics of informal advice from supervisors to subordinates. Additionally, by examining the advisor's perspective and the content of their advice, we offer a more comprehensive understanding of the advice context, that complements existing advice literature largely focused on the perspective of the advisee (e.g., Bonaccio & Dalal 2006, Kadous, Leiby & Peecher 2013).

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[3] We view this construct as requiring both dimensions to be examined—i.e., a message must contain BOTH a directive and persuasive language to be considered professional skepticism-enhancing. Thus, we advise caution when viewing these dimensions separately in the advice-giving context, as a message containing a directive but without persuasiveness is not meaningful, just as a message which is persuasive without the directive is not meaningful, in relation to our construct.

We extend the notion of professional skepticism beyond the actions of task-responsible individuals (Hurtt et al. 2013) to the advice context, by introducing the concept of professional skepticism-enhancing advice as a distinct construct. This type of advice involves not only directives to exercise professional skepticism but also persuasive language needed to influence the advisee's judgments and actions. We show how device type (mobile phone vs. PC) and psychological distance interact to shape the quality of this advice, offering new insights into how modern communication tools and team dynamics influence audit outcomes. We also build on Aghazadeh et al. (2021) by utilizing textual analysis to measure professional skepticism-enhancing advice, incorporating persuasive language as an important dimension. We further validate this textual analysis measure through manual coding, contributing to the ongoing discussion on the validity of analyzing rich textual data using LIWC measures (Aghazadeh et al. 2021).

Background & Theory Development

Advice-giving in audits

Auditors seek advice from various sources, including subordinates, peers, specialists, and supervisors (Westermann, Bedard, & Earley 2015; Hux 2017; Causholli, Floyd, Jenkins, & Soltis 2021). Research shows that advice obtained from supervisors within the team can be particularly effective in enhancing audit quality (Bobek, Daugherty, & Radtke 2012). In addition, advice from a superior can make a subordinate feel supported, leading to improved performance and reduced work fatigue (Jefferson, Andiola, & Hurley 2022). While much of the advice literature has concentrated on the advisee's perspective, focusing on factors that influence advice-taking and reliance on advice (Bonaccio & Dalal 2006), less attention has been given to advice-giving and the advisor's role in shaping the quality of the advice provided.

In auditing, most studies on advice-giving are situated in the review process (Ramsay 1994; Asare & McDaniel 1996; Harding & Trotman 1999; Gibbins & Trotman 2002; Tan & Tan 2008; Agoglia et al. 2009). The review process involves firm-driven, formal, and mandatory advice typically given after an audit procedure has been completed. However, informal knowledge-sharing and advice-giving, which occur concurrently with audit procedures, also play a critical role in the auditing process (Kadous et al. 2013, Bauer et al. 2020) and in shaping audit quality in real-time. Auditors themselves highlight that a large part of learning how to perform high quality audits comes from "on the job" training, which includes observing others, asking for advice, and receiving coaching (Westermann et al. 2015). Supervisor behavior, in particular, has been shown to significantly influence a subordinate's professional development (Smeets, Gijselaers, Meuwissen, & Grohnert 2021). Thus, informal advice-giving not only impacts the immediate quality of audit procedures but also contributes to the development of high-quality auditors.

Advice-giving and professional skepticism

Professional skepticism is widely recognized as a key factor contributing to audit quality. Numerous studies in auditing have investigated how various factors impact the level of professional skepticism exercised by auditors (Nelson 2009, Hurtt et al. 2013), often focusing on the auditor's actions during audit procedures. However, while much of the existing literature emphasizes the role of the advisee—the auditor performing the task—it tends to overlook the factors influencing the extent to which an advisor encourages professional skepticism in their advice. Given that subordinates are highly influenced by their supervisors (Peecher 1996; Wilks 2002; Peytcheva and Gillett 2011), the level of professional skepticism conveyed in a supervisor's advice is likely to shape the advisee's actions. This, in turn, can create a trickle-down effect, where the advisor's level of professional skepticism

encouraged in their advice impacts the advisee's behavior and, by extension, the quality of the audit.

