

The influence of religiosity on professional skepticism among independent auditors in Brazil

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ABSTRACT

This study analyzed the influence of religiosity on professional skepticism among independent auditors in Brazil. An exploratory, quantitative survey was conducted with independent auditors from both Big Four and non-Big Four firms, using a questionnaire distributed through the professional social network LinkedIn®. The questionnaire was developed using Google Forms and comprised 40 items: 5 related to religiosity based on the Durel scale (2010), 30 based on Hurtt's professional skepticism scale (2010), and 5 demographic questions. The questionnaire was made available via an access link sent to 1,484 independent auditors, resulting in 205 responses. Data analysis was performed using descriptive statistics, Pearson correlation, and simple linear regression. The findings indicate that male auditors exhibit higher levels of professional skepticism, while female auditors scored higher in the trait of judgment suspension and reported higher levels of religiosity. Although religiosity—when considered as an aggregate variable—did not show a statistically significant influence on overall professional skepticism, further analysis revealed that when both religiosity and skepticism are broken down into their specific dimensions, statistically significant relationships emerge between certain aspects of these constructs. These results suggest that the influence of religiosity on skepticism is not uniform but rather varies according to the type of religiosity (organizational, non-organizational, or intrinsic) and the specific dimension of skepticism being considered.

Keywords: professional skepticism, religiosity, independent auditor

1 INTRODUCTION

The role of independent auditing is fundamentally based on certifying the accuracy and reliability of the accounting information presented to the auditor, thereby promoting a more transparent business environment (Dantas et al., 2011). Since auditing is a branch of accounting aimed at providing greater assurance to users of financial information, it is expected that the independent auditor's purpose is to form an opinion on the information presented and, as a result, to describe and communicate their opinion through an audit report (Santos & Grateron, 2003).

In line with the principle of attesting to the accuracy of financial information, the Brazilian Auditing Standards for Historical Financial Information (NBC TA, 2016) state that auditors must apply professional judgment while maintaining professional skepticism throughout the planning and execution of the audit.

Furthermore, the standards require that auditors identify potential risks of material misstatement and, based on the information obtained, form a coherent opinion on the financial statements (NBC TA 200, R1, 2016).

According to NBC TA 200 (R1) (2016), professional skepticism is defined as an attitude that includes a questioning mind, alertness to conditions that may indicate possible misstatements due to error or fraud, and critical evaluation of audit evidence. In light of this definition, Batista (2019) affirms that the Federal Accounting Council (CFC) requires auditors to remain independent from the organization under audit so they can express their opinion without external interference, thereby acting with integrity and preserving professional skepticism (NBC TA 200 R1, 2016).

Numerous studies have identified factors that influence an auditor's professional skepticism. Madineh and Zare (2023) investigated the effect of religious beliefs on skepticism and the assessment of material misstatement risks from an Islamic perspective. Haveroth and Cunha (2023) found that occupational stress influences professional skepticism. Cunha et al. (2019) demonstrated how personality traits impact auditors' behavior. Marçal and Alberton (2020) examined the relationship between dark personality traits and professional skepticism, while Sampaio and Cunha (2017) showed how mood states affect professional skepticism among auditors.

However, no national studies have been identified that examine the influence of religiosity on professional skepticism. Religiosity can shape how professionals behave and guide their work-related conduct. According to Goker (2021), religiosity within organizations influences employees' commitment and satisfaction and serves as a personal code of conduct guiding their decision-making and job performance. Despite its relevance, religiosity remains an underexplored area, particularly regarding its implications for organizational and economic activities (Bjornsen & Omer, 2019).

Given this context, the research question that guides this study is: What is the influence of religiosity on professional skepticism among independent auditors in Brazil? Thus, the study aims to investigate the extent to which religiosity influences the professional skepticism that independent auditors are expected to maintain throughout the audit process.

This research seeks to contribute to the limited literature on the topic, encouraging further studies on the relationship between religiosity and professional behavior. It also aims to support auditing firms in the areas of recruitment and training by providing insights into auditors' profiles and to inform auditors themselves, who are required to adhere to professional standards regarding the application of skepticism. Additionally, by identifying demographic variables such as gender, age, years of experience, and the type of organization in which auditors work, the study helps us understand how these factors may relate to the influence of religiosity on professional skepticism.

