

ABSTRACT

The purpose of this study was to determine professionalism, professional ethics and experience on audit quality and effect auditor judgement of materiality level. Data were obtained by survey questionnaires, which were completed by auditor who work at Registered Public Accountants, started from junior up to partner level. The number of auditor that were visited in this study were 103 auditor from 16 Public Accounting Firm, research period on January – May 2015. Data were analyzed using Structural Equation Modelling (SEM) variance on (Partial Least Square).

The result of this study showed that professionalism and professional ethics have significant and positive influence to auditor' judgment of materiality level. And audit quality significant and positive influence to auditor' judgment of materiality level. Experience not positive influence on audit quality and effect auditor judgement of materiality level.

Keywords: *Professionalism, experience , professional ethics, audit quality and auditor judgment of materiality level.*



ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh profesionalisme, etika profesi dan pengalaman terhadap kualitas audit dan dampaknya terhadap pertimbangan tingkat materialitas Data diperoleh melalui kuesioner survei yang diisi oleh auditor junior sampai partner yang bekerja di Kantor Akuntan Publik. Jumlah auditor yang menjadi sample dalam penelitian ini adalah 103 auditor dari 16 Kantor Akuntan Publik yang berada di wilayah jakarta, periode penelitian dilakukan pada Januari-May 2015, Data dianalisis menggunakan *Structural Equation Modelling* (SEM) berbasis variance (*Partial Least Square*).

Hasil penelitian menunjukkan bahwa profesionalisme dan etika profesi berpengaruh secara signifikan dan positif terhadap kualitas audit dan pertimbangan tingkat materialitas. Dan juga kualitas audit berpengaruh secara signifikan dan positif terhadap pertimbangan tingkat materialitas. Sedangkan pengalaman tidak berpengaruh positif terhadap kualitas audit dan pertimbangan tingkat materialias.

Kata Kunci: profesionalisme, pengalaman, etika profesi, kualitas audit dan pertimbangan tingkat materialias.

