

Influence of Auditors Scepticism on Audit Quality: Evidence from Audit Firms in Nigeria

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<https://doi.org/10.33003/fujaf-2025.v3i3.210.90-100>

Abstract

The influence of auditors' skepticism on audit quality has been a subject of debate regarding the robustness of audit procedure and appropriateness of audit reports on the financial statements of their clients. The study investigated the influence of auditors' attitude on audit quality. The aim is to examine the influence of auditors' skepticism on audit quality. The study proxy audit skepticism using Questioning Mind set (QM), Alertness to Red Flags (ARF), Critical Evaluation of Evidence (CEE), Independence of Thought (IT) and Persistence (P) as Independent variables while audit quality is proxy by Going Concern Opinion Issuance (GCOI). Using Ex-post facto research design, data for the study were obtained via questionnaire administered on a sample of 690 respondents (115 each from six geo-political zones of Nigeria) comprising auditors (partners, senior managers and audit trainees) from 30 audit firms (5 each from the geo-political zones). The study adopted Partial Least Square Structural Equation Modeling (PLS-SEM) for analyzing the data. Findings revealed insignificant influence of predictors on GCOI. The study recommends that audit firms in Nigeria should build cultures that encourage questioning, skepticism, and integrity over client satisfaction and strengthen client evaluation and acceptance processes to avoid high-risk or overly influential clients.

Keywords: Alertness to Red Flags, Critical Evaluation of Evidence, Going Concern Opinion Issuance, Independence of Thought, Persistence, Questioning Mind set.

1. Introduction

The integrity of financial reporting plays a fundamental role in transparency and promoting investors' confidence in capital markets (Lirtsel & Mehrn, 2016). Within this context, the audit reports serve as a vital mechanism to enhance the credibility of financial reports of firms. Quality and credible financial reports are important as the reports give assurance (certainty) that represents the true and fair transactions/position of firms (Kholker & Worber, 2016). However, the integrity and credibility of reports largely depend on the effectiveness of the quality of auditors' work which in turn is significantly influenced by Auditors professional scepticism (Lambert & Bairham, 2023). Scepticism is an attitude that includes a questioning mind and critical assessment of audit evidence (Sheth & Zhanner, 2017). It acts as a safeguard against errors, fraud, bias and ambiguity in financial statements. It is arguable that an auditor who applies scepticism is more likely to detect irregularities, challenges unsupported assumptions and resist pressure from clients to overlook questionable accounting practices. Scepticism is not only a technical skill but a behavioural and psychological attribute that shapes the quality of audit process (Drerby & Collins, 2018).

However, despite the recognised importance of this behavioural attitude of Auditors, concerns about the declining levels of professional scepticism have been consistently raised by regulators and audit oversight bodies all across the globe (Morren & Graham, 2024). Ever since audit failures in high profile corporate scandals such as Enron, the biggest accounting fraud in the US history that occurred in 2001, Wirecard, a triggering major financial scandal in Germany that occurred in June, 2020 and corporate failures in the Nigeria banking sector in the 2000s (Amos et al, 2024; Lirtsel & Mehern, 2024). Examples of these failures include Societe Generale bank of Nigeria that occurred in 2006, Intercontinental bank in

2009, Afribank in 2011 and Spring bank that failed in 2011 as a result of poor corporate governance and insolvency among other reasons and since then, there have been instances where auditors failed to exercise appropriate scepticism (Lirtsel & Mehern, 2024). This has raised questions about the robustness of audit procedures and the adequacy of training, independence and application of scepticism.

This study investigates the influence of Auditors scepticism on audit quality. Specifically, the research examines the extent to which scepticism such as questioning mind-set, alertness to red flags, critical evaluation of evidence, independence of thought and persistence correlates with audit quality particularly going concern opinion (audit outcome) issued by Auditors at the end of an audit exercise.

The significance of this research lies in its potential to contribute to the on-going efforts to enhance Audit quality and restore public trust in financial reporting system.

