

Effect Of Professionalism, Professional and Ethics Auditor Experience Of Considerations Level Of Materiality

1st Siskah Rahmawati, 2nd Rini Ratnaningsih, S.E., M.AK.,

Accounting

Indonesian College of Economics

Jl. Kayu Jati Raya No.11A, Rawamangun –
Jakarta 13220, Indonesia

siskah.rahmawati95@gmail.com;

rini.ratnaningsih@stei.ac.id

***Abstract** – The purpose of this study was to determine the effect of professionalism, professional ethics and auditor experience on materiality level considerations. The independent variables in this study are professionalism, professional ethics and auditor experience. The dependent variable in this study is consideration of the level of materiality. This research was conducted at the Public Accounting Firm in DKI Jakarta using quantitative research methods. The population in this study were auditors working in the DKI Jakarta Public Accountant Firm and then processed by judgment sampling technique with a type of sample selection based on certain criteria. The sample used in the study used auditors from 11 (eleven) DKI Jakarta Public Accounting Firms totaling 102 people. The data used in this study were the results of questionnaires that were processed with the SPSS program version 23.0. This research was conducted using multiple linear regression analysis methods. The results of this study prove that: The variable of professionalism has a significant effect on the consideration of materiality level partially with a significance value of $0,000 < 0.05$. Professional ethics variables significantly influence the consideration of materiality level partially with a significance value of $0.001 < 0.05$. The auditor experience variable has a significant effect on the consideration of materiality level partially with a significance value of $0.015 < 0.05$. The variables of professionalism, professional ethics and auditor experience simultaneously have a significant effect on the consideration of materiality level with a significance value of $0,000 < 0.05$*

Keywords: Professionalism, Professional Ethics, Auditor, Experience, Materiality Level Considerations

I. INTRODUCTION

An auditor in carrying out his duties not only works for the benefit of his clients, but also for other parties who need it. The main task of an auditor is to audit the company's financial statements that have been prepared by the company's management. In carrying out these duties, the auditor must first consider the level of materiality in planning and designing the audit process. According to audit standards Section 312 (Audit Risks and Materiality in Execution of an Audit) an auditor's judgment regarding materiality is a professional judgment and is influenced by the auditor's way of thinking on the needs of people who have adequate knowledge and who will place trust in financial statements. Based on this, consideration of the level of materiality is very important in decision making, and also relates to the final audit results that will be used by the information user, so it must be carried out with great care and care.

Materiality itself is the amount of value that is omitted or misstatement of accounting information, which is seen from the circumstances that surround it, it can result in changes or effects on the judgment of people who place their trust in the information, because of the omission or misstatement of Mulyadi (2002). Materiality is the basis for establishing auditing standards regarding standards for field work and reporting standards. Therefore, materiality has a pervasive effect on all aspects of the audit in an audit of financial statements.

If the auditor determines the amount of materiality in rupiah is too low, the auditor will consume unnecessary time and effort, so that it will cause problems that will harm the auditor himself and the Public Accounting Firm where he works, due to the inefficient time and effort used by the auditor. to determine the amount of materiality of a client's financial statements. On the other hand, if the auditor determines that the materiality rupiah amount is too high, the auditor will ignore significant misstatements so that he will give an unqualified opinion for financial statements that actually contain material misstatements, which could cause problems that could include public distrust of the Office. The Public Accountant where the auditor works will appear because he gives a careless opinion on financial statements that contain material misstatements. Based on this, an auditor who has a professional attitude is needed. Public accounting professional standards set general guidelines for auditors in fulfilling their professional responsibilities in auditing corporate financial statements.

