

# Cogito Ergo Sum: Understanding the Professional Skepticism of Government Internal Auditors

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## ABSTRACT

Descartes' philosophy, famous for the phrase "cogito ergo sum" (I think, therefore I am), emphasizes the importance of critical thinking and proper doubt to achieve truth. In the context of Government Internal Auditors (APIP), critical and objective thinking enables them to conduct independent assessments. This research reveals how APIP applies professional scepticism during audits, similar to Descartes' thought process. Both aim to find truth through critical thinking and proper doubt. By applying Descartes' principles, it is hoped that APIP's professional scepticism can be strengthened, contributing to further research.

## ABSTRAK

Filsafat Descartes, yang terkenal dengan frasa "cogito ergo sum" (aku berpikir, jadi aku ada), menekankan pentingnya pemikiran kritis dan keraguan yang tepat untuk mencapai kebenaran. Dalam konteks Auditor Internal Pemerintah (APIP), pemikiran kritis dan objektif memungkinkan mereka untuk melakukan penilaian yang independen. Penelitian ini mengungkapkan bagaimana APIP menerapkan keraguan profesional selama audit, mirip dengan proses pemikiran Descartes. Keduanya bertujuan untuk menemukan kebenaran melalui pemikiran yang kritis dan keraguan yang tepat. Dengan menerapkan prinsip Descartes, diharapkan keraguan profesional APIP dapat diperkuat, memberikan kontribusi pada penelitian selanjutnya.

Keywords: cogito ergo sum, rené descartes, APIP, professional skepticism

## INTRODUCTION

Minister of Finance Sri Mulyani Indrawati emphasized the important role of the Government Internal Supervisory Apparatus (APIP) in government organizations, especially during the COVID-19 pandemic. The pandemic demanded that the government work faster and more flexibly while remaining accurate, credible, and compliant with regulations. APIP must manage, monitor, and mitigate risks with significant increases in national expenditure. The Minister of Finance stressed the improvement of the quality of internal auditors through the development of intellectual and critical thinking competencies.

Despite efforts to improve it, the APIP performance is still considered weak. Setiyadi (2021) and Susilo (2018) explained that the weakness of APIP performance is related to systemic challenges in the quantity and quality of internal auditing. The independence, competence, and integrity of internal auditors are still not optimal. The high number of corruption cases in Goods and Services Procurement (PBJ) is also linked to the weak role of APIP in preventing corruption.

Minister of State Apparatus Affairs Regulation No the of on Government the on of Organization PER/05/M. PAN/03/2008 on APIP Audit Standards explains that audits must be conducted independently, objectively, and professionally. APIP performance can be improved by increasing the professionalism of internal auditors. Professionalism is manifested through professional skepticism and the principle of professional consideration. Professional skepticism is a critical attitude that questions the reliability of audit evidence or information from clients.

Professional skepticism has become an interesting issue in research because it is an important element in determining audit quality. However, there is no clear consensus on the concept of professional skepticism. Regulators, practitioners, and researchers have developed various concepts of professional skepticism. Research in Indonesia has focused

more on the application of professional skepticism in detecting fraud or its influence on audit quality.

This research links the philosophy of René Descartes, *cogito ergo sum*, to the examination of professional skepticism among government internal auditors. The *cogito ergo sum* philosophy provides an overview of the philosophical thinking method for finding the truth. This study aims to analyze the meaning of professional skepticism for government internal auditors and its relationship with the philosophy of *cogito ergo sum*. The Theory of Planned Behavior is used to explain the concept of professional skepticism and link it to the philosophy of *cogito ergo sum*.

