

# The Impact of Professional Skepticism on Auditor Opinion: A Survey Study of the Opinions of a Sample of Auditors in the Audit Offices of Nineveh Governorate

Anfal Saber Sharif

[anfalss@ntu.edu.iq](mailto:anfalss@ntu.edu.iq)

Administrative Technical College / Mosul  
Northern Technical University

Received: 13/10/2025

Accepted: 26/10/2025

Available online: 15 /12 /2025

Corresponding Author : Anfal Saber Sharif

**Abstract :** The present study seeks to examine the impact of professional skepticism on promoting the auditor's opinion and its role in achieving the organization's objectives, based on a sample of (42) auditors in the audit offices of Nineveh governorate. The study utilized the questionnaire as the primary research instrument for collecting data. The research adopted a set of hypotheses, namely, the existence of a significant correlation between professional skepticism and the marketing of the auditor's opinion from the perspective of the study population members, in addition to the existence of a significant statistical effect of professional skepticism in the marketing of the auditor's opinion based on the perspectives of the members of the study population from the offices examined.

The study arrived at several conclusions, with the most notable being: (The auditor in the offices studied has a high level of professional skepticism in his work, which contributes to identifying fundamental errors and errors resulting from fraud and deception). It also came out with several recommendations, the most prominent of which is enhancing awareness of the importance of continuous training for accountants and auditors, which supports the company's position in the market and enhances its competitive position.

**Keywords:** Professional skepticism, auditor's opinion shopping.

**INTRODUCTION:** Researchers agree among themselves on the importance of professional skepticism, considering that the greater the professional skepticism, the greater the auditor's ability to perform a greater amount of audit work.

There is no skepticism that the existence and spread of the phenomenon of auditor opinion shopping is one of the things that harms the reputation of the auditing profession and threatens to lose the trust placed in it by various relevant parties, which in turn threatens the existence of the profession and its ability to perform its roles and functions. The auditor may issue a report that is not favorable to the company being audited, and these companies often avoid undesirable reports because a conservative auditor's report leads to a negative market response, and thus the value of the company's shares decreases. The relationship between professional skepticism and auditor opinion shopping is a complex one, as professional skepticism can help auditors provide more accurate opinions. On the other hand, excessive skepticism can lead to auditors' hesitation in providing their opinions, which ultimately affects the quality of the audit service they provide. Accordingly, and in line with the above, the research included four sections. The first topic was devoted to the research methodology. In contrast, the second topic embraced the theoretical aspect, and the third topic presented the practical part of the study in detail, and the final part of topic four summarized the key findings and proposed a number of suggestions for future studies.

## The First Topic : Research Methodology

### First: The research problem

Professional skepticism plays an effective role in shaping and marketing auditors' opinions. Professional skepticism is a state of uncertainty about the validity of information. Professional skepticism can affect the way auditors market their opinions, as they resort to caution and care when presenting their opinions. Therefore, the research problem can be formulated as follows:

What are the implications of professional skepticism for auditors' opinion shopping?

## Second: Research hypotheses

**The first hypothesis:** Is there a significant correlation between professional skepticism and Opinion shopping according to the views expressed by members of the study population for the offices under study?

**The second hypothesis:** Does professional skepticism have a statistically meaningful influence on the auditor's opinion according to the perceptions of the study population within the examined offices?