2 THEORETICAL FRAMEWORK

2.1 Professional skepticism

According to NBC TA 200, R1 (2016, p. 10), professional skepticism is defined as “an attitude that includes a questioning mind and a critical assessment of audit evidence, with alertness to conditions that may indicate possible misstatement due to error or fraud.”

Although the concept of professional skepticism is frequently addressed in auditing guidelines, it is often treated without precision or is presented with a neutral stance (Nelson, 2009). Hurr (2008) argues that the auditing profession lacks a deep understanding of the concept of professional skepticism, noting that in non-scientific studies, independent auditors often do not exhibit consistent skeptical behaviors, which leads to a need for more information when forming evaluations.

Nelson (2009) describes a skeptical individual as someone who questions information that may appear to be true but defines professional skepticism as the questioning and judgment exercised by professionals when presented with information. These professionals require more persuasive evidence before deeming a statement to be valid, reflecting a heightened level of skepticism.

Hurr (2010) conceptualizes professional skepticism as a theoretical construct comprising cognitive, affective, and behavioral elements that form the auditor's ability to delay drawing conclusions until sufficient evidence has been gathered to justify them. According to Brazel et al. (2019), the risk of material misstatements may be reduced when auditors maintain a high level of professional skepticism throughout the audit process, as this leads to more thorough investigation.

In this regard, Olsen (2018) notes that professional skepticism among auditors is manifested through trust or distrust, and this tendency becomes more evident among experienced auditors.

Hurt et al. (2013) distinguish between skeptical judgment and skeptical action. Skeptical judgment occurs when the auditor can recognize potential fraud and immediately understands the need for further investigation. Skeptical action refers to the auditor's behavioral response based on their judgment. Both are crucial during the audit process, as the auditor may possess the knowledge and experience to make a skeptical judgment but, due to external pressures, may refrain from acting upon it.

Nolder and Kadous (2018) highlight that emotional and behavioral traits, as well as personal beliefs, can influence skeptical actions. They view professional skepticism as a mindset and attitude that can be measured through mental and critical variables. Nelson (2009) asserts that various stimuli, personal characteristics, practice, experience, and training shape the auditor's perception and skeptical actions.

In this context, Madineh and Zare (2023) argue that religious beliefs positively affect the relationship between professional skepticism and the assessment of the risk of material misstatement. Their findings indicate that the stronger the auditor's religious commitment, the higher the quality of their risk assessment.

Although few studies have addressed the relationship between religiosity and professional skepticism, other behavioral influences in auditing have been explored. Haveroth and Cunha (2023) examined the impact of occupational stress on professional skepticism among independent auditors. Their results revealed that stressors are common and can impair the auditor's ability to critically evaluate audit evidence.

In the realm of personality influences, Araujo et al. (2025) found that dark personality traits negatively affect the relationship between subjective norms, perceived behavioral control, and judgment and decision-making. They suggest that auditors with higher levels of such traits tend to exhibit insensitivity, impulsiveness, and manipulative behavior. On the other hand, these traits may amplify the effect of skepticism on decision-making.

According to Sampaio and Cunha (2017), mood states also influence the relationship between professional skepticism—particularly the dimensions of a questioning mind and autonomy—and auditors' judgment and decision-making, suggesting that auditors in a more positive mood make more efficient judgments and decisions.

Although auditing has attempted to establish guidelines for skeptical conduct, auditor behavior continues to be influenced by various internal and external factors (Sommerfeldt, 2019), such as work environment, emotions, behaviors, beliefs, stimuli, individual characteristics, practical experience, training, personality traits, and mood states.

In light of this, the next section of the theoretical framework addresses religiosity and its potential impact on auditor skepticism.

