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# Professional skepticism and auditing

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auditing

1927

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A discourse goldmine  
Conceived as a behavior, trait, and attitude  
Behavioral theorists echo  
Due professional care  
Trait theorists caution  
Beware of recency bias  
Attitude theorists?  
Endorse critical assessment  
Before taming audit risks  
Before rotating audit firms  
And changing auditors  
Or audit Partners  
Before adopting a questioning mind  
Assessing the auditors' frame of mind  
Verify  
Conservative-aggressive reporting  
Managers engaging under pressure  
Diligently  
Scrutinized via an eye of presumptive doubt  
And a lens of neutrality  
Perceiving first their judgment  
[...] as (un)trustworthy  
Presuming next their accounting [...]  
As (dis)honest  
All the while  
Walking on our profession's grey line  
When audits require (un)qualified judgments  
When stakeholders request audit statements  
Diligently engage in forensic-type audits  
Since reports are legal testaments  
Audit with presumptive mindsets



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And at financial year ends  
As accountable stewards  
Reviewing audit decisions  
When our judgments are final  
We pause to ask auditors  
“Did you trust, but verify?!”

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