Based on the phenomenon in the background, this research formulates the following research problem: What is the meaning of professional skepticism for government internal auditors and its relationship with the philosophy of *cogito ergo sum*? How can the *cogito ergo sum* philosophy reconstruct the process of forming professional skepticism in APIP? Based on the research questions, the research objectives were formulated as follows: to analyze in depth the meaning of professional skepticism for government internal auditors and its relationship with the philosophy of *cogito ergo sum* and to analyze in depth the process of reconstructing professional skepticism in APIP through the philosophy of *cogito ergo sum*. The benefits of this research are divided into three types: Theoretical Benefits, This research provides a new perspective on understanding the professional skepticism of auditors through the critical thinking process carried out by René Descartes. Research related to the professional skepticism of internal auditors is still limited; therefore, this study can contribute to future research. Practical Benefits: Government internal auditors, especially at the Main Inspectorate of BPS, can apply professional skepticism in audit tasks maximally by understanding and implementing critical and skeptical thinking according to the *cogito ergo sum* philosophy. Policy Benefits: This research can be considered by the government, in this case, the Main Inspectorate of BPS, to formulate

policies or guidelines that are more focused on discussing the importance of professional skepticism for government internal auditors and its relationship with the philosophy of cogito ergo sum.

## **LITERATURE REVIEW**

### **Professional Skepticism of Auditors**

BPK RI Regulation No. 1 of 2017 on State Financial Examination Standards explains that the professional attitude of auditors is implemented in the form of professional skepticism (professional skepticism) throughout the examination activities and by prioritizing the principle of professional consideration (professional judgment). Professional skepticism is when the auditor does not assume that the party responsible is honest, but this does not mean that the honesty of the party responsible is no longer in question. Professional consideration is a form of collective knowledge, skill, and experience. Professional consideration is carried out by trained auditors who have knowledge and experience and thus have the necessary competence to make reasonable considerations.

Professional skepticism is the attitude of an auditor when conducting an audit, and this attitude always questions and critically evaluates audit evidence (Merawati & Ariska, 2018). Higher professional skepticism of auditors indicates that the auditor will have a greater chance of obtaining more information related to their suspicions, thus being able to detect fraud, which can then improve the performance of auditors in detecting fraud, and also in improving the responsibility of auditors when detecting fraud (Sanjaya, 2017).

Various characteristics can show that an auditor has professional skepticism, and these characteristics are also considered aspects of the auditor's stable personality (Larimbi et al., 2013). The characteristics of professional skepticism are considered stable because they can last relatively longer than professional skepticism influenced by situations outside the auditor. The characteristics of skepticism

according to Hurtt (2010) are used to classify internal auditors as skeptical or less skeptical. The results of his research show that internal auditors with higher levels of skepticism are more capable of obtaining information on fraud.

Professional skepticism among government auditors is an important factor in producing quality government performance audits. Government internal auditors are expected to produce reliable audit evidence by applying professional skepticism. If the auditor can produce reliable audit evidence, the audit quality will increase (Hanif & Naibaho, 2014). Quadackers et al. (2014) stated that an internal auditor with a high level of skepticism can detect fraud earlier, starting from the planning process to the audit activities. Government internal auditors must consider the possibility of fraud at every stage of an organization's operational activities (Kartikasari et al., 2017). Therefore, when detecting fraud while conducting audits, it is necessary to have a professional skeptical attitude of the auditor.

Professional skepticism is an integral element of effective audit practice and aims to achieve the most fundamental audit objective: to provide assurance of the reliability of an entity's financial statements. Auditors must adopt a critical attitude towards the information they examine. They should not automatically assume that the information is true but should critically evaluate it and seek sufficient evidence to support the claims made. Auditors must remain neutral and unbiased when performing audits. They must maintain independence and objectivity in evaluating and reporting their findings without influencing audit results through personal or other parties' interests.

Auditors must collect sufficient and relevant evidence to support their conclusions and opinions. They must use appropriate methods, including substantive and detailed testing, to verify the truth and reliability of the information presented in financial statements. Auditors must identify and address potential conflicts of interest that may impair their

independence and objectivity in the audit process. They must maintain professional integrity and avoid situations that may influence objective assessments.

Government internal auditing involves the internal evaluation and oversight of government operations, policies, and processes to ensure effectiveness, efficiency, compliance, and accountability. Government internal auditors must adopt a professionally skeptical attitude when examining government activities. They must critically evaluate existing policies, procedures, and practices to identify potential risks, irregularities, or violations that may occur. A skeptical attitude helps them carry out their examination tasks carefully and not automatically consider government information or actions as true.

