



Exploring Hurtt's Professional Scepticism Scale for Accounting Students

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ABSTRACT

This study verifies that the scepticism scale devised by Hurtt (2010) for assessing the practical implementation of professional scepticism among university accounting students is appropriate, as supported by the auditing literature. On the basis of twenty-two modified items of Hurtt's (2010) professional scepticism scale, 319 responses were gathered. Hurtt's professional scepticism scale can be applied to accounting students, according to the findings. Notwithstanding variations in work context and characteristics, the results of this study demonstrate that Hurtt's (2010) professional scepticism scale can be applied. By providing accounting students in universities with an illustration of professional scepticism, the results of this study contribute to the body of accounting literature. This study aims to establish benchmarks for Malaysian universities to use in assessing the degree of professional scepticism exhibited by their accounting students; as a result, it will support efforts to mitigate this scepticism prior to graduation. This study's findings may help Malaysia become a high-income nation by producing high-quality accounting graduates. The professional scepticism competency model proposed in this study will benefit the Malaysian Ministry of Higher Education and universities that provide undergraduate accounting degrees, improving accounting students in Malaysia.

Keywords: Professional Scepticism, Students, Accounting, Universities, Malaysia.

JEL Classifications: A22, I12

1. INTRODUCTION

In response to the prevalence of fraud and corruption in both the public and private sectors, an investigation has been initiated into the fundamental factors that have contributed to these incidents. Concerns have been raised regarding the factors that contributed to instances of fraud and corruption in public sector organisations, as exemplified by the misappropriation of government funds in the Ministry of Youth and Sport (Gunaratnam, 2016), the abuse of power in the Sabah State Water Department (Chan, 2016), and graft through assets in the Selangor Ministry (Nazlina, 2015). In a similar vein, instances of corruption and fraud that have transpired within the private sector, including the submission

of a false statement by Serba Dinamik (Ikram, 2021) and the accounting scandal involving Transmile Group Bhd (Wan Abdullah et al., 2012), have prompted inquiries into the reasons why the organisations' accountants failed to identify the fraud. The accountants' potential absence of professional scepticism is one factor to consider. This is supported by findings from prior studies indicating that individuals possess varying degrees of professional scepticism (Hurtt, 2010). It could be argued that accountants' credibility would suffer not only if they lacked this type of attitude but also on account of the organisation for which they work.

The potential reason behind accountants' failure to identify instances of fraud and corruption in the course of their work is a

deficiency in professional scepticism (Nazlina, 2015). Accountants possessing robust professional scepticism would possess the capability to identify instances of fraudulent activity, including but not limited to suppliers or subordinates submitting fraudulent claims or perpetrators attempting to deceive accountants. The accounting literature has devoted considerable attention to the examination and investigation of the notion of professional scepticism. This is due to the fact that it is regarded as a critical competency that exerts a substantial impact on the conduct and decision-making of practitioners within the discipline (Sun et al., 2021). Elevated levels of professional scepticism are frequently cited as the reason accountants are incapable of identifying material misrepresentations (Quadackers et al., 2014; Sayed Hussin et al., 2017). Accountants, similar to auditors, are obligated to maintain a substantial level of professional scepticism in their line of work, which involves authorising payments from suppliers and employees or receivables. To preserve their professional credibility and safeguard the integrity of the organisations they are entrusted with, accountants are required to exhibit a substantial level of professional scepticism.

Many organisations have commended universities for equipping graduates with the necessary skills. Professional scepticism is a fundamental component of the skill set of accountants and is indispensable to their professional conduct. Accounting graduates are required to possess a considerable degree of professional scepticism in order to prevent financial reporting deception and misstatements. Nevertheless, according to a 2014 report by the Committee to Strengthen the Accounting Profession (CSAP), public universities are falling short in their ability to produce graduates with adequate accounting expertise. This can be attributed to variations in auditing criteria and the development of advanced professional competencies subsequent to graduation, which might encompass an absence of scepticism towards professional accounting. Studies have also demonstrated that professional scepticism differs among individuals. This competency should be taught and developed at universities in order to guarantee that graduates possess an exceptionally elevated degree of professional scepticism. As a result, it is imperative that universities incorporate the professional scepticism competency into their curricula in order to furnish their students with this crucial skill for their careers as accountants. Universities have attempted to do little in response to this talent, despite its significance.