2. Literature Review and Hypotheses Development

Conceptual Review

Audit Quality (AQ): Refers to the degree to which an audit is performed in accordance with auditing standards and provides reasonable assurance that the financial statements are free from material misstatements due to fraud or error (Fross & Nerter, 20219). QA supports auditor's judgement about continuity of a business. Proxy mostly used for AQ is Going Concern Opinion (GCO) issued by auditors at the end of an audit exercise (Bansel & Gerto, 2019). GCO reflects auditors' judgement about whether the client company can continue its operation in the foreseeable future upon which decisions of stakeholders are based (Ryer & Prercan, 2016).

Auditors Scepticism (AS): It is a questioning mind-set and a critical attitude that auditors maintain throughout the audit process. AS is a professional attitude of cautious questioning and critical assessment, vital for conducting an effective and reliable audit (Crasher & Allen, 2018). A sceptical auditor is an author that strives to maintain professional attitude and is less likely to be swayed by client pressure on relationship. Sceptical auditors critically evaluate the sufficiency, appropriateness and reliability of audit evidence rather than simply collecting it (Heigh & Elan, 2019). Variables such as questioning mind-set, alertness to red flags, critical evaluation of evidence, in dependence of thought and persistence are proxies for AS critical for assessing audit evidence and Goring Concern Opinion Issuance (GCOI).

Questioning Mind set (QM): It is a component of AS and a character of auditors not accepting information or evidence at face value. It is an attitude that includes a questioning mind being alert to conditions which may indicate possible misstatement in financial statements due to error or fraud (Nour & Lee, 2021). Inquisitiveness is a key attribute of an astute auditor to continuously asking questions about the validity, accuracy and completeness of information contained in financial statements of clients. It is that mind that do not accept evidence at face value but probe deeper to uncover potential errors or irregularities in financial statements (Arsoff & Berth, 2020).

Alertness to Red flags (ARF): it involves Auditors being vigilant for warning signs or indicators may suggest misstatement, fraud or control weaknesses (Parker & Shren, 2018). An example of red flags in financial transaction(s) is discrepancies or inconsistency of data in financial statements that would warrant further investigation.

Critical Evaluation of Evidence (CEE): It refers to application of rigour in assessing the credibility, reliability, relevance and sufficiency of audit evidence obtained during an audit exercise (Evan & Cole.

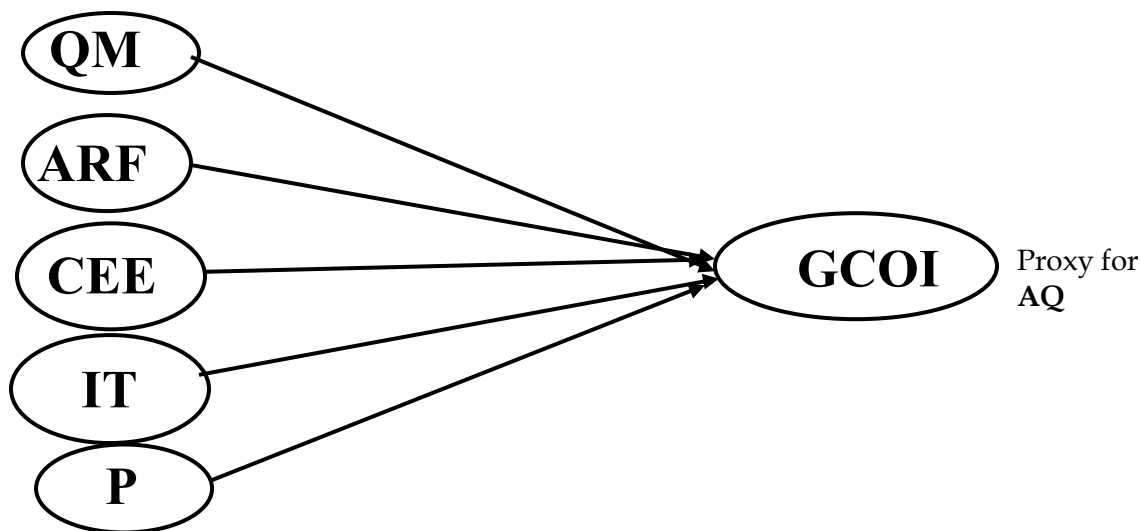
2021). CEE entails ensuring that conclusions are based on solid and credible evidence rather than mere assumption based on incomplete data.

