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### Interpreting the Psychological Barriers to Maintaining Professional Skepticism: A Case Study of Auditors in Big4 Vietnam

Luu Thi Tinh

Hoa Binh University, Hanoi, Vietnam

Corresponding Author: **Luu Thi Tinh**

#### Abstract

This study aims to interpret the profound and context-dependent psychological barriers that impede the maintenance of professional skepticism among auditors in Big4 Vietnam. Employing a qualitative research method with a case study design, data were collected through 18 in-depth, semi-structured interviews with auditors at various hierarchical levels and were analyzed thematically. The findings identify four main psychological barriers: role conflict in client relationships, conformity pressure from the hierarchy, cognitive biases arising from familiarity, and time-budget pressure fostering a "completion over perfection" mindset. Notably, these barriers do not operate in isolation but interact to form a self-reinforcing

"ecosystem" that erodes PS. In terms of implications, the study underscores the urgent need for audit firms to cultivate a supportive organizational culture with "psychological safety" and to reconsider performance metrics, while also transforming training programs from theoretical instruction to practical skills-building to cope with these pressures. The originality of this research lies in its interpretative approach, which opens the "black box" of auditors' psychological experiences. It particularly contributes by elucidating how unique Vietnamese cultural factors (e.g., high power distance, a culture of conflict avoidance) amplify these universal psychological pressures, offering a nuanced and novel perspective for both academia and practice.

**Keywords:** Professional Skepticism, Psychological Barriers, Cognitive Biases, Auditing, Big4, Vietnam

#### 1. Introduction

Professional skepticism (PS) is widely recognized as the cornerstone of audit quality and a fundamental requirement for auditors. International Standard on Auditing 200 defines PS as an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence (IAASB, 2009) [8]. In essence, it is a necessary counterweight to the pressure to trust management's explanations, ensuring that auditors do not passively accept evidence but actively seek corroborating evidence (Nelson, 2009) [13]. The "gatekeeper" role of auditors in capital markets is heavily dependent on the consistent and robust application of this attitude.

However, a significant gap exists between its proclaimed importance in standards and its application in practice. A series of global financial scandals, from Enron and WorldCom in the past to more recent cases, often have their roots in auditors' failure to maintain the necessary level of skepticism (Glover & Prawitt, 2014) [5]. In Vietnam, within the context of a developing market and increasing focus on corporate governance issues, discovered financial misconduct has also sounded an alarm about the quality of audit judgments and the level of skepticism among practitioners. This suggests that PS is not a fixed trait but a vulnerable psychological state that can be eroded by factors in the work environment.

The work environment at the world's largest audit firms (Big4) provides a unique context for studying this phenomenon. Characterized by extreme time and budget pressures, fierce competition to retain large clients, and a strict hierarchical structure, the Big4 environment creates "fertile ground" for psychological barriers to arise and undermine PS (Quadackers *et al.*, 2014) [16]. Auditors frequently face role conflicts, having to be both independent inspectors and friendly business partners, creating psychological tension that can negatively affect professional judgments.

Although previous research has identified many factors affecting PS, they have primarily focused on external factors (e.g., time pressure, audit fees) or individual traits (e.g., experience, personality) through quantitative methods. A significant research gap remains in deeply and interpretively understanding how these external pressures are "internalized" into internal psychological barriers, affecting auditors' perceptions and behaviors in practice. Furthermore, these subjective experiences may be uniquely

shaped by the Vietnamese cultural context, which is characterized by high power distance and a tendency to maintain harmony (Hofstede, 2001) <sup>[6]</sup>, potentially amplifying conformity pressure and conflict avoidance.

Therefore, this study is conducted to fill that gap by exploring the psychological barriers to maintaining PS from the perspective of auditors themselves at Big4 Vietnam. Specifically, the study seeks to answer the following questions:

RQ1: How do auditors at Big4 Vietnam perceive and interpret the main psychological barriers to maintaining PS?

RQ2: How do organizational factors (such as hierarchy, client pressure) and cognitive biases interact to impede PS?

RQ3: What rationalization mechanisms do auditors use when their skepticism is compromised?

By answering these questions, this paper aims to provide a deep and contextualized understanding of the real challenges auditors face, thereby offering important implications for training, management, and culture-building within audit firms.