With the ultimate objective of developing a model of professional scepticism, this study seeks to validate Hurr't's (2010) model of professional scepticism in the context of accounting students. Proving the validity of Hurr't's methodology could potentially ease the integration of professional sceptical competencies into the curriculum for undergraduates. The findings of this study would provide valuable insights for governmental bodies and academic institutions seeking to achieve the economic component of the Wellbeing Index, which includes the economic empowerment factor designated in the Twelfth Malaysian Plan (12MP), and to ensure the provision of education of the highest standard as defined in SDG 4. The structure of the subsequent sections of this study is as follows: The subsequent section presents a comprehensive summary of the literature that is relevant to the present inquiry. The

research methodology is then described, followed by the findings of this study. The final segment functions as the concluding segment of this study.

2. LITERATURE REVIEW

Employability is a comprehensive attribute comprising an individual's aptitudes, expertise, practical encounters, and personal qualities that enhance the likelihood of securing employment in the field of their preference (Tsiligiris and Bowyer, 2021). It has been demonstrated that universities produce graduates with the capabilities that are in demand by businesses in the current context. However, it has been demonstrated through research that graduate employability is impacted by various external factors that are not directly associated with the educational process, in addition to graduate abilities and qualities (Clarke, 2018). According to Ghani et al. (2018), employability skills comprise a blend of technically proficient abilities and interpersonal skills that are highly valued by employers. Employers often recognise that accounting graduates possess technical proficiency but struggle with developing interpersonal skills. To effectively carry out their responsibilities, personnel must possess soft skills (Levels et al., 2014; Beblavy et al., 2016). Accounting graduates are required to maintain their competitiveness in the job market by virtue of their possession of both technical proficiency and interpersonal skills. This is consistent with the findings of the Malaysian Institute of Accountants' report, *The Outlook of the Accountancy Profession in Malaysia* (MIA, 2020). The report examines the essential education and proficiencies that prospective accountants ought to possess to ensure their marketability and employability. MIA encompasses a variety of competencies, including English proficiency, digital proficiency, continuous learning capabilities, soft skills including collaboration, leadership, and communication, emotional intelligence, and analytical and cognitive capabilities.

Following graduation from school, one's employability becomes the most critical consideration. For numerous individuals, one's career will be the determining factor in their level of success. As an individual's professional trajectory improves, so does the perception of success held by others. Career selection is an essential aspect for students to navigate upon the successful completion of their academic programmes. Accounting students, in particular, are confronted with a multitude of career options that necessitate careful consideration of the underlying factors and current phenomena (Fitriati, 2023). For numerous individuals, one's employability will be the determining factor in their level of success. As an individual's professional trajectory improves, so does the perception of success held by others. Employability is an essential aspect for students to navigate upon the successful completion of their academic programmes. This is particularly true for accounting students, who are presented with a multitude of career options that necessitate careful consideration of pertinent factors and contemporary trends (Gyansah and Guantai, 2018).

Employers often prioritise graduates on the basis of their qualities, which include the capacity to generate innovative ideas and knowledge, an eagerness to acquire and promptly implement new information, adaptability and flexibility in response to change,

proficiency in analytical and logical reasoning, and problem-solving capabilities (Harvey and Mason, 1996). At this time, it is challenging for employers to recruit exceptionally competent personnel in order to maintain the efficacy of their businesses. These exceptionally accomplished individuals can be sourced by businesses from regions across the globe. A number of developed countries have already established mechanisms to appraise and scrutinise the skills and competencies of recent graduates in an effort to acquire a more precise depiction of their capabilities. Competence, as defined by Salman et al. (2020), pertains to the application of personal attributes, including knowledge, skills, and attitudes, in the successful completion of assignments within designated professional settings.