A high professionalism attitude to determine how much materiality will be determined by determining the materiality level of the financial statements with a low or high amount, so it is hoped that the higher the professionalism of the auditors will be able to consider the level of materiality, the better. The results of the research of Wiwi and Roswita (2016) revealed that partially professionalism has a positive effect on consideration of the level of materiality. Professionalism has a positive effect, meaning that the higher the level of professionalism an auditor has, the higher the consideration of the level of materiality in the examination of financial statements. One of the cases that occurred related to the professionalism of auditors was a case in 2008 which happened to KAP Ernst & Young, which was not careful in examining the financial statements presented and became a misstatement in providing audit results, recording the loan transaction as a sale and not recording the loan as a liability. This resulted in the bankruptcy of a large company in the United States, namely Lehman Brothers, which became a global economic event. This case made KAP suspended from his work permit and AP receiving punishment. Professional ethics is also one of the factors that must be considered in considering the level of materiality. The principles of professional ethics in the Indonesian Accountants Association's Code of Ethics state the professional recognition of their responsibilities to the public, accountants, and colleagues. Each auditor is also expected to uphold professional

ethics that have been established by the Indonesian Institute of Accountants (IAI). Reana's research results (2018) reveal that partially professional ethics has a significant effect on the consideration of materiality levels. Has a significant effect means that professional ethics will determine the results of the materiality level considerations.

Upholding the Professional Ethics, it is hoped that fraud will not occur among public accountants, so that they can provide audited opinions that are truly in accordance with the financial statements presented by the company. An example of a case that violates professional ethics is a case in 2018 that happened to two public accountants (AP) and one public accounting firm (KAP). The root of the problem is that AP Marlina and AP Merliyana Syamsul and KAP Satrio, Bing, Eny (SBE) and Partners are considered not to provide an opinion that matches the actual conditions in the annual audit financial report belonging to PT Sunprima Nusantara Financing (SNP Finance), consequently causing losses to many parties. including banking. This case resulted in the imposition of sanctions against two AP and KAP in the form of administrative sanctions to make policies and procedures in a better public accountant quality control system.

An auditor must also have sufficient experience to be able to make decisions in the audited report. Audit experience can be interpreted as the auditor's experience in auditing financial statements in terms of both the length of time and the number of engagements he has performed. Reana's (2018) research results reveal that the auditor's experience has a positive effect on consideration of the level of materiality. The positive effect of the auditor's experience will increase the good materiality results. The higher the level of experience of an auditor, the better the views and responses to the information contained in the financial statements, because the auditors have done a lot of work or have examined financial reports from various types of industries. This research develops research that has been conducted by several previous studies. The difference between this study and previous research lies in the addition of the auditor experience variable. This is based on the opinion that more experienced accountants will have more knowledge in conducting the audit process, especially in giving consideration to the level of materiality in the audit process of financial statements.

In the context of the various financial scandals mentioned above, it raises the question of whether the manipulated tricks were able to be detected by the auditor who audited the financial statements or were actually detected, but the auditors actually participated in securing the criminal practice. If what happens is that the auditors participate in securing the engineering practice, then the core problem is the auditor's professionalism. Thus, the more professional an auditor is coupled with the application of professional ethics and experience, it is hoped that it can make wiser plans and considerations in the auditing process. From the description above, researchers are motivated to conduct empirical testing, so this study raises the title "The Influence of Professionalism, Professional Ethics. , and the experience of the auditors in considering the level of materiality at the Pbulik DKI Jakarta Accountant Office.

II.LIBRARY RESEARCH

2.1.Review of Previous Research Results

The first study by Desy et al (2017) This study aims to determine the effect of professionalism, knowledge, error detection and auditor experience on the consideration of materiality levels in financial statement audits. Sampling in this study

using purposive sampling method. The population of this research is the independent auditors who work at the Public Accounting Firm (KAP) in the DKI Jakarta area. The data analysis method used multiple linear regression. The results of this study found that professionalism has a positive effect on consideration of the level of materiality. But not with the knowledge variable detecting mistakes and auditor experience. Knowledge of detecting errors and auditor experience has a negative effect on judgments about the level of materiality.