Independence of Thought (IT): it is auditor's thought devoid of bias or undue influence from clients or business stakeholders. It refers to ability of auditors to maintain objective judgement free from bias, influence or conflict of interest (Williams & Kane, 2017). IT of auditors ensures that their assessment and opinion are impartial and are based solely on verifiable evidence and professional standards (Surh & Rursler, 2016).

Persistence (P): It is an attitude of following through on concerns or doubts even when under pressure. It relates to auditor's diligence and perseverance in gathering evidence, following up on anomalies and resolving uncertainties in financial statements of client (Burtlet & Kramer, 2017). P involves thoroughness and refusal to accept superficial explanations (Jone & Nickson, 2016).

The conceptual framework that defined the variables (dependent/response and predictor) variables of this study are depicted in the figure below:

Figure 1: **Conceptual Framework.**



Theoretical Framework

The study is anchored on Dual Process Theory (DPT) pioneered by Daniel Kahneman and Amos Iversky in the 1970s further developed by Jonathan Evans and Keith Stanovich in the 1990s (Surh & Rurster, 2016). The theory posits that there are two systems involved in reasoning - decision making and information processing. In auditing literature, system one (1) represents intuitive thinking where auditors use audit common procedures to test client transactions and system two (2) represents the deliberate thinking process of auditors characterize by slow, effortful, logical and conscious thinking for appropriate decisions when they encounter anomalies, complex estimates or inconsistencies in evidence requiring deeper verification and risk analysis. The theory is increasingly used to understand audit practices and how auditors make decisions for opinions they issue and how it is shaped through human actions, organisational context and regulatory influences (Foord & Marklen, 2018).

Three key assumptions of the DPT in auditing context are firstly that the quality or outcome of an audit cannot be understood by looking only at isolated variables without looking at sequences of actions, communications responses and audit decisions, secondly that auditing practices are socially constructed-what is considered “appropriate” or “high quality” in auditing is not fixated but constructed through social processes including professional norms, peer reviews and regulatory discourse and thirdly that audit-outcomes(findings and opinions) emerge from continuous interactions between auditors, client, tools and standards.

Empirical Review

Questioning Mind-set and GCOI

Theomartz and Lionel (2024) investigated the relationship between inquisitiveness attitude of auditors and quality of audit report. The study specifically examined the relationship between questioning character auditors, evidence obtained and audit outcome. Data for the study were primarily sourced via questionnaire administered on purposively selected 1150 auditors. Results of analysis using Partial Least Square Structural Equation Modelling (PLS-SEM) showed a positive strong relationship between the variables. In a related study on barriers to credible evidence collected by auditors, (Ortegerch and Marcovich, 2024) found from descriptive analysis of data obtained from responses of randomly selected auditors that auditor –client – relationship risk (over familiarly with client) as a major hindrance to inquisitive attitude of auditors and audit-out come. Therefore, the conjectural statement/hypothesis in relation to the above is stated thus:

H1: QM of Auditors has significant influence on GCOI

Alertness to Red Flags and GCOI

Walter and Zvertzir (2024) examined the relationship between auditors’ efficiency and reporting quality. The study employed survey research design to examine the influence of efficiency of auditors on quality of audit output. Results of PLS-SEM analysis of data obtained from responses to questionnaire administered on randomly selected 375 auditors found positive relationship between efficiency of auditors in terms of ability to detect weakness in internal control system of the client, audit fees and pressure from management and audit-out come. The finding implies that auditor’s alertness to detection of material misstatement in the client financial statement can be marred by low audit fees and pressure exerted by management. In relation to the above variable, the hypothesis below is proposed.

