

EFFECT OF AUDITOR PROFESSIONALISM, PROFESSIONAL ETHICS, AND THE EXPERIENCE OF AUDITORS ON THE LEVEL OF MATERIALITY CONSIDERATIONS

(Case Study of Firm Public Accountant in South Jakarta)

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ABSTRAK

The purpose of this study is the first, provides empirical evidence on the influence of Auditor Professionalism Consideration of Materiality Levels. Second, it provides empirical evidence on the Influence of Professional Ethics Considerations Materiality level. And third, provide empirical evidence on the Influence of Auditor Experience Level Consideration of Materiality.

The data used in this study is primary data in the form of questionnaires filled by the auditor who worked on the public accounting firm in South Jakarta. The population in this study amounted to 84 public accounting firm that is registered in the directory KAP & AP, and the samples used are 10 public accounting firm with Quota sampling method. The method of data analysis used is multiple linear analysis using SPSS Ver. 19.

The results showed that: 1) Professionalism Auditor (X1) has a significant effect on the level of materiality considerations, indicated by the sig of 0.000; 2) Professional Ethics (X2) has a significant effect on the level of materiality considerations, which is indicated by the sig 0,005, and 3) experience Auditors (X3) had no significant effect on the level of materiality considerations, indicated by the sig 0.858.

Keywords : Auditor Professionalism, Professional Ethics, Experience Auditor, Materiality Levels.