

Professional skepticism & auditor behavior

KRIS HARDIES

WHAT ARE THE MOST IMPORTANT CHARACTERISTICS FOR AUDITORS TO PERFORM SKEPTICAL ACTIONS?

JUST BE SKEPTICAL WHEN YOU NEED TO BE!

BE CONFIDENT!

COME ON, AUDITOR, LET'S BE EXTREMELY SKEPTICAL

OR MAYBE... ASK THE CLIENT HOW MUCH HE'S WILLING TO PAY YOU FOR NOT BEING SKEPTICAL AT ALL!

TAKE A LOOK IN THE MIRROR

AM I NOT INHERENTLY SKEPTICAL ENOUGH ALREADY?

AM I MOTIVATED?

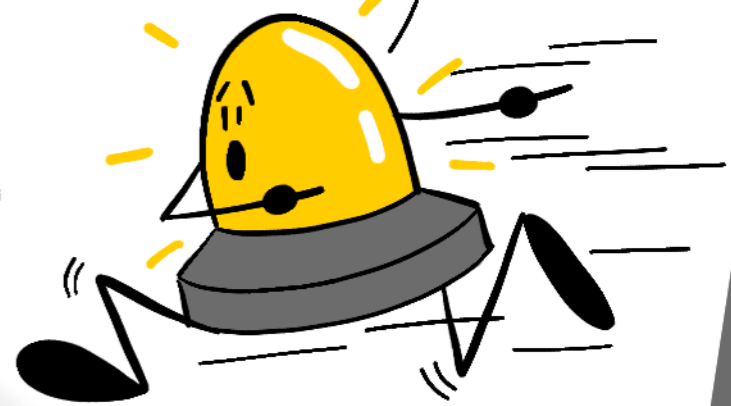
DO I HAVE THE RIGHT KNOWLEDGE? (AUDIT & INDUSTRY)

WHAT DOES THE FIRM WANT ME TO DO?

WHAT DO OTHERS EXPECT ME TO DO?

AM I ACCOUNTABLE FOR THIS?

I THINK EXPERIENCING A LEGAL OR FRAUD CASE, OR AN INVESTIGATION BY A REGULATOR HAS A BIG EFFECT!



PERSONALITY EXPERIENCE & EXPERTISE

Personal characteristics

MOTIVATION

AUDIT FIRM'S CULTURE QC'S

Environmental characteristics

CLIENT/ENGAGEMENT CHARACTERISTICS TIME PRESSURE