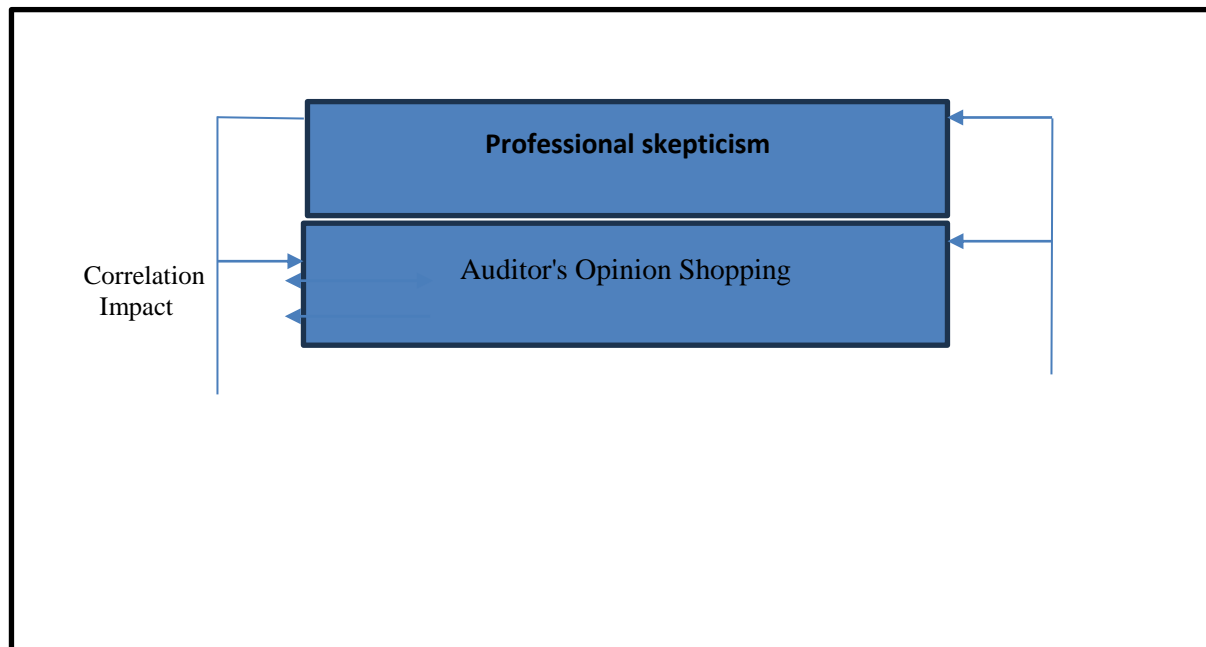
**Third:** The importance of the research:

The importance of this research is highlighted by understanding the relationship between professional skepticism and auditor opinion marketing, and how to deal with professional skepticism effectively and improve the quality of professional services by providing diverse opinions that contribute to the accurate completion of work.

**Fourth:** Research objectives

The research aims to review the theoretical research on professional skepticism in companies and to determine the implications of professional skepticism for auditors' opinion shopping.