An investigation has been initiated into the fundamental competencies that accountants in the current Malaysian market should possess, in light of the accountants' importance in the current competitive environment (Ngoo et al., 2015). Consequently, this prompted an inquiry into the institutions' capacity to provide their students with such capabilities. The 2013 National Accounting Educators Symposium (NAES) was organised by the Malaysian Institute of Accountants (MIA). During the conference, Datuk Mohd Nasir Ahmad, the President of the MIA, emphasised the critical role that universities play in producing future professionals. Nevertheless, he emphasised the critical nature of perpetually improving the competencies of the accounting field (Gomes, 2013). The skills comprise a collection of twelve essential competencies: verbal and written communication abilities, self-assurance and a positive perception of oneself, honesty and integrity, reliability and accountability, proficiency with computers and information technology, flexibility and adaptability, aptitude for research and analysis, aptitude for interpersonal and teamwork, commitment and diligence, aptitude for leadership and problem-solving, enthusiasm and drive, and creative and innovative capabilities. On occasion, academic institutions overlook the critical nature of professional scepticism as a competency that accounting graduates must possess. However, one might raise a query. What is a professional scepticism?

There is no consensus among experts regarding the concept of professional scepticism (Hurt, 2010). The word scepticism, as defined by Glover and Prawitt (2014), has its roots in the Greek word *sceptikos*, which denotes a condition of investigation or reflection. Scepticism is frequently linked to behaviours such as inquiry, critical observation, scrutinising contemplation, and temporary withholding of belief. Professional scepticism consists of two elements. The initial determinant is the sceptical disposition, which pertains to an individual's cognitive mechanisms and their approach to information interpretation and analysis. The second factor is the sceptical mentality, which pertains to the auditors' cognitive and emotive evaluation of the audit evidence they obtain (Nolder and Kadous, 2018; Almatarnah et al., 2023; Alsmady, 2023; Siqani and Vokshi, 2023; Yoon et al., 2023). Professional scepticism is divided into two distinct perspectives, according to Nelson (2009): neutrality and presumptive doubt. The concept of neutrality pertains to an individual's disposition devoid of any bias or deceit in financial reporting, whereas the opposite is supposedly the attitude of mistrust. Nelson (2019) opine that

regulators conduct inspections with an assumption of uncertainty, which results in an overabundance of audit evidence in particular domains. Auditors may employ a continuum of professional scepticism, contingent upon the particular circumstances, in order to achieve an optimal balance between efficiency and efficacy in the execution of their duties (Glover and Prawitt, 2014). With the exception of absolute certainty, the conduct along the continuum ranges from absolute certainty to absolute uncertainty, with audit evidence of differing degrees at each point. The predominant body of scholarly inquiry regarding professional scepticism has focused on its influence on the processes of decision-making, such as the evaluation of material inaccuracies in financial statements (Sayed Hussin et al., 2017) and the arrangement of audit engagements (Rodgers et al., 2017).

In the audit literature, Sayed Hussin and Iskandar (2013) argue that auditors must maintain a high degree of professional scepticism throughout the audit process in order to effectively implement appropriate audit procedures. Therefore, it is imperative to establish a specialised scale for quantifying the degree of professional scepticism exhibited by auditors. Hurt (2010) endeavoured to develop a metric for quantifying the degree of professional scepticism exhibited by auditors. The thirty components of the professional scepticism metric that she employs were derived from psychological research and auditing standards. The scale was subjected to an exhaustive and iterative validation procedure, as outlined by Sayed Hussin and Iskandar in 2013. Utilising Hurt's (2010) Professional Scepticism Scale, the preponderance of research on professional scepticism has been conducted. Professional scepticism was defined by Hurt (2010) through the identification of six distinct characteristics that are associated with it. Each attribute comprises components that have the potential to impact the investigator's degree of professional scepticism.

