

The Role of Auditor Independence, Ethical Behavior and Professional Skepticism on Audit Quality: Evidence from The Gambia

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ABSTRACT: There are continuing questions about audit quality outcomes in Africa, especially in The Gambia, where the audit environment is relatively small and may be affected by governance and oversight challenges, regulatory capacity constraints, perceived institutional pressures, and limited resources. The current study aims to test and analyze the significant influence of auditor independence, ethical behavior, and professional skepticism on audit quality in The Gambia. The study uses a sample of 35 external auditors serving in the public sector because this accounts for the largest number in The Gambia's audit system. The study adopted a random sampling method, and the data were analyzed using multiple linear regressions in SPSS 31.0 to test the hypotheses. The regression results show that auditor independence ($\beta = 0.349$, $p = 0.002$), ethical behavior ($\beta = 0.286$, $p = 0.005$), and professional skepticism ($\beta = 0.270$, $p = 0.004$) all have a positive and significant influence on audit quality in The Gambia. The study's results provide country-specific evidence from a small and underexplored African audit environment and offer practical implications for regulators, professional bodies, and future researchers.

KEYWORDS: Auditor Independence, Audit Quality; Ethical Behavior, Professional Skepticism, The Gambia

INTRODUCTION

Audit quality is essential for determining the level of transparency and accountability in an organization, and more importantly, the level of trust and confidence from stakeholders (Payamta et al., 2025). Audit quality is a measure of auditors' ability to perceive substantial and material misstatements in reported financial statements and to report them subsequently (Muslimin et al., 2024). High-quality audits in both the public and private sectors help achieve credible reporting, better governance, and more trust in economic decisions. This issue remains of great consequence today and is likely to remain relevant in the future, given the gaps by the world's top audit firms and the high-profile failures of companies such as Enron, WorldCom, and Wirecard, stemming from negligence in audit work and its damaging consequences. In developing economies, audit quality is more pressing, as it is the sole or the most credible source of information for financial discipline for investors, the government, donors, and the public at large (Manneh et al., 2025). In the African public sector, the accessibility of financial information remains uneven, while transparency and accountability continue to be important for strengthening public trust and stakeholder oversight (Yuhertiana et al., 2020). This creates a strong foundation in The Gambia, whereby the country relies on credible financial information to support public accountability, ensure donor jurisdiction in development, and foster private-sector development. However, institutional and public audit reports have raised concerns regarding accountability, including reported financial reporting irregularities, delayed audits, limited professional capacity, and uneven compliance with international audit standards in some audit procedures.

Recent studies have shown that a single factor does not determine audit quality and offer different views on how auditor-related determinants, both behavioral and professional, significantly influence audit quality globally. Auditor independence supports auditors' professional judgment free from bias and resistance to external influence. Studies by Harber & Marx (2020); Tjan et al. (2024); and Manneh et al. (2025) collectively concluded that audit quality is positively and significantly influenced by auditor independence. They further argued that indicators such as long auditor tenure and non-audit services (NAS) pose major threats to an auditor's independence and objectivity, and can even reduce the reliability of audit reports. Ethical behavior, on the other hand, establishes the professional principles to which auditors adhere to maintain their integrity, objectivity, and confidentiality. Several empirical studies examining an auditor's ethical behavior and audit quality have also shown a positive relationship and direct significance. For instance, Alsughayer (2021); Nawfel & QingXiang (2021); and Yulianti et al. (2022) indicate that stronger ethical awareness and moral commitment improve audit credibility and reduce dysfunctional audit behavior.



Professional skepticism enables auditors to maintain a critical attitude when evaluating audit evidence. Findings from studies by Hai et al. (2020); Musoke et al. (2023); and Truong Thi & Tran Thi (2024) indicate that professional skepticism has a positive and significant influence on audit quality. Harber & Marx (2020); Tjan et al. (2024) further emphasized that auditors who possess high skeptical attitude during audit engagements tend to achieve better audit outcomes than their counterparts. These findings indicate that independence, ethics, and skepticism are vital determinants of audit quality globally. However, the empirical findings are not entirely uniform across countries and audit environments, especially in the Gambia, where this argument has yet to be tested, as there are no empirical studies on the determinants of audit quality.

