

THE EFFECT OF AUDITOR PROFESSIONALISM, ETHICS PROFESSION AND AUDITOR EXPERIENCE AGAINST MATERIALITY LEVEL CONSIDERATIONS IN AUDITING FINANCIAL STATEMENTS

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Abstract

*This study aims to determine how much influence the auditor's professionalism, professional ethics and auditor experience on consideration of materiality levels. The researcher succeeded in distributing the questionnaire at 31 Public Accounting Firms (KAP) in South Jakarta. Respondents who were taken as samples in this study were auditors who had positions of at least senior auditors. Data analysis techniques use the Statical Product and Service Solution version 25 application to carry out testing with multiple linear regression analysis. The results of the statistical test *t* in this study can be seen that auditor professionalism and professional ethics have a significant effect, but the auditor's experience has no significant effect on consideration of materiality levels in auditing financial statements.*

Keywords: *auditor professionalism, professional ethics, auditor's experience and consideration of materiality level.*

PENGARUH PROFESIONALISME AUDITOR, ETIKA PROFESI DAN PENGALAMAN AUDITOR TERHADAP PERTIMBANGAN TINGKAT MATERIALITAS DALAM PENGAUDITAN LAPORAN KEUANGAN

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Abstrak

Penelitian ini dilakukan untuk menguji seberapa besar pengaruh efek dari profesionalisme auditor, etika profesi dan pengalaman auditor terhadap pertimbangan tingkat materialitas. Peneliti berhasil meyebarkan kuisioner di 31 Kantor Akuntan Publik (KAP) Jakarta Selatan. Responden yang diambil sebagai sampel dalam penelitian ini adalah auditor yang memiliki jabatan minimal senior auditor. Teknik analisis data menggunakan aplikasi *Statistical Product and Service Solution* version 25 untuk melakukan pengujian dengan analisis regresi linear berganda. Hasil uji statistik t dalam penelitian ini dapat diketahui bahwa profesionalisme auditor dan etika profesi berpengaruh signifikan, tetapi pengalaman auditor tidak berpengaruh signifikan terhadap pertimbangan tingkat materialitas dalam pengauditan laporan keuangan.

Kata kunci: profesionalisme auditor, etika profesi, pengalaman auditor dan pertimbangan tingkat materialitas.