Importantly, we argue that the level of professional skepticism-enhancing advice comprises both a directive (i.e., overtly suggesting further investigation or caution) as well as persuasive language emphasizing the directive. Thus, an advisor might propose specific skeptical actions in their message, but may also convey, with varying levels of certainty, what the advisee should or should not do, thereby affecting the message's persuasiveness. This is particularly important in hierarchical settings like auditing, where subordinates often look to superiors for cues on how to behave (Kadous, Leiby, Peecher 2013). Unlike formal advice settings, informal advice-seeking lacks an audit trail and is not directly tied to engagement economics, allowing the advisee greater discretion in how to act on the advice (Kadous et al. 2013). As a result, the element of persuasiveness becomes crucial: Professional skepticism in advice not only involves suggesting further investigation or caution, but also framing the advice in a way that increases the likelihood that the advisee will act upon it.

A key factor that determines whether advice is framed as persuasive and thus relied upon by an advisee is the advisor's level of confidence in the advice they give. Research on power dynamics in communication highlights that language reflecting confidence heightens perceived power, which increases the likelihood of the advisee taking action (Korner, Overbeck, Korner, & Schultz 2023). There are two ways in which this confidence is reflected in advice: use of (1) more confident or assertive language, (2) and less tentative language. Expressed confidence through more confident or assertive language "reflects a speaker's certainty or commitment to a statement and can be associated with one's trustworthiness or persuasiveness in social interaction" (Jiang & Pell 2017, p.106). Thus, we expect that the level of certainty communicated in the advice reflects an advisor's confidence, thereby enhancing the persuasiveness of their advice (Sah, Moore, & MacCoun 2013).

Alongside the importance of confident and assertive statements, research highlights that tentative language (versus clear and decisive language) is negatively associated with persuasiveness (Packard & Berger 2017). Tentative language, such as "might," "could," or "possibly," reduces perceived confidence and introduces uncertainty, and signals to the advisee that there is room for doubt or alternative actions. In the advice-taking literature, such language is associated with a weaker persuasive impact, often causing recipients to delay or avoid action due to the advice's perceived lack of decisiveness (Bonaccio & Dalal 2006). Translating these findings to the audit setting, tentative language and the resulting uncertainty thus give the recipient greater discretion in deciding whether to act in a professionally skeptical manner. Therefore, advice designed to promote professional skepticism is more persuasive when framed with certainty, as it minimizes doubt and reinforces to act skeptically. Concluding, strong professional skepticism-enhancing advice conveys an overt skeptical directive which is communicated with confidence and certainty.

In audit engagements, the pressures and constraints supervisors face might influence their advice. Supervisors need to strike a balance between promoting professional skepticism and managing budget constraints, maintaining client relationships, and avoiding conflict (Nelson 2009; Brazel et al. 2016; Bauer et al. 2020; Brazel et al. 2023). These pressures can lead to self-interested advice that subtly prioritizes personal or engagement-level outcomes over skepticism. For example, a supervisor concerned about being held accountable for budget overruns may—either consciously or unconsciously—frame advice in ways that discourage subordinates from performing additional procedures or at least delay their action. Even when not overtly biased, self-interest can pervade advice through subtle linguistic cues (Schultheiss 2013). By analyzing the language used in advice-giving, we can examine these nuanced influences of self-interest. We propose that the salience of self-interest varies

depending on the type of device being used for advice-giving, specifically comparing mobile phones to PCs.

Device and communication

With technological advancements and the increased shift to remote work, face-to-face communication is becoming less prevalent, while the use of electronic devices such as PCs and mobile phones is on the rise. These devices may not only facilitate communication but also shape how advice is framed and interpreted. Specifically, we examine whether using a mobile phone versus a PC affects the level of professional skepticism-enhanced advice. While these devices have not been directly compared in prior auditing research, related studies on digital versus in-person communication offer relevant insights. For instance, Bennett and Hatfield (2018) showed that, in a client-facing context, auditors exercise more professional skepticism in face-to-face interactions versus a computer-mediated communication. Similarly, Brazel et al. (2004) reported higher performance in hierarchical peer review conducted face-to-face versus when employing computer-mediated review.