Although this literature is well established globally, audit quality is shaped by institutional context, regulatory strength, and professional culture. Evidence from Nigeria, Ghana, Kenya, and South Africa suggests that compromised independence, limited ethical enforcement, and low skepticism may affect audit quality across parts of Sub-Saharan Africa (Yeng & Oppong, 2024). Other developing nations, such as Indonesia, Pakistan, and Saudi Arabia, have reported similar audit-quality challenges, supporting the argument above. However, findings from these larger regions cannot be generalized to the Gambian setting, as it has a relatively small audit profession, close professional networks, limited institutional capacity, and ongoing challenges in financial oversight. These conditions may create a setting in which familiarity threats, resource constraints, and pressure from client relationships affect audit judgments differently than in larger jurisdictions. Collectively, these issues may affect the credibility, reliability, relevance, and timeliness of audit outcomes, with implications for investor confidence, public trust, accountability, and transparency. As a result, there is a strong need for country-specific evidence explaining how independence, ethics, and skepticism influence audit quality in The Gambia.

The current study has identified gaps in both the phenomena, which are the differences between an expected situation and the actual reality, as well as in the literature that warrant exploration, as The Gambia's audit setting presents several concerns requiring careful investigation. The study addresses some gaps in The Gambia's audit environment by examining observable institutional and professional conditions. For example, some recent institutional reports cited in this study indicate that certain state-owned enterprises in The Gambia have employed the same external auditors for prolonged periods, creating familiarity threats that may affect auditors' objectivity and independence and, consequently, the reliability and credibility of their audit reports. Another phenomenon gap in this study arises from the Janneh Commission report (2019), which raised concerns regarding the adequacy of reporting of irregularities and misstatements in the financial reports of public institutions. The study also notes concerns arising from other public audit findings that point to ethical-compliance issues, disclosure limitations, and insufficiently critical evaluation of evidence. Such patterns indicate that the central issue in The Gambia is not simply whether auditors possess technical knowledge, but whether they operate in conditions that support independence, ethical discipline, and skeptical judgment.

Another gap can be found in the literature, as there is few, if any, specific empirical studies that examine the role of independence, ethics, and skepticism in determining audit quality in the Gambia. This literature gap has highlighted the importance and urgency of this study, as it will create country-specific empirical evidence on the factors significantly influencing audit quality, accountability, and corporate governance in the Gambia. The analytical focus on these three determinants (independence, ethics, and skepticism) speaks directly to the conditions under which audits become credible and reliable in institutional practice.

The study's novelty lies in two main aspects. Firstly, the study provides empirical evidence from the Gambian context, a context that is significantly underexplored in audit quality research. Only a few studies have examined audit quality in the Gambia, and most have focused on a particular institution. Another novelty of this study is that it combines institutional, professional, ethical, and behavioral factors into a single explanatory model, which explains a more comprehensive understanding of the determinants of audit quality in the Gambia.

The study's hypotheses are formulated from three theories, namely, Agency Theory, Ethical Theory and Professional Skepticism Theory to test and analyze relationships. The first hypothesis is formulated through the support of the Agency Theory, which posits that when ownership and management are separated, managers may have incentives that differ from those of owners or other principals. Independent auditors reduce that problem by acting as external monitors who verify whether financial reports fairly represent organizational reality (Alsmady, 2022; Kateb & Youssef, 2025). Independence is therefore not simply a desirable personal quality. Hendrawan et al. (2024) reported that independence improves audit quality in Indonesian public accounting firms, while Manneh et al. (2025) concluded that the relationship between independence and audit quality is positive across



developing economies, though they emphasized that independence is most effective when supported by regulatory enforcement and institutional integrity. In The Gambia, the issue is sharpened by prolonged relationships between some audit firms and state-owned enterprises, as well as by perceptions of political or executive interference. The first hypothesis is therefore stated as follows:

H1: Auditor Independence has a positive and significant influence on audit quality in The Gambia.

