

The ins and outs of professional skepticism

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Propositions
Belonging to the dissertation

THE INS AND OUTS OF PROFESSIONAL SKEPTICISM

Insights into the Effects of Professional Skepticism Traits
on the Inputs, Process, and Outputs of the Audit

SANNE JANSSEN

1. The inherent professional skepticism of an auditor is a key input of a quality audit. (this dissertation)
2. Professional skepticism traits, along with personal and situational characteristics, affect auditor behavior. (this dissertation)
3. Due to its judgmental nature, there is ample room in audit practice for personality to play a role. (this dissertation)
4. The inverse of trust is not skepticism. (this dissertation)
5. The characteristics of the person and the job jointly determine performance.
6. Closer collaboration between practitioners, researchers, and regulators is needed to better understand how audit quality can be improved.
7. Academics and practitioners should work on overcoming barriers to promote the use of research in practice.
8. The results of this dissertation could assist with designing effective interventions to improve professional skepticism.
9. Perseverance with desire is unstoppable. Perseverance without desire is intolerable. – Dale Furtwengler
10. He, who will not reason, is a bigot; he, who cannot, is a fool; and he, who dares not, is a slave. – William Drummond