

The Effect Of Auditor's Professionalism And Professional Ethics On Materiality Level Considerations In Audit Processes To The Financial Statements Of Entities Indonesian Case Studies

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Abstract

This study aims to examine the effect of auditor professionalism and professional ethics on consideration of the level of materiality in the audit process of the entity's financial statements with a descriptive quantitative research approach. The population in this study is the auditor who works at the Public Accounting Firm (KAP) of the city of Surabaya. Sampling is done by purposive sampling, and primary data types. Based on testing researchers can conclude that the two independent variables (Professionalism of the Auditor and Professional Ethics) together have a significant influence on the balance of the level of materiality in KAP Surabaya City. This can be seen from the calculated f value which is greater than the f table ((251,343 > 2,025), while partially the independent variables (Professionalism of the Auditor and Professional Ethics) also have a significant influence on the consideration of materiality level in KAP Surabaya. This can be seen from t calculate auditor professionalism variable is greater than t table (8,851 > 2,025), and t calculate professional ethics variable is greater than t table (10,552 > 2,025), while for testing the coefficient of determination (R square) the results obtained are 0.911 or equal to 91, It means that the independent variable in this study (Auditor Professionalism and Professional Ethics) is able to explain and influence the dependent variable (Materiality Level Considerations) by 91.1%, while the remaining 8.9% is explained or influenced by other factors not explained in this research.

Keywords

Professionalism of Auditors, Professional Ethics affect the Materiality Level Considerations

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