The fundamental characteristic is an inquisitive mindset, which refers to an individual's inherent inclination towards curiosity and captivation. Those with an inquiring disposition frequently pose questions to gain a deeper comprehension and discern the reasoning behind something (Kurtz, 1992). The literature extensively examines the inquisitive mind as a pivotal element of scepticism. The term "sceptic" is defined by Fogelin (1994, p. 3) as "someone who questions things." Additionally, contemporary literature, including Gong et al. (2014) research, has evaluated the merits of this term critically. Hurt (2010) argued further that an evaluator ought to exhibit the supplementary quality of restraining judgement. In the absence of sufficient evidence or clarity, suspension of judgement refers to the act of delaying conclusions (Hurt, 2010).

The second characteristic is the deliberate absence of reaching a conclusion or expressing an opinion known as suspension of judgment. An investigator, according to Mautz and Sharaf (1961), ought to abstain from reaching a conclusion until a comprehensive set of evidence is adequately available. According to Johari et al. (2022), the notion of "suspension of judgement" emphasises the importance of proactively pursuing and interrogating information rather than predisposing to a particular line of reasoning (p. 244).

This characteristic is strongly correlated with the reversal of the cognitive closure need from a psychological standpoint (Hurtt, 2010). It is defined by Kruglanski (1989, p. 14) as “the yearning for a definitive and clear resolution to a problem, any resolution, as opposed to a state of uncertainty and confusion.” The pursuit of knowledge is the third characteristic, according to Hurtt (2010). According to Bunge (1991), the term “quest for knowledge” refers to an individual’s propensity to actively pursue knowledge acquisition in an effort to reduce uncertainty. Rodgers et al. (2017) and Christina and Tjaraka (2018) emphasise the positive correlation that exists between the proficiency of auditors and the efficacy of information transmission, which ultimately leads to enhanced decision-making.

The third characteristic is a searching for knowledge. Hurtt (2010) posits that possessing a questioning mind is not synonymous with the pursuit of knowledge. An inquiring mind is characterised by scepticism or doubt, whereas the pursuit of knowledge is motivated by a more general sense of curiosity or interest. Sceptics demonstrate an all-encompassing curiosity in the pursuit of knowledge, lacking a singular focus on reaching a particular conclusion or amassing particular facts. Auditors evaluate evidence using the three characteristics of a critical mind: knowledge acquisition, suspension of judgement, and inquiry (Hurtt, 2010).

Interpersonal understanding, the fourth characteristic, pertains to comprehending the fundamental motivations that drive an individual’s response to a specific situation or occurrence (Hookway, 1990; Tan et al., 2023; Ali, 2023; Kholilah et al., 2024; Salin et al., 2023). According to Sayed Hussin and Iskandar (2013), auditors who possess a notable propensity for scepticism in their field proactively amass information using a variety of audit processes and methodologies during the auditing process. In the consumer behaviour literature, Obermiller and Spangenberg (1998, p. 160) emphasised that “advertising scepticism encompasses not only the doubtful verification of the veracity of advertising claims but also the scrutiny of advertisers’ intentions.” Likewise, within the field of psychology, the notion of interpersonal comprehension, which is occasionally called social competence, seems to most precisely encompass the interpersonal aspect of professional scepticism. Furthermore, Hurtt (2010) identified self-determination as an additional characteristic associated with professional scepticism. The term “self-determining” was defined by her as the ability of an auditor to evaluate the adequacy of the provided information before arriving at a conclusion. This attribute was utilised by Johari and Mangsor (2019) in their analysis of internal auditors. Mautz and Sharaf (1961) underscored the imperative for auditors to possess the professional fortitude to evaluate and potentially reject the recommendations put forth by others. Moreover, auditors ought to subject their own concepts to an equivalent degree of impartial and comprehensive examination.