2.1 Religiosity

According to the Brazilian Portuguese Michaelis Dictionary (2017), the term religiosity is defined as "the state of being religious", "a natural tendency toward religious feelings or toward sacred matters", "extreme care in carrying out something", and "accuracy and regularity in the fulfillment and execution of acts and duties." In this regard, Mishra et al. (2017) suggest that religiosity can be accessed in multiple ways, indicating that there is no single form of expressing this dimension.

Religiosity can be measured by the degree of beliefs or practices an individual engages in of their own volition, such as participating in ceremonies, reading religious texts, and praying (Précoma et al., 2019). Conceptually, the traits that characterize religiosity are interlinked with features such as having an institutional religious affiliation, practicing religious acts such as prayer or attending worship services, believing in and feeling the power of a higher or divine entity, or simply adhering to theological scriptures (Bjarnason, 2007).

It is posited that religiosity, even when considered purely conceptually, is intimately connected to religion through the way it conveys meaning. From a broader perspective, it can manifest in various forms that need not be directly associated with institutions but rather with experiences and modes of personal expression (Cunha, 2021). According to Zinnbauer and Pargament (2005), religiosity is embedded within culture and, regardless of external phenomena, is in constant evolution, as it is linked to cognitive, behavioral, social, moral, emotional, and personality-related factors. Paloutzian (2017) defines religiosity as a collection of human practices and behaviors.

Religiosity is a relatively underexplored area that has significant potential to contribute, particularly in relation to organizational and economic activities (Bjornsen & Omer, 2019), as it influences human behavior by shaping values and beliefs, thereby linking ethical aspects of individuals to the corporate environment (Hilary & Hui, 2009). Studies have reported that individuals who frequently attend religious institutions tend to exhibit greater risk aversion, as higher levels of religiosity among professionals are associated with reduced risk-taking due to an enhanced perception of ethics (Osoba, 2003; Cebula & Rossi, 2021).

Religiosity is not only a relevant and determining factor in individual values and behaviors but also exerts significant influence in the corporate environment (Goker, 2021). Santos et al. (2022) report that religiosity is negatively associated with earnings management through accruals and positively associated with earnings management through real activities. This outcome can be explained by risk aversion, a social norm often used in literature to characterize religious individuals.

In the context of undergraduate accounting students, Oliveira et al. (2023) found that more religious students are less likely to engage in misconduct and unethical behavior. Moreover, younger students may be more susceptible to unethical conduct. These findings suggest that informal institutions, such as religion, may also play a role in decision-making processes.

According to Kruger et al. (2023), there is a positive relationship between engagement dimensions and the constructs of spiritual experiences and spirituality, indicating that more spiritual accountants tend to be more engaged in their work.

3 METHODOLOGY

According to Fowler (2011), survey research—also commonly referred to simply as a survey—is defined as a set of procedures aimed at identifying the characteristics of a large-scale phenomenon, with the purpose of obtaining statistical data about individuals through questionnaires. In the context of exploratory research, Santos (1991) describes it as the initial contact with the subject under investigation and with the individuals who will participate in the study, in addition to gathering available secondary data. Regarding the quantitative approach, Ramos and Busnello (2005) explain that quantitative research encompasses all phenomena that can be measured numerically and analyzed and classified using statistical procedures.

To fulfill the objective of this study, an exploratory survey with a quantitative approach was conducted. The target population consisted of Brazilian independent auditors working in audit firms whose professional profiles were active on the professional networking platform LinkedIn® during the entire observation period, which spanned from August to October 2023.

To identify the auditors, an initial search was conducted on the website of the Brazilian Institute of Independent Auditors (IBRACON), specifically in the section listing affiliated firms. We then conducted a search on LinkedIn® using the names of these affiliated firms to locate the professionals. Additionally, a search was performed using LinkedIn®'s search bar with filters applied to identify professional profiles of independent auditors across the country.

A total of 1,484 independent auditors were contacted via LinkedIn®, with whom a link to access the questionnaire—developed using the electronic tool Google Forms—was shared. Of the 1,484 auditors who received the link, 205 provided valid responses, corresponding to a response rate of 13.81%.

Among the 205 respondents, 103 were employed by non-Big Four audit firms, and 102 worked for Big Four audit firms, allowing for comparative analysis between these two groups.

