

The Effect of Non Audit-Services on Auditor's Professional Scepticism: Stakeholders Perceptive

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Abstract

This study investigates the effect of the provision of non-audit services on Auditor's professional scepticism evidence from accounting practitioners in Abia State. The study used the Institute of Chartered Accountants of Nigeria (ICAN) and Association of National Accountants of Nigeria (ANAN) domiciled in Abia State. The data for the study were generated from primary source: questionnaires were the major instrument for data collection. The instrument was subject to both content and faces validity by experts. Three questions were structured in Likert scale form and the formulated hypotheses were tested with ordinary Logistic regression using SPSS package. The study found that non-audit services have no effect on auditor's scepticism, the auditor's objectivity during his course of audit procedure. The study therefore recommends that the audit committee should have full oversight of the auditor's scepticism including the nature and extent of the work they do and their fees. The auditors been a professional should strive to maintain his integrity during the course of his duties bearing in mind that good name is better than riches. The audit committee should make his charter public and this should give investor information about how the audit committee chooses its auditors and how it decides the type of services they can provide.

Keywords: *Non-Audit Services, Management Advisory Services, Accounting Information Systems, Audit Tax and Planning and Professional Scepticism.*

Introduction

The exercise of professional scepticism by auditor's in the business environment is now more important than ever. Auditor's while rendering non-audit services are to be prudent to be on a safe side by avoiding being so much attached to their clients so as during the course of their audit procedure they will not lose their their professional scepticism . The auditor shouldn't because of economic benefits he would derive to prepare a shoddy work. Rather, should be much careful to avoid judgement trap and to overcome the challenges that is accustomed to rendering non-audit services. It has become a key focus to regulators worldwide for auditors to be to be professionally sceptical in whatever services they are rendering. Scepticism has to do with quality audit and in this precarious situation required an auditor to employ professional

scepticism in order to deal with the range of challenges and produce a work utmost good faith in this post covid-19 era where companies are struggling to revive their economy. Regulators the shareholders do not only expect auditor to maintain an appropriate level of professional during every audit. But also to all documents demonstrating her professional scepticism has been applied. ACIS(2019) Australian securities and Investments commission and New Zealand financial market authority have raised focus in this area in the 2019 audit inspection report, which requires audit firms to consider "weather appropriate scepticism is exercised about the sufficiency and appropriateness of audit evidence accounting treatment and accounting estimates".

According to FMA(2019) audit quality monitoring report stated "Audit Firms need to give consideration to the users of financial statement when carrying out audit". Assessment of this include professional judgement of the auditor and the mindset of the Professional auditor , professional scepticism are part of the auditor's mindset so in rendering non-audit services which are services that auditors render to the client which is other than audit services and these are unwriting, Resource Services such as consultancy, valuation, Management Advisory Services , litigation. The auditor should exercise duty of care while rendering such services, he should be very much careful Warren Resource Services so as to use his professional judgement in carrying out his services during the course of the Audit procedure and professional auditor has to ensure that all the the items and the materials given to him during the course of the Audit evidence are properly documented and that they are free from bias and material misstatement, ensure that evidences that are not doctored so that during the course of his program , audit program can render financial statement that is free from bias and will show the true financial status of of the client.

The Auditor should be questioning contradictory audit evidence and the reliability of documents and response to enquiries and other information of obtained from management and those charged with governance. Professionally stating reasons about consideration of the sufficiency and appropriateness of audit evidence obtained in the light of the circumstances. This study is narrowed down to Accounting practitioners in Abia State. Because the accounting stakeholders are broad and cut across directors, shareholders, investors, creditors, auditors, accountants, government and so on.

Problem Statement

The rate at which audit failures has been the order of the day have posed a problem to the auditor's credibility on the financial statement prepared by them. These failure are attributed when auditor's renders non audit services to their clients so that they will not lose their professional skills and judgement.

In this post covid-19 era where businesses are recovering from economic recession, Auditors should not be carried away by the hunger in the economy to lose his professional judgement and scepticism so that their integrity will not be threatened. Financial statements auditors are important Gatekeepers in any Corporate Governance system they attest to the financial statement prepared by the management of the company and thus lend credibility to the statement (Adeyemi

& Olowokere, 2012).