Self-assurance is the final characteristic, as even scepticism necessitates a degree of assurance. Individuals who possess this quality are more likely to demonstrate self-confidence when performing their responsibilities and providing evaluations (Boush et al., 1994). Self-assurance may mitigate the impact of fraudulent activity-induced material misstatements in financial

accounts, according to a hypothesis put forth by Sayed Hussin and Iskandar (2013). Additionally, Johari et al. (2022) noted that confidence is crucial for fostering professional scepticism and is a significant factor in developing robust self-assurance. A positive correlation has been established in the domain of consumer literature between self-assurance and scepticism regarding advertising, as exemplified by the findings of Hurtt (2010). According to this study, accountants, akin to auditors, necessitate each of these qualities owing to their oversight of financial transactions that are susceptible to fraudulent practices. The practice of professional scepticism is vital for accountants to carry out their duties effectively. However, there exists uncertainty regarding whether accountants demonstrate equivalent levels of professional scepticism to auditors, as well as the applicability of Hurtt’s (2010) scale for assessing professional scepticism to accountants.

3. METHODOLOGY

3.1. Sampling and Data Collection

The accounting students in private and public universities comprised the sample population for this study. They are chosen due to their potential employment as professionals in the auditing and accounting sectors. Assessing the professional scepticism of students throughout their academic careers can aid in ensuring that they develop and maintain this crucial attribute as they advance in their careers. In order to conduct exploratory factor analysis (EFA) on Hurtt’s (2010) scale of professional scepticism model, it is deemed sufficient to have a sample size of at least 200 for the purposes of this study.

3.2. Research Instrument

The questionnaire was employed as the research instrument in this study. The development of the questionnaire was informed by the research conducted by Hurtt (2010). Two sections constitute the questionnaire. In the initial section, participants are requested to supply demographic data, including but not limited to gender, age, years of professional experience, educational attainment, and professional membership. In the subsequent section of the survey, participants are required to respond to a series of inquiries that pertain to the degree of professional scepticism as measured by Hurtt’s scale. She hypothesised that the professional scepticism scale comprises thirty items that are classified into the following six characteristics: autonomy, self-esteem, interpersonal understanding, inquiry into matters of opinion, and professional scepticism. Her research, nonetheless, centres on accounting students. Due to accounting students being the target population of this study, a subset of the items on her scale that are not applicable to them are omitted, bringing the total number of items to 22. A limited number of the item wordings were reorganised to better reflect the purpose of this research. The second section of the questionnaire requires responses on a five-point Likert scale, where one indicates strong disagreement and five indicates strong agreement. Detailed in Table 1 are the 22 items.

3.3. Data Collection

The researchers submitted an application to their university for ethical sanction prior to data collection. The questionnaire was

Table 1: Items measuring students' professional scepticism

PS	Items Statement
PS1	I often accept other people's explanations without thinking further
PS2	I feel good about myself
PS3	I will only decide until I get satisfactory information.
PS4	I am enthusiastic to learn new knowledge.
PS5	I am interested in finding out what causes someone to behave the way they do.
PS6	I am confident in my abilities.
PS7	I often reject statements until I have true evidence
PS8	I enjoy discovering new information.
PS9	I take time to make decision.
PS10	I readily accept what others tell me.
PS11	I am not interested in other people's behaviour.
PS12	Friends tell me that I often question things I see or hear.
PS13	I think learning is interesting.
PS14	I usually accept what I see, read, or hear as it is.
PS15	I am not confident in myself.
PS16	I am used to being confronted with inconsistent explanations.
PS17	I do not like to make decisions quickly.
PS18	I often questions things I see or hear.
PS19	I rarely consider reasons someone behaves in such a way.
PS20	I always make sure that I have considered the information available before deciding.
PS21	I am excited to determine what I hear or see is true.
PS22	I am interested in the actions and reasons someone takes.