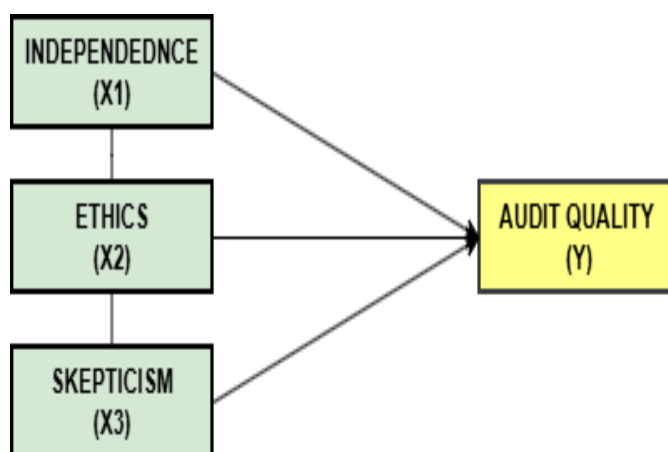
The second hypothesis is formulated through the support of the Ethical Theory, which posits that the virtues and duties of professional behavior should enhance the substantive trust placed in audit work. Yulianti et al. (2024) found that ethics and professionalism improve audit quality, while Nawfel & QingXiang (2021) showed that moral identity strengthens principled decision-making under pressure. If auditors are to produce reliable audit report and support accountability, they must not only know the standards, but also be willing to uphold them when facing pressure from clients, institutions, or political actors. Accordingly, the second hypothesis is stated as follows:

H2: Ethical Behavior has a positive and significant influence on audit quality in The Gambia.

The third hypothesis is formulated through the support of the Professional Skepticism Theory, which posits that auditors should reflect a questioning mindset combined with a critical assessment of audit evidence throughout the audit procedure. This theory requires auditors to avoid accepting explanations at face value and to remain alert to signs of fraud, bias, omission, or misstatement. In theoretical terms, skepticism is the behavioral bridge between professional responsibility and actual audit judgment (Gajewski et al., 2025; Hardies et al., 2025). Hai et al. (2020) found that skepticism has a significant effect on audit quality in Vietnam, while Truong Thi & Tran Thi (2024) showed that skepticism is shaped by the interaction of competence, ethics, and workload. The third hypothesis is therefore stated as follows:

H3: Professional Skepticism has a positive and significant influence on audit quality in The Gambia.

The study developed a conceptual framework, linking independence, ethics and skepticism to audit quality. The purpose is to understand how independence, ethics and skepticism significantly influence audit quality, which impacts accountability and transparency of audit outcomes in the Gambia. The framework predicts that independence, ethics and skepticism has direct influence on audit quality, impacting accountability and transparency. The framework incorporates one dependent variable in audit quality (Y), and three independent variables, in independence (X₁), ethics (X₂), and skepticism (X₃). The conceptual framework rests on three theories: Agency Theory, Ethical Theory, and Professional Skepticism Theory. Each of these theories plays a role in ensuring audit quality in the Gambia.



METHODOLOGY

The study used a quantitative research method influenced by positivist and empiricist philosophies. The purpose of this method is to determine whether independence, ethics, and skepticism have a positive and significant impact on audit quality from the perspective of auditors in the public sector of the Gambia. The study used a structured questionnaire distributed via Google Forms. The data collection period was from January 2026 to February 2026. To collect basic information about the respondents,



the first section of the questionnaire included four demographic variables: gender, age, educational level, and years of experience in the relevant field. The second section of the Likert-scale questionnaire includes four indicators and questions for each variable: independence, ethics, skepticism, and audit quality.

The study population comprised practicing auditors registered with GICA and auditors employed in the National Audit Office. Due to the complexity of the study issue, auditors with a strong understanding of audit procedures, governance, and financial reporting were included in the study's population. Respondents were guaranteed the confidentiality and anonymity of their answers, and participation in the survey was entirely voluntary. Random sampling was used to select 35 respondents from the public sector. The cross-sectional data analysis was conducted using SPSS, enabling testing of the research hypotheses and examining relationships among variables.