**Fifth:** The default research plan:



**Figure (1) Default search scheme for the search**

**Source:** prepared by the researcher

## The Second Topic: The Theoretical Aspect

### First: Professional skepticism

#### 1- The concept of professional skepticism

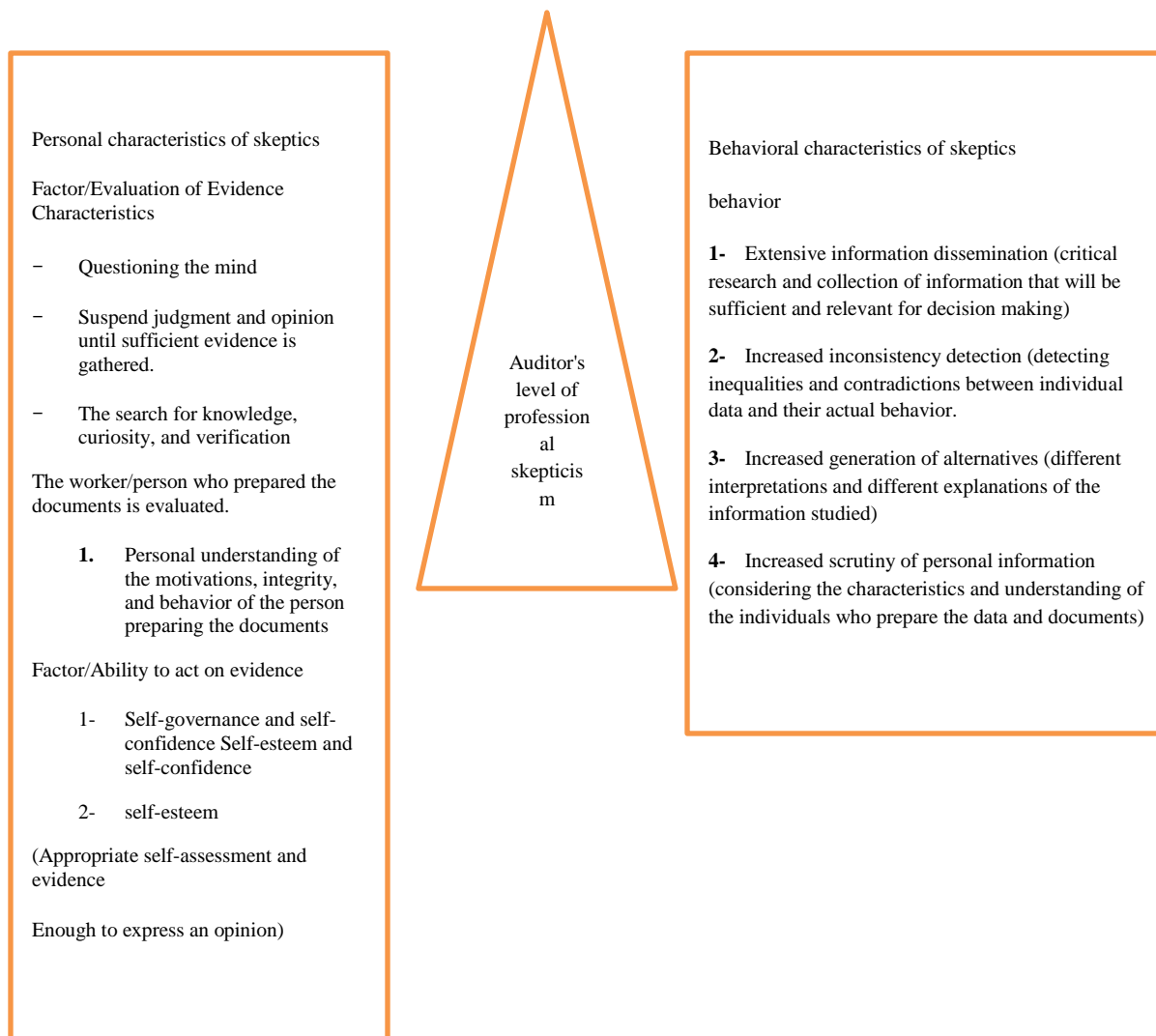
In the business world, the auditor's professional skepticism plays an important role in shaping the auditor's opinion, as it is an essential part of professional practices. Accordingly, Professional skepticism refers to the auditor's evaluations and choices characterized by a heightened awareness of the possibility of material misstatements, based on the data accessible to the auditor.(Nelson, 2009:4). The goal of professional skepticism is to protect cash, as it is one of the assets most exposed to the risks of error and fraud (Sharif et al., 2023:239).

Professional skepticism has been described by both the Public Company Accounting Oversight Board (PCAOB) and the American Institute of Certified Public Accountants (AICPA) as a mindset that requires auditors to maintain a questioning approach and rigorously assess the audit evidence.(Taie & Othman, 2017:600). In contrast, (Elta & Meilani, 2025:83) stated that professional skepticism is an attitude that the auditor must possess, as professional skepticism affects his ability to develop information when confronting fraud cases. The higher the level of skepticism, the higher the level of auditors in detecting fraud by applying a cautious attitude in matters.While (Mahmoud and Abdullah, 2025: 13) indicated that professional skepticism is a preventive behavior that protects the quality of auditing and ensures adherence to ethical and professional standards.

The researcher believes that professional skepticism is the auditor's greater keenness to verify evidence and resort to sound professional judgment to deal critically with evidence and evaluate the credibility of information in financial statements without bias.

## 2- Characteristics of professional skepticism :

The characteristics of final skepticism can be explained by the following diagram: ((Al-Haddad, 2023: 162)



**Figure (2) Hurtt's model professional skepticism characteristics**

Al-Haddad, Ali Ahmed, 2023, Characteristics of Professional Skepticism and its Role in Improving the Efficiency and Effectiveness of External Auditing: A Survey Study from the Perspective of External Auditors, Al-Ustadh Magazine, Issue 25

## 3-Significance of professional skepticism: Its key importance can be outlined in the following points:

1. The role of professional skepticism is crucial in the auditing field, as its application enhances the audit process by uncovering significant errors caused by fraud. This, in turn, helps to preserve the trust that the financial community places in auditors. Consequently, auditors are required to apply professional skepticism consistently throughout all aspects of their auditing work., i.e. before and after accepting the audit process. The auditor must consider the issue of the integrity of the owners and management before accepting the audit, and also practice professional skepticism during the process of planning and implementing audit procedures (Al-Taie and Othman, 2018: 600).
2. The importance of professional skepticism for members of the audit team: Practicing professional skepticism achieves a number of advantages for the auditor in particular and the audit firm in general. It is considered one of the

factors for continuous improvement of performance and contributes to conducting a more comprehensive audit to ensure the prevention of fraud (Muhammad and Abdul Qader, 2024: 159).