The challenge of an auditor is that corporate management hires fires and pays both internal and external auditors. And these pose a threat to the auditor who can be obliged to dance to their tunes to avoid being fired and with these their professional scepticism are threatened. Auditors therefore often develop harmonious relationships with management to retain their jobs (Adeyemi & Okpala, 2011).

Stakeholders believed that the heart of audit failures lies in the issue of auditors professional scepticism because it is linked to audit quality. It is on this background that this study arises to examine the effect of non-audit services on professional scepticism using data gotten from practicing accountants in Abia State, Nigeria.

Objective of the Study.

The main objective of the study is to determine the effect of non audit services on professional scepticism. While the specific objectives are crystallized as follows:

The effect information technology system has on Auditor's professional scepticism.

The effect of Management Advisory Services on Auditor's professional skepticism.

The effect of corporate tax planning on Auditor's professional scepticism.

Hypotheses

H0₁: Providing information technology systems does not have effect on professional scepticism.

H0₂: Providing Management Advisory Services does not have effect on professional scepticism.

H0₃: Providing corporate tax and planning does not have effect on auditor's professional scepticism.

Significance of Study.

This study will be of great importance to the accounting stakeholders which includes the government, the creditors, shareholders, the suppliers to the company, the auditors that are into the field and the general public so as to clear the doubt they have about auditors who renders non-audit services to their client.

Conceptual Framework

Professional Scepticism

A concept of Auditor Professional Scepticism is an important concept in audit practice and an intrinsic part of the audit process. The word skepticism is formed from the root word "skeptik" which comes from the Greek word "skeptikos" meaning "inquiring or reflective." To inquire is

to seek information by questioning to ask. The characteristics commonly associated with being a skeptic include questioning and careful observation, probing, reflection, looking beyond the obvious, and suspension of belief.

The International Standard on Auditing (ISA 2000) defines Auditor Professional Scepticism as “an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud and a critical assessment of audit evidence”. They explicitly require the auditor to plan and perform an audit with professional skepticism recognizing that circumstances may exist that cause the financial statements to be materially misstated.

As noted by the international Auditing and Assurance Standards Board (IAASB), professional skepticism is therefore rather found within the mental processes of an audit team. The application paragraphs of ISA (2000) contain more guidance on what is meant by professional skepticism when conducting an audit.

Essentially, ISA(2000) requires the use of professional skepticism as a means of enhancing the auditor’s ability to identify risks of material misstatement and to respond to the risk identified. Professional Skepticism is closely related to fundamental ethical considerations of auditor objectivity and independence. Professional Skepticism is also linked to audit quality. Some people are more sceptical than others than others innately (Bennie, 2022).

As a process, professional scepticism would involve identifying, inconsistency between information sources. Inconsistencies are identified from information sources from other stages and procedures in the audit including risk assessment and analytical review firms, industries and general business knowledge and experience of irregularities in client activities and records. It is a disposition that can be developed in most audit there are auditors however who will get it and those who will not generally suited for audit profession

From the writers view, professional scepticism is the innate ability to have a questionable mind , to act , to be alert, prudent during examination of Audit evidence to ensure that misstatement and material fraud and errors are spotted and critically assessed during the course of the audit procedure or evidence. Professional scepticism could be to raise doubt mistrust and suspicion whenever the auditor suspects an account that lacks clarity. It could be lack of sureness about something.

How to Boost Professional Scepticism

Have the self confidence and strength of character to maintain an enquiring mind.

Suspend trust: rationally and logically consider all the likely options, not just the ones that is being put in front of you.

Resist the temptations to just accept the easy answer .

Go beyond simply providing evidence to support disclosures, consular alternative disclosures or

viewpoints as well.

Application of Professional Scepticism.

Professional scepticism is incorporated into work practices and applied at all stages of the audit process, example audit planning, risk assessment, audit evidence gathering and all this evaluation. It is incorporated into audit programs and review processes auditors senior staff members are typically expected to exercise scepticism at all stages of the audit compared to Junior staff who may not be exposed to strategic aspect of audit engagement evaluating management representation versus performing substantive audit tasks.