The second study by Murhabanet, al (2017) This study is to determine how the effect of auditor experience and professional service on the level of materiality in the financial statement audit. The data used are primary data obtained by distributing questionnaires to 38 respondents who work as auditors who work at the Public Accounting Firm in Medan. The data were analyzed using multiple linear regression through the SPSS program. Simultaneously, the results show that together the variable dedication to the profession and experience of auditors has a significant effect on the level of materiality in the audit of financial statements. The partial test results obtained by the variable dedication for the profession have a positive and significant effect, while the auditor experience variable has a negative and significant impact on the level of materiality in the audit of financial statements at the Public Accounting Firm in Medan. Wiwi and Roswita (2016) This study is to determine the effect of independence, competence, and professionalism of auditors on consideration of the level of materiality in auditing financial statements. This study uses a comparative causal study with primary data obtained using a questionnaire. The research sample was auditors in public accounting firms (KAP) located in Central Jakarta and South Jakarta with simple random sampling technique. Data analysis was performed using multiple linear regression. Based on this study, the independence, competence, and professionalism variables of auditors had a significant positive effect on the consideration of materiality levels in auditing financial statements simultaneously. Then, each variable has a significant positive effect on the consideration of the level of materiality in the financial statement audit as well.

The third study by Desmiwerita (2018) This study aims to determine whether the effect of professionalism, professional ethics and experience of auditors on the consideration of materiality levels both partially and simultaneously. The sample in this study was the auditors of the Public Accounting Firm in Padang, totaling 36 respondents from 5 Public Accounting Firms in Padang. The technique of determining the sample using non-probability sampling. The analysis technique uses multiple linear regression. Based on the results of the analysis, it was found that the professionalism of the auditors partially had a significant effect on the consideration of the level of materiality, while the professional ethics and experience of the auditors partially had no effect on the consideration of the level of materiality. Simultaneous analysis results found that professionalism, professional ethics and work experience together have a significant effect on consideration of the level of materiality.

The fourth study by Reana (2018) This study aims to determine the effect of auditor professionalism, professional ethics, and auditor experience on consideration of materiality levels. The population in this study are auditors who work at public accounting firms in Medan. The sampling technique in this study used the quota sampling method. This type of research is comparative causal research. The analytical tool used is simple linear regression and multiple linear regression. The results showed that: 1) Auditor Professionalism (X1) has a significant effect on the Consideration of Materiality Level, as indicated by the sig value of 0.048; 2) Professional Ethics (X2) has a significant influence on the Consideration of Materiality Level, which is indicated by the sig value of 0,000; 3) Auditor's experience (X3) has a significant effect on the Materiality Level Consideration, as indicated by the sig value of 0.028; and 4) Auditor Professionalism, Professional Ethics and Experience together have a

significant influence on the Consideration of Materiality Level, which is shown by a sig value of 0.001.

The fifth research by Luh Putri et al (2019) This study aims to determine the effect of professionalism and auditor experience at the level of materiality consideration with professional ethics and client credibility as moderation. The number of samples in this study were 86 auditors. The sampling technique uses saturated samples. The number of respondents who filled in completely and returned the questionnaire results was 74 auditors. The analysis technique used is MRA. The test results show that (1) professional ethics is not able to moderate the effect of professionalism on materiality level considerations, (2) professional ethics strengthens the auditor's experience regarding materiality level considerations, (3) client credibility strengthens the effect of professionalism and auditor experience on materiality.

The sixth study by Budidan Umar (2019) This study aims to analyze the effect of professionalism, auditors and professional ethics on consideration of materiality levels. This research was conducted by taking 30% of the total population of KAPs in the East Jakarta area, which amounted to 40 KAP registered with IAPI in 2017 with a range of 2-10 auditors. The sampling technique used purposive sampling, which is to determine a sample with certain considerations that are considered capable of providing maximum data so that 65 copies of the questionnaire were obtained with a total of 10 KAPs registered at IAPI 2017 and analyzed using multiple linear regression. The results showed that the professionalism of auditors and professional ethics influence the consideration of the level of materiality. This is because professionalism is related to education, experience and practice license and professional ethics related to professional code of ethics.

