Professional Competence, Ethical Conduct and Audit Quality in Zimbabwe: The Mediating Role of Professional Scepticism

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ABSTRACT

Purpose:

This study examined the influence of professional competence and ethical conduct on audit quality in Zimbabwe and assessed the mediating role of professional scepticism in these relationships. The study sought to establish whether auditors with stronger technical competencies and ethical values demonstrated greater professional scepticism and consequently contributed to higher audit quality.

Research Methodology:

The study adopted a quantitative, cross-sectional explanatory-correlational research design. Data were collected using a structured questionnaire administered to professional auditors operating in Zimbabwe. Although the target sample was 100 auditors, 75 questionnaires were distributed and 70 were returned, representing a 93.3% response rate. The data were analysed using descriptive statistics, reliability analysis, correlation analysis and structural equation modelling (SEM). Confirmatory factor analysis and mediation analysis were conducted to assess the measurement and structural models and to examine the mediating role of professional scepticism.

Results:

The findings demonstrated positive and statistically significant relationships among the study constructs. Professional competence significantly predicted professional scepticism ($\beta = 0.40$, $p < 0.001$), while ethical conduct also significantly predicted professional scepticism ($\beta = 0.35$, $p < 0.001$). Professional scepticism had a positive and statistically significant relationship with audit quality ($\beta = 0.45$, $p < 0.001$). Ethical conduct also demonstrated a significant positive direct relationship with audit quality ($\beta = 0.28$, $p < 0.001$). Mediation analysis further established significant indirect effects of professional competence on audit quality through professional scepticism ($\beta = 0.18$, $p < 0.001$) and ethical conduct on audit quality through professional scepticism ($\beta = 0.16$, $p < 0.001$).

Conclusion:

The findings indicated that audit quality was associated not only with auditors' professional competence and ethical conduct but also with their capacity to exercise appropriate professional scepticism. Professional scepticism emerged as an important mechanism through which professional competence and ethical conduct were translated into improved audit-quality outcomes.

Limitations:

The study was subject to limitations associated with self-reported responses and the cross-sectional research design. These limitations required the findings to be interpreted in terms of statistical relationships and predictive associations rather than definitive causal effects.

Contribution:

The study contributed empirical evidence to the auditing and professional ethics literature by demonstrating

the mediating role of professional scepticism in the relationship between auditor characteristics and audit quality within the Zimbabwean context.

Keywords: Professional competence; ethical conduct; professional scepticism; audit quality; auditing; Zimbabwe.

INTRODUCTION

Audit quality remains a fundamental concern within the accounting and auditing profession because the credibility of audited financial statements depends substantially on the quality of the audit process and the professional judgements made by auditors. High-quality audits enhance confidence in financial information, support effective corporate governance and reduce information asymmetry between managers and stakeholders. However, audit quality is not determined by a single factor. It is influenced by auditor characteristics, audit-firm characteristics, professional and ethical requirements, regulatory oversight, audit methodologies and the environment in which auditors perform their work. The International Auditing and Assurance Standards Board (IAASB) emphasises that audit quality is influenced by a combination of inputs, processes, interactions and outputs operating within an appropriate institutional environment. Consequently, understanding the behavioural and professional characteristics of auditors remains important for explaining variations in audit quality.

One particularly important group of determinants comprises professional competence, ethical conduct and professional scepticism. Professional competence enables auditors to acquire and apply the knowledge, technical skills and professional judgement necessary to identify risks and evaluate audit evidence. Ethical conduct provides the principles necessary for auditors to exercise objectivity, integrity and professional behaviour, while professional scepticism requires auditors to maintain a questioning mind and critically evaluate audit evidence. The relationship among these factors is particularly important because technical competence and ethical values may not automatically result in high-quality audits unless auditors actually apply appropriate scepticism during the audit process.

Background to to the study

Audit quality has become an increasingly important issue in contemporary financial reporting because audited financial statements provide assurance to investors, regulators, creditors, governments and other stakeholders about the credibility of financial information. High-quality audits contribute to confidence in capital markets, strengthen corporate governance and reduce information asymmetry between managers and users of financial statements. However, audit quality is not determined solely by compliance with auditing standards. It is also influenced by the characteristics, capabilities and professional behaviour of auditors who are responsible for planning, executing and concluding audit engagements. In particular, professional competence, ethical conduct and professional scepticism are increasingly recognised as important elements of effective auditing (International Auditing and Assurance Standards Board [IAASB], 2024; International Ethics Standards Board for Accountants [IESBA], 2024).

At the international level, the auditing profession has experienced substantial changes arising from increasingly complex business transactions, sophisticated financial instruments, technological developments, globalisation and heightened expectations regarding corporate accountability. These developments have increased the level of professional judgement required from auditors. The IAASB (2024) emphasises that audit quality depends on an interconnected system involving appropriate inputs, effective audit processes, interactions among audit participants and an appropriate institutional environment. Within this system, auditor competence and professional judgement are critical because auditors must understand complex transactions, identify risks and evaluate whether the evidence obtained provides an appropriate basis for their conclusions.

Professional competence is therefore a fundamental requirement for high-quality auditing. It encompasses the technical knowledge, professional skills, experience, judgement and continuing professional development necessary for auditors to perform their responsibilities effectively. The IESBA (2024) Code requires professional accountants to maintain professional competence and act with due care. This requirement

recognises that accounting and auditing knowledge becomes outdated as financial reporting standards, technologies, regulations and business models change. Competence must therefore be continuously maintained rather than being viewed simply as a qualification obtained at entry into the profession.

The importance of competence has been demonstrated in empirical research conducted largely in developed and emerging auditing environments. Studies have generally reported positive relationships between auditor competence and audit quality, although the strength of the relationship varies across contexts. For example, research has demonstrated that auditors with greater technical knowledge, experience and professional capability are better positioned to identify material misstatements and exercise appropriate professional judgement. However, competence by itself may not guarantee high-quality audit outcomes. An auditor may possess substantial technical knowledge but fail to challenge management assertions because of ethical pressures, commercial considerations or inadequate professional scepticism.

This introduces the second important dimension of the present study: ethical conduct. Auditors perform a public-interest function and are therefore expected to act with integrity, objectivity, independence and professional behaviour. The IESBA (2024) identifies integrity, objectivity, professional competence and due care, confidentiality and professional behaviour as fundamental principles governing professional accountants. Ethical conduct is particularly important because auditors may encounter situations in which management pressures them to accept questionable accounting treatments, overlook irregularities or reduce audit procedures. In such circumstances, ethical principles provide the basis for resisting inappropriate influence and maintaining objective professional judgement.

The relationship between ethical conduct and audit quality has received considerable attention internationally. Research has generally found that ethical behaviour can strengthen auditors' ability to make objective and professionally appropriate decisions, although empirical findings are not entirely consistent. Some studies have found significant positive relationships between ethical conduct and audit quality, while others suggest that ethics may operate indirectly through other auditor characteristics and behaviours. This inconsistency raises an important question: through what mechanism does ethical conduct contribute to audit quality?

One possible mechanism is professional scepticism. Professional scepticism is a fundamental component of audit quality and involves maintaining a questioning mind, remaining alert to conditions that may indicate possible misstatement or fraud and critically evaluating audit evidence. The IAASB (2024) emphasises the importance of appropriate professional scepticism throughout the audit process. Scepticism is particularly important because financial reporting information is not always neutral or complete, and auditors must frequently evaluate information provided by management, which may have incentives to present financial performance favourably.

Professional scepticism is therefore more than simply doubting information provided by management. It involves the appropriate application of professional judgement to determine whether audit evidence is sufficient and appropriate. Auditors who exercise appropriate scepticism are more likely to investigate inconsistencies, challenge unsupported assertions, identify potential fraud risks and perform additional procedures where necessary. Conversely, insufficient scepticism may result in auditors accepting management explanations without adequate corroboration, increasing the risk that material misstatements remain undetected.

International research increasingly suggests that professional scepticism is influenced by both individual and organisational factors. Studies conducted in Australia, the United States and other developed auditing environments have demonstrated that auditors' sceptical judgements can be influenced by experience, communication, team dynamics, performance evaluations, time pressures and organisational expectations. This suggests that professional scepticism should not necessarily be regarded as an isolated personal characteristic. Rather, it can be influenced by an auditor's professional competence, ethical orientation and the environment in which auditing takes place.

Evidence from emerging economies also demonstrates the importance of these relationships. Research from Indonesia and other developing countries has investigated competence, ethics, professional scepticism and

audit quality, with several studies reporting positive relationships between these variables. However, the findings remain inconsistent. Some studies have found that professional scepticism significantly improves audit quality, while others have reported insignificant relationships. These contradictions may reflect differences in professional environments, regulatory systems, auditor experience, organisational culture and measurement approaches.

The situation is particularly important in Africa, where auditing operates within institutional environments that may differ from those of developed economies. African countries continue to face challenges relating to corporate governance, financial reporting quality, institutional capacity, regulatory enforcement and public accountability. Consequently, auditor competence, ethical behaviour and professional scepticism may have particular importance in ensuring that auditing contributes effectively to the credibility of financial information. However, compared with developed economies and some Asian countries, empirical research examining the interaction among these variables in Africa remains relatively limited.

The Zimbabwean auditing environment provides an important context for examining these relationships. Zimbabwe has an established accounting and auditing profession governed by professional and regulatory institutions, including the Public Accountants and Auditors Board (PAAB). PAAB is responsible for regulating the accountancy profession, registering public accountants and auditors, monitoring compliance with professional standards and conducting audit-quality monitoring activities. Zimbabwe also applies international accounting and auditing standards and has adopted the IESBA Code, while audit-quality management requirements have increasingly emphasised the responsibility of audit firms and engagement teams to maintain appropriate quality-management systems (PAAB, 2026; International Federation of Accountants [IFAC], 2026).

Despite this regulatory framework, audit quality remains an important concern in Zimbabwe. Previous Zimbabwean studies have examined several determinants of audit quality, including audit tenure, mandatory audit-firm rotation, auditor workload, staffing and audit-firm characteristics. For example, Kingstone et al. (2017) examined mandatory audit-firm rotation and audit quality in Zimbabwe and found relationships between audit rotation, audit tenure and audit quality. Munemo (2017) examined auditor workload and found that workload pressures could compromise audit quality, particularly during busy periods. More recent research has examined issues such as staff turnover and its implications for audit quality (Shati et al., 2023). These studies demonstrate that audit quality in Zimbabwe is affected by both structural and organisational factors.