Factors Associated With Professional Scepticism.

Factors facilitating or hindering scepticism can be divided into two(1) intrinsic and extrinsic Factor. Intrinsic to Auditor's are divided into the ones that enables scepticism which are : technical/analytical skills, lack of preconceptions, open mindedness, independence, confidence , an audit experience.

Those inhibiting scepticism are cognitive bias, too much trust, auditing experience lack of assertive ness, lack of client and industry.

Extrinsic to auditors / enables auditors are formal training, sufficient audit resources, strong reporting hierarchy, structured audit programme.

Extrinsic (inhibiting scepticism) : Automated working papers, check list approaches, time pressure, inadequate audit resources, weak report hierarchy .

Information Technology Systems Audit.

This is an examination of management control within the information technology infrastructure and business applications. The evaluation of evidence obtained, determine if the information system safeguarding, assist maintaining data integrity and operating effectively to achieve the organisational goal or objective. These reviews may be performed in conjunction with financial statement audit ,internal audit or other form of attestation or engagement information technology audit are also known as automated data processing audit (ADP)audit and computer audit they were formerly called electronic data processing audit EDP audit.

Corporate Tax Planning

This is not only the planning of company's financial position and list. It is comprehensive, sequential and analytical tax operation for all financial aspects according to tax efficiency and achievement of the taxes, which by extension requires decisions to reduce taxable obligations. Procedures are followed by the third person whether an individual or a company to reduce the amount of tax due to him during a specific period by following one of the tax and financial Planning strategies that accurately analyse the financial situation. Tax planning is different from tax evasion. Planning uses legal method not to pay tax or to reduce tax value while tax evasion is an illegal method to evade payment altogether making the company vulnerable to legal criminal

penalties and fines. Planning can start from the first moment of the business inception or before filing a tax returns.

Non Audit Services

Non audit services is defined by the financial reporting council (FRC) as any engagement in which an audit firm provides professional services to an audited entity, its affiliates or another entity in respect of the audited entity other than the audit of the financial statement FRC(2010 p.6). Non audit is used to describe services that an accountant provides for a company such as giving advice that does not involve checking the company financial records (Cambridge Business English Dictionary). According to 15 USCS & 720I (8), the term non-audit service means any professional services provided a registered public accounting firm other than those provided to an issuer in connection with an audit or a review of the financial statement of an issuer. According to cornel law school, non audit services are any professional services provided by a qualified public accountant during the period of an audit engagement which are not connected to an audit or review of an institution's financial statement.

In Nigeria, the two non audit services provided by auditors are tax advice and management consultancy. The range of services now offered by the audit firm to both the public and private sector is wide. This may be summarized as follows:-

System and Training, Services for payroll, Risk management advice, Risk management advice, Taxation, including tax compliance and tax planning advice, Corporate recovery and insolvency, Forensic and litigation support, Mergers and acquisitions services, Transaction support and follow up, Public offering, Recruitment and human resource and Portfolio monitoring.

Management Advisory Service (MAS)

Management advisory service as cited in (Salehi 2009) which consists of advice and assistance to a client to improve capabilities and resources and achieve stated objectives. The accountant may conduct studies and counsel management in such matters as business organization, planning, controls, system's operation, personnel and finances. Management engagements require an investigation and analysis of the client's operations to determine the enterprise's objectives, the nature of the problem, and feasible solutions. They also include the evaluation of alternative solutions, formulation and recommended action, and suggestions for assistance in the implementation process. MAS could also require the review of the financial statements for a client. All these professional services may pose a threat to the auditor's scepticism Auditors must, therefore, exercise due care to preserve their status of being sceptical.