The seventh study by Usman (2016), this study uses a quantitative approach and uses multiple linear regression analysis. The dependent variable in this study is the quality of internal audit. This is based on several literature studies and the results of previous research studies. The results of the study show that experience and accountability have a very strong role in determining the quality of internal audit, and if someone does the same job repeatedly or continuously, it will be faster and faster. more professionals work in completing the internal audit well, this is because the auditors must really understand the techniques or how to complete the audit properly and be careful in completing the audit as expected, therefore the experience of auditors and internal auditors in conducting audits can improve quality. internal audit.

2.2. Theoretical Basis

2.2.1 Auditing

Auditing is an examination process related to verification and attestation which aims to prove the validity and conformity of the audited information with predetermined criteria, as well as to test these findings by issuing financial reports in accordance with the type and purpose of the audit.

2.2.1.1. Understanding of Auditing

Auditing is a process of collecting & evaluating evidence about measurable information about an economic entity which is carried out by a competent and independent person to be able to determine & report the conformity of information with predetermined criteria. Auditing should be carried out by an independent and competent person (Arens, 2015: 2).

2.2.1.2 Type of audit

In carrying out an examination, there are several types of audits carried out by auditors in accordance with the purpose of conducting the examination. In terms of the type of inspection, audits can be divided into 4 types, namely (Agoes, 2012: 11-13):

1. Management Audit (Operational Auditing) An examination of the operations of a company, including accounting policies and operational policies that have been determined by management, to determine whether these operations have been carried out effectively, efficiently and economically.
2. Compliance Auditing An examination is carried out to find out whether the company has complied with the prevailing regulations and policies, both those determined by the internal company (management, board of commissioners) and external parties (government, Bapepam LK, Bank Indonesia, the Directorate General of Taxes, and others). The examination can be carried out either by the KAP or the Internal Audit division.
3. Internal Audit (Internal Auditing) Examination carried out by the company's internal audit department, both on the company's financial reports and accounting records, as well as compliance with predetermined management policies.
4. Computer Auditing Audit by KAP of companies that process their accounting data using Electronic Data Processing (EDP) System. There are 2 (two) methods the auditor can use:
 - a. Audit Around The Computer
 - b. Audit Through The Computer.

2.2.1.3. Objective and Benefits of Auditing

The general purpose of the audit is to express an opinion on the fairness in all material matters, financial position, and results of operations and cash flow in accordance with generally accepted accounting principles (Abdul Halim, 2015: 157).

2.2.2. Understanding of Auditor

Professional is the responsibility to act beyond the satisfaction achieved by the professional himself for the implementation of his responsibilities 13 or beyond the provisions required by laws and regulations in force in society (Arenset, al, 2015: 96).

2.2.2.1 Standar for Auditor ofi Professionalism

IAPI sets standards and rules that must be followed by all members and other practitioner accountants. The IAPI has the authority to set standards and regulations in the following five main areas (Arens et al, 2015):

1. Auditing standards. The Public Accountants Professional Standards Board (DSPAP) is responsible for issuing statements regarding audit matters for all entities. The DSPAP statement is called the Audit Standard Statement (PSA). Currently, DSPAP is discussing new auditing standards adopted from the International Standards on Auditing (ISA). The new standards are expected to be completed in 2009, and ready to be implemented in 2010.
2. Standard compilation and review. DSPAP is also responsible for issuing a statement regarding the responsibilities of the public accountant in relation to the company's unaudited financial statements. This statement is called the Statement of Standards for Accounting and Review Services (PSJAR), and provides guidelines for performing compilation and review services. In providing compilation services, accountants help clients prepare financial reports without providing any certainty. In review services, accountants perform question and answer and analytical procedures that provide a reasonable basis for asserting limited certainty regarding these financial statements. Other attest standards. Statement
3. Attestation Standards (PSAT) provide a framework for developing standards for attestation assignments. Detailed standards have been developed for certain types of attestation services, such as reports on prospective financial information in forecasts and projections.
4. Code of Ethics. In addition to the four standards above, the DSPAP establishes rules of conduct that public accountants (CPA) must comply with. Currently, the

DSPAP is discussing the IAFC (International Federation of Accountants) code of conduct.