**3.** The importance of professional skepticism for the financial community: The importance of professional skepticism for the financial community is highlighted by the gap between what the financial community expects from auditors and what their reports may include. Thus, it enhances the financial community's confidence in the auditing profession (Jabaro Al-Tamimi, 2023: 115).

## **Second: Shopping for the opinion of the reviewer**

### **1- What is audit opinion shopping?**

Despite recent studies, no specific definition has been established for the phenomenon of auditor shopping, given its negative and positive aspects at the same time. Therefore, studies have emphasized the need to know the viewpoint of different parties regarding this phenomenon and what each party means by this concept. In 1988, the Securities and Exchange Commission (SEC) emphasized that the general concept of auditor shopping means searching for an auditor who is willing to support the accounting processes submitted by companies, while this process is designed to help the company achieve its goals and the goals of its financial reports, regardless of whether this assistance may reflect the viewpoint of the trusted auditor (Ezza, 2016: 213).

The auditor's opinion is considered a certificate from the external auditor that the financial statements of companies are free of material distortions that affect the operational and financial results of the company. It is also considered a certificate that the financial statements fairly express the financial position of the company. Thus, the external auditor's opinion becomes one of the strong control tools that affect the decisions of investors and other interested parties (Abdul Aziz and Al-Barashi, 2024: 792).

Opinion shopping typically manifests itself through the voluntary switching or retention of auditors, with the goal of avoiding adverse audit findings. However, under regulations that impose mandatory audit firm rotation or specific retention periods, some companies may resort to disguised opinion shopping practices, appearing to comply with regulations when their primary goal is to seek auditors more aligned with their desires to mitigate unfavorable audit findings (Lee, 2025:2).

Opinion shopping diminishes the effectiveness of auditing and the reliability of financial reporting by enabling interested parties to favor their own benefits, primarily through heightening information gaps. This practice negatively impacts shareholders' rights and compromises the efficiency of capital markets. As a result, opinion shopping has become a pivotal focus in both local and international accounting studies and continues to be a critical concern for governments worldwide (Guoqing, et al, 2022: 530).

It is clear that this behavior causes significant harm to the quality of auditing, as the publication of misleading audit reports may undermine the transparency of information provided to stakeholders, thus hindering their ability to understand the financial statements of listed companies. It is obvious that this phenomenon will negatively affect the stability and effectiveness of the markets, resulting in significant losses in the capital market and for investors. Wang, 1:2025)

### **2- Reasons for shopping review**

Changes in accounting estimates proposed by managers provide a suitable setting for examining marketability for several reasons. DeFond & Zhao, 2018:3) (Muhammad, 2021: 650)

- 1.** Accounting estimates are an attractive mechanism for managers to achieve their financial reporting objectives. Accounting estimates inherently involve substantial judgment and subjective decision-making, which often makes it challenging for auditors to verify them with complete objectivity. Due to these traits, such estimates are especially susceptible to manipulation by management.
- 2.** The discretion inherent in accounting estimates also means that changes proposed by managers in these estimates are highly susceptible to challenge by the current auditor, and a challenge from the current auditor gives a manager an incentive to seek a more lenient auditor.
- 3.** Changes in accounting estimates make it easier for managers to find an auditor willing to accept questionable accounting treatment. Because managers and auditors, even if they are in good faith, may legitimately disagree about correct accounting, this provides justification for managers to seek a more lenient auditor after the current auditor objects to the proposed changes.
- 4.** Management's ability to select a successor auditor who is willing to accept questionable accounting treatment increases because the auditor has less information about the company's true economic situation than the current auditor. Therefore, the successor auditor may allow the opportunistic treatment to proceed.
- 5.** The auditor's office does not accept the fees offered by the client for contracting.
- 6.** An auditor shall not accept to perform additional tasks outside the scope of the audit.
- 7.** The auditor's dissatisfaction with the audited company's level of compliance with the requirements of the approved accounting standards in preparing financial reports.