To assess professional skepticism, the scale developed by Hurtt (2010) was employed. To measure religiosity, a section comprising five questions was utilized, based on the questionnaire by Oliveira (2022), which was derived from the Duke University Religion Index (DUREL) by Durel (2010) and validated by Koenig and Büssing (2010). The Hurtt (2010) scale consists of 30 items, with five questions corresponding to each dimension of professional skepticism.

Table 1

Items related to professional skepticism

Professional Skepticism Scale	
Trait Questioning Mind (QM)	
QUESTIONS	Concept: Refers to the ability to consistently question evidence during the execution of an audit (Fogelin, 1999; Hurtt, 2010).
7	I often reject statements unless I have proof that they are true.
13	My friends say I tend to question things I see or hear.
18	I usually notice inconsistencies in explanations.
24	I frequently question things I see or hear.
28	I enjoy trying to determine whether what I read or hear is true.
Trait Suspension of Judgment (SJULG)	
QUESTIONS	Concept: Refers to withholding premature judgment until a sufficient degree of information is obtained to support a coherent conclusion (Bunge, 1991; Hurtt, 2010).
3	I wait to decide on issues until I can gather more information.
9	I take as much time as necessary to make decisions.
20	I do not like having to make decisions quickly.
22	I do not like to decide until I have reviewed all available information.
27	I like to ensure that I have considered most of the available information before making a decision.
Trait Search for Knowledge (BC)	
QUESTIONS	Conception: understood as an interpretation of the everyday curiosity for seeking knowledge (Hurtt, 2010).
4	The idea of learning excites me.
8	Discovering new information is enjoyable.
15	I find learning to be exciting.
23	I enjoy seeking knowledge.
29	I enjoy learning.
Trait Interpersonal Understanding (CINT)	
QUESTIONS	Conception: involves understanding the behaviors and perceptions of individuals who provide information, in order to comprehend their attitudes (Kurtz, 1992; Hurtt, 2010).
5	I am interested in why people behave the way they do.
11*	I am not interested in other people's behavior.
14	I enjoy understanding the reasons behind others' behavior.
26*	I rarely question why people behave in a certain way.
30	The actions people take and the reasons for those actions are fascinating.

*Items related to professional skepticism***Professional Skepticism Scale****Trait Autonomy (AUT)**

QUESTIONS	Conception: refers to the auditor's ability to independently determine the degree of evidence required to accept a given assertion (Mautz & Sharaf, 1961; Hurtt, 2010).
1*	I often accept other people's explanations without giving them much thought.
10*	I tend to immediately accept what others tell me.
16*	I usually accept things I see, read, or hear based on my first impression.
19*	Most of the time, I agree with what others in my group think.
25*	It is easy for others to persuade me.

Trait Self-esteem (AEST)

QUESTIONS	Conception: involves the need for self-esteem in order to trust one's own abilities (Boush, Friestad, & Rose, 1994; Hurtt, 2010).
2	I feel good about myself.
6	I am confident in my abilities.
12	I am self-confident.
17*	I am unsure of my opinions.
21	I have confidence in myself.

* *Reverse-coded item.*

Note. Source: Adapted from Hurtt (2010).

The skepticism scale is composed of six dimensions, with each question corresponding to one of the characteristics that make up the scale: questioning mind, suspension of judgment, search for knowledge, interpersonal understanding, autonomy, and self-esteem. Of the 30 questions included in the Hurtt (2010) scale, 8 are reverse-coded items: questions 1, 10, 11, 16, 17, 19, 25, and 26. In these items, the total is calculated by subtracting each respondent's score from 7. After summing up the values of each item, a score is generated for each dimension, and the sum of the six dimensions yields the total skepticism score, which can reach a maximum of 180 points. Hurtt (2010) considers a score above 70% to indicate a high level of skepticism.