2.2.2.2.Indicator Professionalism

There are five indicators of professionalism, namely (Hall in Herawati and Susanto, 2009: 4):

1. Devotion to the profession Dedication to the profession is reflected in the dedication of professionalism by using the knowledge and skills possessed. The determination to carry on with the work even if extrinsic benefits are lacking. This attitude is an expression of total self-exertion towards work. Work is defined as a goal, not just a means to an end. This totality has become a personal commitment, so the main compensation expected from work is spiritual satisfaction, then material.
2. Social obligation Social obligation is a view of the importance of the role of the profession and the benefits that are obtained by both society and professionals because of the existence of the job.
3. Independence Independence is meant as a viewpoint that a professional person must be able to make their own decisions without pressure from other parties (government, clients, and not members of the profession). Every time there is interference from outside is considered as an obstacle to professional independence.
4. Belief in the rules of the profession Belief in the profession is a belief that those who have the most authority to judge professional work are fellow professionals, not outsiders who do not have competence in their field of knowledge and work.
5. Relationships with fellow professions Relations with fellow professions are to use professional ties as a reference, including formal organizations and informal colleague groups as the main idea in work. Through this professional association, professionals build professional awareness.

2.2.3.Understanding of Professionals Ethics

Professional Ethics Auditor is a profession that must have high moral commitment in the form of special rules. These rules are the rules of the game in running or carrying out the profession, which is commonly called a code of ethics (Rendy, Jullie, Ventje, 2013).

Professional ethics are as follows: "Ethics binds to compartment members and is a product of compatement member meetings in carrying out their duties as public accountants (Sukrisno Agoes, 2018).

2.2.3.1. Principles of Professional Ethics

The ethical principles that must be applied by auditors are as follows (Randal J. Elder, Mark S. Beasley, Alvin A. Arens, and Amir Abadi Jusuf, 2015):

1. Integrity. Auditors must be straightforward and honest and practice fairly and truthfully in their professional relationships.
2. Objectivity. Auditors must not compromise their professional judgment because of bias / prejudice, conflicts of interest or because of undue influence from others. This requires the auditors to maintain a neutral behavior when conducting audits, interpret audit evidence and report financial statements resulting from their review.
3. Professional competence and accuracy. Auditors must maintain their professional knowledge and skills at a sufficiently high level, and be diligent in applying their knowledge and skills when providing professional services. Thus, auditors must refrain from providing services for which they do not have the competence to carry out these duties, and must carry out their professional duties in accordance with all technical and professional standards. Confidentiality. Auditors must maintain the confidentiality of information obtained during professional duties and client

relationships. Auditors must not use confidential information from their professional relationships, either for personal gain or for the benefit of other parties. Auditors may not disclose confidential information to other parties without the consent of their clients, unless there is a legal obligation that requires them to disclose the information.

4. Professional Behavior. Auditors must refrain from any behavior that would discredit their profession, including negligence. They must not exaggerate their qualifications or abilities, and must not make derogatory or unsubstantiated comparisons with competitors.

2.2.3.2. Professional Ethics Indicators

There are five indicators of professional ethics. These indicators are as follows (Murtanto and Marini in Nurdira, 2015: 27):

1. Personality
2. Professional skills
3. Responsibility
4. Implementation of the code of ethics
5. Interpretation and improvement of the code of ethics

2.2.4. Definition of Auditor Experience

Audit experience is the experience an auditor has in conducting an examination of the many different assignments that have been performed and the length of time the auditor has carried out his profession and can increase his knowledge of error detection (Sofiani and Tjondro, 2014).

2.2.4.1. Auditor Experience Criteria

Auditor experience is a combined accumulation of everything obtained through interaction (Mulyadi, 2017).

Criteria for a single experience from (Tubs in Singgih and Bawono, 2010):

1. Sensitivity to detect errors: Experienced auditors are sensitive and responsive in detecting errors.
2. Timeliness in completing audit tasks: The more experienced an auditor is, the more experienced he will be in completing the audit task on time.
3. Ability to classify mistakes: Experienced auditors are auditors who are able to classify errors of purpose and the underlying accounting system.
4. Errors in performing audit tasks: The more experienced an auditor is, the minimized the error rate in performing audit tasks.