Table 1. Variable Definition & Measurement

| Variables | Conceptual Definition | Indicators | Source |
|--------------------------------|--|--|------------------------------|
| Audit Quality | The level of reliability and credibility of audit results. | <ol style="list-style-type: none"> 1. Compliance with auditing standards 2. Error detection 3. Follow-up on audit findings 4. Stakeholder Confidence | Fawziah et al. (2023) |
| Auditor Independence | The degree of freedom from bias and influence in audit judgment. | <ol style="list-style-type: none"> 1. Independence in fact 2. Independence in appearance 3. Restriction on NAS 4. Auditor Rotation | Harber & Marx (2020) |
| Ethical Behavior | The auditor's adherence to moral and professional principles. | <ol style="list-style-type: none"> 1. Integrity 2. Objectivity 3. Confidentiality 4. Professional behavior | Yulianti et al. (2022) |
| Professional Skepticism | The auditor's critical attitude in evaluating audit evidence. | <ol style="list-style-type: none"> 1. Questioning attitude 2. Verification mindset 3. Critical Assessment 4. Alertness to red flags | Truong Thi & Tran Thi (2024) |

Total Indicators = 26

Data analysis method

Multiple Linear Regression

The data analysis employed a multiple linear regression technique to test the direct impact of independence, ethics, and skepticism on audit quality. The study uses the multiple linear regression models below to represent the causal relationship between the independent variables and the dependent variable. This model aims to test the hypothesis of the study:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \epsilon$$

Where:

Y = Audit Quality

B₀ = Intercept (constant)

B₁ – β₃ = Regression coefficients

X₁ = Independence

X₂ = Ethics

X₃ = Skepticism

ε = Error term



Validity Test

The validity test is conducted to measure whether the data obtained after the research is valid or not, using the measuring instrument (questionnaire). Validity testing can be determined by looking at the significance value. An item is considered valid if its significance value is <0.05 , but if the significance value is >0.05 , then the item is considered invalid.

Reliability Test

The reliability test is a method that measures the consistency of the research. The reliability test therefore aims to evaluate the internal consistency of a questionnaire, which is an indicator of variables or constructs. In this study, the Cronbach Alpha will be used to test the reliability. A value of 0.70 and above will indicate that the data is accurate and will be accepted for further analysis.

Testing of Classical Assumptions

The study carried out traditional assumptions tests for normality and multicollinearity. The normality test assesses whether the regression model's residuals are normally or near-normal distribution. In this study, normality test was examined using the Kolmogorov-Smirnov and the Shapiro-Wilk of Regression Unstandardized Residuals generated by SPSS. If the significant value (p-value) is $> 5\%$ (0.05), then the residuals of the data are normally distributed. Conversely, if the significant value (p-value) is $< 5\%$ (0.05), then the residuals of the data are not normally distributed. Similarly, the multicollinearity test assesses whether the regression model exhibits multicollinearity among the independent variables. Multicollinearity in the regression model can be assessed using tolerance values and inflation factors (VIFs). If the tolerance values are greater than 0.10 and the VIF values are below 10.0, then this indicates that there is no multicollinearity problem in the regression model. Conversely, if the tolerance values are less than 0.10 and the VIF values are greater than 10.0; this indicates a multicollinearity problem in the regression model.

The Coefficient of Determination (R-square)

The coefficient of determination, also known as R-squared (R^2), is a ratio that is expressed as a percentage. It shows the proportion of the variance that the connection between the independent and dependent variables accounts for. As a result, the independent variable would account for a portion of the dependent variable, with the remaining portion being explained by components not included in the model.