The Duke University Religion Index (DUREL) (Durel, 2010) is composed of five questions, with a total score ranging from 6 to 30 points. Although of international origin and developed using other international religiosity scales, the index has been validated for use in Brazil. It measures three dimensions of religiosity: Organizational Religiosity (ORA), Non-Organizational Religiosity (NORA), and Intrinsic Religiosity (IR), also known as subjective religiosity. The analysis is conducted separately for each subscale: subscale 1 (ORA) is assessed by question 1, subscale 2 (NORA) by question 2, and subscale 3 (IR) is based on the combination of the last three questions. The scale does not define a specific threshold for high religiosity; therefore, this study adopts the 70% benchmark used for skepticism.

For this study, descriptive statistics, linear regression, and Pearson's correlation were applied. Additional demographic variables were also used to help determine the profile of the auditors. To examine the influence of religiosity on professional skepticism, linear regression and Pearson's correlation were conducted, testing each religiosity subscale against each of the six skepticism dimensions. The total religiosity score was also tested against the total skepticism score to determine whether any significant influences exist.

4 RESULTS

Table 2 presents the descriptive statistics of the variables used to examine the profile of the auditors in relation to skepticism and religiosity, as well as other complementary variables that support the understanding of the sample data.

Table 2

Descriptive Statistics of the Sample Variables

GENDER TOTAL				FIRM AUDIT TOTAL					
MEN	134	BIG 4		56					
		NBIG 4		78					
WOMAN	71	BIG 4		46					
		N BIG 4		25					
		MEAN		MEDIAN		MODA		STANDARD DEVIATION	
	FIRMA	H	M	H	M	H	M	H	M
SKEPTICISM	Big Four	128,824	125,043	127	123,5	127	122	15,269	12,443
	No Big Four	127,269	126,68	127,5	126	112	136	15,481	13,072
RELIGIOSITY	Big Four	17,686	17,692	18,5	19	5	5	7,364	7,347
	No Big Four	17,897	19,04	19	19	21	19	7,446	6,00

Note. Source: research data (2023).

Male auditors predominate in the study, both in Big Four and Non-Big Four firms, with a total of 134 male respondents, representing 42% in Big Four firms and 58% in Non-Big Four firms. Meanwhile, 71 female respondents participated, with 65% working in Big Four firms and 35% in Non-Big Four firms. Regarding the auditors' age, the average falls between 25 and 34 years, accounting for 54% of the participants. The average experience level of auditors was up to 3 years, representing 48% of respondents, followed by 38% with 5 to 9 years of experience and 14% with more than 9 years in the profession. Concerning the firms, 102 respondents currently work in Big Four firms (49.8%), while 103 (50.2%) are employed in Non-Big Four firms. However, only 53 respondents (25.85%) hold a National Register of Independent Auditors (CNAI), whereas 152 respondents (74%) reported not having this registration. These findings align with Hurtt (2008), who indicates that in the auditing profession, gender and years of experience are predominantly male characteristics.

The level of skepticism remained high across both genders and firm types, with minimal differences. This supports Olsen (2018), who reports that more experienced auditors tend to exhibit higher levels of skepticism and are more inclined to conduct thorough investigations. Regarding the total religiosity levels across all subscales, religiosity was higher in Non-Big Four firms, corresponding to 60% for males and 63% for females, which aligns with Osoba (2003) and Cebula and Rossi (2021), who suggest that individuals' religious levels tend to make them more risk-averse due to ethical perceptions. Overall, the professional skepticism level among auditors was 71%, indicating a high degree of skepticism, while the average religiosity score across the three subscales was 55%, showing a 16% difference between the two constructs studied.

Another descriptive statistical analysis was conducted on the six dimensions of Hurtt's (2010) skepticism scale, as presented in Table 3.