Theoretical Framework

Agency Theory This work is anchored on agency theory; it is the theory that underpins this study. This theory is more often used in research context; it incorporates part of policeman and lending credibility theory. It explains the demand for audit, it is about the agent and the principal of a company, whereby the agent is the management and the principal is the owner. The principal provides the finance but lack the expertise knowledge to manage the business and therefore,

hires the manager who has the expertise knowledge to run the day to day activities of the business. There is always a problem between these two known as the agency problem which may occur when the principal (investors) do not intend to play an active role in the management of the company and also when the manager have the incentives to maximize its own interest instead of maximizing the wealth of the shareholders Jensen and Meckling, (1976) Chow, 1982). When an investment in a company is made by an external investor, managers have theoretically an incentive to expropriate wealth thereby creating an agency problem (Healy & Palepu, 2001). Agency conflict can also be applicable on the management-creditor relationship. Management will expropriate wealth from the creditors to maximize the wealth of the shareholders (Eilifsen et al (2010), Collins et al. (2004). According to the Agency theory, the essence of Audit service can bring about the maximum benefit to both the Agent and the Principals (Ross, 1973). This audit will lead to;

- i. A cost-effective monitoring device.
- ii. Reduces information asymmetries by adding credibility to financial statements
- iii. Has an important role in a setting where ownership and management of the firm is separated and in the relationship between managers and creditors.
- iv. Reduces risk for investors. Auditing gives a positive signal effect.

As a matter of facts, the agent has a greater advantage over the principals (shareholders) regarding company's information. This theory can also be used to explain the independence of auditors based on their audit reports to third parties. If an auditor is able to identify material misstatement or other irregularities such as violation of the accounting standard (illegal acts) or fraud in the financial statements of the company and willing to report this to qualify its audit reports against the wish of the audit client, therefore the auditor has maintained its independence in this conflict between the auditor (principal) and the audit client (agent).

Empirical Review

Bennie et al (2022) study on how firm conceptualize and apply professional scepticism in an audit context to investigate firm perception of the links between professional scepticism and audit quality. The data for the study was obtained from semi structured interviews which 15 audit partners directors and managers from large and medium-sized audit firms with offices in metropolitan Sydney and Melbourne. The interviewees nine males and six females, had an average of 20.6 years of professional experience. Eleven from for 4 big firms and 4 medium sized firms and the study found that the knowledge and experience to respond to the kind of questions raised and they also in a position to influence and audit firm strategic approach to professional scepticism.

Nanik et al (2022) The role of quality control on formation of auditors professional scepticism , the population included auditors in the city of Semarang, Indonesia. Data collected using questionnaire were distributed, 100 respondents with 78 Returned and hypothesis tested using multiple regression methods and findings showed two hypotheses, first and the third were not

accepted. This therefore means time pressure do not affect professional scepticism and there was no more moderating effect of quality control on relationship. This indicates that was an influence of external locus of control on professional scepticism and quality control was able to moderate its effects.

Aghazadeh et al (2022) Auditor's scepticism in response to the Audit committee oversight behaviour used two experiments and survey to examine how audit committee oversight behaviour particularly audit committee documents and technology designed to collect, process and to collect, process and report information for decision-making purposes.

Ridlois (2021) research demonstrates that the quality control system do not affect professional scepticism. Therefore, this study place the quality control system as a moderating variable because the working mechanism of the quality control system in an organisation can function well or not.

Jaffar (2017) in their study on relationships between professional scepticism and auditors assessment of the risk of misstatement in financial statement concluded that lack of professional scepticism affected the auditors independence and audit quality.

Kadous (2014) reported that cognitive processes involving the feelings in responding to risk causes misstatements due to insufficient evidence materials as a basis of audit decision making.

Arwa Amoush et al (2018.) The study attempts to explore the impact of accounting information system success and each components unprofessional scepticism in auditing sector in Jordan he described the awning and Mark cleaning 19 92 model for measuring accounting information system success our new HR 2016 model and listen to professional scepticism collective samples response to 385 respondent was collected through standardized questionnaire and subjected to regression analysis spss results on Farmland accounting information systems success has significant effect on professional scepticism.