Hypothesis Test

The hypothesis test is designed based on the research purpose, specifically a t-test to assess the relationship between the independent variable. A t-test was used to estimate the partial contribution of each independent variable to the dependent variable. The study uses SPSS version 31.0 for data analysis. The decision-making process involved comparing the p-value of the t-statistic to the significance level of 5% (0.05). If the p-value of the t-statistic is less than or equal to 5% ($p \leq 0.05$), the hypothesis is accepted, indicating that the independent variables have a statistically significant impact on the dependent variable. Similarly, if the p-value of the t-statistic is greater than 5% ($p > 0.05$), the hypothesis is rejected, indicating that the independent variables does not have a statistically significant impact on the dependent variable.

RESULTS

Respondent profile

The study collected 35 valid responses from practicing auditors in The Gambia's public sector, as indicated in Table 2 below. With percentages of 57.1% and 42.9%, respectively, male respondents outnumbered female respondents. The largest frequency was recorded among respondents aged 26-35 (57.1% of the sample), followed by those aged 18-25 (34.3%) and 36-45 (8.60%). 42.9% of respondents had a bachelor's degree, followed by those with an ACCA/CPA degree (34.3%) and a master's degree (22.9%). Auditors with 3-5 years of audit experience accounted for the largest percentage (37.1%), followed by those with 6-10 years of experience (28.6%). Auditors with less than 5 years of industry experience accounted for 20.0% of respondents, while those with more than 10 years had the lowest frequency at 14.3%. Overall, the respondent profile indicates that in the Gambia's public-sector audit environment, the sample consists primarily of professionally active auditors with practical experience.

Table 2. Respondent profile

| Category | ib- Category | Frequency | Percentage (%) |
|---------------------|--------------|-----------|----------------|
| Gender | Male | 20 | 57.1 |
| | Female | 15 | 42.9 |
| | Total | 35 | 100 |
| Age | 18—25 | 12 | 34.3 |
| | 26—35 | 20 | 57.1 |
| | 36—45 | 3 | 8.60 |
| | Total | 35 | 100 |
| Education Level | Bachelor's | 15 | 42.9 |
| | Master's | 8 | 22.9 |
| | ACCA/ CPA | 12 | 34.3 |
| | Total | 35 | 100 |
| Years of Experience | < 3 years | 7 | 20.0 |
| | 3—5 years | 13 | 37.1 |
| | 6—10 years | 10 | 28.6 |
| | > 10 years | 5 | 14.3 |
| | Total | 35 | 100 |

Validity and Reliability Testing

All indicators are valid and reliable for further analysis, as shown by the validity and reliability tests in the tested model in Table 3 below. Every probability value (p) was 0.000, and every item correlation was greater than 0.30, indicating that the measurement variables were valid. Auditor Independence (X_1), Ethical Behavior (X_2), Professional Skepticism (X_3), and Audit Quality (Y) had Cronbach's Alpha values of 0.802, 0.931, 0.889 and 0.909, respectively. These numbers show that the measurement instrument was reliable and valid for additional analysis.

Table 3. Descriptive Statistics

| Variable | Cronbach's Alpha | Correlation (r) | Probability (p) | Decision |
|-------------------|------------------|-----------------|-----------------|------------------|
| X_1 | 0.802 | 1.00 | 0.000 | Valid / Reliable |
| X_2 | 0.931 | 0.609 | 0.000 | Valid / Reliable |
| X_3 | 0.889 | 0.409 | 0.000 | Valid / Reliable |
| Y | 0.909 | 0.699 | 0.000 | Valid / Reliable |
| Valid N 35 | | | | |

Testing of Classical Assumptions

Normality Test

The results of the normality test in Table 4 below indicate that the regression residuals are normally distributed. The Kolmogorov–Smirnov test produced a significance value of 0.200, while the Shapiro–Wilk test produced a significance value of 0.611 for unstandardized residuals. Hence these values exceed the 5% (0.05) significance threshold, the residuals can be considered normally distributed. Thus, the normality assumption in the regression model is satisfied, and the data are appropriate for further inferential analysis.