## 2. Literature Review

### 2.1 The Nature of Professional Skepticism

Professional skepticism is a multifaceted concept, considered the foundational attitude and mindset of an auditor. The International Standards on Auditing (ISAs) define PS as an attitude that includes "a questioning mind, being alert to conditions which may indicate possible misstatement... and a critical assessment of audit evidence" (IAASB, 2009) <sup>[8]</sup>. Nelson (2009) <sup>[13]</sup>, in an influential review, systematized this concept, arguing that PS is not just a personal trait but also an observable behavior in the judgment process. He argued that PS motivates auditors to search for and evaluate evidence more thoroughly, especially in high-risk situations.

In academia, there is a long-standing debate about the position of PS on a "spectrum" of attitudes. One end of the spectrum is neutrality, where the auditor neither believes nor disbelieves the client's explanations until persuasive evidence is obtained (Nelson, 2009) <sup>[13]</sup>. The other end is presumptive doubt, which suggests that auditors should start with a certain level of doubt, considering the possibility that management may be dishonest, unless there is evidence to the contrary (Quadackers *et al.*, 2014) <sup>[16]</sup>. Although standards seem to lean towards the neutral view, many researchers argue that in an environment of increasing fraud risk, a presumptively doubtful attitude may be necessary to ensure audit quality.

### 2.2 Factors Affecting Professional Skepticism: An Overview

A large body of research has attempted to identify the factors influencing the exercise of PS. These factors can be classified into two main groups: individual factors and situational factors.

Regarding individual factors, studies have shown the importance of traits such as experience, knowledge, and ethics. More experienced auditors are often better at identifying "red flags" and tend to be more skeptical (Glover & Prawitt, 2014) <sup>[5]</sup>. Similarly, in-depth knowledge of the client's industry also enhances judgment and skepticism. Hurtt (2010) <sup>[7]</sup> developed a scale to measure individual traits related to PS, including aspects such as a questioning mind, self-determination, and self-confidence.

Regarding situational factors, the audit environment is believed to have a strong impact on PS. Time and budget pressures are among the most studied factors, with much evidence showing that when under pressure, auditors tend to reduce procedures, accept explanations more easily, and lower their level of skepticism (Svanberg & Öhman, 2013) <sup>[17]</sup>. The client relationship is also a critical factor. The pressure to maintain a good relationship and secure revenue can create a conflict of interest, undermining the auditor's independence and skeptical attitude (DeZoort & Lord, 1997) <sup>[4]</sup>. The structure of the audit firm, including performance evaluation policies and reward mechanisms, can also inadvertently encourage behavior that minimizes skepticism to complete the job quickly.

### 2.3 The Lens of Cognitive and Social Psychology: Theoretical Foundations for Barriers

To understand more deeply why situational factors erode PS, we need to draw on theories from cognitive and social psychology. These theories provide a powerful lens for interpreting the micro-psychological mechanisms at play during an auditor's judgment process.

**Cognitive Biases Theory:** Humans, including professionals like auditors, are not always perfectly rational decision-makers. We often rely on mental shortcuts (heuristics), which can lead to systematic errors known as cognitive biases (Tversky & Kahneman, 1974) <sup>[18]</sup>. In the audit context, several biases are particularly relevant:

**Confirmation Bias:** This is the tendency to search for, interpret, and recall information in a way that confirms pre-existing beliefs or hypotheses (Nickerson, 1998) <sup>[14]</sup>. In auditing, it can manifest when an auditor preferentially seeks evidence that supports management's explanations rather than evidence that contradicts them.

**Anchoring Effect:** This is the tendency to rely too heavily on an initial piece of information (the "anchor") when making decisions (Joyce & Biddle, 1981) <sup>[9]</sup>. In practice, an auditor might "anchor" on the prior year's results or an initial estimate provided by the client and fail to adjust adequately for new information.

**Availability Heuristic:** People tend to overestimate the importance of information that is easily recalled. An auditor might focus on risks that have been recently encountered or widely discussed, while overlooking less obvious but potentially more severe risks.

**Social Psychology Theories:** PS is not exercised in a vacuum but within a complex social context of the audit team and the client relationship.

**Conformity Pressure:** Asch's (2016) <sup>[1]</sup> classic experiments showed that individuals often abandon their own judgments to conform to the majority opinion. Within an audit team, a junior auditor may feel pressure to agree with the judgment of a senior or manager, even if they have their own doubts.