2.2.4.2 Auditor Experience Indicator

Two indicators related to audit experience, among others (Singgih and Bawono, 2014):

1. Length of time as an auditor: The length of time working as an auditor produces a structure in the auditor's assessment process. This structure determines the selection of auditors, understands and reacts to the scope of work.
2. Frequency of inspection work: Technically, the more tasks he does, the more he will hone his skills in detecting something that requires special treatment or treatment that is often found in his job and has very varied characteristics.

2.2.5. Materiality Level Considerations

2.2.5.1 Definition of Materiality

Materiality is the amount of value that is omitted or misstatement of accounting information seen from the circumstances surrounding it which can result in changes in or influence the judgment of people who place their trust in the information, because of the omission or misstatement (Arens et al., 2015).

Materiality is the amount of accounting information which in the event of a loss / misstatement, seen from the circumstances that surround it, may change / influence the judgment of people who place their trust in the information (Siti Kurnia Rahayu and Ely Suhayati, 2010: 185).

Materiality is the amount of omission or misstatement of accounting information seen from the circumstances surrounding it, which can affect the judgment of those who place their trust in the information (Mulyadi, 2017).

From some of the explanations above, it can be synthesized that materiality is a misstatement of accounting information as seen from the circumstances that surround it and affects the consideration of confidence in that information.

2.2.5.2 Concept of Materiality

An ISA (International Standards on Auditing) book theory of Audit explains that there are 4 (four) concepts of materiality, including (Theodorus M. Tuanakotta, 2013: 167):

1. Overall Materiality
2. Overall Performance Materiality
3. Specific Materiality
4. Specific Performance Materiality

2.2.5.3 Materiality Level Consideration Indicators

This level of materiality is measured using indicators that refer to research instruments, which indicators include (Herawaty and Susanto, 2009):

1. How important is the level of materiality,
2. Knowledge of the level of materiality,
3. Audit risks,
4. The level of materiality between companies and
5. The order of materiality levels in the audit plan.

2.3. Relationship Between Research Variables

1. The effect of professionalism on the level of materiality consideration

Professionalism is acting beyond what a professional achieves as an attribute of the type of work in fulfilling self-responsibility, law and community requirements. Research conducted by Reana Sitio in 2018 showed that the profession of auditor (X1) had a significant effect on the Consideration of Materiality Level, which was indicated by the sig value of 0.048. A professional attitude in a job is very important. This is because professionalism is related to the need for public trust in the quality of services to be provided. Likewise with an auditor, it is important to assure clients and users of financial statements of the quality of the audit, in this case related to the consideration of the level of materiality of the financial statements. A professional auditor will be better at determining the level of materiality considerations. The more professional an auditor is, the better the materiality level will be.

2. The effect of professional ethics on the level of materiality consideration

Professional ethics is a high moral commitment that must be carried out by auditors in carrying out the task of examining financial statements. Reana Sitio in 2018 the results of this study show that professional ethics (X2) has a significant effect on consideration of materiality levels, which is shown by a sig value of 0,000; Research conducted The higher the professional ethical values possessed by an auditor, the more objective he is and can make judgments about the level of materiality appropriately. Every public accountant is expected to uphold the Professional Ethics set by the Indonesian Public Accountants Association. Public accountants who adhere to the code of ethics properly in considering the level of materiality will be good too.

3. The effect of the auditor's experience on the level of materiality judgment

Auditor experience is the experience that the auditor has related to the ins and outs of the audit obtained through interaction. Murhaban's 2017 study found that the experience of the auditor had a significant effect on the level of materiality in the audit of financial statements. Auditors who have different experiences will

also differ in viewing and responding to information obtained during the examination and also in providing auditors' conclusions on the object being examined in the form of giving opinions. The more experience an auditor has, the more appropriate the Materiality Level Consideration in the company's financial statements will be.