Table 4. Tests of Normality

| | Kolmogorov-Smirnov ^a | | | Shapiro-Wilk | | |
|-------------------------|---------------------------------|----|-------|--------------|----|-------|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| Unstandardized Residual | 0.089 | 35 | 0.200 | 0.976 | 35 | 0.611 |

Multicollinearity Test

All independent variables exhibit tolerance values greater than 0.10 and VIF values below 10.0, as indicated by the regression output in Table 5 below. This result suggests that the regression model shows no multicollinearity. As a result, multiple linear regression is considered appropriate for the independent variables used in this study.

Table 5. Multicollinearity Test Results

| Coefficients ^a | | Collinearity Statistics | |
|---------------------------|----------------|-------------------------|-------|
| Model | | Tolerance | VIF |
| 1 | (Constant) | | |
| | X ₁ | 0.351 | 2.850 |
| | X ₂ | 0.182 | 5.501 |
| | X ₃ | 0.320 | 3.123 |

Hypothesis testing summary

Hypothesis testing was conducted using a significance level of 5% ($\alpha = 0.05$). The results show that Auditor Independence has a significance value of 0.002 and therefore has a positive and significant impact on audit quality. Ethical Behavior has a significance value of 0.005 and therefore has a positive and significant impact on audit quality. Professional Skepticism also has a significance value of 0.004 and therefore has a positive and significant impact on audit quality.

According to Table 6 below, the regression results indicate that the independent variables account for 70.7% of the variation in audit quality in the Gambia in the tested model, with an R-squared (R^2) of 0.707 and an adjusted R-squared of 0.678. The remaining 29.3% of the research model was explained by other factors not included in the study, such as audit objectivity, auditor competence, work experience, audit firm size, and audit fees.

Table 6. Hypothesis Testing & Coefficient of Determination (R-square)

| Hypothesis | Variable | Sig. | Decision |
|---|----------------------------|-------|--------------------|
| H1 | Independence (X1) | 0.002 | Accepted |
| H2 | Ethics (X2) | 0.005 | Accepted |
| H3 | Skepticism (X3) | 0.004 | Accepted |
| Models | | | |
| | R | | 0.841 ^a |
| | R-Square (R^2) | | 0.707 |
| | Adjusted R-Square | | 0.678 |
| | Std. Error of the Estimate | | 0.486 |
| a. Predictors: (Constant), X₁, X₂, X₃ | | | |



DISCUSSION

The Relationship Between Auditor Independence and Audit Quality

The findings of the study revealed that auditor independence has a positive and a significant influence on audit quality in The Gambia. The hypothesis testing of the study recorded a significance value of 0.002, meaning that H1 is accepted at the 5% ($\alpha = 0.05$) significant rate used in this study. This result indicates that auditors who maintain a mental attitude free of influence, not controlled by others, and not dependent on others, are more capable of producing reliable and credible audit opinions. Independence enables auditors to objectively assess financial statements, enhancing audit credibility and fostering confidence in financial reporting among stakeholders.

The significance of auditor independence was also mentioned in the qualitative responses collected from respondents. One respondent noted that *“independence remains strong in private practice, although pressure in relation to fees and personal relationships with particular clients sometimes present risks.”* Another respondent perceived that auditor-client relationships may affect independence in some engagements, particularly where clients exert pressure to amend audit findings or issue favorable opinions. These observations illustrate the practical challenges auditors may face in maintaining independence, especially in smaller markets where long-standing client relationships can create familiarity threats.

In the case of The Gambia, concerns about independence are shaped by several structural factors in its auditing environment. Several respondents perceived institutional pressure and executive influence as additional challenges that may affect auditor independence. These perceptions are interpreted cautiously as experience-based qualitative evidence rather than conclusive evidence of systemic interference, highlighting the need for institutional safeguards in public-sector audit engagements.

The study's findings support Agency Theory, a fundamental theory that explains the relationship between principals (shareholders) and agents (management). In this theory, management possesses more information than shareholders about how the company operates, which creates an information asymmetry between the two parties. Thus, independent auditors serve as a monitoring mechanism planned to mitigate this information asymmetry by providing objective verification of financial reports and determining whether they accurately represent the organization's position.

