

# [Professional skepticism](https://assignbuster.com/professional-skepticism/)

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Professional scepticism According to the chapter, professional scepticism refers to a way of thinking or an attitude that entails questioning and trying to verify where trust even exists. Human beings often have a tendency to have trust issues with people they know. In professional scepticism, according to my opinion, is a good practice as it involved crossing ones boundary of trust in an attempt to verify a given audit.   
Sometimes being professional sceptical entails developing a third eye or sixth sense in audit. I know of an auditor who lost his job due to not being sceptical. He found out that an accountant of a major company, whom he used to trust, did quite a lot of changes on financial records to cover her tracks. It was sad to see him go since he had worked with that company and gained the trust of the accountant for a 6 years duration time.   
Therefore, it is vital in practice for an auditor to keep a strict policy of “ Trust but verify” in all audits that they do, since they might be surprised about the damages caused by some of the people whom they trust. It is better to taint ones image in being sceptical, but in the long run, maintain one’s career.