

**THE HERMENEUTICS OF PROFESSIONAL SKEPTICISM: AN INTERPRETIVE
STUDY OF AUDITORS' MEANING-MAKING PROCESS IN COMPLEX AUDIT
JUDGMENTS**

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ABSTRACT

This study explores the hermeneutical dimensions of professional skepticism in auditing practice, examining how auditors in Indonesia construct meaning and exercise judgment in complex audit situations. Drawing on interpretive research methodology, we conducted in-depth interviews with 42 senior auditors from Big Four and non-Big Four firms across Jakarta, Surabaya, and Medan. Through phenomenological analysis, we unveil the interpretive processes underlying professional skepticism, revealing how auditors navigate between regulatory requirements and contextual understanding. Our findings indicate that professional skepticism emerges not merely as a technical competency but as a complex hermeneutical practice shaped by cultural, organizational, and spiritual dimensions unique to the Indonesian context. The study contributes to audit quality literature by providing a nuanced understanding of how auditors interpret ambiguous evidence, construct professional doubt, and make judgments in environments characterized by uncertainty. These insights have significant implications for audit education, practice, and regulation in emerging economies.

Keywords: Professional skepticism, Hermeneutics, Audit judgment, Interpretive study, Audit quality

BACKGROUND (Candara font 11, space 1.15 with 0 pt after).

The concept of professional skepticism stands at the heart of audit practice, yet its application in complex judgment situations remains inadequately understood from an interpretive perspective (Francis, 1994; Knechel & Shefchik, 2014). While extensive research has examined the technical and behavioral aspects of audit quality (DeFond & Zhang, 2014; Knechel et al., 2013), limited attention has been given to the hermeneutical processes through which auditors construct meaning and exercise skepticism in their professional practice. This gap is particularly pronounced in emerging economies like Indonesia, where cultural and institutional contexts shape auditing practices in distinctive ways (Chen, 2016; Irfan et al., 2024a).

Professional skepticism, as a fundamental attribute of audit quality, requires auditors to maintain a questioning mind and critically assess audit evidence (DeAngelo, 1981; Francis, 2011). However, the exercise of skepticism is not merely a mechanical application of audit procedures but involves complex interpretive processes through which auditors make sense of ambiguous information, contradictory evidence, and uncertain circumstances (Christensen et al., 2016). This interpretive dimension becomes particularly salient in the Indonesian context, where auditors must navigate between international auditing standards and local cultural norms, including spiritual and ethical considerations that influence professional judgment (Efferin & Hutomo, 2021; Irfan et al., 2022).

The hermeneutical perspective offers a valuable lens for understanding how auditors construct meaning in their professional practice. As Francis (1994) argues, auditing inherently involves interpretive acts where auditors must understand not only the technical aspects of financial reporting but also the broader contexts within which accounting information is produced and communicated. This interpretive process is particularly complex in Indonesia's diverse business environment, where auditors encounter varied organizational cultures, governance structures, and ethical frameworks that influence how skepticism is understood and practiced (Kasim et al., 2012; Rafie, 2023).

This study addresses these gaps by examining the hermeneutical dimensions of professional skepticism among Indonesian auditors. Specifically, we explore: (1) how auditors interpret and make sense of complex audit evidence in situations requiring heightened skepticism; (2) the cultural and contextual factors that shape auditors' interpretive processes; and (3) the implications of these hermeneutical practices for audit quality in emerging economy contexts. Through this investigation, we contribute to both audit quality literature and interpretive accounting research by providing insights into the meaning-making processes that underlie professional skepticism in practice.

LITERATURE REVIEW

2.1 Professional Skepticism and Audit Quality

The relationship between professional skepticism and audit quality has been extensively documented in auditing literature (DeFond & Zhang, 2014; Francis, 2011). Professional skepticism represents a critical attitude that includes a questioning mind and critical assessment of audit evidence, serving as a fundamental safeguard against audit failures (Knechel, 2016). However, the conceptualization of skepticism has evolved from a purely cognitive attribute to encompass behavioral, ethical, and contextual dimensions (Christensen et al., 2016; Cohen et al., 2017).