The current study's findings align with previous empirical research on the influence of auditor independence and audit quality. Manneh et al. (2025) found that in developing economies, independence and audit quality have a positive relationship and a significant influence on audit quality, while Harber & Marx (2020) found that auditor independence greatly improves audit quality. Similarly, Tjan et al. (2024), Hendrawan et al. (2024), and Kurniawan (2023) also support the study's findings. Broader studies such as Lamba et al. (2020) and Muslimin et al. (2024) further show that greater independence in audit procedures is associated with better audit quality.

Overall, the study's findings show that independence positively and significantly influences audit quality in The Gambia. Consequently, both the quantitative analysis and the qualitative feedback from respondents in this study highlight that promoting auditor independence is fundamental to enhancing audit quality in The Gambia. The implementation of mandatory auditor rotation, improved ethical compliance, and greater regulatory oversight may reduce threats to independence and strengthen the credibility of audit reports.

The Relationship Between Ethical Behavior and Audit Quality

The findings of this study indicate that ethical behavior is positively correlated and has a significant influence on audit quality in the Gambia, with a significance value of 0.005, meaning that H3 is accepted at the 5% ($\alpha = 0.05$) rate. This result highlights that integrity, objectivity, confidentiality, and professional behavior by auditors in ensuring that they perform their duties responsibly and in a manner that manifests the public interest has a positive and significant influence on audit quality in The Gambia. Ethics serves as the foundation for maintaining credibility and public trust in the auditing profession.

Respondents also noted several ethical challenges in The Gambia's public and private sectors. One respondent stated that *“both public and private sectors face similar ethical and competence challenges regarding audit quality in The Gambia.”* Another respondent emphasized that corruption-related risks and limited compliance with audit procedures may affect report quality where ethical safeguards are not effectively implemented. Treated as perception-based qualitative evidence, these observations highlight the importance of ethical behavior without generalizing across all audit institutions in The Gambia.



From a theoretical perspective, the study's findings suggest that ethical behavior may be a necessary condition for high-quality audits in the Gambia. While ethical standards guide an auditor's conduct and professionalism, high-quality audits are ultimately displayed in specific audit activities, such as collecting and evaluating evidence, assessing risk, and managing client pressure. In summary, ethical behavior directly affects audit quality in The Gambia.

The finding is important because it aligns with the theoretical expectation developed earlier in the study. Ethics was operationalized as the auditor's compliance with moral and professional benchmarks and evaluated through integrity, objectivity, confidentiality, and professional behavior. Ethical Theory posits that the virtues and duties of professional behavior should enhance the substantive trust placed in audit work. In this study, that expectation was empirically supported in the Gambian context, as a direct statistical relationship was observed.

The present finding is consistent with previous studies. Yulianti et al. (2022) reported that auditors' ethical behavior has a positive effect and a significant influence on audit quality. Yulianti et al. (2024) also found that ethics and audit quality are significantly positively correlated. Sarwar et al. (2024) found that ethics had a direct coefficient of 0.16 and a significance value of 0.001 for audit quality, while Alsughayer (2021) and Kamil & Fathonah (2020) likewise revealed that adherence to professional ethics has a significant influence on audit effectiveness and credibility.

In conclusion, ethics has a positive correlation and a significant direct influence on audit quality in The Gambia. This finding emphasizes the importance of ethics in auditing, indicating that ethics directly translate into measurable audit quality. Consequently, strengthening ethical awareness and professional integrity among auditors remains essential, especially in The Gambia. Professional bodies such as GICA and FROB should continue to promote ethical training programs and enforce strict adherence to professional codes of conduct.

The Relationship Between Professional Skepticism and Audit Quality

The results of this study show that professional skepticism has a positive and a significant influence on audit quality in the Gambia, with a significance value of 0.004, meaning that H4 is accepted at the 5% ($\alpha = 0.05$) rate. This finding indicates that auditors who maintain a questioning attitude, verification mindset, critical assessment, and alertness to red flags are able to significantly influence audit quality in the Gambia. Maintaining professional skepticism means that an auditor must look beyond management's assertions and obtain sufficient and appropriate audit evidence before concluding his or her findings.