Building on prior literature in communication research, we argue that the salience of a supervisor's self-interest may vary depending on the communication device used for advice-giving. Mobile phones, in particular, have been shown to foster egocentric behavior (Katz & Byrne 2013, Murthy et al. 2015), as these devices are more attached to the self (Park & Kaye 2018; Ross & Bayer 2021) and thus may lead users to focus more on their own perspective and less on that of others. This self-focus could make self-interest more influential communicating via mobile phones. Additionally, mobile phone usage may amplify general egoistic language and self-centered messaging (Murthy et al. 2015). Moreover, mobile phones are associated with higher emotional load compared to other devices (Hulme and Peters 2001; Turkle 2007; Beer 2012; Vincent 2015; Konok et al. 2016; Obushenkova et al. 2018). Emotion plays a critical role in decision-making (Bhattacharjee & Moreno 2002,

Baumeister & Vohs 2007), and the personal connections people experience with mobile phones may increase the likelihood of supervisors acting on their own feelings rather than exercising objectivity. This tendency to prioritize the self may be particularly pronounced in situations where supervisors face potential negative consequences, such as budget overruns or strained client relationships. Auditing engagements often create tension between the incentive to exercise professional skepticism and the pressure to stay within budget and keep the client satisfied. Under these conditions, using a mobile phone may heighten self-interest, resulting in less professionally skeptical advice.

In contrast to mobile phones, PCs are more narrowly associated with professional use and typically have less overlap with personal life. While mobile phones often serve dual purposes—facilitating work communication alongside personal activities such as family interactions, social media, or storing personal photos—PCs are predominantly used more distinctly for work-related tasks. This distinction suggests that PCs may evoke less personal attachment and thus less egocentric focus compared to mobile phones. Supporting this notion, Bennett and Hatfield (2018) found that computer-based communication leads to fewer relationship-building statements with clients, highlighting the impersonal nature of the device. The reduced emotional connection to PCs may foster greater objectivity in advice-giving. As emotions often serve as informational inputs in decision-making, the diminished emotional attachment to PCs may encourage advice-givers to focus less on self-interest and more on their professional responsibilities, promoting more skepticism-enhancing advice.

As discussed, self-interest in advice-giving can manifest both overtly, such as explicitly recommending less additional work, or more subtly, through messaging that lacks persuasive strength. Overall, we expect that professional skepticism-enhancing advice will be less compromised when advice is delivered via a PC compared to a mobile phone.

Psychological distance and advice

Another factor that can shape the quality of advice and mitigate self-interest is the psychological distance between the advisor and the task workflow. While device choice can affect the personal and emotional focus of advice, psychological distance shifts attention by influencing how "close" or "removed" an individual feels from the task or decision at hand. As discussed, advice from supervisors is often influenced by engagement pressures, allowing self-interest to permeate their advice. However, research shows that redirecting focus away from an advisor's immediate perspective toward the advisee's perspective or adopting a broader, abstract perspective can lead to less self-focused and higher quality advice (O'Malley & Becker 1984; Pahl 2012; Li, Zhan, Fan, Liu, Li, Sun, & Zhong 2018). Psychological distance, defined as the "distance of a stimulus (object or event) from the perceiver's direct experience" (Bar-Anan, Liberman, Trope, & Algom 2007, p.610) can facilitate this shift in focus. Contrasts such as "here versus there" or "we versus others" exemplify low versus high psychological distance (Trope & Liberman 2003). According to construal level theory, higher psychological distance is associated abstract, high-level, forward- thinking mental construals, while lower psychological distance promotes more concrete, immediate, and detail-level thinking (Trope, Liberman, & Wakslak 2007; Trope & Liberman 2010).

In an audit context, psychological distance could be influenced in many ways: including considering the why vs. how for evidence assessment (Rasso 2015; Backof, Carpenter, and Thayer 2018), and examining the physical distance via remote vs. in-person teamwork (Weisner & Sutton 2015). In an advice-giving context, we argue this psychological distance can be influenced by the advisor's role in the workflow. For example, a manager with low psychological distance is directly involved in the workflow of a specific audit task to which the advice relates (e.g., responding to advice on Revenue and being responsible for

Revenue). A manager with high psychological dsitance is not directly involved in the workflow of the task (e.g., responding to advice on Revenue while normally overseeing Accounts Payable).[4]

Auditors may seek advice from advisors with varying levels of psychological distance to the task workflow for different reasons. For instance, an auditor may approach a supervisor not directly involved in the workflow of the task (high psychological distance) to avoid potential negative impressions or judgments associated with raising issues (Brazel et al. 2016; Nelson, Proell, & Randel 2016; Griffith, Kadous, & Proell 2020). Conversely, they may seek advice from a supervisor who is directly involved in the workflow of the task (low psychological distance) as they can then better adapt to their direct supervisor preferences when concerned about workpaper reviews (Wilks 2002). As such, both low and high psychological distance scenarios are realistic and common in audit engagements.