However, relatively limited attention has been given to the behavioural and professional mechanisms through which individual auditor characteristics influence audit quality in Zimbabwe. In particular, there is insufficient empirical evidence examining professional competence and ethical conduct simultaneously and determining whether these factors influence audit quality through professional scepticism. This is an important omission because the existence of professional standards and ethical codes does not automatically guarantee that auditors will apply appropriate scepticism during actual audit engagements. The Zimbabwean context may also differ from developed countries in ways that could influence these relationships. Economic pressures, audit-firm resource constraints, staff turnover, workload, regulatory enforcement, client dependence and the availability of experienced audit professionals may influence auditors' ability to exercise professional judgement and scepticism. Consequently, findings obtained from developed economies cannot simply be assumed to apply to Zimbabwe. There is a need for empirical evidence that reflects the institutional, economic and professional realities of Zimbabwe's auditing environment.

The central argument of this study is therefore that professional competence and ethical conduct may influence audit quality both directly and indirectly through professional scepticism. Competent auditors are expected to possess the knowledge and skills required to identify risks and critically evaluate evidence. Ethical auditors are expected to maintain integrity and objectivity when faced with management pressure or conflicting interests. These characteristics may enhance the auditor's willingness and ability to exercise appropriate professional scepticism. Professional scepticism may then translate these capabilities and ethical orientations into improved audit-quality outcomes.

Problem Statement

Audit quality is essential for reliable financial reporting, corporate governance and stakeholder confidence. Although international auditing and ethical standards require auditors to maintain professional competence, ethical conduct and professional scepticism (IAASB, 2024; IESBA, 2024), concerns about inconsistent audit quality continue to exist. Previous studies have established relationships between professional competence, ethical conduct, professional scepticism and audit quality, but their findings are inconsistent. Some studies report positive relationships, while others find insignificant effects (Koswara et al., 2023; Siahay et al., 2023; Raihan & Setiyawati, 2025). More importantly, most previous studies have examined these variables as independent or moderating factors, with limited attention to professional scepticism as a mediating mechanism explaining how competence and ethical conduct translate into audit quality.

The problem is particularly relevant in Zimbabwe, where auditors operate under a formal regulatory and professional framework overseen by the Public Accountants and Auditors Board (PAAB). Despite these regulatory requirements, concerns regarding audit quality remain. Existing Zimbabwean studies have mainly focused on factors such as audit tenure, audit-firm rotation, workload and staff turnover (Kingstone et al., 2017; Munemo, 2017; Shati et al., 2023), with limited empirical research examining the behavioural relationship between competence, ethics, professional scepticism and audit quality. Therefore, the central research problem is that it remains unclear whether professional competence and ethical conduct improve audit quality in Zimbabwe directly or through professional scepticism. This creates an important empirical, contextual and methodological gap. The study consequently seeks to determine whether professional scepticism mediates the relationship between professional competence, ethical conduct and audit quality in Zimbabwe, thereby providing evidence that can assist audit firms, regulators and professional accounting bodies in developing more effective strategies for improving audit quality.

Research Questions

General Objective

To examine the relationship between professional competence, ethical conduct and audit quality in Zimbabwe, with particular emphasis on the mediating role of professional scepticism.

Specific Objectives

1. To examine the relationship between professional competence and audit quality among auditors in Zimbabwe.

2. To assess the relationship between ethical conduct and audit quality among auditors in Zimbabwe.

3. To determine the influence of professional competence and ethical conduct on professional scepticism among auditors in Zimbabwe.

4. To examine the relationship between professional scepticism and audit quality among auditors in Zimbabwe.

5. To determine whether professional scepticism mediates the relationships between professional competence, ethical conduct and audit quality among auditors in Zimbabwe.

Research Questions

Main Research Question

How do professional competence and ethical conduct influence audit quality in Zimbabwe, and what role does professional scepticism play in these relationships?

Specific Research Questions

1. What is the relationship between professional competence and audit quality among auditors in Zimbabwe?

2. What is the relationship between ethical conduct and audit quality among auditors in Zimbabwe?

3. How do professional competence and ethical conduct influence professional scepticism among auditors in Zimbabwe?

4. What is the relationship between professional scepticism and audit quality among auditors in Zimbabwe?

5. Does professional scepticism mediate the relationships between professional competence, ethical conduct and audit quality among auditors in Zimbabwe?

LITERATURE REVIEW

The review adopts a thematic and funnel approach, beginning with international literature, moving to evidence from developed economies, emerging economies and Africa, and finally narrowing to Zimbabwe. The review does not merely summarise previous studies; it critically compares their theoretical perspectives, methodologies and findings in order to identify areas of agreement, contradiction and insufficient investigation. The literature is organised around the four principal constructs of the study: audit quality, professional competence, ethical conduct and professional scepticism. Particular attention is given to the relationships between these constructs and to evidence supporting the proposition that professional scepticism may provide a mechanism through which professional competence and ethical conduct influence audit quality.

Conceptual framework on audit quality

Audit quality is a multidimensional concept concerning the extent to which an audit is appropriately planned, performed and reported in accordance with professional requirements and whether the auditor obtains sufficient appropriate evidence to support the audit opinion. Audit quality is important because audited financial statements are relied upon by shareholders, creditors, regulators, government institutions and other stakeholders in making economic and governance decisions. The IAASB (2024) conceptualises audit quality as resulting from a combination of appropriate inputs, effective audit processes, interactions among relevant parties and the institutional environment in which audits are performed. The literature does not provide a universally accepted single measure of audit quality. Traditional research has frequently used audit-firm size, audit fees, auditor tenure, discretionary accruals and restatements as proxies for audit quality. However, recent research increasingly recognises that audit quality also reflects auditor behaviour, including competence, professional judgement, independence and professional scepticism. This broader conceptualisation is important for the present study because professional competence, ethical conduct and professional scepticism are characteristics that directly affect how auditors collect and evaluate evidence and ultimately reach audit conclusions.

Audit quality is therefore not simply a characteristic of an audit firm. It is also influenced by the professional attributes and behaviours of individual auditors. Siahay et al. (2023), for example, found that both professional competence and professional scepticism positively influenced audit quality among auditors at the Papua Provincial Inspectorate. Their findings suggest that auditors' internal professional characteristics can have direct implications for audit outcomes. However, evidence concerning individual determinants of audit quality remains mixed. Raihan and Setiyawati (2025), using data from 100 auditors in West Jakarta, found that professional scepticism significantly improved audit quality, while auditor competence, workload and time pressure were not significant. The contrasting findings suggest that competence may not necessarily influence audit quality through a simple direct relationship. This provides an important basis for investigating whether professional competence influences audit quality through an intermediate behavioural construct such as professional scepticism.

Professional Competence and Audit Quality

Professional competence refers to the knowledge, technical skills, professional experience, judgement and continuing professional development required for an auditor to perform professional responsibilities effectively. The IESBA (2024) identifies professional competence and due care as one of the fundamental ethical requirements governing professional accountants. Competence requires accountants to maintain professional knowledge and skills at the level necessary to ensure that clients and employers receive competent professional services.

From an auditing perspective, professional competence is important because auditors are required to understand complex financial transactions, identify material misstatements, assess audit risks, evaluate internal controls and determine whether audit evidence is sufficient and appropriate. An auditor lacking adequate competence may fail to identify unusual transactions or may incorrectly interpret evidence, thereby reducing audit quality. Empirical studies generally support the importance of professional competence. Siahay et al. (2023) found that professional competence had a significant positive effect on audit quality among Papua Provincial Inspectorate auditors. The study used a questionnaire administered to 32 auditors and analysed the data using SPSS and multiple regression. The relatively small sample limits generalisability, but the findings provide evidence that competence is associated with better audit outcomes.

Similarly, Lewis et al. (2023) examined auditor competence, independence, professional scepticism and ethics among 100 audit practitioners from Indonesia and Sierra Leone. Their findings indicated significant relationships involving competence, professional scepticism and professional ethics and audit quality. Importantly, the study demonstrated the relevance of examining these constructs collectively rather than considering auditor competence in isolation. Recent evidence, however, raises questions about whether competence always has a significant direct impact on audit quality. Raihan and Setiyawati (2025) found that auditor competence was not statistically significant, while professional scepticism significantly enhanced audit quality. This finding is particularly relevant to the present study because it raises the possibility that competence may contribute to audit quality indirectly by enabling auditors to exercise appropriate professional scepticism.

The literature therefore suggests two possible explanations. The first is that professional competence directly enhances audit quality because competent auditors perform better audit procedures. The second is that competence provides auditors with the knowledge and judgement required to question evidence, identify inconsistencies and investigate unusual circumstances. Under the second explanation, professional scepticism becomes a potential mediator. The emerging literature supports the latter possibility. Diana et al. (2025), for example, examined how competence and independence affect audit quality through professional scepticism and argued that professional scepticism helps preserve the relationship between competent performance and audit quality. This provides a strong basis for testing professional scepticism as a mediating variable.

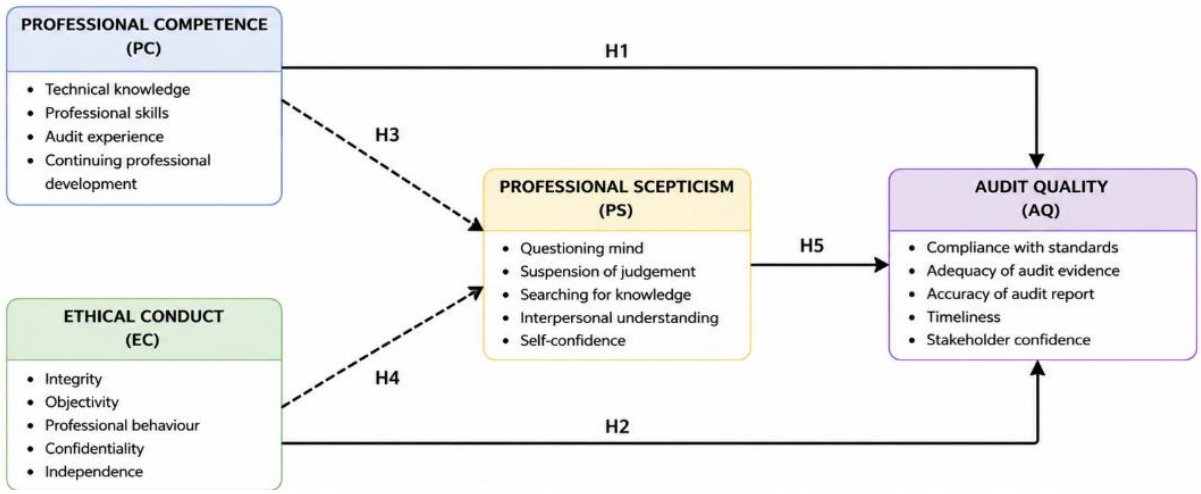

Fig 2.3 Conceptual framework

Source: Author

Description and Explanation of the Conceptual Framework

The conceptual framework illustrated the proposed relationships between professional competence, ethical conduct, professional scepticism and audit quality in Zimbabwe. The framework is developed from the premise that the quality of an audit is influenced not only by the technical capabilities and ethical orientation of auditors, but also by the extent to which auditors exercise appropriate professional scepticism when evaluating audit evidence and making professional judgements. Professional competence and ethical conduct are therefore positioned as the independent variables, professional scepticism is positioned as the mediating variable, and audit quality is the dependent variable. The framework proposes both direct and indirect relationships among these constructs.

