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RELASI PROFESIONALISME AUDITOR DENGAN TINGKAT MATERIALITAS DALAM AUDIT LAPORAN KEUANGAN: STUDI KASUS KANTOR AKUNTAN PUBLIK (KAP) DI JAKARTA UTARA

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Abstract

Public accounting firm is a profession which is based on public trust and paid by the client, but must be professional in its execution. Independent auditor in the audit task the client company has a strategic position as a third party in client's entities environment. In the implementation of the audit of financial statements by a public accountant firm, a result not only for clients but also for the interests of third parties including investors, creditors, financial institutions, governments, communities and other parties who have an interest in the client's audited financial statements by an accountant public firm.

This study aims to analyze and prove the relationship of professionalism auditor and materiality level. The samples used were 70 respondents that auditors are contained in 7 KAP in North Jakarta. Of the 70 questionnaires delivered, received and returned completed questionnaires is 45 (64%). Meanwhile, to answer the research hypotheses using simple regression analysis, having previously do classic test of this assumption. Based on the research results can be concluded that the professionalism auditor has a significant correlation with the level of materiality.

Keywords: Professionalism Auditor, Materiality Level