H2: ARF of auditors has significant influence on GCOI

Critical Evaluation of Evidence and GCOI

Lamber and Bairham (2023) examined the role of evaluation of audit evidence in promoting credibility and reliability of financial of financial statements. The study specifically investigated the relationship between reliability of financial statements, auditors’ scepticism and evaluation of evidence obtained during audit. Findings from correlation and regression analysis of data from responses of 1350 auditors in firms across developing and developed economies of Africa and Europe using PLS-SEM revealed a positive relationship between CEE and audit outcome (GCOI).In a similar study in Nigeria, Debo and Ganiyu (2025) on challenges of CEE by auditors, it was found from descriptive analysis of responses from questionnaires administered on purposively selected 1280 auditors using mean scores and standard deviation, it was found that key hindrance to CEE in audit is over familiarity in auditor- client relationship. In a similar study, Bassey et al (2020) conducted research on impact of auditors’ independence on audit quality. The aim was to assess the effect audit cost, work rotation and tenure on audit quality. It was found from the results of panel least square of the analysis of data obtained secondarily from annual reports of selected banks in that audit tenure, audit cost and over familiarity in

audit- client relationship negatively affect audit quality. Amos et al (2024) carried out a study on auditor independence and financial integrity in Nigeria: an analysis and implications. It is exploratory research where data for the study were obtained from review of literature on the subject matter, it was found among others that internal and external pressures on auditors threatens financial reporting integrity in Nigerian business environment. In view of the above, the hypothesis in relation to the influence of CEE on GCOI is stated thus:

H3: CEE of auditors has significant influence on GCOI.

Independence of Thought and GCOI

Demola and Tokunbo (2024) carried out a study on influencing factors of objectivity and transparency of auditor. Data for the study were sourced primarily via questionnaires administrated on 1130 respondents made up of auditors and managers of corporate entities in Nigeria. The analysis of data from these responses were done using descriptive, correlation and regression statistics. It was found that auditor's independence has significant relationship with transparency in reporting. In a related study Okunwobi and Nwokocha (2025) investigated barriers to auditors in dependence in Nigeria Business environment. Descriptive analysis of the data obtained from questionnaires administered on randomly selected auditors across the six geopolitical zones of the country revealed that cognitive exposure and client pressure are major factors that hinder GCOI. Similarly, in a study by Amos et al (2024) on auditors' independence and financial integrity in Nigeria, the exploratory research on the factors affecting financial reporting integrity of enterprises found among others that internal and external pressures on auditors threaten auditors' independence and financial reporting integrity in Nigerian environment. Therefore, the conjectural statement regarding the influence of the variable on audit quality is stated as

H4: IT of auditors has significant influence on GCOI

Persistence of auditors and GCOI

Kantler and Holves (2024) studied the influence of auditors' perseverance on audit quality. The aim is to investigate the relationship between perseverance and auditors' opinion on financial statements Analysis of data primarily obtained via questionnaires administered on 2160 randomly selected staff of audit firms across Asian countries. Using PLS-SEM for analysis, the results showed a positive relationship between persistence of auditors in following through on concerns about financial statements and going concern opinion. In a related study Odosu and Moriola (2025) examined issues of auditors' persistence in Nigeria. Descriptive analysis of the data obtained from questionnaire administered on a sample of 1180 respondents made up of auditors revealed budget constraints, client pressure and low audit fees as major hindrance to persistence auditors and audit quality. The finding of the study is limited due to geography as hindrances/barriers to audit quality might not be what obtain elsewhere in the globe. Therefore, I the hypothesis in relation to P variable on audit quality is stated thus:

H5: Persistence of auditors has significant influence on GCOI.

3. Methodology

The research was conducted using causal non-experimental quantitative approach using Ex-Post-facto research design. data for the study were obtained via questionnaire administered on a sample of 690 respondents (115 each from six geo-political zones of Nigeria) comprising auditors (partners, senior managers and audit trainees) from 30 audit firms (5 each from the geo-political zones). Out of the questionnaires administered 450 of them were returned properly filled (102, 86, 100, 75 and 87 from Northeast, Northwest, Southwest, Southeast and South-south zones respectively) respondents

representing approximately 65% response rate. The analysis of the data was done using PLS-SEM. The questionnaires were earlier designed to reflect five-point Likert scale were analysed with a confidence level for decision at 95 % and margin of error at 5 % ($P=Q=0.05$). The internal consistency and reliability of measuring instrument were done using Composite Reliability (CR), Average Variance Extracted (AVE) and Cronbach alpha. The assessment of PLS-SEM and output reporting were based on Hair et al. (2017) recommendations.