Government internal auditors must maintain independence and objectivity when evaluating government performance. They must fairly and objectively assess whether government goals have been achieved, resources have been used efficiently, and policies and procedures have been followed correctly. Skepticism helps them avoid being influenced by pressure or the interests of others that may affect their objective assessment. Government internal auditors who apply professional skepticism can help identify potential risks in government activities. They can critically question weaknesses in the internal control system and analyze whether there is potential for irregularities, abuse of power, or noncompliance that may occur. By identifying these risks, internal auditors can recommend the necessary improvements.

Professional skepticism in government internal auditing plays an important role in supporting accountability and transparency. Critical and careful internal auditors can help ensure that the government is accountable for the effective use of public resources and fulfills its obligations to society. By providing objective and factual reports, internal auditors can increase transparency in government management. In government internal auditing, professional skepticism is a core principle that ensures that audits are conducted carefully,

objectively, and independently. This contributes to improving governance, effective risk management, and compliance with applicable laws and regulations.

### **Cogito Ergo Sum (I Think, Therefore I Am)**

Sitorus (2016) summarizes René Descartes' philosophy in his work entitled René Descartes Rationalism: "I Think, Therefore I Am". The main purpose of Descartes' philosophy is to build a philosophical system on a foundation of certainty and truth that cannot be doubted. Awareness of the importance of philosophy on a foundation of absolute truth eventually led Descartes to dedicate himself to the search for truth. He decided that the search for truth must start from within himself, and by using his own abilities.

In line with the goal of building a philosophical system free from skepticism, Descartes then formulated a method. Descartes formulated a method that can be used so that the system built is truly not in doubt. The method must be able to be used so that it can distinguish between error and truth, skepticism and certainty. The method eventually produces knowledge that has certain truth and cannot be doubted. Descartes realized the importance of a method, therefore his philosophical project began with a reflection on the method. Discourse on the Method and Rules for the Direction of the Mind are his first philosophical writings to focus on a method.

In philosophy, Descartes sought to find a certain basis for human knowledge that cannot be doubted. To do this, he questioned everything that might have been doubted. In his search, he realized that even in doubt, he was still thinking. From there came the statement "Cogito, ergo sum," which reveals the belief that awareness of thought itself is evidence of one's existence. According to Descartes, if someone thinks, argues, or doubts something, it shows that they exist as a thinking entity. Although one's self may be doubted by the power of skepticism, the fact that they doubt or think proves that they must exist to doubt or think in the first place. In a broader

context, this statement also reflects Descartes' concern in building a solid epistemological foundation. In his thinking framework, self-awareness and self-doubt are the basic elements that are undeniable and cannot be questioned. Therefore, "Cogito, ergo sum" becomes the starting point for achieving certain knowledge and believing in the existence of oneself as a thinking entity.

Descartes believed that truth can be obtained if the mind or reasoning is used correctly and does not allow for errors in its steps. René Descartes used a very strict principle during his search, namely he only accepted knowledge that is clear and distinct (*clara et distincta*). Furthermore, René Descartes built a method that could apply the mind correctly, namely, the method of intuition and deduction. Intuition is a conception in the mind that cannot be doubted in its truth, and this conception arises only from reason. Meanwhile, deduction is a conclusion that is certain from several propositions that are known to be certain.

Clear perception (*clear*) is a perception that arises and can be clearly seen by the mind. Distinct perception is a clear and sharp perception but separate from other perceptions, only seeing the clear perception contained in it. Distinct perception does not imply an unclear perception or a clear boundary with other perceptions. Distinct perception shows uniqueness and difference when compared with other perceptions. Descartes explained that a perception can be clear but not always distinct. For example, perception related to the feeling of pain in the body can be clearly felt, but it is not always distinct because it is possible that on the part of the body that experiences pain, other feelings also arise that also cause pain, such as a feeling of pain or itching, whereas it may only be a mere sensation that is clearly perceived.