**Obedience to Authority:** Milgram's (1963) <sup>[12]</sup> studies demonstrated a strong human tendency to obey orders from a perceived authority figure. The strict hierarchical structure of audit firms can create an environment where challenging a superior's decision is seen as inappropriate, thereby reducing PS (Lord & DeZoort, 2001) <sup>[11]</sup>.

### 2.4 Research Gap and Contribution of the Paper

Although the existing literature has identified influencing factors and relevant psychological theories, the majority of these studies are quantitative or experimental in laboratory

settings. They answer the "what" question of what affects PS, but they rarely explore in-depth the "how" and "why" these barriers manifest in the lived, daily experiences of auditors. A significant gap remains in understanding the issue from a phenomenological perspective, i.e., how auditors themselves perceive, interpret, and cope with these psychological struggles. This gap is even more pronounced in the context of emerging economies like Vietnam, where cultural characteristics such as high power distance and collectivism (Hofstede, 2001) [6] may create unique nuances in how social-psychological pressures are felt and expressed. Therefore, this study seeks to contribute to the body of knowledge by using a qualitative, interpretive method to illuminate the psychological barriers to PS, thereby providing a more practical and profound perspective from insiders.

### 3. Methodology

To explore the complex, nuanced, and context-dependent nature of psychological barriers, this study adopts a qualitative research method. This approach is most appropriate as our goal is not to measure frequency or make statistical generalizations, but to achieve a deep and interpretive understanding of how auditors experience, perceive, and interpret their world (Creswell & Poth, 2018) [3]. More specifically, a case study design was used, focusing on the "bounded system" of auditors working at Big4 firms in Vietnam. This design allows for an in-depth investigation of a contemporary phenomenon within its real-life context, especially when the boundaries between the phenomenon and context are not clearly evident (Yin, 2018) [19].

Participant selection was conducted through purposive sampling, a technique aimed at selecting "information-rich" individuals who can provide the most profound insights related to the research question (Patton, 2015) [15]. The selection criteria included: (a) currently working at one of the Big4 firms in Vietnam; (b) having a minimum of 02 years of audit experience to ensure they have gone through at least one complete audit cycle and faced real-world pressures; and (c) diversity in rank, including auditors (Junior/Associate), seniors (Senior), and managers (Manager). The data collection process continued until theoretical saturation was reached, i.e., when new interviews no longer provided significant new themes or information. This state was achieved after conducting 18 in-depth interviews.

The primary data collection tool was semi-structured interviews, conducted between May 2025 and August 2025. This timing was deliberately chosen after the busy audit season, allowing participants the time and space to reflect more deeply on their experiences. Each interview lasted between 60 and 90 minutes and was conducted either in-person or online, depending on the participant's convenience. A set of open-ended questions was designed to elicit specific stories, situations, and personal feelings about exercising PS. With the explicit consent of the participants, all interviews were audio-recorded and subsequently transcribed verbatim to ensure the accuracy and integrity of the data for analysis.

Data from the interview transcripts were analyzed using thematic analysis, a flexible and rigorous method in qualitative research. The analysis process strictly followed the six steps proposed by Braun and Clarke (2006) [2]: (1) familiarizing with the data through repeated reading and

listening; (2) generating initial codes systematically across the entire dataset; (3) searching for potential themes by gathering related codes; (4) reviewing and refining the themes; (5) defining and naming the final themes; and (6) writing the analytical report. This process ensured a transparent and systematic approach to identifying meaningful patterns in the data.

### 4. Findings

The analysis of data from 18 in-depth interviews allowed us to identify four central themes that interpret the main psychological barriers faced by auditors at Big4 Vietnam in maintaining professional skepticism. These themes do not exist in isolation but frequently interact, forming a complex system of pressures that affects professional judgment.