4. Results and Discussion

In the model, the assessment of the validity and reliability of the constructs of the study were based on the items factors loadings, convergent and discriminant validity, internal consistency and reliability (Hair et al, 2011) Assessment of the factor's loadings, AVE, CR and Cronbach alpha are presented in table 1. Factor loading of all items of the construct on the variables exceeded the recommended threshold of ≥ 0.7 . Likewise, Cronbach alpha and CR of all constructs of the study exceeded the recommended threshold of 0.7. For the convergent validity, the AVE values for all the latent variables have met the minimum requirement of 0.5 as recommended by Hair et al (2011). All the variables were measured using five points likert scale questionnaire construct on each variable adopted from the work of Bansel and Gerto (2019) containing four (4) items.

Table 1. Measurements Model.

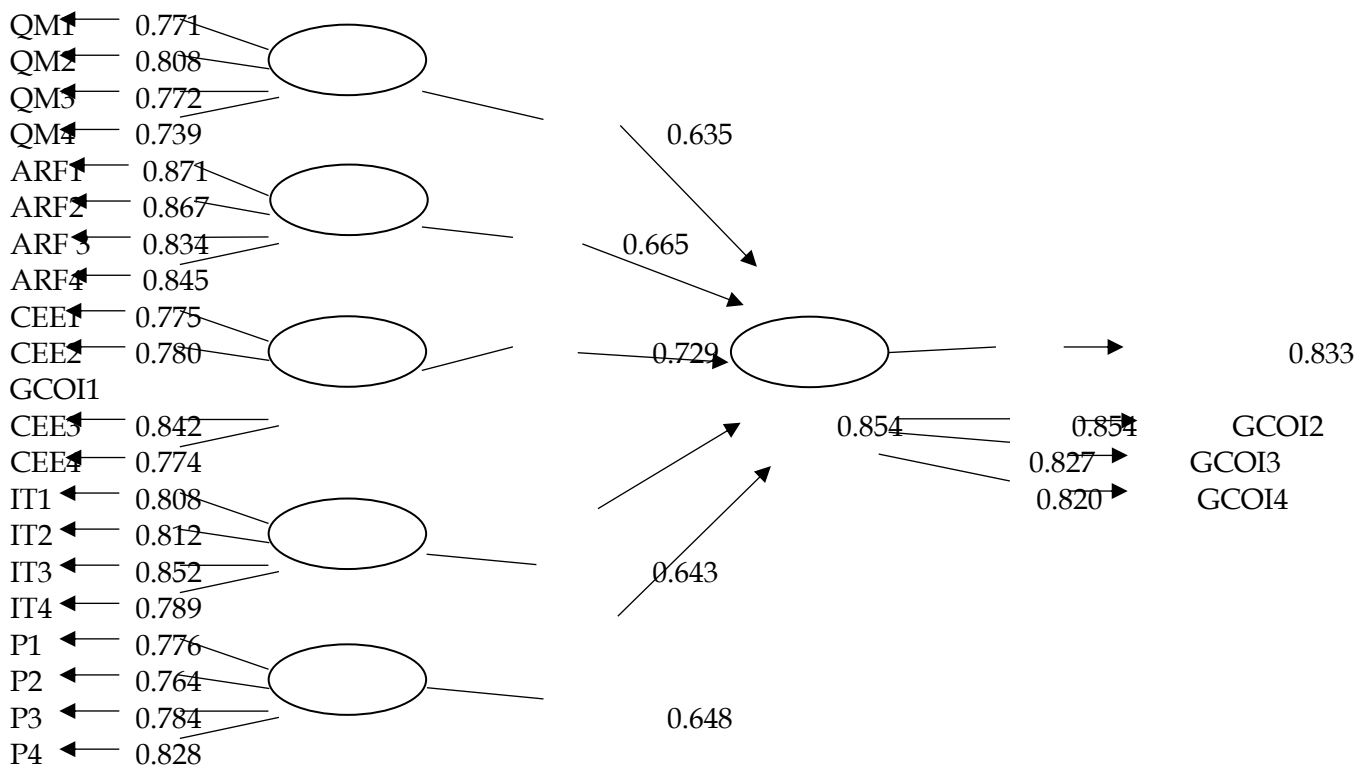
Construct	Item	Loading	AVE	CR	Cronbach
GCOI	GCOI1	0.833			
	GCOI2	0.854			
	GCOI3	0.827	0.711	0.875	0.795
	GCOI4	0.820			
QM.	QM1	0.771			
	QM2		0.808		
	QM3		0.772	0.635	0.890
	QM4		0.781		0.850
ARF.	ARF1		0.871		
	ARF2		0.867		
	ARF3		0.834	0.665	0.851
	ARF4		0.845		0.784
CEE	CEE1		0.775		
	CEE2		0.780		
	CEE3		0.842	0.729	0.884
	CEE4		0.774		0.813
IT	IT1		0.808		
	IT2		0.812		
	IT3	0.852	0.643.	0.872	0.813
	IT4		0.789		
P	P1		0.776		
	P2		0.764		
	P3		0.784	0.896	0.859
	P4		0.828		