Cogito ergo sum underscores the importance of critical thinking and doubting everything to achieve a certain truth. Similarly, in the professional skepticism of auditors, auditors must adopt a critical and cautious attitude when evaluating information and checking

compliance with audit standards. They should not accept claims or information outright but should think critically and seek sufficient evidence to support their conclusions. Cogito ergo sum reflects the importance of doubt and skeptical thinking in achieving certainty and the truth. This also applies to the professional skepticism of auditors. Auditors must have healthy doubts about the information they encounter, conduct thorough investigations, and critically test the evidence. They should not be influenced by assumptions or subjective opinions but adopt a skeptical attitude that allows them to uncover the truth and see beyond the surface.

The statement cogito ergo sum highlights Descartes' efforts to achieve certainty and self-existence through critical thinking. The ultimate goal of auditing is to provide assurance and certainty about the information being audited. In order to achieve this goal, professional skepticism of auditors is important to seek certainty in financial reports and business processes being audited. The connection between cogito ergo sum and the professional skepticism of auditors lies in the importance of critical thinking, healthy doubt, and the pursuit of truth. Just as Descartes sought certainty and self-existence through skeptical thinking, auditors use professional skepticism to achieve certainty in auditing and provide assurance to stakeholders.

#### Previous Research

Nelson (2009) conducted qualitative research literature study to discuss research on professional skepticism in the field of auditing. This study provides a model that illustrates that audit evidence, when combined with the knowledge, characteristics, and incentives of auditors, can produce assessments that reflect professional skepticism. Hurtt et al. (2013) expanded Nelson's (2009) research by synthesizing professional skepticism research on auditors, identifying research limitations on certain dimensions, and discussing the implications of research findings. The results of this research show that existing research has provided a good understanding of the

antecedents of skeptical assessment and action. Most research has focused on the antecedents of skeptical assessment and auditor characteristics.

Hurt (2010) conducted qualitative research by conducting a literature study to develop a scale that can be used to measure the level of professional skepticism according to the nature of an individual. Hurt's (2010) research successfully developed 30 question items to determine the level of professional skepticism according to the nature of an individual and also conducted repeated validation on students and professional auditors regarding the measurement scale. Meanwhile, Nolder and Kadous (2018) developed a conceptualization of professional skepticism for researchers to produce real implications in audit practice and provide guidance for future research. Nolder and Kadous (2018) used the dual conceptualization of professional skepticism as a thought pattern and attitude and used the theory of mindset and attitude to develop the measurement of each component.

Olsen and Gold (2018) conducted qualitative research with a literature study to identify new research questions, determinants, and theories that can solve problems in professional skepticism research. According to Olsen and Gold (2018), professional skepticism research can be improved through a neuroscience perspective in terms of theory, belief, trait and state skepticism, fraud detection, and skeptical action and assessment. Integrating the neuroscience perspective into professional skepticism research can provide benefits and further directions for future research. Quadackers et al. (2014) tested the relationship between the skeptical perspective of auditors and the decisions and assessments of skeptical auditors in all client risk settings draining. The results of Quadackers et al. (2014) show that the Inversed RIT is more predictive of reflecting presumptive doubt than the HPSS in all risk scenarios, especially in high-risk settings.

Khan and Oczkowski (2021) investigated the relationship between inherent (trait) and situational (state) skepticism and identified the

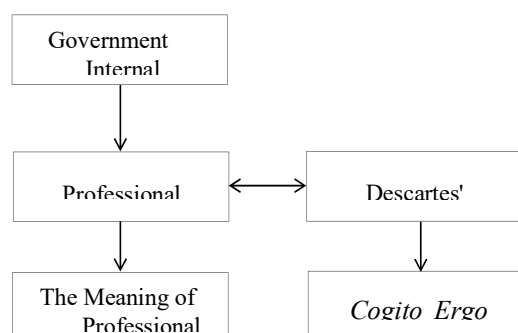
main drivers and overall effects of this relationship. The research is quantitative, with experimental methods and meta-analysis regression correlation of Pearson trait and situational skepticism. The results show that, on average, there is no size that can see the effect of the relationship between trait and situational skepticism. The main determinant of the correlation in previous research is the use of inverse rotter, graduate samples rather than professional auditors, and a low-risk environment in the research design.