Recent studies have highlighted the multifaceted nature of audit quality, suggesting that it cannot be reduced to technical competencies alone but must consider the interpretive and judgmental aspects of audit practice (Knechel et al., 2013; Simnett et al., 2016). In emerging economies, these complexities are amplified by institutional variations, cultural influences, and varying levels of regulatory enforcement (Chen, 2016; Salehi et al., 2019). The Indonesian context presents unique challenges where auditors must balance international standards with local practices, including considerations of spiritual and ethical values that influence professional conduct (Irfan et al., 2024b; Khatib et al., 2022).

2.2 Hermeneutics in Auditing Practice

The application of hermeneutical perspectives to auditing recognizes that audit practice involves fundamental acts of interpretation (Francis, 1994). Auditors do not merely verify objective facts but engage in complex processes of understanding, interpreting, and constructing meaning from financial information and organizational contexts (Everett & Tremblay, 2014). This interpretive dimension becomes particularly evident in situations involving professional skepticism, where auditors

must navigate ambiguity, assess management representations, and make judgments under uncertainty (Carson et al., 2013).

The hermeneutical approach acknowledges that auditors bring their pre-understandings, experiences, and cultural backgrounds to the interpretive process (Irfan et al., 2024c). In the Indonesian context, these pre-understandings are shaped by distinctive cultural values, including concepts of harmony, hierarchy, and spiritual considerations that influence how auditors perceive and respond to audit risks (Efferin & Hutomo, 2021; Kasim et al., 2013). Understanding these interpretive processes is crucial for comprehending how professional skepticism is actually practiced rather than how it is prescribed in auditing standards.

2.3 Cultural and Contextual Influences

The exercise of professional skepticism cannot be divorced from its cultural and institutional context (Holm & Zaman, 2012; Marnet, 2021). In Indonesia, auditing practice is influenced by a complex interplay of factors including colonial legacies, Islamic values, local wisdom, and global professional standards (Irfan et al., 2022; Khatib et al., 2022). These influences shape how auditors understand their professional responsibilities, interpret ethical dilemmas, and exercise judgment in ambiguous situations.

Recent research has highlighted the importance of spiritual and ethical dimensions in Indonesian auditing practice (Efferin & Hutomo, 2021; Rafie, 2023). Concepts such as "amanah" (trustworthiness) and considerations of divine accountability influence how auditors conceptualize their professional duties and exercise skepticism (Irfan et al., 2024a). These cultural-spiritual dimensions add layers of complexity to the interpretive processes through which auditors construct professional judgment, suggesting the need for contextualized understanding of professional skepticism in non-Western settings.

Previous Research

This section contains at least 5 previous studies, either in journals or undergraduate theses, preferably from international journals.

RESEARCH METHODS

3.1 Research Design

This study employs an interpretive qualitative research design, drawing on phenomenological and hermeneutical approaches to understand auditors' lived experiences of professional skepticism (Creswell & Poth, 2016; Cheek & Morse, 2022). The interpretive paradigm is particularly suited to exploring the meaning-making processes through which auditors construct and apply professional skepticism in their practice (Brinkmann & Kvale, 2018). We adopted a mixed-method approach combining in-depth interviews, focus group discussions, and document analysis to capture the multifaceted nature of auditors' interpretive processes (Creswell & Clark, 2017; Morse et al., 2021).

3.2 Data Collection

3.2.1 Participants and Sampling

We employed purposive sampling to select 42 senior auditors with minimum five years of experience in conducting complex audit engagements (Tejada & Punzalan, 2012). Participants were drawn from both Big Four firms (24 auditors) and non-Big Four firms (18 auditors) across three major Indonesian cities: Jakarta (18 participants), Surabaya (14 participants), and Medan (10 participants). This geographical distribution ensured representation of diverse regional contexts within Indonesia's auditing profession. The sample size was determined following principles of theoretical saturation, where data collection continued until no new themes emerged from the analysis (Hair et al., 2010).

3.2.2 Interview Process

Semi-structured in-depth interviews were conducted between January 2023 and August 2023, with each interview lasting between 60 to 90 minutes (Brinkmann & Kvale, 2018). The interview protocol was developed based on literature review and pilot interviews with three senior auditors. Questions explored auditors' experiences with professional skepticism, their interpretive processes when encountering ambiguous evidence, and the contextual factors influencing their judgments. All interviews were conducted in Bahasa Indonesia to allow participants to express complex thoughts in their native language, then professionally translated and back-translated for analysis.