Source: Survey 2025. Smart PLS 2 outputs.

Assessment of Measurement Model

Using PLS-SEM the first step is to evaluate the measurement model or the outer model. The measurement model assessment includes defining reliability of individual item, internal consistency convergent validity and the validity discriminant (Hair et al, 2016).

Figure 1: PLS - SEM Model and Assessment



Bootstrapping (Direct Relationships)

Discriminant Validity

In the study Discriminant Validity (DV) was assessed using AVE as suggested by Fornell and Larcker (1981). In table 2 below shows the values of AVE are above the threshold of 0.50 (Fornell & Larcker, 1981).

Table 2: Discriminant Validity (Fornell & Larcker Criterion)

	GCOI	QM	ARF	CEE	IT	P
GCOI	0.711					
QM	0.553	0.635				
ARF	0.634	0.665	0.665			
CEE	0.484	0.729	0.478	0.729		
IT	0.532	0.643	0.570	0.643	0.643	
P	0.484	0.648	0.567	0.509	0.648	0.648

Source: SPSS Version 2020 output.

Reliability and Validity of the construct.

The reliability and validity of the constructs using PLS-SEM revealed a high level of consistency and reliability of the construct as shown in table 3 below. On the table, it is indicated that the values of CR exceed the threshold of 0.70 and 0.50 for CR and AVE respectively indicating reliability and validity of the constructs as suggested by Fornell and Larcker (1982). Further, the square root of AVE is greater than

the correlations ratio among latent constructs. It is therefore safe to conclude that the data are reliable, valid and acceptable to test the formulated hypothesis using PLS-SEM.

Table3. Reliability and Valid of the Construct.

Item	CR	AVE	GCOI	QM	ARF	CEE	IT	P
GCOI	0.875	0.711	0.839	0.266	0.496	0.417	0.268	0.223
QM	0.890	0.635	0.334	0.812	0.613	0.610	0.566	0.628
ARF	0.851	0.665	0.265	0.186	0.748	0.706	0.408	0.552
CEE	0.884	0.729	0.309	0.246	0.454	0.797	0.506	0.191
IT	0.87	0.643	0.286	0.557	0.628	0.559	0.802	0.635
P	0.896	0.648	0.206	0.668	0.513	0.534	0.685	0.755
	CR	AVE	AS		AQ			
AS	0.729	0.510	0.852		0.467			
AQ	0.834	0.545	0.388		0.771			

Source: SPSS Version 2020 output.

The diagonal numbers shown in bold represent the square root of AVE while the correlation ratio test is presented below the diagonal showing the Fornell and Larcker criterion test for reliability and validity of the measuring instrument.