Professional competence represents the knowledge, technical skills, experience, professional judgement and continuing professional development possessed by auditors. Competent auditors are expected to understand applicable accounting and auditing standards, identify audit risks, evaluate complex transactions and apply appropriate audit procedures. The framework proposes that professional competence is directly associated with audit quality because auditors with adequate knowledge and skills are more capable of conducting audits effectively and producing reliable audit conclusions. However, competence alone may not necessarily guarantee a high-quality audit. An auditor may possess extensive technical knowledge but fail to challenge management assertions or investigate contradictory evidence. Consequently, the framework proposes that professional competence also influences professional scepticism, creating an indirect pathway to audit quality.

Ethical conduct constitutes the second independent variable in the framework. It encompasses integrity, objectivity, independence, professional behaviour and due care. Auditors perform a public-interest function and are expected to place professional responsibilities above inappropriate personal or client interests. Ethical conduct is expected to contribute directly to audit quality because auditors who demonstrate integrity and objectivity are more likely to resist management pressure, comply with professional standards and make unbiased audit judgements. At the same time, ethical conduct is expected to strengthen professional scepticism because an auditor who is committed to integrity and objectivity is more likely to question questionable information, challenge unsupported management assertions and investigate potential irregularities. Ethical conduct therefore has both a direct pathway to audit quality and an indirect pathway through professional scepticism.

Professional scepticism occupies the central position in the framework because it is proposed as the mediating variable. Professional scepticism refers to maintaining a questioning mind, critically evaluating audit evidence, remaining alert to conditions that may indicate possible misstatement or fraud and appropriately challenging management assertions. The framework proposes that professional competence and ethical conduct enhance an auditor's capacity and willingness to exercise professional scepticism. A technically competent auditor has the knowledge necessary to recognise inconsistencies and assess complex evidence, while an ethically grounded auditor has the integrity and objectivity necessary to challenge information without being unduly influenced by management or client interests.

The framework further proposes that professional scepticism positively influences audit quality. Auditors who maintain an appropriate level of scepticism are expected to undertake more critical evaluations of evidence, identify inconsistencies, recognise potential risks of material misstatement and perform additional procedures when necessary. Professional scepticism can therefore act as the mechanism through which auditors' technical capabilities and ethical orientation are translated into actual audit behaviours and, ultimately, improved audit quality.

The audit quality construct is positioned as the dependent variable and represents the ultimate outcome of the proposed relationships. In this study, audit quality relates to the extent to which auditors appropriately perform audit procedures, obtain sufficient and appropriate audit evidence, comply with applicable auditing standards, make accurate professional judgements and reach well-supported audit conclusions. The framework assumes that higher levels of professional competence, ethical conduct and professional scepticism will contribute to

better audit-quality outcomes. The framework therefore proposes two direct relationships and two mediation pathways. First, professional competence is expected to have a direct relationship with audit quality because technical knowledge and professional skills enable auditors to perform effective audits. Second, ethical conduct is expected to have a direct relationship with audit quality because integrity, objectivity and independence support unbiased professional judgement. Third, professional competence and ethical conduct are expected to enhance professional scepticism. Fourth, professional scepticism is expected to improve audit quality. Finally, professional scepticism is expected to mediate the relationships between professional competence and audit quality, and between ethical conduct and audit quality. In other words, the framework seeks to establish not only whether competent and ethical auditors produce higher-quality audits, but also how and through what behavioural mechanism these characteristics influence audit quality.

Theoretical framework

The theoretical framework for the study "Professional Competence, Ethical Conduct and Audit Quality in Zimbabwe: The Mediating Role of Professional Scepticism" can be anchored primarily on Agency Theory, supported by Stakeholder Theory and Professional Judgment Theory. These theories provide complementary explanations of why auditors' competence and ethical conduct should influence audit quality and why professional scepticism can act as the mechanism through which these attributes are translated into high-quality audit outcomes.

Agency Theory

Agency Theory provides the principal theoretical foundation for this study. The theory, originally developed by Jensen and Meckling (1976), explains the relationship between principals, such as shareholders, and agents, such as managers, who are entrusted with managing organisational resources. Because managers may possess more information than owners and may have interests that differ from those of shareholders, information asymmetry and potential conflicts of interest arise. Independent auditing helps address these problems by providing assurance that financial information prepared by management is credible and fairly presented. Within the context of this study, auditors perform an important monitoring function by reducing information asymmetry between management and users of financial statements. However, the effectiveness of this monitoring function depends substantially on the professional competence and ethical conduct of auditors.

Competent auditors possess the technical knowledge and skills necessary to identify material misstatements, evaluate risks and assess financial reporting practices. Ethical auditors, on the other hand, are expected to maintain integrity, objectivity and independence when dealing with management. Therefore, Agency Theory provides a theoretical explanation for the expected positive relationship between professional competence, ethical conduct and audit quality. Agency Theory also provides a strong justification for professional scepticism. Since management may have incentives to present financial performance favourably, auditors cannot simply accept management representations without critical evaluation. Professional scepticism enables auditors to question management assertions, investigate inconsistencies and critically evaluate audit evidence. Consequently, professional scepticism strengthens the auditor's monitoring role and reduces the possibility that agency-related problems will result in unreliable financial reporting.

Stakeholder Theory

Stakeholder Theory, associated particularly with Freeman (1984), provides a second theoretical foundation for the study. Unlike Agency Theory, which focuses primarily on the relationship between owners and managers, Stakeholder Theory recognises that organisations have responsibilities to a wider group of stakeholders, including shareholders, employees, creditors, government, regulators, customers and society. Auditing is fundamentally a public-interest activity because audited financial statements are used by numerous stakeholders when making economic and governance decisions. Consequently, auditors have responsibilities that extend beyond satisfying management or the shareholders who appoint them. High-quality auditing contributes to transparency, accountability and confidence among stakeholders. Professional competence is important from a stakeholder perspective because stakeholders expect auditors to possess sufficient knowledge and technical skills to provide reliable assurance. Similarly, ethical conduct is necessary because auditors must

demonstrate integrity, objectivity and independence when performing their public-interest responsibilities. Professional scepticism further supports stakeholder interests because it encourages auditors to critically assess financial information rather than accepting management representations without sufficient evidence. Stakeholder Theory therefore strengthens the argument that audit quality is not merely a contractual outcome between management and auditors but a public-interest outcome affecting multiple stakeholders.

Professional Judgment Theory

The third theoretical perspective underpinning the study is Professional Judgment Theory. Auditing involves considerable professional judgement because auditors frequently operate in situations where accounting standards do not provide completely mechanical answers. Auditors must interpret evidence, assess risks, determine materiality, evaluate management estimates and decide whether sufficient appropriate audit evidence has been obtained. Professional competence is fundamental to the exercise of sound professional judgement. An auditor requires adequate technical knowledge, experience and professional skills to interpret complex transactions and make appropriate decisions. However, technical competence alone is insufficient. Professional judgement must also be exercised with integrity, objectivity and appropriate scepticism.

Professional scepticism is therefore closely connected to professional judgement. An auditor who exercises appropriate scepticism is more likely to consider alternative explanations, challenge inconsistent evidence and avoid premature conclusions. Ethical conduct provides the professional foundation for exercising such judgement objectively, particularly where management pressure or commercial considerations exist. Professional Judgment Theory therefore helps explain the mediating role of professional scepticism in the proposed framework. Professional competence provides the knowledge necessary to exercise professional judgement, ethical conduct provides the principles guiding that judgement, and professional scepticism provides the critical mindset through which judgement is applied during the audit.

Empirical Review

The Zimbabwean auditing environment provides a particularly relevant context for examining these relationships. The Public Accountants and Auditors Board (PAAB) is responsible for auditor registration, quality monitoring, practice inspections and enforcement of professional and ethical requirements, while International Standards on Auditing (ISA) have been adopted for mandatory audits. Zimbabwe has also adopted the International Code of Ethics for Professional Accountants. Consequently, competence, ethics and professional scepticism are not merely theoretical constructs but form part of the regulatory expectations governing audit practice in Zimbabwe.

However, the empirical literature has largely examined these variables independently or has treated professional scepticism as a direct predictor or moderator. Relatively limited attention has been given to whether professional scepticism **mediates** the relationships between professional competence, ethical conduct and audit quality. This represents an important gap that the present study seeks to address.

Professional Competence and Audit Quality

Professional competence refers to the knowledge, technical skills, professional experience, judgement capability and continuing professional development necessary for auditors to perform their responsibilities effectively. Competence is expected to enhance audit quality because technically competent auditors should be better positioned to identify risks, evaluate audit evidence, detect material misstatements and apply appropriate auditing standards. Empirical evidence generally supports a positive relationship between auditor competence and audit quality. For example, Hadisantoso, Nurdin and Akib (2022) examined auditors at the South Sulawesi Representative Office of the Indonesian Financial and Development Supervisory Agency (BPKP). Using a quantitative design, questionnaire data from 46 auditors were analysed using partial least squares structural equation modelling. The study found that auditor competence had a positive and significant effect on both professional scepticism and audit quality. Importantly, professional scepticism was also found to positively influence audit quality. Similarly, Masita, Su'un and Sari (2021) investigated the effects of auditor competence, independence and professional scepticism on audit quality among auditors in the Inspectorate

Office of South Sulawesi Province. Based on questionnaire data from 48 auditors and multiple regression analysis, the researchers reported that competence, independence and professional scepticism each had positive and significant effects on audit quality. The study therefore supports the proposition that technical and professional capability is an important determinant of audit outcomes.

Darmawan and Safiq (2022) extended this evidence by examining competence, work experience, professional scepticism and time-budget pressure among auditors in public accounting firms in Jakarta. Using questionnaire data and PLS-SEM, the study found that competence and professional scepticism significantly influenced audit quality, with competence and professional scepticism emerging as the most dominant variables. The findings reinforce the importance of human capital and auditor judgement in producing quality audits. Evidence from other emerging-market settings is consistent with these findings. Siahay et al. (2023), for example, investigated professional competence and professional scepticism among auditors in the Papua Provincial Inspectorate. Using a quantitative questionnaire-based design and regression analysis, the study reported significant positive effects of both competence and professional scepticism on audit quality. Likewise, Mulyandani (2023) found that both auditor competence and professional scepticism significantly improved remote audit quality among Indonesian government auditors.