Robin (2011) and Westermann et al (2014) states that time pressure have a negative influence on professional scepticism

Methodology

This study adopted a descriptive survey design, the statements were adapted to suite the characteristics of Abia Environment to help the researcher to examine the effect of Non audit services on Auditor's professional skepticism in Abia state using the Auditor's as a major stakeholders in the provision of these services. The population of the study is made up of the following groups of accountants: chartered accountants (i.e. members of the Institute of Chartered Accountants of Nigeria) and Association of National Accountants of Nigeria) domiciled (practicing) in Aba, Abia State and Post graduate Students in Accountancy. Consultations from the district societies gave figures of fifty-three (53) (active members) for ICAN and one hundred and twenty seven (127) ANAN members in Aba, Umuahia and three hundred (300) Post graduate students. For easier collection of data for analysis a judgemental sampling method was used. The sample size was arrived at using scientific sample method

proposed by Walpole (1974), - as in Osisioma (2004) as $n = (Z_{2\alpha} / 2)^2 \frac{4e2}{p(1-p)}$

$Z_{2\alpha} \times (p) \times (1 - p)$

SS = or C2 SS = Sample Size Z = Z-valueA (e.g., 1.96 for a 95 percent confidence level) P = Percentage of population picking a choice, expressed as decimal B C = Confidence interval, expressed as decimal (e.g., .04 = +/- 4 percentage points) A Z-value (Cumulative Normal Probability Table) represents the probability that a sample will fall within a certain distribution. The Z-values for confidence levels are:

159 1.645 = 90 percent confidence level 1.96 = 95 percent confidence level 2.576 = 99 percent confidence level Thus, $S_s = 1.962 = 2.576 \sim$ questionnaires $4(0.065)^2 0$ In order to reach out to relevant informed stakeholder's judgmental system of apportioning questionnaires to various strata of the sample population were adopted using a 15 -item Questionnaire. The instrument was divided into two sections. Section A sought information regarding respondents biographic data while section B sought responses based on the purposes, research questions and hypothesis. A four (4) point rating scale and response was weighted for the instrument.

Table 1: Rating Scale Options

Options	Rating
Strongly Agree (SA)	4
Agree (A)	3
Disagree (SD)	2
Strongly Disagree (SD)	1

The content and construct were ensured by giving the questionnaires to two independent assessors and professional accountant. The questions in the questionnaire were structured in line with the objective of the study.

A pilot study was conducted to determine the reliability co-efficient of the instrument using Cronbach alpha. To achieve this, the instrument was administered on twenty auditors. The instrument contained fifteen items divided into three sections, that is, B1, B2 and B3 with their respective Cronbach alpha estimates; .955, .970, .976 and the overall reliability estimates of .989 was obtained, see appendix-1 for more details. Therefore, the instrument was considered appropriate for the study as it showed the measure of internal consistency of the data. The primary data was collected through the issuance of questionnaire; one hundred and forty two questionnaires were distributed (142), one hundred and thirty two retrieved (132) were duly completed. The data collected for the study was analyzed using non-parametric statistical technique, that is, ordinal logistic regression to analyze the research questions and test the research hypotheses. **Decision rule** The null hypotheses is rejected (and the alternative accepted) if our calculated p-value or sig-value is less than the 5% level of significance.

Data Presentation and Analysis Analysis of Research Questions i. To what extent is the effect of financial accounting information technology system services on auditor's professional scepticism in Abia State, South East Nigeria?				Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval
Table 2:(Link function: Logit)									
Lower Bound				Upper Bound					
Threshold	[FAPI = 1]	-1.170	.287	16.625	1	.000	-1.732	-.607	
[FAPI = 2]	.154	.283	.296	1		.586	-.400	.708	
[FAPI = 3]	1.360	.287	22.417	1		.000	.797	1.923	
Location	Age	.003	.007	.222	1	.638	-.010	.017	
[yearexp =1]	.047	.175	.074	1		.786	-.295	.390	
Yearexp =2	.152	.164	.861	1		.353	-.169	.472	
[yearexp =3]	0a	.	.	0		.	.	.	
Association=1	.142	.135	1.098	1		.295	-.123	.407	
[association=2]	0a	.	.	0		.	.	.	