Research related to the professional skepticism of auditors in Indonesia is dominated by quantitative research, such as that conducted by Larimbi et al. (2013), who studied the influence of personal factors on the professional skepticism of auditors at Non-Big 4 Public Accounting Firms (KAP) in East Java. The results of the research (XXX) show that the INFP (introvert, intuition, feeling, perceiving) and ENFJ (extrovert, intuition, feeling, judging) personality types influence auditors' professional skepticism. The higher the auditor's experience, the higher their professional skepticism. Sanjaya (2017) researched the factors that influence auditor responsibility in detecting fraud. The results of his research show that there is a positive influence of professional skepticism on auditor responsibility in detecting fraud.

#### Research Framework

René Descartes considered that truth can be found if the mind or reasoning is used correctly and applies steps that avoid errors. René Descartes in searching for truth uses a very strict principle, namely he will only accept knowledge that is clear and distinct (*clara et distincta*). Furthermore, René Descartes built a method that could apply the mind correctly, namely, the method of intuition and deduction. Intuition is a conception in the mind that cannot be doubted in its truth, and this conception arises only from reason. Meanwhile, deduction is a conclusion that is certain from several propositions that are known to be certain.

Figure 2.1. Conceptual Framework



Res Cogitans as a thinking substance applies clear and distinct perception (*clara et distincta*) until finally finding truth that is no longer in doubt, *cogito ergo sum*. Cogitans is a depiction of an individual government internal auditor who thinks and perceives the truth of audit evidence until it reaches the formation of a professional skeptical attitude. If a government internal auditor can apply thinking and reasoning like *res cogitans*, then it will produce a professional skeptical attitude and behavior free from error

## RESEARCH METHOD

This research is qualitative interpretive research in the field of accounting, based on the interpretive paradigm, which considers that individuals form and maintain their own reality socially and symbolically. Its purpose is to produce descriptions, views, and explanations of social events to create an interpretive system and understanding of the social environment.

The results of the research depend on the ability of individuals to reveal phenomena and form their own realities. The interpretive paradigm according to Burrell and Morgan includes solipsism, phenomenology, hermeneutics, ethnomethodology and symbolic interactionism. This research uses phenomenology based on Creswell (2007) to answer the research problems that have been identified.

According to Creswell (2007), phenomenological research methodology is an approach to understanding the life experiences of

individuals in a specific context. This method focuses on a deep understanding of the subjective experiences of individuals and how they make sense of the phenomena they experience.

The researcher achieves a deep understanding through direct interaction with research participants, collecting data through in-depth interviews, observation, or participatory observation, and analyzing data by identifying patterns, themes, and structures that emerge from the individual experiences. This method emphasizes reflection and an open approach to objectively understanding individual experiences.

## Subject and Object of Research

The object of research in this study is the *cogito ergo sum* philosophy on the professional skepticism of government internal auditors. The subject of the research is the informant who is a government internal auditor at the Main Inspectorate of BPS. Data collection for the research used the technique of semi-structured interviews with six informants who met the research criteria. The research was conducted in the meeting room of the Main Inspectorate of the BPS from February to March 2023. In addition, this research used reading sources from previous research as well as relevant documents.

## Type of Data and Data Collection Techniques

The approach used by researchers is phenomenology; therefore, the type of data used in this research is the results of interviews with government internal auditor informants at the Main Inspectorate of the Central Statistics Agency (BPS). The BPS is a vertical non-ministerial national agency with work units spread throughout Indonesia at the district/city level. The Main Inspectorate of the BPS is headquartered at the BPS Central and has a working area covering all BPS units. In addition, this research uses secondary data in the form of information from research, articles, books, regulations, and other relevant documents that are then analyzed in depth.