3.2.3 Focus Group Discussions

Six focus group discussions were conducted with 6-8 participants each to explore collective meaning-making processes and shared understandings of professional skepticism (Morgan, 2018). These discussions revealed how auditors collectively construct and negotiate meanings in team settings, providing insights into the social dimensions of interpretive processes in audit practice.

3.2.4 Document Analysis

We analyzed relevant documents including audit working papers (with appropriate confidentiality measures), firm training materials on professional skepticism, and regulatory guidance from the Indonesian Institute of Certified Public Accountants (IAPI) (Bowen, 2009). This documentary evidence provided context for understanding how formal prescriptions of professional skepticism are interpreted and enacted in practice.

3.3 Data Analysis

Data analysis followed an iterative hermeneutical process, moving between parts and whole to develop comprehensive understanding (Spradley, 2016). We employed thematic analysis combined with phenomenological interpretation to identify patterns in auditors' meaning-making processes. The analysis proceeded through several stages:

First, we conducted open coding of interview transcripts to identify initial concepts and themes related to professional skepticism and interpretive processes. Second, we engaged in axial coding to establish relationships between themes and

develop higher-order categories. Third, we employed selective coding to integrate themes into a coherent theoretical framework explaining the hermeneutics of professional skepticism. Throughout the analysis, we maintained reflexive journals to document our interpretive decisions and potential biases (Israel, 2014). Member checking was conducted by sharing preliminary findings with selected participants to ensure authenticity of interpretations.

3.4 Validity and Reliability

To ensure research quality, we employed multiple strategies for establishing trustworthiness (Nagpal et al., 2021). Triangulation was achieved through multiple data sources and methods. Prolonged engagement with participants and thick descriptions enhanced credibility. Peer debriefing sessions with academic colleagues and practicing auditors provided external validation of interpretations. An audit trail documenting analytical decisions ensured dependability and confirmability of findings (Hair et al., 2019).

RESULTS AND DISCUSSION

4.1 The Interpretive Layers of Professional Skepticism

Our analysis reveals that professional skepticism in Indonesian auditing practice operates through multiple interpretive layers, each contributing to the overall meaning-making process. These layers are not discrete but interpenetrate, creating a complex hermeneutical structure through which auditors construct professional judgment.

4.1.1 Technical-Regulatory Layer

At the foundational level, auditors interpret professional skepticism through technical and regulatory lenses, drawing on auditing standards and professional guidelines (Knechel, 2016). However, even this seemingly objective layer involves significant interpretive work. As one senior auditor from a Big Four firm in Jakarta explained:

"Standards tell us to maintain professional skepticism, but what this means in practice requires interpretation. When reviewing management estimates, I must interpret not just the numbers but the intentions behind them, the competence of those preparing them, and the broader context of the organization."

This technical interpretation is influenced by firm methodologies, training, and quality control procedures, yet auditors consistently emphasized the inadequacy of purely technical approaches to capture the full meaning of professional skepticism (Christensen et al., 2016).

4.1.2 Cultural-Contextual Layer

The cultural-contextual layer significantly shapes how professional skepticism is understood and practiced. Indonesian auditors navigate between Western-oriented professional standards and local cultural values that emphasize harmony, respect for

authority, and indirect communication (Efferin & Hutomo, 2021). A partner from a local firm in Surabaya illustrated this tension:

"In Indonesian culture, we value 'rukun' [harmony] and avoiding direct confrontation. But professional skepticism sometimes requires us to challenge management. We must find ways to be skeptical while maintaining professional relationships. This requires careful interpretation of situations and choosing appropriate approaches."

This cultural navigation involves interpreting subtle cues, understanding unspoken contexts, and adapting skeptical inquiry to culturally appropriate forms (Kasim et al., 2013).

4.1.3 Spiritual-Ethical Layer

Unique to the Indonesian context, we identified a spiritual-ethical layer that profoundly influences the interpretation of professional skepticism. Many auditors, particularly those from firms serving Islamic financial institutions, integrate spiritual considerations into their professional practice (Khatib et al., 2022; Irfan et al., 2024a). A senior auditor specializing in Shariah-compliant audits explained:

"My skepticism is not just professional but also spiritual. I believe I am accountable not only to regulators and stakeholders but ultimately to Allah. This adds another dimension to how I interpret my responsibilities and exercise professional doubt."