Table 2: Respondents' demographic profile

Panel A: Age	N	Percent
18–24 years old	171	53.6
25–29 years old	95	29.8
30–35 years old	35	11.0
Over 35 years old	18	5.6
Total	319	100.0
Panel B: Current semester	N	Percent
Semester 1	22	6.9
Semester 2	62	19.4
Semester 3	54	16.9
Semester 4	81	25.4
Semester 5	25	7.8
Semester 6	39	12.2
Semester 7 and More	36	11.3
Total	319	100.0
Panel C: Current CGPA	N	Percent
0.1-2.0	5	1.6
2.0-2.5	24	7.5
2.6-3.0	102	32.0
3.1-3.5	153	48.0
3.5-4.0	35	11.0
Total	319	100.0

4.2. Exploratory Factor Analysis

This study utilised factor analysis as a means to establish construct validity. This method validates the notion that components are practical in nature. It denotes the optimal elements that are appropriate for each constituent (Sekaran and Bougie, 2016; Cahaya et al., 2024; Listiadi and Rochmawati, 2024; Chouhan et al., 2023). The Bartlett's test was employed to estimate the likelihood of factor analysis stability, whereas the KMO test was utilised to ascertain whether the sample size was sufficient for the analysis (Al-edenat, 2018). Following this, construct validity and instrument suitability were assessed. This study utilised an interval scale ranging from 1 (indicating strong disagreement) to 6 (indicating strong agreement) to assess this construct using the 22 elements comprising the instrument. The mean and standard deviation of each item's score are presented in descriptive statistical Table 3, which details the measurement of each component of professional scepticism.

The EFA procedure was executed on construct elements by the researcher using the Principal Component with Varimax (Variation Maximisation) Rotation extraction method. The Bartlett's Test of Sphericity yielded a highly significant result (sig. 000), as shown in Table 4. In addition, the Kaiser-Meyer-Olkin test for sampling adequacy yielded an outstanding result (KMO = 0.843), surpassing the minimum threshold of 0.6 (Bahkia et al., 2019). Such findings suggest that the data is sufficient to continue with the data reduction process in EFA.

The components that emerged from the EFA procedure for this construct are illustrated in Figure 1. Twenty-two products have been categorised into five components, each of which contains its own five components. The rotated component matrix shall indicate each element's precise belonging to a particular component shall be indicated in the rotated component matrix (Bahkia et al., 2019).

Table 5 displays the five components extracted based on the

accompanied by a cover letter that provided an explanation of the study's purpose and objective, as well as an assurance that the information provided would be kept confidential. Following this, the survey was developed and distributed via Google Form. The URL to the survey was distributed via electronic mail and the Whatsapp application. For the purpose of assisting respondents in completing the questionnaire, these mechanisms were selected. The duration of data collection was 2 months. A total of 319 questionnaires that were completed were gathered.

4. RESULTS AND DISCUSSION

4.1. Demographic Profile

The descriptive statistics pertaining to the demographic profile of the participants are displayed in Table 2. The primary demographic characteristics of the participants included their current cumulative grade point average (CGPA), age, and study semester. The results, which were assessed using a categorical scale, are displayed in Table 2. Three panels comprise the table: age, current academic semester, and current CGPA. The data presented in Panel A, Table 2, indicates that the age group of the majority of respondents comprised 53.6% (18–24 years old), 29.8% (25–29 years old), 11.0% (30–35 years old), and 5.6% (over 35 years old).

Panel B, Table 2, presents the respondents' study semesters. The findings indicate that the plurality of them are enrolled in semester 4, comprising 25.4% of the sample. Semesters two and three follow with 19.4% and 16.9%, respectively. Panel C, on the contrary, presents the present cumulative grade point averages (CGPAs) of the participants. The majority of respondents (48%) have CGPAs ranging from 3.1 to 3.5, while 32% have CGPAs between 2.6 and 3.0.

computed Eigenvalue. The range of eigenvalues was from 1.184 to 7.361. The variance explained in its entirety is as follows: component 1 accounts for 33.457%, component 2 for 10.841%, component 3 for 8.623%, component 4 for 7.353%, and component

5 for 5.384%. The calculated total variance explained for this construct is 65.658%, which surpasses the minimum threshold of 60% as established by Bahkia et al. (2019).