#### 4.1 Theme 1: Role Conflict in Client Relationships: "Partner" or "Adversary"?

One of the most prominent and frequently mentioned psychological barriers is the profound role conflict that auditors face. Theoretically, they are independent gatekeepers, but in reality, they feel strong pressure to act as "business partners" to maintain good relationships and secure future engagements. This commercial pressure comes not only from management but is also internalized by the auditors themselves, leading to a sophisticated calculation between exercising PS and the risk of damaging the client relationship. The fear that overly aggressive questioning might be interpreted as "being difficult" or "uncooperative" is palpable, especially when their job performance and promotion opportunities may be tied to client satisfaction. This tension was vividly described by an Audit Senior (Senior 1) with 5 years of experience:

*"I always have to walk a very thin line. On one hand, I have to be 'tough' to ensure quality, but on the other hand, my boss always tells me to 'maintain the relationship' with the client. Sometimes you find an issue, but if you push it to the end, the client might not be happy, and what if they choose another firm next year? The revenue pressure is real and it affects how I ask questions."*

This quote clearly shows how commercial pressure is transformed into a psychological barrier. The phrase "walking a very thin line" accurately describes the conflicting psychological state. The fear of losing the client ("what if they choose another firm next year?") becomes a behavioral moderator, potentially reducing the extent and intensity of questioning. The auditor's role thus shifts from that of an objective examiner to a relationship manager, where maintaining harmony is sometimes prioritized over pursuing the truth to its fullest extent.

#### 4.2 Theme 2: The Burden of Hierarchy: "The Boss Has Already Decided"

The second theme reflects the weight of the strict hierarchical structure within Big4 firms, which creates strong conformity pressure and discourages junior auditors from challenging the judgments of their superiors. Although teamwork and review are integral parts of an audit, this system can, in practice, inadvertently stifle skepticism. Interview participants, especially at the Associate and Senior levels, expressed a fear of being seen as

"incompetent," "inexperienced," or "troublesome" if they persistently asked questions or disagreed with the conclusions of a Manager or Partner. This fear stems not only from a fear of being wrong but also from a fear of violating an unwritten social rule of respecting superiors. An auditor (Associate 2) shared her experience candidly:

*"Honestly, there are many times I have questions about a certain item, but if the Senior or Manager has already reviewed and approved it, I hesitate to ask again. If I ask too much, they might think I'm untrusting or incompetent, that I don't understand the issue. So, I just follow the instructions to be safe."*

This confession reveals a psychological self-censorship mechanism at work. The auditor's "questioning mind" is activated ("I have questions"), but it is immediately suppressed by calculations of social and professional consequences. The superior's review and approval ("has already reviewed and approved it") is interpreted as a final verdict rather than a step in the review process, creating a psychological barrier to raising doubts. This aligns with studies on obedience to authority, where individuals tend to follow the directives of an authority figure without question (Lord & DeZoort, 2001) <sup>[11]</sup>. As a result, PS is at risk of being sacrificed for the sake of safety and conformity in a clearly hierarchical work environment.

#### **4.3 Theme 3: The Familiarity Trap and Cognitive Biases: "It's the Same Every Year"**

The third theme illuminates how cognitive factors, especially in recurring audits, can silently erode PS. Auditing the same client for several years creates a sense of familiarity and a pre-set "script" in the auditor's mind. This familiarity, while making the work more efficient, carries the hidden risk of creating a false sense of security, reducing alertness to new changes or risks. Our data show that auditors easily fall into the trap of cognitive biases, particularly the anchoring effect and confirmation bias. They tend to "anchor" on the prior year's results and working papers, and then primarily seek evidence to confirm that the business situation remains "the same," rather than performing a fresh and critical assessment.

An Audit Manager (Manager 2) with 8 years of experience reflected on this reality:

*"With clients that I've worked on for 3 or 4 years, there's definitely a certain level of subjectivity. I tend to think, 'ah, it's the same every year.' When starting, the first thing to do is to 'roll forward' the prior year's working papers. The framework is already there, I just need to update the new figures and find evidence to prove that those items are still reasonable like last year. It's very difficult to escape that mental rut and see things as a completely new audit."*

This quote is a clear demonstration of the anchoring effect and confirmation bias in action. The act of "rolling forward" the prior year's working papers creates a powerful "anchor." The entire subsequent thought process is at risk of being steered by this anchor. The statement "find evidence to prove that those items are still reasonable like last year" precisely describes the nature of confirmation bias: a selective search for information that fits with a pre-existing

belief (that nothing unusual has happened), rather than an objective search for both supporting and refuting evidence. The "mental rut" this manager refers to is the very psychological barrier that prevents a truly questioning mindset.