This spiritual dimension does not replace technical skepticism but adds interpretive depth, influencing how auditors understand their moral obligations and approach ethical dilemmas (Rafie, 2023).

4.2 The Hermeneutical Process in Action

Our analysis identified distinct patterns in how auditors engage in interpretive processes when exercising professional skepticism. These processes are dynamic and iterative, involving continuous reinterpretation as new information emerges.

4.2.1 Pre-Understanding and Prejudgment

Auditors bring pre-understandings shaped by their professional training, past experiences, and cultural backgrounds to each audit engagement (Francis, 1994). These pre-understandings influence initial risk assessments and skeptical orientations. A manager from a Big Four firm in Jakarta reflected:

"Before I even look at the client's books, I already have certain expectations based on the industry, management's track record, and economic conditions. These prejudgments shape how I interpret what I see, though I try to remain open to contradictory evidence."

The challenge lies in maintaining productive tension between necessary pre-understanding and openness to new interpretations (Carson et al., 2013).

4.2.2 Dialogical Interpretation

Professional skepticism emerges through dialogical processes involving conversations with clients, discussions among audit team members, and internal dialogues within the auditor's mind. These dialogues are interpretive acts where meaning is constructed through interaction (Cohen et al., 2017). A senior auditor described this process:

"When interviewing management, I'm not just listening to words but interpreting tone, body language, consistency with other evidence. Then I discuss with my team, and we collectively interpret what we've observed. It's through this dialogue that professional skepticism takes shape."

This dialogical nature highlights the social construction of professional skepticism, where meaning emerges through interpretive interactions rather than residing in individual cognition alone.

4.2.3 Contextual Sensitivity

Indonesian auditors demonstrate high sensitivity to contextual factors when interpreting audit evidence and exercising skepticism. This includes understanding organizational cultures, regional business practices, and informal networks that influence financial reporting (Chen, 2016). A partner from a local firm in Medan explained:

"In North Sumatra, business relationships often involve extended family networks. Understanding these relationships is crucial for exercising appropriate skepticism about related party transactions. What might seem suspicious in Jakarta might be normal business practice here."

This contextual sensitivity requires auditors to continuously calibrate their skepticism based on interpretive understanding of local conditions while maintaining professional standards (Mansouri et al., 2009).

4.3 Temporal Dimensions of Interpretive Skepticism

Our findings reveal that the hermeneutics of professional skepticism has important temporal dimensions, with auditors' interpretive processes evolving over time through experience and reflection.

4.3.1 Evolution Through Experience

Junior and senior auditors demonstrated markedly different interpretive approaches to professional skepticism. While juniors tended toward more rigid, checklist-based interpretations, experienced auditors showed nuanced, contextually sensitive interpretive skills (Zahmatkesh & Rezazadeh, 2017). A partner with 20 years of experience reflected:

"Early in my career, skepticism meant doubting everything. Now I understand it as intelligent questioning based on deep understanding. Experience teaches you to interpret subtle signals that indicate when heightened skepticism is needed."

This evolution suggests that the hermeneutical competence underlying professional skepticism develops through accumulated interpretive experiences rather than formal training alone (Christensen et al., 2016).

4.3.2 Crisis-Induced Reinterpretation

Major events such as financial crises or audit failures trigger reinterpretation of professional skepticism across the profession (Chen et al., 2018; Jin et al., 2011). Several participants referenced the impact of recent corporate scandals in Indonesia:

“After the Jiwasurya scandal, we all had to reexamine what professional skepticism means. It forced us to question whether our interpretive frameworks were adequate for detecting sophisticated frauds.”

These crisis moments create hermeneutical ruptures that necessitate collective reinterpretation of professional responsibilities and skeptical practices (Salehi et al., 2019).

4.4 Challenges in Interpretive Practice

The hermeneutical nature of professional skepticism creates several challenges for auditors in practice.

4.4.1 Interpretive Ambiguity

Auditors frequently encounter situations where multiple interpretations of evidence are possible, creating uncertainty about appropriate skeptical responses (Carson et al., 2013). A senior manager described a common dilemma:

“Management provides an explanation that’s plausible but not entirely convincing. Do I accept it with documentation, or push for more evidence? The standards don’t give clear answers. It requires interpretive judgment based on the totality of circumstances.”

This interpretive ambiguity is inherent to professional skepticism but creates anxiety and potential for inconsistent application across auditors and engagements (DeFond & Zhang, 2014).