4. The effect of professionalism, professional ethics, auditor experience on the level of materiality considerations

Materiality is a misstatement of accounting information seen from the circumstances that surround it and affects the consideration of trust in that information. The results of Reana Sitio's 2018 research on auditor professionalism, professional ethics and experience together have a significant influence on consideration of the level of materiality, as shown by sig value of 0.001. In determining the level of materiality of a financial report, considerations are not easy. Many factors influence the auditor's judgment in determining the level of materiality. Auditors who behave in a professional manner, then the auditor's consideration of determining the level of materiality will be better and fairer. Professional ethics is a factor that influences the determination of the level of materiality in an audit of financial statements. An auditor with a lot of experience can determine the appropriate level of materiality.

2.4 Hypothesis Development

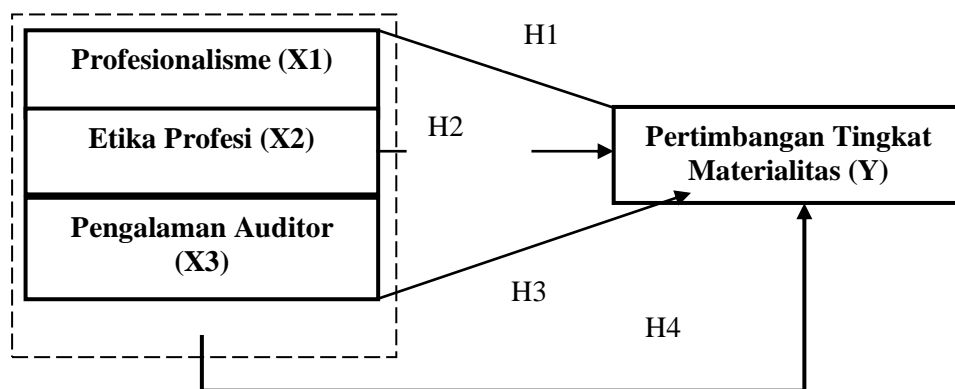
Based on the theoretical framework above, the hypothesis to be verified in this study is as follows:

- H1: There is a significant effect of professionalism on the consideration of the level of materiality at the DKI Jakarta Public Accountant Office.
- H2: There is a significant effect of professional ethics on the consideration of the level of materiality at the DKI Jakarta Public Accountant Office.
- H3: There is a significant effect of the auditor's experience on the consideration of the level of materiality at the DKI Jakarta Public Accounting Firm.
- H4: There is a significant influence of professionalism, professional ethics and auditor experience simultaneously on the consideration of the level of materiality at the DKI Jakarta Public Accountant Office.

2.5 Conceptual Framework

The theory that has been described above, then the research that will be examined by the authors regarding professionalism (X1), professional ethics (X2) and the experience of auditors (X3) to consider the level of materiality (Y):

**Figure 2.1
Research Conceptual Framework**



From the conceptual framework scheme above, a hypothesis is made in this study, namely:

From the conceptual framework scheme above, there are two variables, namely:

1. Independent variable (free)
The independent variable is the variable that affects the dependent variable, which includes the dependent variable here, namely professionalism (X1), professional ethics (X2), and auditor experience (X3).
2. Dependent Variable (bound)
The independent variable is a variable that is influenced by the independent variable, in this case the dependent variable is the consideration of the level of materiality (Y).

III. RESEARCH METHOD

3.1. Research Strategy

The research used by the author in this study is a quantitative research method in which the researcher determines only a few variables from the object under study and then can be made, instruments to measure them. This type of research is field research (field research), namely direct observation to the object that is directly researched to obtain relevant and accurate data by distributing questionnaires.

3.2 Population and Research Sample

3.2.1 Research population

In this study, the population used is auditors who work at KAP DKI Jakarta. The population in this study was taken from 10 KAP DKI Jakarta.

