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n las conclusiones del artículo [*The Relationship Between Personality Traits And Professional Skepticism Traits Of Independent Auditors*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.31460\mbdd.835045), escito por *KARAHAN, Üyesi Ahmet*, publicado por *World of Accounting Science*, Jun2022, Vol. 24 Issue 2, p261-286, Language: Turkish, se lee: “*This study examined the relationship between personality traits and professional skepticism in a sample of 80 independent auditors. The findings showed that personality traits significantly affected occupational skepticism. This study is the first to examine the relationship between personality traits and professional skepticism from the point of view of independent auditors and will make significant contributions to researchers who will work on this issue in the future. According to the research results, the model between personality traits and professional skepticism is statistically significant. In explaining the questioning mind variable, only the variable of openness to experience has a meaningful contribution. It is expected that creative, innovative and thoughtful auditors, who are open to new experiences and ideas, will ask more questions, demand more detailed explanations and seek to obtain sufficient evidence to reach a judgment. There is a significant contribution of conscientiousness and openness to experience in explaining the variables of suspension of judgment and search for knowledge. The prominent features of conscientiousness are responsibility, commitment to the task, planned action and compliance with the rules. Openness to experience means that the individual is open to new ideas and productive. It is expected that auditors with these personality traits will continue to collect and objectively evaluate the evidence until the evidence is sufficiently convincing to make a judgment on the accuracy and integrity of their financial statements. Auditors who have the traits of conscientiousness and openness to experience can be said to be curious and willing to investigate.* (…)” La selección de personal no puede limitarse a los conocimientos, las buenas maneras, el glamur, la empatía. En la investigación aludida se nos recalca que el escepticismo profesional, que es una actitud mental que debe concretarse en las acciones de control o del asegurador, dependen en gran medida de la personalidad. Según el artículo las características de la personalidad que favorecen el escepticismo son: *Extraversion, Agreeableness, Conscientiousness, Neuroticism y Openness*. En el lenguaje popular hablamos del “*olfato*” del auditor. No se trata de asumir posiciones distantes, agresivas, odiosas, como las de muchos funcionarios de la administración pública o de la rama judicial. Antes bien hay que crear un clima de armonía, de bienestar, que facilite conversar y así enterarse de cosas que de otra manera podrían pasarse por alto. La buena fe de todos los implicados es una condición básica. Lamentablemente el delincuente trata de ocultar, enredando así al asegurador. Tanto se ha perfilado a los revisores fiscales como policía judicial, oficiales de cumplimiento, contralores normativos, investigadores criminales, que se perdido las bases necesarias para un trabajo exitoso. No se actúa contra los empresarios sino en colaboración con ellos.

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