4.4.2 Cultural Conflicts

Auditors often experience tensions between different interpretive frameworks, particularly when global professional standards conflict with local cultural norms (Holm & Zaman, 2012). A senior auditor from an international firm explained:

“My international training emphasizes direct confrontation of issues, but Indonesian culture values indirect communication. I must constantly interpret how to be appropriately skeptical without being culturally insensitive.”

These cultural conflicts require sophisticated interpretive skills to navigate competing meaning systems while maintaining professional integrity (Efferin & Hutomo, 2021).

4.4.3 Documentation Challenges

The interpretive nature of professional skepticism creates challenges for documentation in audit working papers (Tabara & Ungureanu, 2012). As one manager noted:

“How do you document intuition or gut feeling that something isn’t right? The interpretive process that leads to skeptical inquiry is often too complex to capture in standardized documentation.”

This gap between interpretive practice and formal documentation requirements suggests need for more flexible approaches to evidencing professional skepticism (Simnett et al., 2016).

Discussion

5.1 Theoretical Implications

Our findings contribute to auditing literature by revealing the fundamentally hermeneutical nature of professional skepticism. Unlike technical conceptualizations that dominate auditing standards and much academic research, our study shows that skepticism in practice involves complex interpretive processes through which auditors construct meaning from ambiguous evidence, contradictory signals, and uncertain contexts (Francis, 1994; Knechel & Shefchik, 2014).

The multi-layered interpretive structure we identified - encompassing technical-regulatory, cultural-contextual, and spiritual-ethical dimensions - extends current understanding of professional skepticism beyond cognitive and behavioral frameworks (Christensen et al., 2016). This hermeneutical perspective suggests that audit quality cannot be fully understood without considering the interpretive competencies through which auditors make sense of their professional responsibilities and exercise judgment (Francis, 2011).

The temporal dimensions of interpretive skepticism highlight the developmental nature of professional competence, suggesting that skepticism is not a fixed attribute but an evolving interpretive capability developed through experience and reflection (Zahmatkesh & Rezazadeh, 2017). This finding challenges training approaches that treat skepticism as a technical skill rather than an interpretive art requiring cultivation over time.

5.2 Cultural and Contextual Insights

Our study illuminates how cultural contexts shape the interpretation and practice of professional skepticism in non-Western settings. The Indonesian context reveals distinctive interpretive frameworks influenced by values of harmony, hierarchical respect, and spiritual accountability that differ markedly from Anglo-American professional cultures (Efferin & Hutomo, 2021; Irfan et al., 2024a).

The integration of spiritual dimensions into professional skepticism, particularly evident among auditors working with Islamic financial institutions, suggests that universal conceptualizations of skepticism may inadequately capture diverse forms of professional practice (Khatib et al., 2022; Rafie, 2023). This finding

supports calls for more culturally sensitive approaches to understanding and regulating audit quality in global contexts (Chen, 2016).

The contextual sensitivity demonstrated by Indonesian auditors challenges standardized approaches to professional skepticism, suggesting that effective skepticism requires interpretive flexibility to respond appropriately to local conditions while maintaining professional standards (Kasim et al., 2013). This tension between global standardization and local adaptation represents a fundamental challenge for international auditing regulation and practice.

5.3 Practical Implications

5.3.1 Implications for Audit Education and Training

Our findings suggest need for fundamental reconceptualization of how professional skepticism is taught and developed. Rather than focusing solely on technical procedures and cognitive biases, education should cultivate interpretive competencies that enable auditors to navigate ambiguity and construct meaning in complex situations (Lamm et al., 2020).

Training programs should incorporate hermeneutical exercises that develop auditors' abilities to recognize and work with multiple interpretive frameworks, understand cultural influences on meaning-making, and reflect critically on their own interpretive processes. Case-based learning that emphasizes interpretive complexity rather than technical solutions could better prepare auditors for the realities of professional practice.

5.3.2 Implications for Audit Firms and Quality Control

Audit firms should recognize and support the interpretive dimensions of professional skepticism in their methodologies and quality control procedures. This might include creating spaces for interpretive dialogue among audit team members, developing documentation approaches that capture interpretive reasoning, and establishing review processes that evaluate interpretive quality alongside technical compliance (Marnet, 2021).