Figure 1: Five components extraction

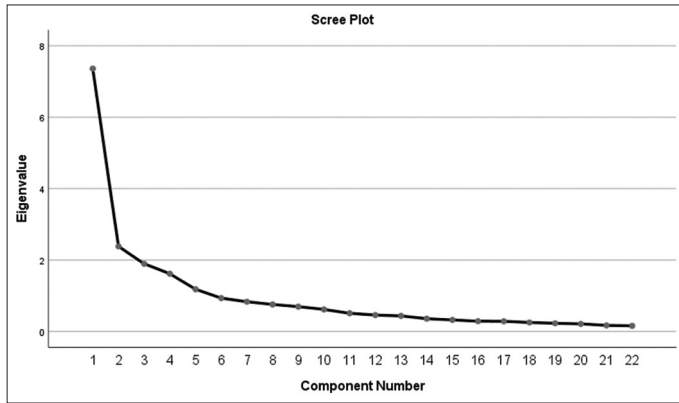


Table 3: Descriptive analysis for items measuring students' professional scepticism

PS	Items Statement	Mean	SDV
PS1	I often accept other people's explanations without thinking further	3.25	1.42
PS2	I feel good about myself	4.12	1.14
PS3	I will only decide until I get satisfactory information.	5.10	0.94
PS4	I am enthusiastic to learn new knowledge.	5.22	0.87
PS5	I am interested in finding out what causes someone to behave the way they do.	5.00	0.96
PS6	I am confident in my abilities.	4.51	1.08
PS7	I often reject statements until I have true evidence	4.53	1.10
PS8	I enjoy discovering new information.	5.25	0.84
PS9	I take time to make decision.	5.10	0.95
PS10	I readily accept what others tell me.	4.39	1.14
PS11	I am not interested in other people's behaviour.	3.90	1.36
PS12	Friends tell me that I often question things I see or hear.	4.08	1.31
PS13	I think learning is interesting.	5.22	0.92
PS14	I usually accept what I see, read, or hear as it is.	4.49	1.22
PS15	I am not confident in myself.	3.61	1.53
PS16	I am used to being confronted with inconsistent explanations.	3.97	1.19
PS17	I do not like to make decisions quickly.	4.59	1.10
PS18	I often questions things I see or hear.	4.58	1.05
PS19	I rarely consider reasons someone behaves in such a way.	3.91	1.25
PS20	I always make sure that I have considered the information available before deciding.	5.00	0.93
PS21	I am excited to determine what I hear or see is true.	4.83	0.97
PS22	I am interested in the actions and reasons someone takes.	4.72	1.06

Table 4: Bartlett's test and KMO value

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.843
Bartlett's Test of Sphericity	Approx. Chi-square	3736.663
	df	231
	Sig.	0.000

Table 6 demonstrates the five components, and their corresponding elements result from corresponding elements endure. To retain any item, the factor loading for each element should be more than 0.4 (Yahaya et al., 2018).

4.3. Internal Reliability

Cronbach's alpha, which indicates the dependability of the retained items in quantifying this construct, must be calculated for this study. Internal consistency, also known as reliability, pertains to the degree to which objects function cohesively when assessing particular constructs. In order for a measure to be considered internally reliable, Cronbach Alpha must exceed 0.7 (Rahlin et al.,

Table 5: The total variance explained

Component	Initial eigenvalues		
	Total	% of variance	Cumulative %
1	7.361	33.457	33.457
2	2.385	10.841	44.298
3	1.897	8.623	52.921
4	1.618	7.353	60.274
5	1.184	5.384	65.658

Table 6: The number of components rotated component

	Component				
	1	2	3	4	5
PS21	0.804				
PS13	0.729				
PS20	0.708				
PS9	0.686				
PS8	0.639				
PS4	0.618				
PS3	0.578				
PS6		0.826			
PS2		0.775			
PS15		0.720			
PS12			0.796		
PS18			0.737		
PS17			0.656		
PS11				0.758	
PS16				0.754	
PS19				0.699	
PS7				0.425	
PS22					0.781
PS1					0.763
PS5					0.749
PS10					0.634
PS14					0.533

