

ABSTRACT

The purpose of this paper is to demonstrate a deeper understanding of how auditor ethics moderate the relationships between audit competence, independence and professional scepticism to audit quality. A multiple linear regression analysis was used to analyse the data collected. The study sample contains 100 audit practitioners in both Big 4 and Non-Big 4 public accounting firms in Indonesia and Sierra Leone. Auditor competence, auditor independence and auditor professional scepticism are set as independent variables, and audit quality is the only dependent variable in the study. In contrast, auditor ethics is used to moderate their relationships. The results from this study reveal that variables such as auditor competence, professional scepticism, and professional ethics are significantly correlated with producing high-quality audits. On the other hand, the level of auditor independence did not show a significant relationship with audit quality during the execution of audit assignments. Professional ethics affects audit quality; this means that if an auditor always implements a professional code of ethics, the audit results will be in accordance with the conditions of the actual financial statements. In this research, we encountered several limitations and challenges due to the unavailability of the exact number of auditors working in audit firms in Indonesia and Sierra Leone. This led to limitations in the data's unavailability, which made this research more vital to shed light on country-related deficiencies. The implication of the findings will contribute to improving auditors' professionalism and independence when conducting audits, ensuring they remain free from conflicts of interest and external influences.

Keywords: *Audit Competence, Independence, Professional Scepticism, Auditor Ethics and Audit Quality*