In phenomenological research, the choice of data collection techniques must be based on the research objectives, the context of the phenomenon being studied, and participant availability. A combination of these techniques can be used to obtain a rich and in-depth understanding of the subjective experiences of individuals and the phenomena under study. This research uses in-depth interviews with several informants, as is the most commonly used technique in phenomenological research. The informants were internal auditors who had conducted performance audits on BPS work units from the central to the regional level.

In this interview, the researcher interacted directly with the research participants to obtain an in-depth understanding of their experiences, views, and subjective meanings related to the phenomenon of professional skepticism. The researcher records observations and experiences that occur directly in the field, both in certain situations or social interactions. In addition, the research will also carry out field notes that can provide an overview of the context, events, and subjective experiences that occur in this situation.

This research uses phenomenology, as formulated by Creswell (2007), to analyze the research data. The first procedure was to determine the scope of the phenomenon of research on the professional skepticism of government internal auditors. Researchers must understand the philosophical perspective of the approach used, especially the concept related to the process of government internal auditors experiencing a phenomenon of professional skepticism. The researcher determines the phenomenon of professional skepticism that will be studied through the informants. The researcher formulates research questions to reveal the meaning of the experience of professional skepticism of individuals and asks informants to elaborate on the important experiences of its importance. The research data were obtained through a long and in-depth semi-structured interview process with as many as six informants.

The main target in the interview process was to capture the meaning of professional skepticism from various experiences, events, and statuses related to the professional skepticism of auditors owned by informants. The interview process also explored personal experiences and emphasized the personal perceptions or opinions of an individual about the professional skepticism of auditors. Phenomenological analysis attempts to understand the point of view of informants to be able to stand in their position. In this case, understanding has two meanings: understanding-interpretation in the sense of identifying or empathizing and the second meaning of understanding in the sense of trying to interpret.

Next is the data analysis stage, which describes the phenomena experienced by the informants as research objects. The results of the in-depth interviews with the informants were then transcribed into written language. The second stage is to describe the phenomenon by looking for variations in the phenomena observed and trying to understand the differences and similarities among them. By observing these variations, this process is expected to provide a deeper understanding of the phenomenon of professional skepticism. The researcher selects important statements that are relevant and appropriate for the research. The researcher must be patient in delaying giving an assessment, with the aim of the subjectivity of it not interfering with the process of detailing all important points in the research data results of the interview with the participant.

The researcher also searched for all meanings that could be captured based on the researcher's own reflection, in the form of opinions, assessments, feelings, and individual hopes regarding the phenomena experienced. The next stage is the researcher constructing or building a comprehensive description of the meaning and essence of individual or informant experiences. The stage of finding the essence involves identifying the essence or underlying nature of the phenomenon. This essence involves finding common patterns, structures, and characteristics that exist behind



the variations in the observed phenomenon. Furthermore, to ensure the validity of the data, this research carried out data source triangulation. Data source triangulation is the process of digging for the truth of information by utilizing various types of data sources, such as documents and interview results from more than one informant with different perspectives. Researchers can use different informants to ensure the truth of the information. Different methods produce evidence or various types of data and can produce a different picture of the research phenomenon. These views can produce breadth of knowledge in obtaining truth

Below is a comprehensive descriptive analysis based on the content of the document "Analysis of Discussion" which describes the research results in full and includes interview quotes from informants.

### **Descriptive Analysis and Research Results**

#### **Understanding of Professional Skepticism by APIP**

The informants firmly emphasized that professional skepticism is key to critical thinking, refusing to easily believe, and having the ability to objectively evaluate information during the audit process. Although this term is not explicitly mentioned in the regulations, this skeptical attitude develops naturally through deep experience. Mr. DN firmly stated: "...skepticism is not about swallowing information raw... don't believe the data or information given directly to us, even if the data and information are complete." Ms. DY added with conviction: "...if we don't have skepticism, then we don't need to do audits... it comes from experience, not just from training or theory alone." Noema-Noesis: Noema: Initial bias, suspicion, critical thinking, basis of audit planning; Noesis: Attitude of not believing so easily, verification through interviews and documents, reflection on social pressure. Therefore, professional skepticism is not just a choice but a necessity that cannot be replaced to ensure the integrity and accuracy of audits.