Table 7: The Cronbach' alpha for internal reliability

Component	No. of elements	Cronbach's alpha
1	7	0.885
2	3	0.725
3	3	0.722
4	4	0.703
5	5	0.701
	22	0.865

Table 8: Final items measuring professional scepticism university students

PS	Items Statement	Components
PS3	I will only decide until I get satisfactory information.	Search for knowledge
PS4	I am enthusiastic to learn new knowledge.	
PS8	I enjoy discovering new information.	
PS9	I take time to make decision.	
PS13	I think learning is interesting.	
PS20	I always make sure that I have considered the information available before deciding.	Self-confidence
PS21	I am excited to determine what I hear or see is true.	
PS2	I feel good about myself	
PS6	I am confident in my abilities.	
PS15	I am not confident in myself.	
PS12	Friends tell me that I often question things I see or hear.	Self-determining
PS17	I do not like to make decisions quickly.	
PS18	I often questions things I see or hear.	
PS7	I often reject statements until I have true evidence	Suspension of judgement
PS11	I am not interested in other people's behaviour.	
PS16	I am used to being confronted with inconsistent explanations.	
PS19	I rarely consider reasons someone behaves in such a way.	
PS1	I often accept other people's explanations without thinking further	
PS5	I am interested in finding out what causes someone to behave the way they do.	Questioning mind
PS10	I readily accept what others tell me.	
PS14	I usually accept what I see, read, or hear as it is.	
PS22	I am interested in the actions and reasons someone takes.	

2019). Table 7 presents the Cronbach Alpha values for the five components that comprise the students' professional scepticism. Each of the five components possesses a Cronbach's alpha value exceeding 0.7. In addition, the Cronbach's alpha coefficient for each of the 22 items is 0.865, surpassing the minimum threshold value of 0.7. As a result, the research findings indicate that the instruments utilised to assess the professional scepticism of students enrolled in accounting universities in Malaysia possess sufficient internal consistency (Yahaya et al., 2018). As a consequence, the obtained outcomes demonstrated that the reliability metrics surpassed the requisite threshold.

Table 8 presents the concluding items suggested for future research endeavours to assess the professional scepticism of university students. Each item's arrangement and nomenclature follow Hurtt's Professional Scepticism Scale (Hurtt, 2010). The scale comprises the following dimensions: inquiry into knowledge, self-assurance, autonomy, abstention from making judgements, and critical thinking.

5. CONCLUSION

This study investigates the applicability of Hurtt's (2010) scepticism model to accounting students enrolled in Malaysian universities. A factor analysis was performed in order to ascertain the instrument's appropriateness for utilisation by accounting students enrolled in universities. A total of 319 accounting students, hailing from both public and private institutions across Malaysia, were involved in this preliminary study. The findings suggest that the professional scepticism model proposed by Hurtt (2010) is applicable to the assessment of professional scepticism among university accounting students. The results of this study suggest that Hurtt (2010)'s professional scepticism scale is applicable, despite the unique context and nature of work (Ferrel and Gresham, 1985).

The emphasis of the Twelfth Malaysian Plan (12MP) is the economic empowerment factor of the Wellbeing Index. Under the economic empowerment component, this study focuses on local employment development by emphasising professional scepticism. Thus, enhancing educational quality to improve student results would boost accounting students' employment. In accordance with SDG 4, the outcomes of this study are pertinent to meeting Malaysia's ambition. To become a high-income country via the production of high-quality accounting graduates. The competency model developed in this study will be beneficial to the Malaysian Ministry of Higher Education and the public universities that offer an undergraduate degree in accounting, thereby contributing to the improvement of the quality of accounting. students in Malaysia.

This study is not without limitations. First, this study does not consider the possible effect of situational variables such as organisational factors. Thus, future studies may be undertaken to include situational factors. Future studies can also be undertaken to examine the factors that may influence professional scepticism among accounting students in the universities. The findings in this study contribute to the accounting literature by providing a professional scepticism model for accounting students in the university.

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