#### **4.4 Theme 4: Time and Budget Pressure: The "Completion Over Perfection" Mindset**

While the previous themes addressed social and cognitive pressures, this final theme focuses on the corrosive impact of the most common situational pressure in the audit profession: time and budget. Nearly all participants emphasized that the pressure to complete work within a tight timeframe and budget has "eroded" the patience and motivation to pursue an issue to its conclusion. When faced with an anomaly or a less-than-satisfactory explanation from the client, the auditor must perform a quick mental calculation: is digging deeper into this issue worth the risk of missing a deadline and exceeding the budget? This pressure fosters a "completion over perfection" mindset, where the primary goal shifts from achieving the highest level of assurance to efficiently completing the required procedures.

To cope with this stress, auditors often use rationalization mechanisms to justify not pursuing a doubt. The interview responses were replete with rationalizations such as: "This issue is not material," "We don't have enough time to investigate further," or "The client's explanation sounds plausible." An Audit Senior (Senior 3) described this process:

*"Sometimes you find something a bit 'strange.' In an ideal world, you'd spend the whole day looking into it. But in reality, you look at the clock and know you only have 2 hours left to close this section. You have to make a choice. You tell yourself, 'the likelihood of a material misstatement here is low,' or 'this probably won't have a major impact on the whole picture.' So you document the client's explanation and move on. You have to pick your battles."*

Here, we see a clear conflict between professional desire ("spend the whole day looking into it") and work reality ("only have 2 hours left"). The use of phrases like "the likelihood... is low" or "probably won't have a major impact" are manifestations of cognitively downplaying risk to justify the decision to stop. The argument "you have to pick your battles" is a powerful rationalization mechanism, transforming the act of ignoring a doubt from a potential professional failure into a strategic, rational decision in the context of limited resources. Time pressure, therefore, does not merely reduce working time; it restructures the auditor's decision-making process, pushing them to seek a need for cognitive closure rather than maintaining an open state of doubt.

## **5. Discussion**

These findings provide a deep and contextualized view of the silent psychological struggles that auditors at Big4 Vietnam face. Instead of viewing the decline of professional skepticism as a personal failure of ethics or competence, our findings suggest it is a predictable consequence of a complex system of social, cognitive, and situational psychological pressures.



### 5.1 Interpreting the Findings Through a Theoretical Lens

The themes identified from the interview data resonate strongly with established theoretical frameworks in psychology. Theme 1 ("Partner" or "Adversary"?) and Theme 2 ("The Boss Has Already Decided") are vivid illustrations of social psychology theories. The role conflict perceived by auditors between being an independent monitor and a friendly business partner accurately reflects the tension between different social norms (DeZoort & Lord, 1997) <sup>[4]</sup>. Similarly, the reluctance to challenge superiors is a classic manifestation of conformity pressure (Asch, 1951) and obedience to authority (Lord & DeZoort, 2001) <sup>[11]</sup> in a distinctly hierarchical environment.

Meanwhile, Theme 3 ("It's the Same Every Year") provides real-world evidence of how cognitive biases operate in the audit environment. The reliance on prior-year working papers is a textbook example of the anchoring effect (Joyce & Biddle, 1981) <sup>[9]</sup>, while the tendency to seek evidence confirming the client's stability clearly reflects confirmation bias (Nickerson, 1998) <sup>[14]</sup>. Finally, Theme 4 ("Completion Over Perfection") shows that a situational factor (time pressure) is not just a physical constraint but also creates an adverse psychological environment. It fosters a "need for cognitive closure," causing auditors to "seize" a quick answer and "freeze" the judgment process, rather than maintaining the state of uncertainty necessary for skepticism (Kruglanski & Webster, 1996) <sup>[10]</sup>.

### 5.2 The Ecosystem That Erodes Professional Skepticism

One of the key contributions of this study is the argument that these psychological barriers do not exist independently. Instead, they interact and reinforce each other, creating a self-contained "ecosystem" that erodes PS. For example, extreme time and budget pressure (Theme 4) forces junior auditors to rely more heavily on the experience and decisions of their superiors to get the job done. This dependency, over time, further solidifies the authority of the hierarchy (Theme 2), making it psychologically more difficult to question a superior's decision. Similarly, the pressure to maintain a good relationship with the client (Theme 1) can make auditors more willing to accept their initial explanations, which in turn triggers confirmation bias (Theme 3), as they then only seek evidence that supports that explanation. This loop creates a path of least psychological resistance, where conformity and acceptance are prioritized over questioning and confrontation.