#### **Experience in Applying Professional Skepticism**

Professional skepticism is applied from the audit planning stage to the execution stage. However, optimal implementation is often hampered by social pressures and bureaucracy. Mr. AP stated that this skepticism arises during audit planning by understanding the documents and audit profiles so that potential findings can be identified. Ms. RF revealed that she was once limited in delving into the findings because one member of her team had a close relationship with the management of the audited entity. Ms. NI stated that if she had an emotional relationship with the audited entity, she would prefer to refuse the audit. The obstacles mentioned include personal relationships with the audited entity, pressure from superiors, a permissive organizational culture, and time and audit scope limitations.

#### **Strategic Role of Professional Skepticism in Audits**

The auditors affirmed that professional skepticism is not just a detection tool but also a proactive approach that drives system improvements. Mr. YH stated, "...with skepticism, I assess and guess the condition of the audited entity so that changes occur, not just looking for mistakes..." Meanwhile, Ms. NI added, "...we must know the possibility of what can become a note, and what needs to be improved or left by management..." Essential Theme: TM3: The role of skepticism in improving audit quality. Essence: Auditors can identify hidden risks, conduct critical clarifications, and produce evidence-based recommendations.

#### **Integration of Descartes' Philosophy (Cogito Ergo Sum)**

This research connects the practice of professional skepticism of APIP with René Descartes' methodological skepticism, namely: critical thinking: auditors question assumptions and evaluate information. Information validation: Auditors seek evidence and do not accept claims directly. Independent thinking:

Auditors maintain objectivity even under pressure. Self-awareness (*res cogitans*): Auditors realize that they are thinking subjects who question, analyze, and seek the truth. Ms. RF: "...skepticism sometimes appears at the beginning, sometimes during the process, the important thing is that it becomes our guide to delve into findings..." Mr. DN: "...skepticism helps us to verify initial assumptions, not to immediately pass judgment..." Mr. YH: "...skepticism is our basis for auditing, determining critical points, proving suspicions through observation and evidence..."

**Research Implications Theoretical:** The reconstruction of professional skepticism based on Descartes' philosophy strengthens the role of APIP as thinkers—not just procedural audit performers. **Practical implications:** APIP must cultivate and train skeptical awareness as a professional instinct developed through experience and self-reflection. **Policy:** The Main Inspectorate of the BPS is advised to formulate explicit policies on the importance of professional skepticism and to develop guidelines based on philosophical values such as *cogito ergo sum*.

Professional skepticism of APIP involves more than just procedures; it includes critical attitudes and awareness formed from real experiences and moral reflections. This must be protected from social pressure or conflicts of interest and can be strengthened through philosophical understanding, à la Descartes: I think, therefore I am.

## **CONCLUSION**

This study was conducted to analyze the meaning of professional skepticism for government internal auditors and its relationship with the philosophy of *cogito ergo sum*. The results of this study lead to the following conclusions:

Professional skepticism in government internal auditing refers to the critical, cautious, and unbiased attitude that APIP must possess to carry out audit tasks. Professional skepticism involves an objective, independent, and

skeptical approach to the information examined and the processes reviewed by the APIP.

The philosophy of *cogito ergo sum* explains that correct thinking and reasoning can be formed through clear and distinct perceptions. The connection between *cogito ergo sum* and the professional skepticism of APIP lies in the importance of critical thinking, appropriate doubt, and testing truth. Descartes sought certainty and self-existence through skeptical thinking, while APIP uses professional skepticism to achieve certainty in auditing and provide assurance to stakeholders. Therefore, it is hoped that by applying the philosophy of *cogito ergo sum*, professional skepticism in APIP can be maximized.

## **Research Implications**

This research provides a new perspective on understanding auditors' professional skepticism through the critical thinking process carried out by René Descartes. This study can contribute to future research.