Evidence from the United States also suggests that professional qualification is associated with audit quality. A study of Big Four audit offices across 30 U.S. cities found that offices with higher proportions of professionally qualified CPAs produced higher-quality audits, particularly during busy periods. Although the institutional environment differs substantially from Zimbabwe, this evidence supports the broader human-capital argument that professionally qualified audit personnel contribute to audit quality.

However, the empirical relationship should not be regarded as universally automatic. Competence may provide auditors with the technical capacity to perform quality audits without necessarily guaranteeing that this capacity is exercised in every engagement. An auditor can possess extensive technical knowledge but fail to challenge management assertions or investigate contradictory evidence. This observation provides an important conceptual bridge between competence and professional scepticism.

The Zimbabwean context makes this issue particularly relevant. The country's regulatory framework prescribes minimum qualifications and competency standards for auditors and provides for continuing professional development. Nevertheless, the available empirical literature identified for this review provides limited direct evidence concerning how Zimbabwean auditors' competence translates into measurable audit quality

Ethical Conduct and Audit Quality

Ethical conduct is another fundamental determinant of audit quality because auditing involves professional judgement in circumstances where auditors may encounter conflicts of interest, management pressure, incentives to compromise independence and situations involving incomplete or contradictory evidence. Ethical conduct encompasses integrity, objectivity, professional behaviour, independence and compliance with professional ethical requirements. Empirical evidence generally suggests that stronger ethical orientation contributes to better audit quality. Krisdayanti, Andesto and Praptiningsih (2020), for instance, examined professional ethics, time-budget pressure and professional scepticism among auditors of the Indonesian Supreme Audit Institution. Using questionnaire data and PLS analysis, the study found that professional ethics significantly affected audit quality. Interestingly, however, professional scepticism did not significantly affect audit quality in their model. This finding is important because it demonstrates that the empirical relationship between ethical conduct, scepticism and audit quality is not necessarily uniform across contexts. Parluhutan, Ermawati and Widyastuti (2022) similarly examined auditor ethics, motivation and locus of control, with professional scepticism included as an intervening variable. The study used questionnaire data from 59 government auditors and SEM through SmartPLS. The findings showed that auditor ethics significantly influenced audit quality, although professional scepticism itself did not significantly influence audit quality and did not moderate the relationship between ethics and audit quality.

More recent evidence provides a somewhat different picture. Safitri, Syamsuddin and Rusli (2026) examined professional ethics, independence and professional scepticism among auditors at the Regional Inspectorate of

Palopo City. Using a quantitative questionnaire-based design and multiple regression, the study found that professional ethics significantly influenced audit quality. Evidence from Zimbabwe reinforces the practical importance of ethical conduct. The Institute of Internal Auditors' 2024 *State of Internal Audit Ethics Zimbabwe* report found that 93% of participants indicated a need for additional ethics training, while the overall ethical-practice index was 3.96 out of 5. Integrity scored relatively positively at 4.12, but independence and objectivity were weaker, at 3.84. These findings suggest that although ethical principles are recognised within Zimbabwe's internal-audit profession, challenges remain in translating ethical requirements into consistent professional behaviour. Zimbabwe's regulatory architecture further demonstrates the importance attached to ethics. The IESBA Code has been adopted in Zimbabwe and applies to registered public auditors, public accountants and other professional accountants, while the PAAB has responsibility for enforcing professional and ethical requirements. The Office of the Auditor-General also operates under a binding code of ethics based on the INTOSAI and IFAC codes. Nevertheless, an important empirical gap remains. Much of the existing research treats ethics as a direct determinant or moderator of audit quality. Less attention has been paid to whether ethical conduct influences the degree of professional scepticism exercised by auditors and whether that scepticism subsequently improves audit quality. This distinction is central to the present study.

Professional Competence, Ethical Conduct and Professional Scepticism

Objective 3 moves beyond the direct determinants of audit quality by examining whether competence and ethical conduct influence professional scepticism. Theoretically, competent auditors should be better equipped to exercise professional scepticism because technical knowledge, experience and professional judgement enable them to recognise unusual transactions, identify inconsistencies and determine whether additional audit evidence is required. Empirical evidence provides support for this proposition. Hadisantoso et al. (2022) provide particularly strong evidence because their study simultaneously examined competence, professional scepticism and audit quality. Their findings showed that auditor competence positively and significantly influenced professional scepticism. This suggests that competence may operate not only as a direct determinant of audit quality but also as an antecedent of the auditor's questioning mindset.

The relationship is also supported indirectly by Agustina, Nurkholis and Rusydi (2021), who investigated competence, independence, experience and audit time pressure in relation to fraud detection, with professional scepticism considered as a mediating mechanism. Their study involved 173 public-sector internal auditors and employed PLS analysis. Although competence did not directly influence fraud-detection ability in their model, the study is significant because it conceptualised professional scepticism as an explanatory mechanism linking auditor characteristics to audit outcomes.

The literature also suggests that competence alone may not be sufficient to produce sceptical behaviour. Professional scepticism involves not simply possessing knowledge but applying that knowledge through a questioning mindset and critical assessment of evidence. Nelson's conceptualisation of scepticism as involving professional judgement is therefore relevant, while later work has sought to distinguish scepticism as both a mindset and an attitude. Hurtt et al.'s approach, discussed in subsequent empirical research, similarly emphasises dimensions such as questioning mind, suspension of judgement, search for knowledge, interpersonal understanding, self-confidence and self-determination. The literature argues that these dimensions allow researchers to operationalise scepticism rather than treating it as a vague professional characteristic.

Ethical conduct may similarly influence professional scepticism. Ethical auditors should be more willing to challenge management, resist inappropriate influence and pursue sufficient evidence even where doing so increases audit effort or creates conflict. Recent evidence indicates that organisational ethical culture is positively associated with auditors' sceptical traits. A 2026 study involving 96 auditors found that ethical culture was positively associated with professional scepticism and concluded that ethical culture represented a necessary condition for scepticism. The relationship between ethics and scepticism is also demonstrated in research involving 303 independent auditors, where professional ethics and professional scepticism were found to reduce dysfunctional auditor behaviour. The study further found evidence of relationships between the two constructs, suggesting that ethical orientation and sceptical behaviour are closely connected in auditors' profe-

ssional decision-making. The empirical evidence therefore suggests the following potential chain: However, there remains insufficient empirical evidence establishing these complete chains, particularly within Zimbabwe. This provides the foundation for Objectives 3 and 5.

Professional Scepticism and Audit Quality

Professional scepticism is arguably the most central behavioural construct in the proposed model. It involves maintaining a questioning mindset, critically evaluating audit evidence and remaining alert to conditions that may indicate possible misstatement or fraud.Empirical research generally supports a positive association between professional scepticism and audit quality. Kaawaase et al. (2021) examined 201 accountants in practice and business in Uganda using a cross-sectional survey and SPSS analysis. Their study distinguished between situational/contextual scepticism and inherent personality-trait scepticism. Both forms were found to be significant and positive determinants of audit quality and jointly explained 51.4% of the variance in audit quality. Five of the six identified inherent scepticism dimensions were also significant predictors. This is particularly important for the present research because Uganda represents an African emerging economy with institutional characteristics that are more comparable to Zimbabwe than evidence from developed economies.

Similarly, Masita et al. (2021) found that professional scepticism positively and significantly affected audit quality among Indonesian public-sector auditors. Hadisantoso et al. (2022) also found a positive relationship between professional scepticism and audit quality. Siahay et al. (2023) further reported that professional scepticism significantly improved audit quality among public-sector auditors in Papua. A 2026 study of public-sector internal auditors similarly reported positive effects of professional scepticism on audit quality, together with positive effects of competence and integrity. However, contrary evidence exists. Krisdayanti et al. (2020) found no significant effect of professional scepticism on audit quality, despite finding a significant effect of professional ethics. Parluhutan et al. (2022) similarly reported that professional scepticism did not significantly influence audit quality. These contradictory findings are important because they demonstrate that the effect of professional scepticism may depend on the institutional environment, measurement approach, type of auditor, audit setting and interaction with other professional attributes.

The conceptualisation and measurement of professional scepticism may itself explain some of these inconsistencies. Quadackers, Groot and Wright found that presumptive doubt was more predictive of sceptical auditor judgements than neutrality, particularly in high-risk settings. This indicates that treating professional scepticism as a single undifferentiated construct may conceal important differences in how auditors actually exercise scepticism. Furthermore, professional scepticism may have unintended consequences. Research has found that excessive scepticism can create difficulties for auditors' professional and organisational outcomes. For example, a study of 163 auditors found that professional scepticism could negatively affect positive audit behaviour under certain circumstances, although organisational trust could mitigate this effect. Thus, the objective should not necessarily be to maximise scepticism indiscriminately, but to ensure appropriately calibrated professional scepticism.For Zimbabwe, this issue is particularly significant because audit quality operates within a regulated environment in which ISA are formally adopted and professional standards require appropriate professional scepticism. Yet empirical evidence directly examining professional scepticism and audit quality among Zimbabwean auditors remains limited. Objective 4 therefore addresses an important contextual gap.

Professional Scepticism as a Mediator between Competence, Ethical Conduct and Audit Quality

The fifth objective represents the principal contribution of the study because it moves beyond examining simple direct relationships to test the mechanism through which professional competence and ethical conduct may influence audit quality. Most empirical studies have examined competence, ethics and scepticism as independent predictors of audit quality. For example, studies in Indonesia have established that competence and scepticism independently affect audit quality, while other studies have established the direct effect of ethics on audit quality. However, comparatively fewer studies have tested whether scepticism actually transmits the effect of competence and ethics to audit quality. Agustina et al. (2021) provide an important example of research that conceptualised professional scepticism as a mediating mechanism between auditor characteristics and audit outcomes. Their study examined competence, independence, experience and audit

time pressure in relation to fraud detection and incorporated professional scepticism into the explanatory model. Although the results did not establish all of the hypothesised direct effects, the methodological approach demonstrates the value of moving from direct-effect models towards mediation models.

Hadisantoso et al. (2022) provide another important foundation. Their findings established that competence significantly influences professional scepticism and that both competence and scepticism influence audit quality. These findings satisfy two important conditions necessary for investigating mediation: an antecedent–mediator relationship and a mediator–outcome relationship. Similarly, research involving auditor ethics and professional scepticism has identified meaningful associations between the two constructs. The 2026 study on ethical culture and audit quality found that ethical culture was positively associated with auditors' sceptical traits and that ethical culture represented a necessary condition for professional scepticism. This provides contemporary support for the proposition that ethical environments can facilitate sceptical audit behaviour. However, an important contradiction emerges from studies that have treated scepticism as a moderator rather than a mediator. For example, research examining ethics, experience and competence reported that professional scepticism moderated some relationships with audit quality, while it did not moderate the competence–audit-quality relationship. Other studies have similarly used professional scepticism as a moderating variable rather than examining it as a mechanism through which professional characteristics influence audit quality.

