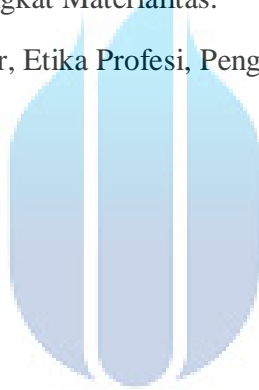


ABSTRAK

Tujuan dari penelitian ini adalah memberikan bukti empiris pengaruh Profesionalisme Auditor terhadap Pertimbangan Tingkat Materialitas, memberikan bukti empiris atas Pengaruh Etika Profesi terhadap Pertimbangan Tingkat Materialitas, memberikan bukti empiris Pengaruh Pengalaman Auditor terhadap Pertimbangan Tingkat Materialitas, dan memberikan bukti empiris Pengaruh Profesionalisme Auditor, Etika Profesi, dan Pengalaman Auditor secara simultan terhadap Pertimbangan Tingkat Materialitas. Penelitian ini menggunakan teknik *incidental sampling* dan menggunakan metode survey berupa kuesioner dalam pengumpulan data. Responden yang dijadikan sampel dalam penelitian ini adalah Auditor yang bekerja pada Kantor Akuntan Publik di Wilayah Jakarta Barat Analisis data penelitian menggunakan analisis linier berganda dengan program SPSS 21.0.

Hasil penelitian menunjukkan bahwa: Profesionalisme Auditor berpengaruh signifikan terhadap Pertimbangan Tingkat Materialitas. Etika Profesi yang tidak berpengaruh secara signifikan terhadap Pertimbangan Tingkat Materialitas. Pengalaman Auditor berpengaruh signifikan terhadap Pertimbangan Tingkat Materialitas.

Kata Kunci: Profesionalisme Auditor, Etika Profesi, Pengalaman Auditor, Pertimbangan Tingkat Materialitas



UNIVERSITAS
MERCU BUANA

ABSTRACT

The purpose of this research is to examine and analyze the effect of each variable used in this research which is the knowledge and understanding of the Auditor Professionalism, Professional Ethics, and Auditor Experience to the compliance of consideration of materiality levels. Provide empirical evidence on the influence of professional ethics on the level of materiality considerations, provide empirical evidence on the effect of the level experience of the auditors consideration of materiality, and provide empirical evidence on the effect of the auditor professionalism, professional ethics, and auditor experience to the compliance of consideration of materiality levels. This research used incidental sampling technique and questionnaire survey method in collecting data. The respondents that were sampled in this study is the auditors who work in Public Accounting Firm in the area of West Jakarta. Data analysis of this research were using multiple linear analysis with SPSS 21.0.

Results of the data analysis that has been performed in this research shows that auditor professionalism has positive and significant effect on the compliance of consideration of materiality levels, professional ethics has negative and insignificant effect on the compliance of consideration of materiality levels, and auditor experience has positive and significant effect on the compliance of consideration of materiality levels.

Keyword: Auditor Professionalism, Professional Ethics, Auditor Experience, and Consideration of Materiality Levels.