Table 3*Descriptive analysis of the characteristics of professional skepticism scale*

Trait	Range	Firm	MINIMUM MEAN				MAXIMUM N				STANDARD DEVIATION
			M	W	M	W	M	W	M	W	
Questioning Mind	5 - 30	Big 4	16	13	21,96	21,50	29	30	3,426	4,215	
		N Big 4	15	17	20,92	22,08	29	30	3,278	3,353	
Suspension of Judgment	5 - 30	Big 4	14	15	22,66	23,43	30	30	3,786	3,919	
		N Big 4	11	16	22,37	23,08	30	30	3,868	3,402	
Search for Knowledge	5 - 30	Big 4	15	18	25,95	25,70	30	30	3,670	3,203	
		N Big 4	15	14	25,15	26,64	30	30	3,898	3,604	
Interpersonal Understanding	5 - 30	Big 4	6	5	12,66	12,78	26	25	4,722	5,037	
		N Big 4	5	8	12,79	14,20	25	25	4,819	4,716	
Autonomy	5 - 30	Big 4	13	11	22,80	21,61	29	28	3,023	3,179	
		N Big 4	13	17	21,92	21,64	29	30	2,695	2,885	
Self-Esteem	5 - 30	Big 4	14	12	23,38	21,83	30	28	3,435	3,491	
		N Big 4	12	10	21,54	22,64	29	30	4,057	4,517	
Professional Skepticism	30 - 180	Big 4	100	104	129,1	126,8	166	160	14,29	14,30	
		N Big 4	97	100	124,1	130,2	165	159	14,55	14,26	

Note. Source: research data (2023).

Table 3 presents a general analysis of the six characteristics of professional skepticism in relation to gender and firm size. It can be observed that in Big Four firms, the characteristics most valued by auditors are: Search for Knowledge (men 25.95, women 25.70), Self-Esteem (men 23.38, women 21.83), and Suspension of Judgment (men 22.66, women 23.43). For Non-Big Four firms, the most prominent characteristics are Search for Knowledge (men 25.15, women 26.64), Suspension of Judgment (men 22.37, women 23.08), and Self-Esteem (men 21.54, women 22.64). These findings corroborate Nelson (2009), who states that auditors' skeptical perceptions and actions are influenced by their characteristics, practice, training, and experience.

For both firm sizes, the least scored characteristic was Interpersonal Understanding, with scores of (men 12.66, women 12.78) for Big Four firms and (men 12.79, women 14.20) for Non-Big Four firms. These data align with Dantas et al. (2011), who report that auditors primarily focus on testing the reliability and credibility of the information presented to them, showing less concern for the behavior of individuals providing this information on a more personal level.

Following the descriptive statistics, an analysis was conducted of the three religiosity subscales from Durel (2010), as shown in Table 4.

Table 4*Descriptive Statistics of the Religiosity Dimensions from Durel (2010).*

Dimensions	Range	Firm	MINIMUM		MEAN		MAXIMUM		STANDARD DEVIATION	
			M	W	M	W	M	W	M	W
Religiosity (ORA)	1 - 6	Big 4	1	1	2,66	3,26	6	6	1,52	1,74
		No Big 4	1	1	2,57	2,72	6	6	1,57	1,69
Religiosity (NORA)	1 - 6	Big 4	1	1	3,35	3,71	6	6	1,76	1,72
		No Big 4	1	1	2,88	3	6	6	1,63	1,58
Religiosity (RI)	1 - 18	Big 4	3	3	11,51	12,82	18	18	4,83	4,86
		No Big 4	3	3	11,26	11,44	18	18	4,60	4,89

Note: Source: research data (2023).

In Table 4, it is possible to observe that across the three dimensions studied—Organizational Religiosity (ORA), Non-Organizational Religiosity (NORA), and Intrinsic Religiosity (IR)—the level of religiosity remained higher for both genders in Big Four firms. The ORA subscale assesses the frequency of attending religious services (men 2.66, women 3.26); the NORA subscale measures the frequency of private religious activities (men 3.35, women 3.71); and the IR subscale evaluates the degree of personal religiosity in terms of commitment and motivation, reflecting religiosity as more than a social status (men 11.51, women 12.82). These findings align with Osoba (2003), Hilary and Hui (2009), and Cebula and Rossi (2021), who suggest that religiosity influences human behavior by shaping values and ethical aspects in the corporate environment. They also report that individuals who frequently attend religious institutions tend to be more risk-averse and less accepting of risks, partly due to heightened ethical awareness.