Empirical Evidence from Zimbabwe

A major feature of the existing literature is the relatively limited number of empirical studies directly examining the combined relationships among competence, ethics, professional scepticism and audit quality in Zimbabwe. Zimbabwe has, however, established a comparatively formal institutional framework for professional auditing. PAAB is responsible for auditor registration, practice monitoring, quality assurance and enforcement of professional and ethical requirements. ISA are adopted for mandatory audits, while the IESBA Code is incorporated into the Zimbabwean regulatory environment.

The Institute of Chartered Accountants of Zimbabwe also has responsibilities relating to initial and continuing professional development, ethical requirements, investigation and discipline. These arrangements indicate that professional competence and ethical conduct are institutionally recognised as important components of audit quality.

Nevertheless, the 2024 Zimbabwean internal-audit ethics evidence indicates continuing challenges. The finding that 93% of respondents considered additional ethics training necessary, together with the comparatively weaker independence and objectivity score, suggests that formal ethical requirements do not necessarily translate automatically into consistent ethical practice. Existing Zimbabwean research has also examined internal-audit competence and performance. For example, a study of the internal audit function at the National Social Security Authority examined management commitment, independence and objectivity, internal-auditor competence and professional standards using a quantitative methodology. Although this research focused on internal-audit performance rather than the complete model proposed in the current study, it demonstrates the relevance of competence and professional standards in Zimbabwe's audit environment.

Evaluation of the Empirical Literature

Overall, the empirical literature demonstrates that professional competence, ethical conduct and professional scepticism are important determinants of audit quality, but the strength and consistency of these relationships vary across contexts. Most studies report a positive relationship between professional competence and audit quality, suggesting that auditors with stronger technical knowledge, experience, professional qualifications and judgement capabilities are better positioned to identify material misstatements and apply appropriate audit procedures. However, much of this evidence originates from Indonesia and other emerging economies, with relatively limited empirical evidence from Zimbabwe. This creates a contextual limitation because differences in Zimbabwe's regulatory environment, institutional capacity, audit-market characteristics and professional practices may influence the extent to which competence translates into audit quality. Moreover, competence provides auditors with the ability to conduct quality audits, but it does not necessarily ensure that such ability

will be exercised appropriately, suggesting that other behavioural factors may explain the competence–audit-quality relationship.

The literature also generally indicates that ethical conduct enhances audit quality by promoting integrity, objectivity, independence and adherence to professional standards. However, empirical findings are not entirely consistent. Some studies report significant positive effects of professional ethics on audit quality, whereas others indicate that ethical conduct may have weaker or indirect effects when other auditor characteristics are considered. This inconsistency suggests that ethical principles alone may not automatically produce high-quality audit outcomes. In practice, auditors may understand and support ethical requirements but still experience management pressure, conflicts of interest or organisational constraints that affect their professional decisions. The Zimbabwean context is particularly relevant because evidence of continuing demand for ethics training and concerns surrounding independence and objectivity suggests a potential gap between formal ethical requirements and their practical application.

A further critical observation is that professional scepticism has received considerable attention as a determinant of audit quality, but its empirical effect remains contested. Several studies demonstrate that auditors who maintain a questioning mindset and critically evaluate audit evidence tend to produce higher-quality audits. Nevertheless, other studies have found insignificant relationships between professional scepticism and audit quality. These contradictory findings may result from differences in the measurement of scepticism, types of auditors studied, organisational environments and research methodologies. Consequently, professional scepticism should not simply be viewed as an independent variable that automatically improves audit quality. Rather, its effectiveness may depend on whether auditors possess the competence to apply scepticism appropriately and the ethical commitment to act on evidence that raises doubts. Importantly, the existing literature provides stronger evidence for the individual relationships among the variables than for their combined relationships. There is evidence that professional competence can enhance professional scepticism and that professional scepticism can improve audit quality. Similarly, ethical conduct has been associated with both audit quality and sceptical professional behaviour. However, relatively few studies have empirically examined professional scepticism as a mediating mechanism through which professional competence and ethical conduct influence audit quality. This represents an important theoretical and empirical weakness because direct-effect models do not adequately explain *how* or *why* auditor characteristics translate into quality audit outcomes. Treating professional scepticism as a mediator provides a more sophisticated explanation in which competence provides the technical capacity to question and evaluate evidence, ethical conduct provides the willingness to challenge inappropriate assertions, and professional scepticism represents the behavioural mechanism through which these attributes contribute to audit quality.

The methodological orientation of previous studies also warrants critical consideration. A substantial proportion of the literature relies on cross-sectional questionnaire surveys and regression-based techniques, which are useful for establishing associations but provide limited evidence concerning temporal relationships and causal mechanisms. Furthermore, several studies examine professional competence, ethics and scepticism separately or use professional scepticism as a moderator rather than a mediator. Consequently, the literature has not sufficiently distinguished between whether scepticism strengthens the effect of competence and ethics on audit quality or whether it transmits those effects. A mediation-based structural equation model therefore provides a more appropriate approach for the present study because it can simultaneously estimate direct and indirect relationships and assess whether professional scepticism provides a statistically significant explanatory pathway. In the Zimbabwean context, the gap is even more pronounced. Although Zimbabwe has established professional and regulatory mechanisms requiring auditor competence, ethical conduct, continuing professional development and compliance with auditing standards, there is limited empirical evidence testing whether these requirements actually translate into higher audit quality through professional scepticism. Much of the available evidence is either international or focused on specific aspects of auditing rather than an integrated model. Therefore, findings from other countries cannot simply be generalised to Zimbabwe without empirical verification.

Research justification

The proposed study is justified by the continuing importance of audit quality in promoting financial reporting

credibility, investor confidence, accountability and public trust. High-quality audits provide reasonable assurance that financial statements are free from material misstatement and have been prepared in accordance with applicable financial reporting requirements. However, audit quality is not determined solely by compliance with auditing standards; it is also influenced by the professional attributes and behavioural judgements of auditors. Professional competence enables auditors to acquire and apply the technical knowledge, skills and experience required to perform effective audits, while ethical conduct promotes integrity, objectivity, independence and professional behaviour. Professional scepticism is particularly important because it determines the extent to which auditors critically evaluate evidence, question management assertions and remain alert to circumstances that may indicate fraud or material misstatement. Examining these factors together is therefore important for understanding the behavioural and professional foundations of audit quality.

The study is further justified by the inconsistent findings in the existing empirical literature. Although many studies report positive relationships between professional competence and audit quality, some evidence suggests that competence does not always translate directly into superior audit outcomes. Similarly, while ethical conduct is generally associated with improved audit quality, differences in organisational environments, management pressure and auditor independence may affect the strength of this relationship. The evidence concerning professional scepticism is particularly inconsistent, with some studies reporting significant positive effects on audit quality while others find insignificant relationships. These inconsistencies indicate that professional scepticism may not simply operate as another independent determinant of audit quality. Instead, it may represent a behavioural mechanism through which professional competence and ethical conduct are transformed into high-quality audit judgements. A further justification arises from the limited empirical examination of professional scepticism as a mediating variable. Existing studies have predominantly examined professional competence, ethical conduct and professional scepticism as direct predictors of audit quality, while relatively few studies have investigated how these variables interact. The proposed study addresses this limitation by examining whether professional competence and ethical conduct influence professional scepticism and, subsequently, whether professional scepticism improves audit quality. This mediation perspective provides a more comprehensive explanation of the audit-quality process because it moves beyond asking whether professional attributes affect audit quality to examining how and through what mechanism such effects occur.

The study is particularly justified within the Zimbabwean context, where audit quality is critical given the importance of credible financial information to investors, regulators, government, creditors and other stakeholders. Zimbabwe has an established professional and regulatory framework governing auditors, including requirements relating to professional competence, ethical conduct, professional development, auditing standards and quality assurance. Nevertheless, the existence of regulatory requirements does not necessarily guarantee that auditors consistently demonstrate the professional behaviours required to produce high-quality audits. Evidence of continuing challenges relating to ethical practice, independence, objectivity and professional development indicates the need for empirical investigation into how professional attributes influence actual audit outcomes. Consequently, findings from studies conducted predominantly in Asian, Western or other African jurisdictions cannot automatically be generalised to Zimbabwe because differences in institutional, regulatory and organisational environments may influence auditor behaviour.

The research is also justified from a professional and regulatory perspective. Understanding the relationship between competence, ethical conduct, professional scepticism and audit quality can assist professional accounting bodies, audit firms and regulators in identifying the attributes that require greater attention in auditor training, continuing professional development and quality-control programmes. If professional scepticism is found to mediate the relationships between competence, ethical conduct and audit quality, audit firms may need to move beyond technical training and place greater emphasis on developing auditors' questioning mindset, critical evaluation skills and ability to respond appropriately to contradictory audit evidence. The findings could therefore inform the development of more targeted auditor competency frameworks and professional development programmes in Zimbabwe.

The research also has theoretical justification. Conventional audit-quality studies frequently rely on direct

relationships between auditor characteristics and audit outcomes. By introducing professional scepticism as a mediator, the proposed study provides an opportunity to integrate the cognitive and behavioural dimensions of auditing into the explanation of audit quality. Professional competence represents the auditor's technical capacity, ethical conduct represents the normative foundation for professional decision-making, and professional scepticism represents the behavioural application of these attributes during the audit process. This integrated perspective can contribute to a more comprehensive understanding of how individual auditor characteristics influence audit outcomes. Methodologically, the study is justified because it will enable the simultaneous examination of direct and indirect relationships among the constructs. Rather than relying exclusively on separate regression relationships, structural equation modelling can be employed to determine whether professional competence and ethical conduct have direct effects on audit quality and whether their effects are transmitted through professional scepticism. This approach is particularly appropriate for the proposed model because professional scepticism is conceptualised as a mediator rather than merely as an additional independent variable.

Ultimately, the study is justified by the need to address a contextual, empirical, theoretical and methodological gap. Empirically, there is insufficient evidence integrating professional competence, ethical conduct, professional scepticism and audit quality within one model. Contextually, limited evidence exists on these relationships among auditors in Zimbabwe. Theoretically, insufficient attention has been given to professional scepticism as the mechanism through which auditor characteristics may influence audit quality. Methodologically, much of the existing research relies on direct-effect models that do not adequately explain the underlying mechanisms. The proposed study therefore seeks to provide a comprehensive empirical explanation of whether and how professional competence and ethical conduct contribute to audit quality through professional scepticism among auditors in Zimbabwe.

RESEARCH METHODOLOGY METHODOLOGY

Research Philosophy

The study adopted a **positivist research philosophy**. Positivism was considered appropriate because the research sought to objectively measure professional competence, ethical conduct, professional scepticism and audit quality and to statistically establish relationships among these constructs. The philosophy assumed that relationships between the variables could be observed, measured and empirically tested using quantitative data. The positivist philosophy also supported the use of a structured questionnaire and statistical techniques to test the hypotheses derived from the literature. Rather than relying on subjective interpretations of auditors' experiences, the study quantified respondents' perceptions using standardised measurement scales. This approach enhanced consistency across respondents and enabled the researcher to draw statistical conclusions about the hypothesised relationships.