**The Third Topic: The Practical Aspect****First: Describing the variable of professional skepticism at the level of the offices surveyed and diagnosing it**

1- Table (1) reveals a broad consensus among respondents on the variable of professional skepticism, with an agreement percentage of 92.55%, an average score of 4.45, and a standard deviation of 0.77. The response rate stood at 89.03%, while the coefficient of variation measured 17.35%. This variable included several sub-items ranging from (x1) to (x8), with the highest agreement recorded for sub-item (x2), indicating that the auditor encounters difficulties when exercising professional skepticism, which received an agreement rate of 97.60%, which explains The auditors in the offices surveyed possess a high level of professional skepticism in their work, which helps in identifying essential irregularities and errors resulting from fraud.

**Table (1)**  
**Description of the professional skepticism variable**

	Questions	Response measurement										arithmetic mean	standard deviation	coefficient of variation	Response rate
		I strongly agree		I agree		neutral		I disagree		strongly disagree				%	%
		T	%	T	%	T	%	T	%	T	%				
Professional skepticism variable	X1	22	52.4	17	40.5	1	2.4	1	2.4	1	2.4	4.38	0.85	19.41	87.6
	X2	29	69	12	28.6	1	2.4	0	0	0	0	4.66	0.53	11.37	93.2
	X3	23	54.8	15	35.7	4	9.5	0	0	0	0	4.45	0.67	15.06	89
	X4	26	61.9	12	28.6	0	0	1	2.4	3	7.1	4.36	1.12	25.69	87.2
	X5	23	54.8	14	33.3	3	7.1	1	2.4	1	2.4	4.36	0.91	20.87	87.2
	X6	24	57.1	15	35.7	3	7.1	0	0	0	0	4.5	0.6	13.33	90
	X7	16	38.1	24	57.1	2	4.8	0	0	0	0	4.33	0.57	13.16	86.6
	X8	31	73.8	8	19	0	0	2	4.8	1	2.4	4.57	0.91	19.91	91.4
	General average	57.74		34.81		4.16		1.5		1.79		4.45	0.77	17.35	89.03
Overall average of the dimension	92.55				3.29										

**Source: Prepared by Researcher In light of the results of the statistical analysis program SPSS26**

**Second: Describing the auditor's opinion shopping variable at the level of the offices studied and diagnosing it**

The data in Table (2) showed that there was a general agreement among the respondents regarding the Opinion shopping variable, as the agreement percentage reached (92.61) with a mean value of 4.43, accompanied by a standard deviation of 0.83, a response rate of 88.53%, and a coefficient of variation amounting to (18.66), noting that this variable included a group of sub-paragraphs from (Y1) to (Y8) and the greatest contribution was for paragraph (Y5), which confirmed that (The researched offices adopt certain strategies to make the auditor's opinion more attractive to clients.), which corresponded to an overall agreement rate of (95.7), which embodies that Auditor opinion affects the business reputation of the offices surveyed, and thus contributes to building long-term relationships with clients..

**Table (2)**  
**Description of the auditor's shopping variable**

Response measurement															
	Questions	I strongly agree		I agree		neutral		I disagree		strongly disagree		arithmetic mean	standard deviation	coefficient of variation %	Response rate %
		T	%	T	%	T	%	T	%	T	%				
Shop Ray the Auditor	Y1	19	45.2	20	47.6	1	2.4	1	2.4	1	2.4	4.31	0.84	19.49	86.2
	Y2	32	76.2	7	16.7	0	0	2	4.8	1	2.4	4.6	0.91	19.78	92
	Y3	21	50	16	38.1	5	11.9	0	0	0	0	4.38	0.7	15.98	87.6
	Y4	28	66.7	11	26.2	0	0	1	2.4	2	4.8	4.48	0.99	22.1	89.6
	Y5	19	45.2	21	50.5	2	4.8	0	0	0	0	4.4	0.59	13.41	88
	Y6	22	52.4	18	42.9	2	4.8	0	0	0	0	4.48	0.59	13.17	89.6
	Y7	24	57.1	14	33.3	0	0	1	2.4	3	7.1	4.31	1.12	25.99	86.2
	Y8	25	59.5	14	33.3	1	2.4	1	2.4	1	2.4	4.45	0.86	19.33	89
	General average	56.54		36.08		3.2		1.8		2.39		4.43	0.83	18.66	88.53
	Overall average of the dimension	92.61						4.19							