Firms operating in diverse cultural contexts should develop culturally sensitive approaches to professional skepticism that respect local interpretive frameworks while maintaining professional standards. This requires moving beyond one-size-fits-all methodologies toward more flexible, context-responsive approaches to audit quality (Holm & Zaman, 2012).

5.3.3 Implications for Regulation and Standard-Setting

Regulators and standard-setters should acknowledge the inherently interpretive nature of professional skepticism when developing auditing standards and enforcement mechanisms. Rather than prescribing specific skeptical behaviors, standards could focus on principles that guide interpretive judgment while allowing for contextual adaptation (Knechel, 2016).

Regulatory frameworks should recognize cultural variations in how professional skepticism is understood and practiced, avoiding ethnocentric assumptions about appropriate skeptical behavior. This might involve developing

guidance that explicitly addresses cultural considerations in exercising professional skepticism (Simnett et al., 2016).

5.4 The Role of Technology

While our study focused on human interpretive processes, the increasing role of artificial intelligence and data analytics in auditing raises questions about the future of hermeneutical skepticism (y Mpofo, 2023). Technology may augment auditors' interpretive capabilities by identifying patterns requiring skeptical attention, but the fundamental interpretive work of understanding meaning and exercising judgment remains inherently human.

The challenge lies in integrating technological tools while preserving the interpretive wisdom that underlies effective professional skepticism. This requires careful consideration of how technology and human interpretation can complement each other in constructing audit quality.

CONCLUSION

This study has explored the hermeneutical dimensions of professional skepticism, revealing how Indonesian auditors engage in complex interpretive processes to construct meaning and exercise judgment in their professional practice. Our findings challenge technical conceptualizations of skepticism, showing instead that it emerges through multi-layered interpretive processes shaped by technical-regulatory, cultural-contextual, and spiritual-ethical dimensions.

The hermeneutical perspective we have developed contributes to audit quality literature by providing deeper understanding of the meaning-making processes underlying professional skepticism. Rather than a fixed cognitive attribute or behavioral disposition, skepticism emerges as an interpretive competency developed through experience and shaped by cultural context. This understanding has important implications for how skepticism is taught, practiced, and regulated in diverse global contexts.

Our study also highlights the distinctive features of professional skepticism in the Indonesian context, where auditors navigate between international professional standards and local cultural values, including spiritual considerations that add interpretive depth to professional practice. These findings support arguments for more culturally sensitive approaches to understanding and promoting audit quality in non-Western settings.

This study has several limitations that suggest directions for future research. First, our focus on the Indonesian context, while providing rich contextual insights, limits generalizability to other cultural settings. Comparative studies examining hermeneutical processes across different cultural contexts could reveal both universal and culturally specific aspects of professional skepticism.

Second, our reliance on self-reported experiences and reflections may not fully capture the tacit dimensions of interpretive practice. Ethnographic studies observing auditors in real-time practice could provide additional insights into how interpretive processes unfold in actual audit situations.

Third, we did not examine how different types of audit engagements (financial statement audits, internal audits, forensic audits) might involve different

interpretive processes. Future research could explore whether the hermeneutics of skepticism varies across audit types and contexts.

Finally, the relationship between individual and collective interpretation deserves further investigation. While we identified dialogical aspects of skepticism, more research is needed to understand how audit teams collectively construct skeptical orientations and how organizational cultures shape interpretive processes.

The hermeneutical perspective on professional skepticism developed in this study offers a more nuanced understanding of audit quality that acknowledges the inherently interpretive nature of audit practice. As the auditing profession faces increasing complexity, technological disruption, and cultural diversity, recognizing and cultivating the interpretive competencies underlying professional skepticism becomes ever more critical.

Our findings suggest that effective professional skepticism requires not just technical knowledge and cognitive ability but also interpretive wisdom developed through experience, cultural sensitivity, and reflective practice. This understanding calls for fundamental reconsideration of how the auditing profession conceptualizes, develops, and evaluates this crucial professional attribute.

Ultimately, this study demonstrates that professional skepticism cannot be reduced to standardized procedures or cognitive protocols but must be understood as a complex hermeneutical practice through which auditors construct meaning and exercise judgment in their vital role as guardians of financial reporting quality. Recognizing and supporting this interpretive dimension is essential for maintaining and enhancing audit quality in an increasingly complex and culturally diverse global economy.

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