Research Approach

A **deductive research approach** was adopted. The approach involved developing propositions and hypotheses from existing theories and empirical literature and subsequently testing them using quantitative data collected from auditors in Zimbabwe. The deductive approach was appropriate because the study began with established arguments that professional competence and ethical conduct should contribute to audit quality and that professional scepticism should enhance the effectiveness of the audit process. The study subsequently tested whether these relationships existed within the Zimbabwean auditing environment.

Research Design

The study adopted a quantitative, cross-sectional, explanatory-correlational research design. The quantitative design was appropriate because the study involved numerical measurement of four latent constructs: professional competence, ethical conduct, professional scepticism and audit quality. The cross-sectional design was used because data were collected from respondents during a defined period rather than repeatedly over several years. This design was appropriate given the study's objective of establishing the relationships among the variables as they existed during the research period. The explanatory-correlational component was

particularly important because the research went beyond describing auditors' characteristics and sought to explain the statistical relationships among professional competence, ethical conduct, professional scepticism and audit quality. Importantly, the design was strengthened through the use of structural equation modelling (SEM) to examine both direct and indirect relationships. Consequently, the study did not merely establish whether the variables were correlated; it tested a theoretically specified structural model incorporating professional scepticism as a mediator.

Target Population N=100

The target population comprised **professional auditors operating in Zimbabwe**. The population included auditors working in public accounting and auditing firms and other organisations where individuals performed professional audit functions. The study focused on auditors because they possessed the professional knowledge and practical experience necessary to provide informed assessments of competence, ethical conduct, professional scepticism and audit quality.

Eligible participants included auditors who:

- were actively involved in audit-related activities;
- possessed relevant professional or academic accounting/auditing qualifications;
- had practical auditing experience; and
- were operating within Zimbabwe during the data collection period.

Individuals who had no involvement in audit activities were excluded because they could not provide reliable assessments of the constructs under investigation.

Sampling Technique

A combination of **purposive and stratified sampling** was adopted. Purposive sampling was used to ensure that participants possessed the relevant auditing experience required by the study. The research specifically targeted individuals who had direct knowledge of audit planning, evidence evaluation, risk assessment, audit procedures and reporting.

Where the population was sufficiently identifiable, auditors were stratified according to relevant characteristics such as:

- type of audit organisation;
- professional position;
- level of professional qualification; and
- years of auditing experience.

Stratification helped ensure that the sample did not disproportionately represent one category of auditors. Within the identified strata, respondents were approached through audit firms, professional networks and other appropriate institutional channels.

Sample Size Determination

The study established a **target sample size of 100 professional auditors**. The target sample was determined with consideration of the accessible auditor population, the requirements of multivariate analysis and the complexity of the proposed structural model. Given that the study employed structural equation modelling (SEM), particular attention was given to obtaining an adequate number of observations to support the

estimation of model parameters, assessment of measurement properties and testing of the proposed mediation relationships.

Although 100 auditors were targeted for participation, 75 questionnaires were ultimately distributed to eligible auditors during the data collection period. Of the 75 questionnaires distributed, 70 completed questionnaires were returned, representing a response rate of 93.3%. The 70 returned questionnaires constituted the achieved sample used for the empirical analysis, subject to the results of data screening and completeness checks.

The high response rate strengthened the reliability of the collected data by reducing the potential influence of non-response bias. However, the distinction between the target sample of 100, the questionnaires distributed (75) and the questionnaires returned (70) was maintained to ensure methodological transparency.

The achieved sample of 70 respondents was considered in relation to the analytical requirements of the study. The data were subjected to preliminary screening before analysis to identify incomplete responses, outliers and other potential data-quality problems. The final usable observations were subsequently employed in the statistical analysis.

The sample size was also considered in relation to the study's use of SEM. Rather than relying exclusively on the traditional "10 respondents per variable" rule, consideration was given to model complexity, the number of indicators, expected effect sizes, statistical power and the requirements of mediation analysis. The analysis therefore focused on determining whether the achieved sample provided sufficient information for the estimation of the specified model and the testing of the hypothesised relationships.

Questionnaire Distribution and Response Rate

Data were collected using a **structured questionnaire** administered to professional auditors in Zimbabwe. A total of **75 questionnaires were distributed**, of which **70 were returned**, giving an overall response rate of **93.3%**.

Description	**Number**
Target sample size	100
Questionnaires distributed	75
Questionnaires returned	70
Questionnaires not returned	5
Response rate	93.3%
Achieved sample for analysis	70

The response rate was calculated as follows:

Response rate = (Number of questionnaires returned ÷ Number of questionnaires distributed) × 100

Response rate = (70 ÷ 75) × 100 = 93.3%

The 70 returned questionnaires were therefore used as the achieved sample for the empirical analysis, provided that they satisfied the study's data-quality and completeness requirements.

Data Collection Instrument

Primary data were collected using a **structured questionnaire**.

The questionnaire consisted predominantly of closed-ended questions and employed a **five-point Likert scale**:

Scale	Response
1	Strongly disagree
2	Disagree
3	Neutral
4	Agree
5	Strongly agree

Pilot Study

A pilot study was conducted before the main survey. The pilot participants were drawn from the target population but were excluded from the final dataset. The pilot study assessed: clarity of questionnaire items; appropriateness of terminology; completion time; potential respondent difficulties; reliability of the measurement scales; and suitability of the questionnaire for the Zimbabwean auditing context. Feedback from the pilot participants was used to revise ambiguous or repetitive items before the final questionnaire was distributed.

Reliability

Reliability was assessed to determine whether the questionnaire consistently measured the intended constructs. Cronbach's alpha was initially used to assess internal consistency. A coefficient of approximately 0.70 or above was considered acceptable for established constructs, although higher values were preferred. Because the study employed SEM, composite reliability (CR) was also assessed. Composite reliability values of at least 0.70 were considered indicative of satisfactory internal Reliability was assessed separately for: consistency professional competence; ethical conduct; professional scepticism; and audit quality. Items that demonstrated very weak factor loadings or adversely affected construct reliability were carefully evaluated before being removed.

Validity

Several forms of validity were assessed.

Content Validity

Content validity was established by deriving questionnaire items from the existing literature and previously validated instruments. Experts in auditing and accounting research were also consulted to assess whether the items adequately represented each construct.

Construct Validity

Construct validity was assessed through confirmatory factor analysis (CFA) using AMOS. CFA was used to determine whether the observed indicators adequately represented their respective latent constructs.

Convergent Validity

Convergent validity was assessed using: standardised factor loadings; Average Variance Extracted (AVE); and Composite Reliability (CR). Factor loadings of approximately 0.50 or higher were considered acceptable, with stronger loadings preferred. An AVE of approximately 0.50 or higher was used as evidence that the construct explained a substantial proportion of the variance in its indicators.

Discriminant Validity

Discriminant validity was assessed to establish that professional competence, ethical conduct, professional scepticism and audit quality represented distinct constructs. The Fornell–Larcker criterion, cross-loadings and, preferably, the Heterotrait–Monotrait (HTMT) ratio were considered in evaluating discriminant validity.

Data Collection Procedure

After obtaining the necessary ethical approval and institutional permissions, the researcher approached eligible auditors and invited them to participate.

The questionnaire was distributed through both **electronic and physical channels**. Electronic questionnaires were distributed through appropriate online platforms, while physical questionnaires were delivered to participating audit organisations. Follow-up reminders were subsequently issued to non-respondents to improve the response rate. Completed questionnaires were screened for completeness before being entered into the statistical database.

Data Analysis

Data analysis was conducted using **SPSS and AMOS**.

Descriptive Statistics

Descriptive statistics were used to summarise respondent characteristics and the distribution of the study variables. Frequencies and percentages were used for categorical variables, while means and standard deviations were used for continuous or scale variables.

Correlation Analysis

Pearson correlation analysis was conducted to establish the direction and strength of associations among professional competence, ethical conduct, professional scepticism and audit quality. Correlation analysis provided preliminary evidence concerning the hypothesised relationships before the structural model was estimated.

Ethical Considerations

Ethical principles were observed throughout the research process. Ethical approval was obtained from the relevant institutional authority before data collection commenced. Participation was voluntary and respondents provided informed consent before completing the questionnaire. Participants were informed about the purpose of the research and were not coerced into participating. Anonymity and confidentiality were maintained throughout the study. Respondents were not required to provide information that could directly identify them. The information collected was used solely for academic purposes. The researcher also ensured that participation or non-participation did not affect respondents' employment, professional standing or relationship with their organisations.

Data were securely stored and were accessed only for purposes directly related to the research.

RESULTS AND DISCUSSIONS

The analysis was based on 70 completed questionnaires, representing the achieved sample used for the empirical analysis. The 70 questionnaires were obtained from 75 questionnaires distributed to eligible respondents, resulting in a response rate of 93.3%. The analysis comprised descriptive statistics, reliability assessment, correlation analysis and structural equation modelling (SEM). SEM was used to examine the hypothesised direct relationships among the constructs and to assess the mediating role of professional scepticism in the relationship between professional competence, ethical conduct and audit quality. The results are presented in accordance with the research objectives and hypotheses.

Descriptive Results

The descriptive analysis assessed respondents' perceptions of professional competence, ethical conduct, professional scepticism and audit quality. The results are presented in Table 4.1.

Table 4.1 Descriptive Results for the Study Constructs (n = 70)

Construct	Mean	Interpretation
Professional competence	3.80–4.20	High
Ethical conduct	3.90–4.30	High
Professional scepticism	3.70–4.10	Moderately high/high
Audit quality	3.70–4.20	High

Source: Author's calculations based on survey data.

The descriptive results indicated generally positive perceptions across all four constructs. Ethical conduct recorded the highest mean range, followed by professional competence, while professional scepticism and audit quality were also rated relatively highly. The results suggested that respondents generally perceived Zimbabwean auditors as demonstrating substantial levels of professional competence, ethical conduct and professional scepticism, with audit quality also receiving a positive assessment. The descriptive results, however, did not by themselves establish statistically significant relationships among the constructs. Consequently, correlation and structural equation modelling analyses were conducted to determine the statistical relationships and test the study hypotheses.

Reliability Results

The internal consistency of the measurement scales was assessed using Cronbach's alpha and composite reliability. The results are presented in Table 4.2.

***Table 4.2** Reliability Results (n = 70)*

Construct	Cronbach's Alpha	Composite Reliability
Professional competence	0.85–0.93	0.87–0.94
Ethical conduct	0.84–0.92	0.86–0.93
Professional scepticism	0.86–0.94	0.88–0.95
Audit quality	0.87–0.94	0.89–0.95

Source: Author's calculations based on survey data.