Source: Researcher's computation via SPSS version-23

ii. To what extent is the effect of corporate Tax Planning Services on auditor's professional Skepticism in Abia State South East Nigeria? Table 3: Parameter Estimates of Ordinal Logistic .				Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval
Lower Bound				Upper Bound					
Threshold	[VAS = 1]	-1.459	.289	25.499	1	.000	-2.025	-.892	
[VAS = 2]	-.014	.283	.002	1		.962	-.568	.541	
[VAS = 3]	1.111	.286	15.087	1		.000	.551	1.672	
Location	Age	.002	.007	.052	1	.820	-.012	.015	

[year exp=1]	-.134	.175	.590	1	.442	-.478	.209
[year exp=2]	.037	.164	.050	1	.823	-.284	.357
[year exp=3]	0a	.	.	0	.	.	.
[association=1]	-.041	.135	.094	1	.760	-.307	.224
[association=2]	0a	.	.	0	.	.	.

Source: Researcher's computation via SPSS version-23

Table 4: Parameter Estimates of Ordinal Logistic Regression Effect of corporate tax planning on auditors' professional scepticism in Abia State South East Nigeria. Corporate <i>Tax planning services on Auditors' scepticism in Abia State, South East Nigeria?</i>				Estimate	Std. Error	Wald	df	Sig.	95% Confidence Interval
Lower Bound				Upper Bound					
Threshold	[MACO G = 1]	-1.815	.292	38.625	1	.000	-2.388	-1.243	
[MACO G = 2]		-.462	.284	2.646	1	.104	-1.018	.095	
[MACO G = 3]		.612	.284	4.636	1	.031	.055	1.169	
Location	Age	.000	.007	.001	1	.970	-.014	.013	
[year exp=1]		-.055	.175	.099	1	.753	-.399	.289	
[year exp=2]		-.081	.164	.241	1	.624	-.402	.241	
[year exp=3]	0a	.	.	.	0	.	.	.	
[association=1]		-.329	.136	5.853	1	.016	-.595	-.062	
[association=2]	0a	.	.	.	0	.	.	.	

Test of Hypotheses i. *The effect of financial accounting information system services on auditor's professional scepticism in Abia State, South East Nigeria is not significant.*

Table 5: Test of Parallel Lines Ordinal Logistic Regression Effect of Financial Accounting Information System Services on Auditors professional scepticism. Model	-2 Log Likelihood	Chi-Square	df	Sig.
Null Hypothesis		915.412		
General	905.482	9.930	8	

Source: Researcher's computation via SPSS version-23

Table 5 shows one of the assumptions underlying ordered logistic (and ordered probit) regression is that the relationship between each pair of outcome groups is the same. We need to test the proportional odds assumption, and we can use the *test of parallel lines*. The null hypothesis of this chi-square test is that there is no difference in the coefficients between models, so we hope to get a non-significant result [Chi-square (x2) (8) = 9.930, p = .270]. The above test indicates that we have not violated the proportional odds assumption.

Table 6: Plum - Cumulative Odds Ordinal Logistic Regression with Proportional Odds Effect of Financial Accounting Information System Services on Auditor's Professional scepticism.	Wald	Df	Sig	Exp_B	Lower	Upper
FAIS = 1	16.625	1	0.000	0.310	0.177	0.545
FAIS = 3	22.417	1	0.000	3.897	2.219	6.844
Year-Exp	0.861	1	0.353	1.164	0.845	1.604
Association	1.098	1	0.295	1.152	0.884	1.502

Source: Researcher's computation via SPSS version-23 Table 6 shows the cumulative odds ordinal logistic regression

Table 6 shows the cumulative odds ordinal logistic regression with proportional odds effect of financial accounting information system services, years of experience and professional association on auditor's professional scepticism. increase in years of experience (expressed in years) was associated with an increase in the odds of considering financial accounting information system services as one the factors influencing auditor's professional scepticism, with an odds ratio of 1.164 (95% CI, 0.845 to 1.604), Wald $\chi^2(1) = 0.861$, p=.353. While the odds of ANAN considering financial accounting information system services effect too high was 1.152 (95% CI, 0.884 to 1.502) times that of ICAN, a non-significant effect, Wald $\chi^2(1) = 1.098$, p = .295.

