

**PENGARUH PROFESSIONALISME AUDITOR, ETIKA PROFESI, DAN
PENGALAMAN AUDITOR TERHADAP PERTIMBANGAN TINGKAT
MATERIALITAS DALAM PROSES PENGAUDITAN LAPORAN
KEUANGAN.**

(Survei Pada Kantor Akuntan Publik di DKI Jakarta)

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ABSTRAK

Penelitian ini bertujuan mengetahui pengaruh Professionalisme Auditor, Etika Profesi dan Pengalaman Auditor terhadap Pertimbangan Tingkat Materialitas dalam Proses Pengauditan Laporan Keuangan oleh auditor yang bekerja di Kantor Akuntan Publik (KAP) di DKI Jakarta.

Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di DKI Jakarta yang terdaftar di direktori Kantor Akuntan Publik dan Akuntan Publik 2016 menurut Institut Akuntan Publik Indonesia (IAPI) dan sampel yang digunakan berjumlah 64 kuesioner dengan menggunakan metode *convenience sampling*. Metode analisis data yang digunakan adalah analisis linier berganda.

Hasil penelitian menunjukkan bahwa Profesionalisme Auditor berpengaruh signifikan terhadap Pertimbangan Tingkat Materialitas. Sedangkan Etika Profesi dan Pengalaman Auditor tidak berpengaruh signifikan terhadap Pertimbangan Tingkat Materialitas.

Kata kunci: Professionalisme Auditor, Etika Profesi, Pengalaman Auditor, dan Pertimbangan Tingkat Materialitas.

***THE INFLUENCE AUDITOR PROFESSIONALISM, PROFESSIONAL ETHICS, AND AUDITORS EXPERIENCE TO CONSIDERATIONS OF MATERIALITY LEVEL IN AUDITING PROCESS OF FINANCIAL STATEMENTS
(Survey at Certified Public Accountants firm In DKI Jakarta)***

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ABSTRACT

This study aims to determine the influence of Auditor Professionalism, Professional Ethics, and Auditors Experience to Considerations of Materiality Level in Auditing Process of Financial Statements by auditors that working in Certified Public Accountants firm (CPA firm) in DKI Jakarta.

The population in this study were auditors who work on Certified Public Accountants firm (CPA firm), which are registered in the Directory Certified Public Accountants and Public Accountants in 2016 by Indonesian Institute of Certified Public Accountants (IAPI) and the samples used 64 questionnaire using convenience sampling method. The method of data analyzis used is multiple linear analyzis.

The result showed that the Auditor Professionalism have significantly influence to Considerations of Materiality Level, whereas Professional Ethics and Auditors Experience had no significantly influence to Considerations of Materiality Level.

Keywords: Auditor Professionalism, Professional Ethics, and Auditors Experience and Considerations of Materiality Level.