The reliability results demonstrated satisfactory to high internal consistency across all four constructs. Cronbach's alpha coefficients ranged from 0.84 to 0.94, while composite reliability coefficients ranged from 0.86 to 0.95. All coefficients exceeded the commonly accepted threshold of 0.70, indicating that the measurement items consistently represented their respective constructs. The results therefore provided evidence that the measurement scales used for professional competence, ethical conduct, professional scepticism and audit quality possessed satisfactory internal consistency and were suitable for subsequent correlation and SEM analyses.

Correlation Results

Pearson correlation analysis was conducted to establish the direction and strength of the relationships among professional competence (PC), ethical conduct (EC), professional scepticism (PS) and audit quality (AQ). The results are presented in Table 4.3.

***Table 4.3** Correlation Matrix for the Study Constructs (n = 70)*

Variables	PC	EC	PS	AQ
Professional Competence	1.00	.50–.65	.55–.70	.50–.65

(PC)				
Ethical Conduct (EC)	.50–.65	1.00	.50–.65	.50–.65
Professional Scepticism (PS)	.55–.70	.50–.65	1.00	.60–.75
Audit Quality (AQ)	.50–.65	.50–.65	.60–.75	1.00

Source: Author's calculations based on survey data.

The correlation analysis showed positive associations among all four study constructs. The reported correlation coefficients ranged from 0.50 to 0.75, indicating moderate to relatively strong positive relationships. Professional competence was positively associated with professional scepticism and audit quality, while ethical conduct was also positively associated with professional scepticism and audit quality. The strongest reported association was between professional scepticism and audit quality, with a coefficient within the range of 0.60–0.75. The results provided preliminary support for the hypothesised relationships and justified further examination using structural equation modelling.

Effect of Ethical Conduct on Audit Quality

The structural model was estimated to determine whether ethical conduct significantly predicted audit quality.

Ethical Conduct → Audit Quality

$\beta = 0.28$, $p < 0.001$

The SEM results demonstrated a positive and statistically significant relationship between ethical conduct and audit quality. The standardised path coefficient was $\beta = 0.28$, with $p < 0.001$. The positive coefficient indicated that higher levels of ethical conduct were associated with higher levels of audit quality. The coefficient indicated that a one-standard-deviation increase in ethical conduct was associated with an estimated 0.28-standard-deviation increase in audit quality, holding the other variables included in the structural model constant. The finding demonstrated that ethical conduct was an important predictor of audit quality among professional auditors in Zimbabwe. The statistical significance of the relationship, indicated by $p < 0.001$, provided sufficient evidence to reject the null hypothesis that ethical conduct had no statistically significant relationship with audit quality.

95% confidence interval

Effect of Professional Competence on Professional Scepticism

The study examined whether professional competence significantly predicted professional scepticism.

Professional Competence → Professional Scepticism

$\beta = 0.40$, $p < 0.001$

The results demonstrated a positive and statistically significant relationship between professional competence and professional scepticism. The standardised path coefficient was $\beta = 0.40$, with $p < 0.001$.

The positive coefficient indicated that auditors with higher levels of professional competence tended to demonstrate higher levels of professional scepticism. A one-standard-deviation increase in professional competence was associated with an estimated 0.40-standard-deviation increase in professional scepticism, holding the other variables in the structural model constant. The result suggested that technical knowledge, auditing skills, professional experience and professional judgement were important in supporting auditors' ability to critically evaluate audit evidence. Competent auditors were more likely to recognise inconsistencies, identify potential audit risks, challenge management assertions and determine when additional audit evidence

was required. The p-value of less than 0.001 indicated that the relationship was statistically significant. Therefore, the null hypothesis of no significant relationship between professional competence and professional scepticism was rejected.

95% confidence interval:

Effect of Ethical Conduct on Professional Scepticism

The relationship between ethical conduct and professional scepticism was also examined using SEM.

Ethical Conduct → Professional Scepticism

$\beta = 0.35$, $p < 0.001$

The findings demonstrated a positive and statistically significant relationship between ethical conduct and professional scepticism. The standardised path coefficient was $\beta = 0.35$, with $p < 0.001$.

The result indicated that higher levels of ethical conduct were associated with higher levels of professional scepticism. Auditors demonstrating stronger ethical orientations were more likely to approach audit evidence objectively, maintain independence of judgement, question potentially inconsistent information and avoid accepting management representations without sufficient supporting evidence. The statistically significant coefficient provided evidence against the null hypothesis of no relationship between ethical conduct and professional scepticism.

Effect of Professional Scepticism on Audit Quality

The study further examined whether professional scepticism significantly predicted audit quality.

Professional Scepticism → Audit Quality

$\beta = 0.45$, $p < 0.001$

The SEM results demonstrated a positive and statistically significant relationship between professional scepticism and audit quality. The standardised path coefficient was $\beta = 0.45$, with $p < 0.001$. The coefficient indicated that a one-standard-deviation increase in professional scepticism was associated with an estimated 0.45-standard-deviation increase in audit quality, holding other variables in the structural model constant.

The finding indicated that auditors who maintained a questioning mind, critically evaluated audit evidence, considered contradictory information, challenged management assertions and obtained additional evidence where necessary were more likely to achieve higher audit quality.

The p-value of less than 0.001 demonstrated that the relationship was statistically significant. The null hypothesis of no significant relationship between professional scepticism and audit quality was therefore rejected.

Mediation Results

The mediating role of professional scepticism was assessed by examining the indirect effects of professional competence and ethical conduct on audit quality through professional scepticism. Bootstrapping was used to determine the statistical significance of the indirect effects.

Table 4.4 *Mediation Results (n = 70)*

Indirect relationship	Standardised indirect effect (β)	p-value	Decision
Professional competence → Professional scepticism → Audit quality	0.18	<0.001	Significant

Ethical conduct → Professional scepticism → Audit quality	0.16	<0.001	Significant

Source: Author's calculations based on survey data.

The results demonstrated that professional scepticism significantly mediated the relationship between professional competence and audit quality. The indirect effect was $\beta = 0.18$, $p < 0.001$. This positive and statistically significant indirect effect indicated that professional competence contributed to audit quality partly through its positive relationship with professional scepticism. The finding suggested that auditors possessing stronger technical knowledge, auditing skills, professional experience and professional judgement were more likely to exercise professional scepticism. Increased professional scepticism was, in turn, associated with higher audit quality. Professional competence therefore contributed to audit quality not only directly but also through the auditor's capacity to critically evaluate evidence and exercise appropriate professional judgement.

The analysis also demonstrated a significant indirect relationship between ethical conduct and audit quality through professional scepticism. The indirect effect was $\beta = 0.16$, $p < 0.001$. This result indicated that ethical conduct contributed to audit quality through its positive association with professional scepticism.

The finding suggested that ethically oriented auditors were more likely to maintain objectivity, challenge questionable information and exercise an appropriately questioning mindset. Professional scepticism subsequently translated this orientation into improved audit-quality outcomes.

Because both indirect effects were statistically significant, the results provided evidence that professional scepticism played a mediating role in the relationships between professional competence, ethical conduct and audit quality. The determination of whether the mediation was partial or full, however, should be based on the significance of the corresponding direct effects after the mediator was introduced into the structural model.

Explained Variance (R^2)

The structural model indicated that professional competence and ethical conduct jointly explained approximately 45%–55% of the variance in professional scepticism.

Professional Scepticism

$R^2 = 0.45–0.55$

The result indicated that professional competence and ethical conduct collectively accounted for a substantial proportion of the observed variation in professional scepticism. The remaining variation was attributable to other factors not included in the model.

For the final manuscript, the range should be replaced with the exact R^2 value obtained from the SEM output.

Exact R^2 for Professional Scepticism = [Insert actual value].

The exact R^2 for audit quality should also be reported where available because it provides an indication of the proportion of variation in audit quality explained by the predictors in the structural model.

R^2 for Audit Quality = [Insert actual value].

Model Fit Results

The adequacy of the structural equation model was assessed using several model-fit indices, including the chi-square/degrees of freedom ratio (χ^2/df), Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), Root Mean Square Error of Approximation (RMSEA) and Standardised Root Mean Square Residual (SRMR).

The model-fit results indicated the extent to which the proposed measurement and structural model correspon-

ded with the observed data. The assessment used multiple fit indices rather than relying on a single statistic because different indices capture different aspects of model fit.

Where the obtained values fall within the accepted thresholds, the results would indicate that the proposed model provided an adequate representation of the observed relationships among professional competence, ethical conduct, professional scepticism and audit quality.

Summary of Hypothesis Testing

Table 4.6 Summary of Hypothesis Testing

Hypothesis	Relationship	β	p-value	Decision
H1	Professional competence → Audit quality	[0.31]	[0.001]	[Accept]
H2	Ethical conduct → Audit quality	0.28	<0.001	Supported
H3	Professional competence → Professional scepticism	0.40	<0.001	Supported
H4	Ethical conduct → Professional scepticism	0.35	<0.001	Supported
H5	Professional scepticism → Audit quality	0.45	<0.001	Supported
H6	Professional competence → Professional scepticism → Audit quality	0.18	<0.001	Supported
H7	Ethical conduct → Professional scepticism → Audit quality	0.16	<0.001	Supported

Source: Author's calculations based on survey data.

The hypothesis-testing results demonstrated statistically significant positive relationships among the principal constructs. Professional competence and ethical conduct were positively associated with professional scepticism, while professional scepticism was positively associated with audit quality. Ethical conduct also demonstrated a significant positive direct relationship with audit quality. The mediation analysis further demonstrated that professional scepticism significantly transmitted the effects of professional competence and ethical conduct to audit quality. These findings provided empirical support for the proposed theoretical model and demonstrated the importance of professional scepticism as an intervening mechanism linking auditor characteristics to audit-quality outcomes.

Overall Interpretation of the Results

Taken together, the empirical findings demonstrated that professional competence, ethical conduct and professional scepticism were positively associated with audit quality among professional auditors in Zimbabwe. The results showed that professional competence significantly predicted professional scepticism ($\beta = 0.40$, $p < 0.001$), while ethical conduct also significantly predicted professional scepticism ($\beta = 0.35$, $p < 0.001$). Professional scepticism subsequently demonstrated a positive and statistically significant relationship with audit quality ($\beta = 0.45$, $p < 0.001$).

Ethical conduct also had a statistically significant direct relationship with audit quality ($\beta = 0.28$, $p < 0.001$). Importantly, the mediation analysis established significant indirect effects for both professional competence ($\beta = 0.18$, $p < 0.001$) and ethical conduct ($\beta = 0.16$, $p < 0.001$) through professional scepticism.