Table 5*Relationship and influence of Durel's (2010) religiosity dimensions on Hurtt's (2010) professional skepticism characteristics*

Trait	Dimensions	Religiosity (ORA)	Religiosity (NORA)	Religiosity (RI)
Questioning Mind	P Correlation	-0,135735	-0,02586	-0,083503
	Reg Coef	-0,05**	-0,01	-0,03
Suspension of Judgment	P Correlation	0,078046	0,146743	0,216077
	Reg Coef	0,03	0,06**	0,10***
Search for Knowledge	P Correlation	0,0186312	0,112667	0,124556
	Reg Coef	0,000	0,04*	0,05*
Interpersonal Understanding	P Correlation	-0,13029	-0,09715	-0,179519
	Reg Coef	-0,07*	-0,05	-0,108***
Autonomy	P Correlation	-0,16009	-0,119915	-0,216309
	Reg Coef	-0,05**	-0,04*	-0,08***
Self-Esteem	P Correlation	0,027327	0,080336	0,051715
	Reg Coef	0,01	0,03	0,02

Source: research data (2023).*Significance at the 1% (***), 5% (**), 10% (*)*

Table 5 shows that when correlating Organizational Religiosity (ORA) with the characteristics of skepticism, a slight negative correlation is observed only in Questioning Mind (-0.1357) and Interpersonal Understanding (-0.1302). This indicates that as these skepticism characteristics increase, ORA religiosity tends to decrease, albeit to a small extent. Similarly, when correlating Non-Organizational Religiosity (NORA) with skepticism characteristics, weak positive correlations appear with Suspension of Judgment (0.1467) and Search for Knowledge (0.1126), meaning that as religiosity increases, skepticism tends to decrease. However, Autonomy (-0.1199) shows a negative correlation, indicating that as this skepticism characteristic increases, NORA religiosity tends to decrease. These findings align with Zinnbauer and Pargament (2005), who suggest that religiosity is embedded in culture regardless of external phenomena, being intertwined with moral, behavioral, emotional, and personality traits of each auditor.

When relating Intrinsic Religiosity (IR) with skepticism characteristics, a somewhat curious pattern emerges: Interpersonal Understanding (-0.1795) and Autonomy (-0.2163) present stronger negative correlations compared to the others. This suggests that as these two skepticism characteristics increase, intrinsic religiosity tends to decrease. This finding is consistent with studies such as Nelson (2009) and Nolder and Kadous (2018), which report that skeptical actions can be influenced by sentimental, behavioral, personal characteristics, and beliefs.

When regressing the skepticism dimensions on organizational religiosity dimensions, only some influences were statistically significant — namely, Questioning Mind, Interpersonal Understanding, and Autonomy. Moreover, these influences were negative, indicating that the more a professional participates in religious activities, the less questioning, the less interpersonal understanding, and the less autonomy they exhibit.

Regarding the influence of non-organizational religiosity on skepticism dimensions, statistical significance was found only for Suspension of Judgment, Search for Knowledge, and Autonomy. For Suspension of Judgment and Search for Knowledge, religiosity was positively associated, indicating that the more individual religious activities a professional practices, the greater their tendency to withhold premature judgment until obtaining sufficient information to support a coherent conclusion, as well as a higher curiosity in the routine search for knowledge. Conversely, Autonomy showed a negative influence, suggesting that the fewer individual religious activities a professional engages in, the greater their ability to independently decide the degree of evidence necessary to accept a given prognosis.

Finally, regressing intrinsic religiosity with skepticism dimensions revealed four significant influences. The impact on Suspension of Judgment and Search for Knowledge was positive, indicating that professionals who feel the presence of something divine, whose religious beliefs underlie their way of life, and who strive to live their religion in all aspects of life tend to practice more withholding of premature judgment until sufficient information is obtained and exhibit greater curiosity in seeking knowledge routinely.

For Interpersonal Understanding and Autonomy, intrinsic religiosity had a negative impact, suggesting that the more an auditor senses a divine presence and whose religious beliefs inform their lifestyle and efforts to live their religion fully, the less they tend to engage in understanding the behaviors and perceptions of individuals who provide information to comprehend their attitudes and the less capable they are of independently deciding the degree of evidence necessary to accept a given prognosis.