**Source: Compiled by the researcher utilizing the outputs from the SPSS26 statistical analysis software.**

**Third: Assessing the nature of the associations among the research variables.**

The purpose of this analysis is to examine the relationship between the two research variables, which are represented by (professional skepticism and auditor's opinion shopping) based on the correlation coefficient (Person-Correlation). The results of this analysis provide an examination of the first main hypothesis put forward in the research, which stipulates the existence of a significant correlation between professional skepticism and auditor's opinion shopping Based on the views held by the participants within the study population of the researched offices. According to the data presented in Table (3), a statistically significant correlation is evident between the two variables, demonstrated by a correlation coefficient of 0.80 at a 0.05 significance level. These finding highlights both the importance and the considerable strength of the relationship, thereby supporting the acceptance of the primary hypothesis. It confirms that professional skepticism plays a significant role in explaining and predicting the auditor's tendency toward opinion shopping.

**Table (3)**  
**Results of the correlation between professional skepticismAnd the auditor's opinion is marketed**

variable Independent	Professional skepticism	sig
dependent variable		
Shop Ray the Auditor	0.80**	0.000

**Source:** Compiled by the researcher based on the analysis results from the SPSS26 software, with a significance level of  $\leq 0.05$  and a sample size of 42.

**Fourth: Assessing how the research variables impact one another and the strength of that influence.**

The findings of this analysis correspond to the testing of the second primary hypothesis, which posits that professional skepticism has a statistically significant effect on the auditor's opinion, according to the perceptions of the study's community members within the examined offices. It is clear from Table (4) that there is a significant effect of the variable Professional skepticism in auditor opinion shopping The significance level obtained was 0.000, which is below the predetermined threshold of 0.05 set by the study and the variable was explained Professional skepticism In terms of the coefficient of determination ( $R^2$ ) ...0.64% of the total differences in the auditor's opinion in the research offices were surveyed ,and Professional skepticism By one unit, it will lead to a change of (0.80) percent. Shop Ray the Auditor in Offices The researched, These findings support the acceptance of the second key hypothesis of the study, which asserts a statistically significant influence of professional skepticism on the auditor's opinion, as perceived by the members of the study community within the examined audit offices.

**Table (4)**  
**Results of the impact of professional skepticism on the auditor's opinion shopping**

independent variable	Professional skepticism					
Analysis data	$R^2$	F		B	T	
dependent variable		The calculated	Scheduled		The calculated	Scheduled
Shop Ray the Auditor	0.64	**62.81	4.35	0.8	**7.92	1.68

**Source:** Prepared by the researcher based on the results of the SPSS26 program  $df = 1.40$   $n = 42$   $**P \leq 0.05$

**The Fourth Topic: Conclusions and Recommendations****First: Conclusions: The study reached the following important conclusions:**

1. The study showed that the professional skepticism of accountants greatly influences the auditor's opinion on the offices studied, as professional skepticism helps auditors provide more accurate opinions, in addition to its effective role in shaping and marketing auditors' opinions.

2. Impeding auditors' ability to understand the financial statements of listed companies, as publishing misleading audit reports may undermine the transparency of information provided to stakeholders.
3. The auditors in the offices surveyed possess a high level of professional skepticism in their work, which contributes to identifying fundamental errors and errors resulting from fraud and deception.
4. The auditor's opinion is considered a powerful control tool that influences the decisions of investors and other stakeholders.
5. The research results revealed the existence of a correlation between professional skepticism and Opinion shopping at the level of the offices studied, with a correlation coefficient of (0.8) at the significance level of (0.05).

## **Second: Recommendations**

In light of the previous conclusions, the study recommends the following:

- Consider voluntary disclosure, which is necessary to mitigate information asymmetry.
- The necessity of providing complete information according to the criteria (cost, quality, flexibility, delivery, creativity) without duplication to ensure that stakeholders benefit from it.
- Raising awareness of the importance of continuous training for accountants and auditors, which supports the company's position in the market and enhances its competitive position.
- Improving audit quality and increasing confidence in financial reporting.

