

**THE EFFECT OF AUDITOR COMPETENCE, INDEPENDENCE AND  
PROFESSIONAL SKEPTICISM ON AUDIT QUALITY WITH  
AUDITOR'S ETHICS AS MODERATING VARIABLE**



**THESIS**

Submitted as one of the conditions  
Obtained a Master's Degree in Accounting

Joseph Ekundayo Sydney Lewis

NIM: 12030122419047

**MASTER OF ACCOUNTING STUDY PROGRAM**

**FACULTY OF ECONOMICS AND BUSINESS**

**DIPONEGORO UNIVERSITY**

**SEMARANG**

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