### 5.3 The Specificity of the Vietnamese Context

Although these psychological pressures are universal, their intensity and expression appear to be amplified by the specific cultural context of Vietnam. Cultural studies have shown that Vietnam is characterized by high power distance and a tendency towards collectivism (Hofstede, 2001) <sup>[6]</sup>. The high power distance characteristic can significantly increase the weight of the "Burden of Hierarchy" (Theme 2). In this context, challenging a superior is not just seen as a professional disagreement but can also be interpreted as "disrespectful" or "impolite," a deep violation of social norms.

Furthermore, the culture of "deference" (*nể nang*) and "conflict avoidance" (*ngại va chạm*), which emphasizes maintaining harmony and avoiding direct confrontation, can exacerbate the "Role Conflict in Client Relationships" (Theme 1). A sharp, skeptical question, which is considered

necessary in Western audit culture, might be perceived as causing the client to "lose face" in the Vietnamese context. This places an additional psychological burden on the auditor, making the act of skepticism more emotionally and socially costly. Therefore, while the barriers are globally similar, the cultural factors in Vietnam create an environment where the "gravitational pull" towards consensus and compliance is significantly stronger, requiring a greater cognitive and volitional effort to maintain a truly skeptical attitude.

## 6. Conclusion and Implications

### 6.1 Summary of Key Conclusions

This study has delved into interpreting the psychological barriers that hinder the maintenance of professional skepticism among auditors in Big4 Vietnam. Through a qualitative analysis of in-depth interviews, the study answered its central question by identifying four core themes: (1) role conflict in client relationships, where auditors are torn between the roles of "partner" and "adversary"; (2) the burden of hierarchy, creating conformity pressure and fear of challenging superiors; (3) the trap of familiarity and cognitive biases like anchoring and confirmation bias in recurring audits; and (4) time and budget pressures, which foster a "completion over perfection" mindset and rationalization mechanisms. More importantly, the study shows that these barriers do not operate in isolation but form an interacting "ecosystem" that reinforces itself, creating a psychological environment adverse to the consistent exercise of PS.

### 6.2 Theoretical Implications

Theoretically, this study enriches the academic literature on PS in two main ways. First, by using an interpretive qualitative method, the study opens the "black box" of psychology, providing rich empirical evidence of the micro-mechanisms through which social, cognitive, and situational factors erode PS. It adds depth and context to previous quantitative findings, which often only identify correlations without explaining the subjective experience of the actors. Second, the study challenges the view of PS as a static individual trait. Instead, it supports a more dynamic view, seeing PS as a vulnerable psychological state that is continually shaped and negotiated in daily interactions. The validation of classic psychological theories in a non-Western cultural context (Vietnam) also contributes to affirming the universality of these psychological mechanisms while highlighting the role of cultural factors in amplifying them.

### 6.3 Practical Implications

The research findings carry significant practical implications for various stakeholders:

**For audit firms:** The most evident implication is the need to shift focus from mere regulatory compliance to proactively building an organizational culture that truly supports PS. This includes creating an environment of "psychological safety," where asking questions, raising concerns, and challenging the status quo (even with superiors) are encouraged and rewarded rather than punished. Furthermore, leadership needs to frankly review budgeting and performance evaluation processes to alleviate unrealistic pressures, which are the root cause of the "completion over perfection" mindset.

**For training and development:** Training programs need a fundamental shift from "teaching *about* skepticism" to "training *for* skepticism." Instead of just focusing on definitions and standard requirements, programs should integrate case studies simulating time pressure, role-playing sessions to practice constructive questioning of superiors, and modules that help auditors recognize and mitigate the impact of common cognitive biases in real-time.

**For regulators and professional bodies (VACPA):** Finally, the findings suggest that regulators and professional bodies should broaden their scope of oversight. During audit quality reviews, in addition to technically reviewing audit files, methods should be incorporated to assess the "health" of the firm's culture regarding PS. Emphasizing the importance of culture and organizational factors would send a strong message that audit quality depends not only on individual competence but also heavily on the support system within which auditors operate.

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