## **Sources:**

- 1- Abdul Aziz, Hani Abdul Rahman Al-Sayed, Al-Barashi, Ahmed Mahmoud Ahmed, 2024, Financial restrictions and their impact on the Opinion shopping in light of the different determinants of the audit environment, an applied study, Scientific Journal of Financial and Commercial Studies and Research, Volume 5, Issue 1
- 2- Al-Haddad, Ali Ahmed, 2023, Characteristics of Professional Skepticism and its Role in Improving the Efficiency and Effectiveness of External Auditing: A Survey Study from the Perspective of External Auditors, Al-Ustadh Magazine, Issue 25
- 3- Al-Taie, Bushra Fadel and Othman, Aladdin Abdel-Rahman (2017), "The Effect of Characteristics of Professional Skepticism of the Auditor on the Quality of Auditing," Journal of Economic and Administrative Sciences, Volume 24, No. 108.
- 4- Al-Taie, Bushra Fadel, Othman, Alaa El-Din Abdel-Rahman, 2018, The impact of the characteristics of the auditor's professional skepticism on the quality of auditing, Journal of Economic and Administrative Sciences, Volume 24, Issue 108.
- 5- Azza, Al-Azhar, 2016, Reasons for the Existence of the Phenomenon of Audit Opinion Shopping in Algeria - A Field Study on a Sample of Audit Firms in Algeria, Al-Baheth Magazine, Issue 16
- 6- DeFond, M. L., Zhang, J., & Zhao, Y. (2018). Do managers successfully shop for compliant auditors? Evidence from accounting estimates. Law Working Paper No. 432.
- 7- Elta, N. A. A., & Meilani, M. Y. (2025). The Effect of Auditor Experience and Professional Skepticism on Fraud Detection with Workload as a Moderating Variable. Accounting and Auditing Azzukhruf Journal, 1(2), 79-90.
- 8- Guoqing Zhang, Sicen Chen, Pengdong Zhang & Xiaowei Lin (2022) Does the random inspection reduce audit opinion shopping?, China Journal of Accounting Studies, 10:4, 528-548,
- 9- Jabbar, Ghufuran Alaa, Al-Tamimi, Abbas Hamid Yahya, 2023, The impact of time constraints on the exercise of professional skepticism by auditors, Tikrit Journal of Administrative and Economic Sciences, Volume 19, Issue 61
- 10- Lee, B. (2025). To Hide Behind the Mask of Mandates: Disguised Opinion Shopping Under Mandatory Audit Firm Rotation and Retention in Korea. Journal of Risk and Financial Management, 18(8), 410.
- 11- Mark W. Nelson (2009) "A Model and Literature Review of Professional Skepticism in Auditing" Auditing: an AJournal of Practice&Theory, Vol. 28, No. 2.
- 12- Mohamed, Dalal Mohamed Ibrahim, 2021, The mediating role of audit firm characteristics on the relationship between audit opinion shopping, audit fees, and earnings quality: An experimental study on companies listed on the Egyptian Stock Exchange, Journal of Contemporary Business Studies, Volume 7, Issue 12, Part 2.
- 13- Muhammad, Sara Abdul Mohsen, Abdul Qader, Adel Subai, 2024, The Role of Professional Skepticism in Reducing Discovery Risks, Journal of the College of Baghdad University of Economic Sciences, Issue 77
- 14- Saleh, Safinaz Mahmoud Mohamed Mahmoud, Abdullah, Iman Al-Sayed Mohamed (2025), The impact of artificial intelligence techniques on improving professional skepticism and its reflection on detecting fraud in financial reports, Journal of Accounting Creativity, Volume 2, Issue 3
- 15- Sharif, Enfal Saber, Younis, Mai and Hair, Al-Sayed, Hani Jabr (2023), Internal Control and Its Role in Enhancing Transparency: A Survey Study of the Opinions of a Sample of Auditors at the Northern Technical University, Northern Technical University Journal for Administrative and Human Sciences, Volume 3, Issue 3
- 16- Wang, J., & Yan, C. (2025). Using machine learning to identify audit opinion shopping. China Journal of Accounting Research, 18(3), 100436.