In scenarios where advice is sought from a supervisor with high psychological distance—someone not explicitly involved in the workflow of a specific audit task—this supervisor is more likely to adopt more of a "third-person" perspective when giving advice. Although this supervisor remains accountable for engagement-level pressures, their detachment from the subordinate's immediate task reduces their direct connection to the subordinate's actions. Their higher psychological distance allows for a broader focus that extends beyond immediate task-related concerns. Research shows that higher psychological distance decreases an individual's focus on their subjective experience (Pronin, Olivola, & Kennedy 2008), enhances self-control, and lowers risk perceptions (Trope et al. 2007). For a supervisor, this broader perspective can attenuate the salience of immediate costs associated with promoting professional skepticism, such as the risks of budget overruns or potential conflict with the client. Instead, it encourages judgments informed by more objective, long-

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[4] Though this is just one example of how psychological distance could manifest in an auditing engagement, this is how we operationalize high vs. low psychological distance in our study.

term considerations. In the context of advice-giving, this shift may enable the supervisor to prioritize what is best for the audit, the firm, and the subordinate, rather than focusing narrowly on self-interested considerations. In contrast, lower psychological distance promotes lower-construal thinking, which tends to be more narrow and focused on the immediate and concrete costs and benefits to promoting skepticism.

In this context, we expect that increasing psychological distance between the advisor and the task workflow will reduce the influence of the supervisor's self. As outlined in H1, supervisors are expected to give more self-interested advice when communicating via a mobile phone due to its egoistic, personal, and emotional nature. However, the degree to which this influences an advisor likely depends on the psychological distance between the advisor and the task workflow. Higher psychological distance has been associated with increased self-control and higher risk tolerance, characteristics linked to high-level, abstract thinking (Trope & Liberman 2010). Advisors with higher psychological distance are therefore expected to be less influenced by the use of mobile phone since any potential personal consequences of unplanned audit procedures might be less salient owing to higher psychological distance. In contrast, advisors with lower psychological distance are more likely to focus on their subjective experiences and self-interest, including concerns about budget overruns or client relationships and these concerns are further strengthened by the use of mobile phone. As a result, the self-interest effects of mobile phone use in providing professional skepticism-enhancing advice are likely amplified when psychological distance is low compared to high.

Conclusion & Contributions

With the shift from in-person auditing to remote work, the methods auditors use to perform their tasks and communicate are undergoing significant transformation. Firms must carefully assess how these changes impact auditors' judgments and behaviors, particularly in

relation to audit quality, which fundamentally depends on the exercise of professional skepticism. Indeed, professional skepticism remains a cornerstone of audit quality, relevant to practitioners, firms, and regulators alike (Nelson 2009; PCAOB 2012; Hurtt et al. 2013; IAASB 2015; KPMG 2016).

This study explores how the modern audit environment—characterized by digital communication, including mobile phones—affects professional skepticism when higher-level auditors provide advice to subordinates. While prior research shows that auditors often encounter factors that deter professionally skeptical behavior (Nelson 2009, Brazel et al. 2016, Bauer et al. 2020, Brazel et al. 2023), it remains unclear whether this also applies to the advice provided by higher-level auditors, such as managers and partners, in addition to direct auditing tasks. This study contributes to the literature by examining advice-giving in the context of modern audit engagements from the perspective of the advisor, with a particular focus on informal advice rather than a formalized feedback processes. We find that the professional skepticism contained in advice conveyed by mobile phones versus PCs threatens to suffer especially when these higher-level auditors are closer to the task workflow.

Understanding these dynamics is critical, as we know from prior research that lower-level auditors are significantly influenced by the actions and guidance of their superiors (Peecher 1996, Wilks 2002, Peytcheva and Gillett 2011). Firms and practitioners must consider interventions to mitigate the potential negative impacts of digital communication. For example, encouraging subordinates to seek advice from superiors not directly involved in the task workflow could promote a more objective and well-rounded perspective while reducing the likelihood of receiving self-interested advice. Ultimately, examining how team dynamics and communication methods influence the professional skepticism of higher-level auditors when advising subordinates has direct implications for improving audit quality and remains highly relevant for practice.

This study contributes to the professional skepticism literature by examining how professional skepticism can vary in advice-giving. While informal advice-giving is a less direct measure of professional skepticism, it plays a critical role in knowledge sharing and is thus consequential for audit quality. Understanding how levels of professional skepticism-enhancing advice vary when giving advice is an important yet understudied aspect of professional skepticism within the auditing process.

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