

***The Influence of Auditor Professionalism Examination of The Materiality in
Financial Statement***

**BY
ANDHIKA
43208010-205**

ABSTRACT

Professionalism is the responsibility to behave in a more than just meet the responsibilities assigned to him and more than meets the laws and regulations of society to the client. Reprerentation of an auditor who has a professional attitude is reflected in the 5 (five) dimensions, that is dedication to the profession, social obligations, independence, confidence in the profession, and relationships with other professions. The study was conducted to determine how much influence the level of professionalism of the auditor's materiality in financial reporting process. Respondents are drawn in this study is the auditor who worked in public accounting firm in Jakarta. Methods of data collection is done by giving a questionnaire. Sampling technique used was systematic random sampling. The collected data were analyzed with descriptive techniques and tested the assumptions of classical and linear regression.

From the tests results obtained that the auditor's professional variables significantly influence the level of materiality. From the analysis of multiple shows there are 3 dimensions that significantly affect the level of materiality considerations are: the dimension of dedication to the profession, professional trust and relationships with other colleagues. While the dimensions of social obligations and self-reliance does not significantly influence the level of materiality.

Keywords: Professionalism, Dedication to the profession, Social Obligations, Independence, Confidence in the Profession, relationship with colleagues, The Materiality