

---

# The Auditor's Professional Skepticism in Times of Economic Uncertainty

---

BEATA ZYZNARSKA-DWORCZAK

(<https://orcid.org/0000-0002-0827-2583>)

**Purpose:** The purpose of this article is to assess how contemporary conditions of economic uncertainty (the pandemic and post-pandemic periods, Russia's invasion of Ukraine, high inflation, cybercrime, signs of the environmental crisis) affect the importance of an auditor's professional skepticism.

**Methodology/research approach:** The main research method is an assessment of national auditing standards and professional studies, as well as an in-depth review of the scientific literature. Data from the Web of Science database was used to carry out the bibliometric studies, while Biblioshiny for Bibliometrix software was used to present the results of the study. Methods of analysis and synthesis were used in the article.

**Results:** The article presents a positive and normative approach to the auditor's professional skepticism in an audit of the financial statements of an entity operating in times of uncertainty across a range of business-relevant economic dimensions. In positive terms, the article demonstrates the importance of professional skepticism arising from changes in financial reporting in times of uncertainty. In normative terms, it identifies the applicable standards in the area under analysis, as well as the directions in which the importance of professional skepticism is changing.

**Research limitations/implications:** The research limitation is to infer from the findings presented in the scientific literature and professional studies. Supplementing these with the author's empirical research would allow for a deeper analysis, which may constitute a future research path. This is because the article serves to show the impact of uncertainty on the significance of professional skepticism in an ex-post perspective, showing changes to date, as well as ex-ante, i.e. in the perspective of the evolution of the concept analysed. The research implications of the article are therefore both practical and theoretical.



**Originality/value:** The lack of comprehensive academic studies in the research area identified above indicates a research gap, which the article partially completes by contributing to the understanding of the impact of economic uncertainty on financial reporting and auditing, including the importance of professional skepticism. The findings presented may be useful for both the theory and practice of financial auditing.

**Key words:** auditor, statutory auditor, financial audit, financial audit, professional skepticism, inflation, uncertainty, pandemic, war.



ISSN 2957-1839

[www.pana.gov.pl](http://www.pana.gov.pl)