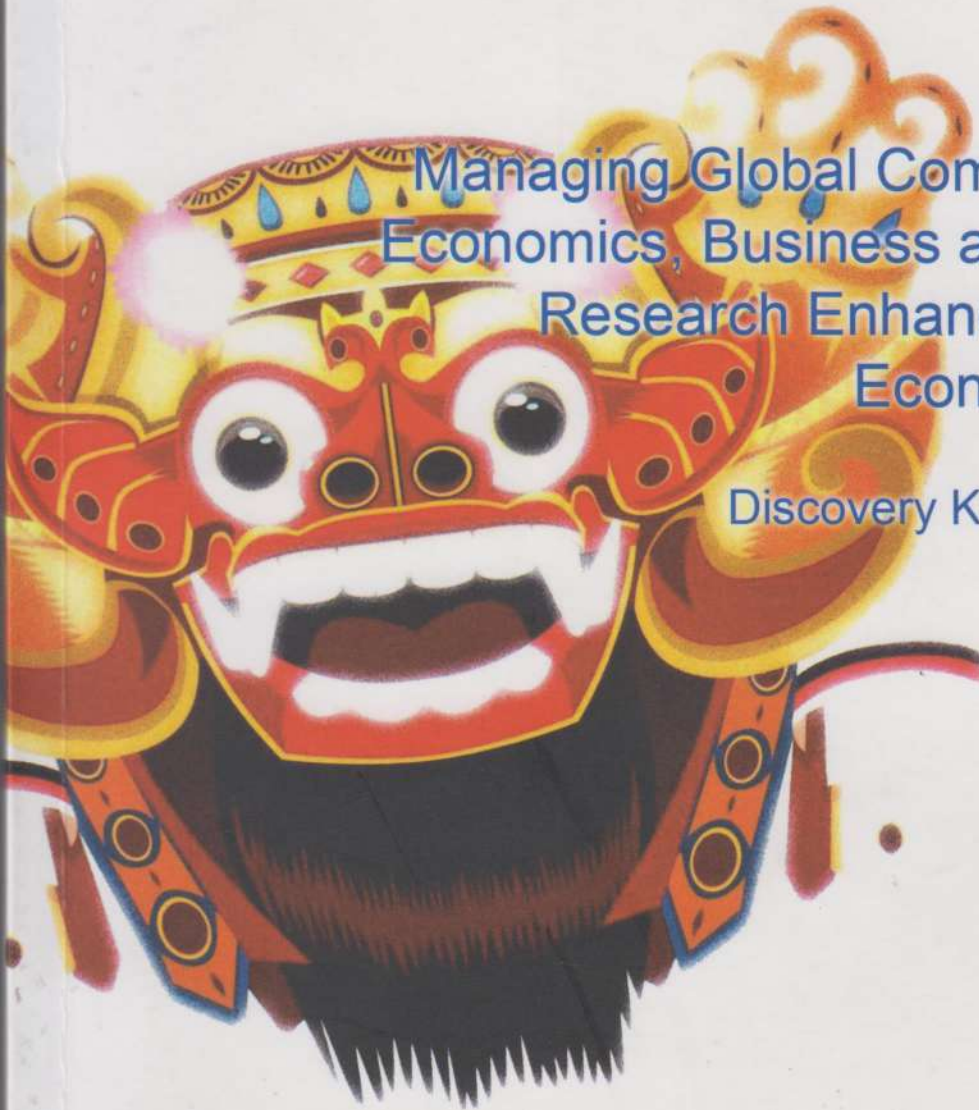


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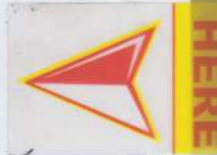
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ISEI JAYA

## PROFESSIONALISM AUDITOR AND RELIABILITY OF AUDIT EVIDENCE IN THE SMALL-MEDIUM AUDIT FIRMS (KAP) IN NORTH JAKARTA

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**Abstract** - The purpose of this research is to analyze the impact of the auditor professionalism with the reliability of audit evidence in small-medium audit firms in North Jakarta. The Factors that tested in this research is the professionalism of auditor's as an independent variable, while the reliability of audit evidence as the dependent variable. In this study the methods used are associative method. Sample of this research is obtained from auditor staff of the small-medium audit firms in North Jakarta. Data of this research is primary data and selection of sampling used convenience sampling method. Data analyzed using Structural Equation Modelling (SEM). The results showed that professionalism auditor's significant positively impact on the reliability of audit evidence on the small-medium audit firm in North Jakarta. The amount of influence auditor's professionalism shown by the R2 value of 55%, while the remaining 45 % is influenced by other factors.

**Keywords:** Auditor Professionalism, Reliability Of Audit Evidence, Small-Medium Audit Firms