Structural Model with PLS-SEM

The results of hypothesis formulated are presented in table 4 below. The results indicated that AS proxy by QM, ARF, CEE, IT and P has positive and significant influence on AQ proxy by GCOI. Therefore, all the null hypotheses of the study are rejected. Further, the predictive relevance of the predictor variables were confirmed by Q^2 values as there all greater than zero ($Q^2 > 0$) The beta (β) values of (β 0.413 $p > 0.000$), (β 0.392 $p > 0.001$), (β 0.382 $p > 0.000$), (β 0.407 $p > 0.001$) and (β 0.398 $p > 0.000$) for QM, ARF, CEE, IT and P respectively indicated the predictor variables have positive influence on GCOI. The size of the influence of the predictor variables was evaluated using f^2 . The values 0.02, 0.153, 0.02, 0.022 and 0.158 for QM, ARF, CEE, IT and P respectively showed insignificant effect/influence of all the predictor variables (QM, AR, CEE, IT and P on GCOI). The f^2 results reflect that of the coefficient of determination (R^2) the combined R^2 value of 0.474 (0.075, 0.093, 0.121, 0.068 and 0.117) for QM, ARF, CEE, IT and P implies that about 47.4 % of the changes in the response of variable (GCOI) is explained by predictor variables. The greater 53% variability in GCOI is explained by other factors outside the model of this study.

Table 4: Results of PLS-SEM =》 The pathway

Hypothesis	Path	β	Std	T-value	P-value	R^2	F^2	Q^2	Decision
H ₂	QM=> GCOI	0.413	0.026	5.347	0.000	0.075	0.310	0.204	Supported
H ₂	ARF =>GCOI	0.392	0.061	1.263	0.001	0.093	0.319	0.176	Supported
H ₃	CEE =>GCOI	0.382	0.038	3.176	0.000	0.121	0.253	0.233	Supported
H ₄	IT => GCOI	0.407	0.043	2.588	0.002	0.068	0.507	0.184	Supported
H ₅	P => GCOI	0.398	0.071	3.116	0.000	0.117	0.372	0.261	Supported

Source: Smart PLS version 2 output.

Findings and Discussion

Professional scepticism is an attitude of auditors that includes questioning mind and critical assessment of Audit evidence that has positive influence on Audit quality as found in prior studies (Lambert & Bairham, 2023; Theomartz & Lionel, 2024; Walter & Zvertzir, 2024; Katherine & Holves, 2024; Demola & Tokunbo, 2024). Unfortunately however, the attitude is marred in Nigerian environment by auditors-client relationship risk, low audit fees and budget constraints, pressure from clients and lack of cognitive training, experience and exposure of auditors (Ortegerch & Marcovich, 2024, Deborah & Ganiya, 2025; Odosu & Moriola, 2025; Okunwubi & Nwokocha, 2025) suggesting reasons and consistent with the insignificant influence of the predictor variables (QM, ARF, CEE, IT, P) on GCOI as found in this study.

5. Conclusion and Recommendations

In conclusion, this study has provide additional evidence of the influence of auditors' scepticism on audit quality in Nigerian environment where the needed attitude for critical assessment of audit evidence, the trust and confidence the attitude can promote in financial reporting is usually hindered by issues that of auditors client relationship risk, cognitive biases of auditors, low audit fees and budget constraints, undue pressure from clients, lack of training, cognitive experience and exposure of auditors eroding the appropriateness of GCOI on examination and evaluation of financial statement of clients Therefore, the following are recommended in order to build a resilient, sceptical audit behaviour in Nigeria:

- i. To strengthen auditors mind set, mentorship and peer review where experienced auditors will continue to mentor trainees to in-still professional scepticism. Also, audit firms should build cultures that encourage questioning, scepticism and integrity over client satisfaction.
- ii. For red flag alertness, auditors should develop and integrate fraud red flag checklist for recurring audit areas such as revenue, inventory and related party transactions. Also, auditors should invest in modern technology like data analytic tools to identify outliers, trends and unusual transactions in financial statements of clients.
- iii. For critical evaluation, in order to improve the depth and objectivity in evaluating audit findings, auditors should go beyond symptoms and identify the underlying causes of discrepancies in financial statements of their clients. Also, cross verification of audit evidence from multiple sources (documents, interviews, analytics) should be encouraged.
- iv. To reduce bias and external influence on auditors' judgments for the purpose of independence of thought of auditors, enforcement of mandatory audit partner rotation is necessary to avoid overfamiliarity. Also, audit firms should adopt strong internal governance that separates audit quality from business development.
- v. To ensure thorough and for auditors not to give up under pressure, auditors should avoid under-budgeting audit time which leads to rushed or shallow work. Under budgeting audit time can affect auditors' persistence and their professional diligence.

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