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Conceptualizing Auditors' Cognitive Heterogeneity: and Analyzing Its Role in Auditor Professional Skepticism

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1. Introduction

This study examines auditors' cognitive dissonance as a pivotal factor in decision-making and information processes, profoundly shaping the quality and accuracy of professional judgments. Such cognitive characteristics—encompassing analytical abilities, critical thinking, and creativity in problem-solving—shape auditors' data interpretation and judgments, particularly amid complex or contradictory financial information.

Cognitive dissonance, a natural facet of cognition, can foster professional skepticism and pose challenges in ethical and professional judgments. Professional skepticism, as a psychological-ethical state, significantly shapes the quality and accuracy of auditors' judgments, potentially eroding audit service quality and public trust in accounting.

Therefore, our main research questions are: What framework best captures auditors' cognitive dissonance? And does it affect professional skepticism and auditor judgments?

2. Research Questions or Hypothesis

This study seeks answers to the following questions:

Qualitative questions:

1. What are the overarching themes in auditors' cognitive dissonance model?
2. What are the organizing themes in auditors' cognitive dissonance model?
3. What are the basic themes in auditors' cognitive dissonance model?

Quantitative question:

4. Does auditors' cognitive dissonance have a significant effect on professional skepticism?

Hypothesis (drawn from theoretical foundations): Auditors' cognitive dissonance has a significant negative impact on judgment.

3. Methods

This study's methodology is developmental in outcome, since no prior research offers a framework for auditors' cognitive dissonance model. It is also exploratory in objective, drawing on expert interviews and three-stage thematic coding to uncover basic, organizing, and overarching themes in auditors' cognitive dissonance. The study's philosophical paradigm combines inductive and deductive reasoning.

Thematic analysis and expert interviews identified components of auditors' cognitive dissonance. Data were gathered via a researcher-developed questionnaire. Professional skepticism was measured with a standardized questionnaire. Hypotheses were tested via structural equation modeling (PLS-SEM).

4. Results

The structural model reveals that auditors' cognitive dissonance exerts a negative and significant effect on professional skepticism (path coefficient = -0.71; t-statistic = 17.492 > 1.96), confirming the research hypothesis.

5. Discussion and Conclusion

Qualitative results yielded three overarching themes: conflict in cognitive values, cognitive structural mechanisms, and inhibitory individual mechanisms; seven organizing themes: cognitive-environmental conflicts, negative cognitive processing, cognitive mental tensions, post-decision dissonance, dissonance in career goals, setting unrealistic standards, and impaired autonomy and judgment; and 31 basic themes. Quantitative results confirm that auditors' cognitive dissonance has a negative and significant effect on professional skepticism.

Keywords: Auditors’ cognitive dissonance, psychological factors, individual mechanisms, professional skepticism.