**Practical implications:** Government internal auditors, especially at the Main Inspectorate of BPS, can apply professional skepticism in audit tasks appropriately and maximally by applying the *cogito ergo sum* philosophy. This study offers an innovative perspective on understanding auditors' professional skepticism by adopting the critical thinking process developed by philosopher René Descartes. By applying the philosophy of "*cogito ergo sum*" (I think, therefore I am) in the context of auditing, this study opens new avenues for analyzing and enhancing the practice of professional skepticism. This approach not only enriches the theoretical understanding of skepticism in auditing but also provides a practical framework that auditors can apply to perform their duties.

The implications of this research are broad and multifaceted. From an academic perspective, this study can serve as a catalyst for further research exploring the intersection of philosophy, cognitive psychology, and audit

practice. From a practical standpoint, the findings of this research can be directly implemented by government internal auditors, particularly at the Main Inspectorate of the Central Statistics Agency (BPS). By adopting Descartes' principles of critical thinking, auditors can enhance the quality of their professional skepticism, which, in turn, will improve the effectiveness and accuracy of the audit process. This can lead to significant improvements in audit quality and better governance of the financial system overall.

#### Policy implications:

This research can be a consideration for the government, in this case, the Main Inspectorate of BPS, to formulate policies or guidelines that are more focused on discussing the importance of professional skepticism for government internal auditors. This research has significant potential to contribute to the development of more comprehensive policies and guidelines regarding professional skepticism for government internal auditors. By focusing on the importance of a skeptical attitude in performing audit tasks, the findings of this research can serve as a basis for the Main Inspectorate of the BPS to formulate clearer and more measurable standards and best practices. This can include aspects such as audit skepticism evaluation methodologies, targeted training programs, and mechanisms for monitoring and improving auditor performance in applying a skeptical attitude toward their work. Furthermore, this study encourages the development of a more robust framework to integrate professional skepticism into the overall audit process. This can include the development of clear performance indicators related to the application of skepticism and strategies to address challenges and obstacles in maintaining a skeptical attitude during the audit process. Therefore, this study contributes to improving the quality of government internal audits and strengthens the integrity and effectiveness of the national financial oversight system as a whole.

Furthermore, the findings of this study can encourage the formulation of a more robust

framework to integrate professional skepticism into the overall audit process. This can include the development of clear performance indicators related to the application of skepticism and strategies to address challenges and obstacles in maintaining a skeptical attitude during the audit process. Therefore, this study contributes to improving the quality of government internal audits and strengthens the integrity and effectiveness of the national financial oversight system as a whole.

#### Limitations and Suggestions

The limitation of this research lies in the number of auditors with the position of expert madya who were used as informants, which was only one person, because during the research period, the expert Auditor Madyas were on field duty. Expert Auditor Madyas have experience and strategic job functions that can enrich the information and research data. In addition, the informants chosen in this research only focus on APIP at the Main Inspectorate of BPS; therefore, it is necessary to have information and supporting data from other government internal auditors, such as APIP at the Financial and Development Supervisory Agency (BPKP) as an institution. This study has significant potential to improve the quality of internal government audits and strengthen the national financial oversight system. By focusing on the application of skepticism in the audit process, this study provides valuable insights into effective ways to maintain a critical and objective attitude during examinations. This can help government internal auditors identify and address the risk of fraud or material errors more effectively, thereby improving the accuracy and reliability of audit results. However, this study has several limitations that need to be considered. The main limitation is the limited number of expert Auditor Madya informants, which may affect the depth and diversity of perspectives obtained. For future research, it is recommended to expand the scope of informants, not only from the Main Inspectorate of BPS but also from other oversight agencies, such as the BPKP. This will provide a more comprehensive picture of the application of skepticism in internal

government auditing in various contexts and work environments. The researcher recommends adding informants with the position of expert madya as well as informants from the supervisory institution of APIP, namely from the Financial and Development Supervisory Agency (BPKP) to complement the research data.

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