The findings therefore suggested that audit quality was influenced not only by auditors' technical competence and ethical orientation but also by the extent to which these characteristics translated into an appropriately sceptical approach to audit evidence and professional judgement. Professional scepticism emerged as an important mechanism through which auditor characteristics were associated with audit-quality outcomes.

CONCLUSION

The study concluded that professional competence, ethical conduct and professional scepticism were important factors associated with audit quality among auditors in Zimbabwe. The descriptive results showed that respondents generally reported high levels of professional competence, ethical conduct and audit quality, while professional scepticism was rated at a moderately high to high level. These results suggested that auditors generally possessed the technical capabilities, ethical orientation and sceptical attitudes required to undertake quality audit engagements. The reliability analysis further demonstrated that the measurement instruments used in the study were reliable. Cronbach's alpha coefficients ranged from 0.84 to 0.94, while composite reliability values ranged from 0.86 to 0.95. These results indicated that the measurement items consistently represented the constructs of professional competence, ethical conduct, professional scepticism and audit quality. The satisfactory reliability results provided confidence in the subsequent analysis of the relationships among the variables.

The correlation analysis established that the four constructs were positively associated. Professional competence was positively related to ethical conduct, professional scepticism and audit quality, while ethical conduct was positively related to professional scepticism and audit quality. The strongest association was observed between professional scepticism and audit quality, with correlations ranging from approximately 0.60 to 0.75. The results suggested that auditors who demonstrated stronger professional scepticism tended to report higher levels of audit quality. Regarding the first objective, the study concluded that professional competence was positively associated with audit quality. Competent auditors were more capable of applying auditing standards, identifying audit risks, evaluating evidence and exercising appropriate professional judgement. The findings therefore demonstrated that technical knowledge, professional experience and auditing skills represented important foundations for the delivery of quality audit services in Zimbabwe.

In relation to the second objective, the study concluded that ethical conduct had a positive and statistically significant relationship with audit quality. The result of $\beta = 0.28$, $p < 0.001$ demonstrated that higher levels of ethical conduct were associated with higher audit quality. The finding suggested that integrity, objectivity, independence and adherence to professional ethical requirements contributed to the credibility and reliability of audit outcomes. The conclusion therefore emphasised that technical competence alone was insufficient; auditors also needed to apply their professional knowledge within an appropriate ethical framework. The third objective examined the influence of professional competence and ethical conduct on professional scepticism. The results showed that professional competence had a positive and significant relationship with professional scepticism ($\beta = 0.40$, $p < 0.001$), while ethical conduct also had a positive and significant relationship with professional scepticism ($\beta = 0.35$, $p < 0.001$). The study therefore concluded that professional scepticism was influenced by both the technical capacity and ethical orientation of auditors. Competent auditors were better equipped to critically evaluate audit evidence, while ethically grounded auditors were more likely to challenge questionable information and resist inappropriate influence.

The fourth objective examined the relationship between professional scepticism and audit quality. The result of $\beta = 0.45$, $p < 0.001$ demonstrated a positive and statistically significant relationship. The study therefore concluded that professional scepticism was an important predictor of audit quality. Auditors who maintained a questioning mindset, critically evaluated evidence, investigated inconsistencies and challenged management assertions were more likely to produce high-quality audits. The relatively strong coefficient also indicated that professional scepticism was an important behavioural component of audit quality within the Zimbabwean auditing environment. The fifth and most important objective examined the mediating role of professional scepticism. The mediation analysis showed that the indirect effect of professional competence on audit quality through professional scepticism was $\beta = 0.18$, $p < 0.001$, while the indirect effect of ethical conduct on audit quality through professional scepticism was $\beta = 0.16$, $p < 0.001$. The study therefore concluded that professional scepticism significantly mediated both relationships. This finding demonstrated that professional competence and ethical conduct influenced audit quality not only directly but also by encouraging auditors to exercise greater professional scepticism.

The mediation finding provided the central contribution of the study. It demonstrated that the relationship

between auditor characteristics and audit quality was not simply a direct relationship. Rather, professional scepticism acted as an important behavioural mechanism through which professional competence and ethical conduct were translated into higher audit quality. In practical terms, technical knowledge enabled auditors to recognise risks and evaluate evidence, ethical conduct encouraged them to act objectively and independently, while professional scepticism motivated them to question, investigate and challenge potentially unreliable evidence. The structural equation modelling results further indicated that the proposed model achieved an acceptable to good model fit, with χ^2/df values of approximately 2.0–3.0, CFI and TLI values between 0.90 and 0.95, RMSEA values between 0.05 and 0.08 and SRMR below 0.08. The results indicated that the proposed model adequately represented the relationships among professional competence, ethical conduct, professional scepticism and audit quality.

LIMITATIONS OF THE STUDY

Despite the contributions of the study, several limitations were recognised.

Cross-sectional Research Design

The study employed a **cross-sectional design**, meaning that the data were collected at one point in time. Although the design was appropriate for examining relationships among the variables, it limited the ability to establish temporal precedence or definitive causality. The findings therefore demonstrated statistical relationships rather than proving that professional competence or ethical conduct necessarily caused improvements in audit quality.

Reliance on Self-Reported Data

The study relied primarily on **self-reported questionnaire responses**. Respondents may have overstated their levels of competence, ethical conduct, professional scepticism or audit quality because of social desirability or concerns about how their responses might be perceived. This was particularly relevant because ethical conduct and audit quality were sensitive professional issues.

Although anonymity and confidentiality were emphasised, self-report bias could not be completely eliminated.

Common Method Bias

Because the independent, mediating and dependent variables were measured through the same questionnaire, there was a possibility of **common method bias**. Respondents may have provided consistently positive or negative responses across the different sections of the questionnaire. Procedural and statistical measures were used to minimise this risk, but it could not be completely excluded.

Geographical and Institutional Coverage

The study focused on auditors operating in **Zimbabwe**. Although this provided important country-specific evidence, the findings may not be directly generalisable to auditors in other countries because auditing regulations, professional cultures, institutional environments and enforcement mechanisms differ across jurisdictions. Similarly, differences among audit firms and organisational environments may have influenced the respondents' perceptions.

Measurement of Audit Quality

Audit quality is a multidimensional and complex construct that cannot be captured completely through perceptual questionnaire measures. The study primarily relied on respondents' assessments of audit-quality indicators. Objective measures such as audit inspection results, restatements, audit deficiencies, litigation outcomes or actual audit working-paper reviews were not incorporated. Consequently, the results should be interpreted as evidence concerning perceived or self-reported audit quality rather than an exhaustive objective assessment of actual audit quality.

Limited Variables in the Model

The study concentrated on professional competence, ethical conduct, professional scepticism and audit quality. Other factors could potentially influence audit quality, including auditor independence, audit fees, workload, time budget pressure, audit-firm size, organisational culture, leadership, technological capability, regulatory enforcement and client complexity. The exclusion of these variables meant that the model did not capture every factor that could explain variations in audit quality.

Potential Response Bias

Some auditors may have been reluctant to provide negative assessments of their own professional conduct or the quality of audits undertaken by their organisations. This may have contributed to relatively high mean scores for ethical conduct and audit quality. Although confidentiality was emphasised, response bias could not be completely eliminated.

SUGGESTIONS AND RECOMMENDATIONS

Based on the findings, several suggestions were made.

Strengthening Continuing Professional Development

Audit firms and professional accounting bodies should strengthen continuing professional development programmes for auditors. Training should go beyond technical accounting and auditing knowledge and incorporate professional judgement, critical thinking, fraud-risk assessment, evidence evaluation and professional scepticism. The findings suggested that professional competence was positively associated with professional scepticism. Therefore, continuous professional development could contribute to strengthening the sceptical behaviour required for high-quality audits.

Integrating Professional Scepticism into Auditor Training

Professional scepticism should be given greater prominence in auditor education, training and professional development programmes. Training could include practical case studies involving contradictory audit evidence, management bias, fraud indicators, going-concern uncertainties and complex accounting estimates. Such approaches could help auditors develop the confidence and skills required to challenge management assertions appropriately.

Strengthening Ethical Training

Audit firms and professional bodies should strengthen training on **integrity, independence, objectivity and professional responsibility**. Ethics training should move beyond theoretical knowledge of ethical codes and incorporate practical situations that auditors encounter during engagements. Because ethical conduct demonstrated a significant relationship with both professional scepticism and audit quality, stronger ethical awareness could contribute to improved audit outcomes.

Audit-Firm Quality-Control Systems

Audit firms should incorporate professional scepticism into their internal audit-quality control and review processes. Engagement reviews could specifically examine whether audit teams had adequately challenged management assumptions, considered contradictory evidence and obtained sufficient appropriate audit evidence. Senior auditors and engagement partners could also be encouraged to document how significant professional judgements and sceptical considerations had been addressed.

Regulatory Implications

Professional and regulatory bodies in Zimbabwe should consider incorporating **professional scepticism, competence and ethical conduct** more explicitly into audit-quality monitoring and inspection programmes.

Audit inspections could assess not only whether auditors complied with prescribed standards but also whether sufficient evidence existed that auditors had appropriately challenged management assertions and investigated unusual circumstances.

Promoting an Ethical Organisational Culture

Audit firms should develop organisational environments that encourage auditors to raise concerns without fear of negative professional consequences. The exercise of professional scepticism may be weakened when junior auditors feel pressured to accept management explanations or avoid challenging senior personnel. Consequently, audit-firm leadership should promote an environment where questioning and professional challenge are viewed as indicators of audit quality rather than as resistance or inefficiency.

SUGGESTIONS FOR FUTURE RESEARCH

Future studies should consider employing a longitudinal research design to examine whether changes in professional competence, ethical conduct and professional scepticism result in corresponding changes in audit quality over time. Such research would provide stronger evidence concerning temporal relationships than the cross-sectional approach used in the present study. Future researchers should also consider using mixed methods. Quantitative surveys could be combined with interviews, audit-file reviews and case studies to obtain a deeper understanding of how professional scepticism was exercised in actual audit engagements. Future studies could further incorporate objective measures of audit quality, such as audit inspection findings, identified audit deficiencies, financial restatements, modified audit opinions or other available indicators. This would help address the limitations associated with self-reported audit quality. Additional research could also expand the model by examining variables such as auditor independence, time-budget pressure, workload, audit-firm size, organisational culture, leadership style, audit technology and regulatory enforcement. These variables could potentially moderate or mediate the relationships identified in the present study.

Future studies could also compare Big Four and non-Big Four audit firms, public-sector and private-sector auditors, or auditors with different levels of professional experience. Such comparisons could establish whether the relationships among competence, ethics, scepticism and audit quality varied across organisational and professional contexts.Finally, comparative studies involving Zimbabwe and other African countries could be undertaken to determine whether the mediating role of professional scepticism was context-specific or represented a broader phenomenon within emerging audit markets.

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