



UNIVERSITY
OF ALBERTA

CPA Accounting Speaker Series:

Yoon Ju Kang,
University of Massachusetts Amherst

The Joint Effect of Autonomy and Intrinsic
Motivation on Auditors' Professional Skepticism

Friday, September 29, 2023

2:00 PM - 3:30 PM

Location: BUS 306

ABSTRACT

The lack of professional skepticism has been identified as a root cause of audit deficiency. In this study, we examine whether autonomy can improve auditors' professional skepticism and whether such an effect varies with the salience of auditors' intrinsic motivation. Building on prior auditing and psychology literature, we predict and find that greater autonomy positively influences professional skepticism by altering the way auditors evaluate and weigh information. Furthermore, we predict and find that greater autonomy can also result in a larger cognitive distress effect for intrinsically motivated auditors compared to control auditors, which negatively influences auditors' information search behavior and their professional skepticism. Overall, our results suggest that there is a positive impact of autonomy on auditors' professional skepticism, but such a positive impact is smaller for intrinsically motivated auditors compared to control auditors.

Department of Accounting & Business
Analytics
Alberta School of Business
College of Social Science & Humanities
Business Building, University of Alberta, Edmonton, AB, Canada T6G 2R6