The study respondents also highlighted the importance of professional skepticism in the Gambia, noting the unavailability and reliability of financial information, which is key to a quality audit outcome. One respondent noted that *"the provision and availability of information affects audit quality"*. Another respondent stated that *"weak internal control and the lack of specialized experts in certain sectors make the work of auditors more challenging, especially when the required information and documents are not presented to them"*. These observations suggest that professional skepticism must be supported by adequate resources and access to reliable information to produce reliable and quality audit reports.

From a theoretical point of view, this result suggests that professional skepticism is important in principle, thus emerging as a strong direct determinant of audit quality in practice. A skeptical attitude helps auditors question explanations and evaluate evidence more critically, although its effectiveness is also dependent on whether auditors have the institutional support, technical competence, independence, time, and authority needed to act on that skepticism during the audit process.

This finding is significant because it aligns with the theoretical expectation developed in this study. Skepticism was presented as a critical determinant of audit quality because it reflects a questioning mind, careful judgment, and a critical evaluation of audit evidence. The study argued that, in the Gambian context, professional skepticism should be especially important because audits often rely heavily on management representations and because insufficient skepticism can weaken the detection of irregularities. The empirical result confirms this expectation.

The results of this study are consistent with previous research. Tjan et al. (2024) and Rustandi (2025) found that auditor professional skepticism has a positive and significant influence on audit quality. Similarly, Asmoro et al. (2022) found that skepticism positively and significantly influences audit quality, while Cilliers (2023) demonstrated that skeptical auditors are better equipped to evaluate complex financial information and identify potential risks. Rinaldy & Anwar (2021) also found that auditors' skepticism has a positive relationship and a direct significant influence on audit quality.

To sum up, professional skepticism has a positive and significant direct influence on audit quality in The Gambia. This means that professional skepticism is an important determinant of audit quality, especially in the Gambian context. At the same



time, the results emphasize that enhanced institutional oversight, professional independence, effective enforcement, and technical competence must also be in place if audit quality is to be improved collectively.

CONCLUSION

The study was conducted to test and analyze the significant influence of independence, ethics, and skepticism on audit quality in The Gambia. Findings show that independence has a positive and significant influence on audit quality in the Gambia, while ethics was found to have a positive and significant influence on audit quality. Similarly, skepticism was also found to have a positive and significant influence on audit quality, in the Gambia. The evidence therefore suggests that credible auditing in The Gambia depends not only on formal rules or technical procedures, but also on the institutional and behavioral conditions that allow auditors to remain objective, ethically disciplined, and critically engaged with evidence.

The study provides practical implications, suggesting that regulators and oversight bodies such as GICA and FROB in The Gambia should strengthen rules on auditor rotation and on the separation of audit from non-audit services in order to preserve objectivity. Auditors should receive intensified ethics training, strengthen compliance monitoring, and reinforce the practical application of the IFAC Code of Ethics in order to maintain integrity, confidentiality, and professional behavior. Audit institutions should also invest more deliberately in training that develops critical thinking, evidence verification, and fraud-awareness skills so that professional skepticism becomes an active feature of audit work rather than a formal expectation only. For policymakers, the broader implication is that stronger audit quality can improve more than financial reporting. It can contribute to stronger transparency, more credible public accountability, and more effective corporate governance across public and private institutions.

The study encountered several limitations despite its importance. First, the lack of an exact number of auditors working in audit institutions in the Gambia limited data availability. Secondly, some auditors were unwillingness to complete the research questionnaire. The lack of literature on the Gambian context was also a major limitation throughout the study. Future researchers are encouraged to use larger sample size to analyze and test the determinants of audit quality in the Gambia and to include other stakeholders, such as clients and auditee institutions, to provide a broader perspective on the topic. Future studies may also employ mixed-methods or comparative designs and introduce additional variables such as professional competence, audit firm size, audit fees, and auditor patriotism.

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