IMPLICATIONS OF AUDITOR CHARACTERS ON AUDIT QUALITY

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BACKGROUND :
Users of financial statements rely on the services of Public Accounting Firms in assessing the reliability of a company's financial statements. Auditors working at Public Accounting Firms are required to maintain professionalism in their work so that the quality of the audit of the financial statements produced can be relied upon and trusted. For this reason, auditors must always maintain their independence and continue to improve their competence. In addition, auditor ethics are also very important in maintaining audit quality. This study aims to analyze the implications of auditor character on audit quality with a focus on the influence of auditor independence and competence and the moderating role of auditor ethics in the relationship. Audit quality is key to ensuring the accuracy and transparency of financial statements, and auditor character including independence, competence and ethics play an important role in this process.
METHOD : This research uses quantitative methods and research data were obtained through a questionnaire that will be given o 35 auditors working at Public Accounting Firms in Makassar City that are registeredwith the Audit Board (BPK). This study evaluates how auditor independence and competence affect audit quality and how this influence is moderated by auditor ethics.
RESULTS& DISCUSSION: The research findings show that auditor independence and competence have a significant impact on audit quality. Auditor ethics are proven to act as an important moderating variable, where strong ethics can strengthen the positive influence of independence and competence on audit quality.
CONCLUSION : The results of this study indicate that improving auditor ethics can increase the effectiveness of independence and competence in improving audit quality. This study suggests the need for greater attention to ethics training in auditor development and the integration of ethical principles in audit policies to ensure optimal audit quality.

KEYWORDS: auditor characters, audit quality