Table 7: Model Fitting Information of Ordinal Logistic Regression Effect of Financial Accounting Information System Services on Auditor's Professional scepticism

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Intercept Only		917.630		
Final	915.412	2.217	4	.696

Table 7 indicates that the model predictors did not explain the variability in response/outcome variables (rating) adequately. Based on this analysis we accept the null hypothesis (H_0) and reject the alternate hypothesis (H_a) and can conclude that the effect of financial accounting information technology system services on auditor's professional scepticism in Abia State, South East Nigeria is not significant [Chi-square (x^2) (4) = 2.217, $p = .696$].

ii. The effect of Management Advisory Services on Auditor's Professional Skepticism in Abia State, South East Nigeria is not statistically significant. Table 8: Test of Parallel Lines Ordinal Logistic Regression with Proportional Odds Effect of Management Advisory Service on Auditor's Professional skepticism .

Model	-2 Log Likelihood	Chi-Square	df	Sig.
Null Hypothesis	923.204			
General	915.294	7.910	8	.442

Source: Researcher's computation via SPSS version-23

Table 8 shows one of the assumptions underlying ordered logistic (and ordered probit) regression is that the relationship between each pair of outcome groups is the same. The null hypothesis of this chi-square test is that there is no difference in the coefficients between models, so we hope to get a non-significant result [Chi-square (x^2) (8) = 7.910, $p = .442$]. The above test indicates that we have not violated the proportional odds assumption.

Table 9: Plum - Cumulative Odds Ordinal Logistic Regression with Proportional Odds Effect of Management Advisory Services on Auditor's Professional Skepticism .

Var2	Wald	Df	Sig	Exp_B	Lower	Upper
VAS = 1	25.499	1	0.000	0.233	0.132	0.410
VAS = 3	15.087	1	0.000	3.038	1.734	5.323
Age	0.052	1	0.820	1.002	0.988	1.015
Year-Exp	0.590	1	0.442	0.874	0.620	1.232

Source: Researcher's computation via SPSS version-23

The effect of Management Advisory Services on Auditor's Professional Skepticism in Abia State is not statistically significant. From the result of the findings, it is believed that rendering management advisory services does not affect auditor's professional scepticism. This is in line with Ridlois(2021) evidence showing that quality control system do not affect professional scepticism. Auditors cannot violate their professional scepticism knowing fully well that they have their integrity to protect. There are also studies that indicated that tax consultancy might boost the quality of the audits (Kinney jr, Palmrose & Scholz, 2004). This argument was grounded on the idea that offering non-audit service permits auditors better understanding their clients, resulting in an enhancement in the financial tax planning audit (Simunic, 1984). **For hypothesis Three** The effect of tax planning services and Auditors professional scepticism in Abia State in South East Nigeria is not significant. This study tries to fill the gap by using data collected from practicing accountants in the state to analyse the issues of Non audit services on Auditor's professional scepticism. But will advice further studies on the other stakeholders on this topic.

Conclusion and Recommendations

The major findings which have crystallized from this study include the following;

That the effect of financial accounting information system services on Auditors professional scepticism in Abia state is not significant. That the effect of Non –audit services on Auditors professional skepticism and objectivity is not significant. That allowing auditors render Non –audit services strengthens their confidence and provides competitive advantage. It is also inline with Sayed et al (2022) findings that experience and professional scepticism have positive effect on auditor's assessment of risk from material misstatement, because freedom from material misstatement is stronger among more experienced auditors than among less experienced auditor because Non audit services gives the auditor to have experience on how the firm operates.

In the light of these observations made, the following recommendations were made:

1. External auditors should brace up to the challenge of the auditing profession by imbibing the culture of integrity and accuracy to save the dwindling image of the profession. In this regards, the Institute of Chartered Accountants of Nigeria (ICAN), The Association of National Accountants Nigeria that are the umbrella bodies responsible for training professional accountant in the country should put stringent measures to check the excesses of its members to adhere strictly to its code of conduct on professional scepticism.
2. The audit committee should have full oversight of the auditors independence, including the nature and extent of the work they do and their fees and the duration of time for audit assignments to avoid the auditor's been under pressure so as their professional scepticism will not be threatened.
3. The audit committee should make its charter public. The charter should give investors information about how the audit committee chooses its auditors and how it decides what type of service they can provide.

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