Table 6

The Relationship Between Religiosity and Professional Skepticism

DIMENSIONS	ORA	NORA	RI	Regiliosity and skepticism
Pearson Correlation	-0,0768	0,0255	-0,0221	-0,0265

Source: research data (2023).

Table 6 shows that when correlating the Organizational Religiosity (ORA) subscale (-0.0768) and the Intrinsic Religiosity (IR) subscale (-0.0221) with professional skepticism, a low but significant negative relationship is observed. This indicates that as the level of professional skepticism increases, the tendency of these two religiosity dimensions decreases. These findings are consistent with studies by Bjarnason (2007), Précoma et al. (2019), and Cunha (2021), which report that religiosity can be measured by the degree of beliefs and practices an individual chooses to perform on their own initiative. However, this degree of belief does not necessarily reflect all aspects of an individual's life, especially regarding intrinsic religiosity, which involves the individual striving to live their entire life according to their religion.

On the other hand, correlating the Non-Organizational Religiosity (NORA) subscale (0.0255) reveals a low but significant positive relationship, indicating that as one variable increases, the other tends to increase gradually. This level of religiosity is not directly connected to organizational contexts, which aligns with research such as Osoba (2003) and Cebula and Rossi (2021), who note that individuals with more frequent religious practices tend to be more risk-averse, thus leaning towards a more investigative and questioning stance.

Overall, when relating religiosity across all its subscales to professional skepticism in this sample, the correlation is (-0.0265), indicating a very small and negative relationship. From these results, it can be concluded that, in general, as religiosity decreases among respondents, their level of skepticism tends to increase, demonstrating that respondents maintain an integral level of skepticism during the audit process.

FINAL CONSIDERATIONS

With the objective of analyzing the influence of religiosity on professional skepticism among independent auditors in Brazil, an exploratory and quantitative survey was conducted. A questionnaire comprising 40 questions was distributed, including 30 items from Hurr's (2010) skepticism scale, 5 questions on religiosity from Durel's (2010) scale, and 5 demographic questions. The questionnaire was sent via the professional networking platform LinkedIn®, targeting 1,484 independent auditors, resulting in 205 responses during the observation period from August to October 2023.

Data analysis involved descriptive statistics, Pearson correlation, and simple linear regression. Initial findings indicated that males predominate in the auditing profession across both Big Four and Non-Big Four firms, representing 65.36% of the sample. The average age of auditors ranged between 25 and 34 years, with an average experience of up to 3 years for both firm types. Descriptive analysis showed a high degree of professional skepticism across both genders and firm models, while religiosity levels were higher among auditors working in Non-Big Four firms.

The results demonstrate that religiosity has a low but statistically significant negative influence on professional skepticism among auditors in the sample, with a correlation coefficient of -0.0265. This suggests that higher levels of professional skepticism are associated with lower levels of religiosity, or alternatively, that auditors with higher skepticism are less likely to allow religious beliefs to influence their judgment and skeptical behavior.

When analyzing demographic variables, males tended to exhibit higher skepticism than females across both firm types. However, when examining specific dimensions measured by the scale, females scored higher in the suspended of judgment dimension, indicating a greater propensity to withhold premature judgment until sufficient information is gathered to support a coherent conclusion. Regarding religiosity, females reported higher levels in both firm categories.

The contributions of this research lie in expanding the exploration of this under-researched area, as well as assisting auditing firms in better understanding auditor profiles and developing more targeted training programs focused on specific traits and genders. Furthermore, the study supports auditors in maintaining the integrity of their professional skepticism during audit execution.

Limitations include the sample size, constrained by the high demand in independent auditing, which slowed response rates. Future research opportunities include investigating whether auditors' educational background influences the relationship between professional skepticism and religiosity, exploring why females tend to suspend judgment more, and identifying factors behind the male predominance in auditing across Big Four and Non-Big Four firms. Additionally, researchers interested in religiosity and auditing are encouraged to employ alternative research instruments to verify whether the current findings are corroborated.

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