3.2.2 Research sample

This study uses auditors who work in KAP DKI Jakarta as a sample. Auditors who participated in this study included partners, managers, supervisors, senior auditors and junior auditors. The method used in this study is non-probability convenience sampling or taking samples in accordance with the provisions of a particular sample or population but which is easiest to reach or obtain or on the basis of convenience. With judgment sampling technique, which is a type of non-random sample selection whose information is obtained using certain considerations or criteria (generally adjusted to the objectives or research problem). The sample selection criteria in this study are as follows:

1. The samples are auditors who work in KAP in DKI Jakarta.
2. The sample is an auditor who has experience in auditing or at least a background in accounting.
3. The sample is an auditor who has completed more than two audit cases.

3.3 Data and Data Collection Methods

The data used in this research is quantitative. Quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanation stated in numbers or in the form of numbers.² Data Sources What is meant by data sources in research is the subject from which data can be obtained. In this study the authors used two data sources, namely:

1. Primary data sources
2. Secondary data sources

3.4. Data Analysis Methods

3.4.1 Data Quality Test

1. Validity Test

- a. In general, "validity is said to be the strength of conclusions, inferences, or the proportion of the results of the research we have done that are closer to the truth (Sarwono, 2012: 83). The results of the validity test are rcount compared to rtable. The validity test assessment has the following criteria:
- b. a. If $r_{count} > r_{table}$ it can be concluded that the questionnaire items are valid.
- c. b. If $r_{count} < r_{table}$ it can be concluded that the questionnaire items are valid
- d. Determine rtable using df (degree of freedom). Degree of freedom (df) = $n-2$. In this case n is the number of samples, thus (n) = 102 the df value is obtained from $102-2 = 100$ with df = 100 with an alpha value = 0.05, the obtained r table = 0.1638 (see r table at df = 100 with one-sided test).

2. Reliability Test

The reliability test was carried out after conducting the validity test. Reliability to test the tendency or confidence of the measurement tool obtained by the value of r from the reliability test which shows the results of the correlation index which states whether there is a relationship between the two instruments. One shot or just a measurement is done to measure the reliability test using the SPSS tool. Cronbach's Alpha is a reliability measure that has a value ranging from zero to one (Hair et al, 2010: 92). The questionnaire can be said to be reliable or reliable if the respondent's answer to the statement is consistent from time to time. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.600 .

3.4.2 Descriptive Statistic Test

Descriptive statistical analysis is used to analyze the data that has been collected as it is or is originally without intending to make generally accepted conclusions. The results of the data processing are then presented in numerical form so as to give the impression that the meaning is easier for anyone who needs information about these symptoms. The processed data only reaches the description, not to the generalization stage.

Descriptive statistics can be interpreted as statistics that have the task of organizing and analyzing numerical data, so as to provide a regular, concise and clear picture of a symptom and circumstances so that later definitions or definitions of the symptoms or conditions can be drawn. "In this study, descriptive analysis is an analysis of the variables used in this study, namely participatory leadership style, investigative technical competence and member performance. In conducting this analysis, it can be seen from the results of the respondents' answers to the statement items of each variable that have been proposed.

3.4.3 Classic Assumption Test

1. Normalitas Test

The normality test aims to test whether in the regression model the disturbing or residual variables have a normal distribution. In principle, normality can be detected by looking at the distribution of the manual data on the P-Plot chart or histogram graph. Basic decision making:

- a. If the data spreads around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, the regression model fulfills the assumption of normality.

- b. If the data spreads far from the diagonal and / or does not follow the direction of the diagonal lines or the histogram graph does not show a normal distribution pattern, the regression model does not meet the normality assumption.

2. Multikolinieritas Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not have a correlation between the existing independent variables that are excluded from the model, then making regression models is repeated (Singgih Santoso, 2012: 234). If the independent variables are mutually correlated, then these variables are not orthogonal. Orthogonal variables are independent variables in which the correlation value between the independent variables is equal to zero. A regression model can be said to be multi-risk free if it has a VIF value <10 and a TOL value > 0.01 .

3. Heteroskedastisitas Test

This test aims to test whether the model in the regression has an inequality of variance from the residuals of one observation to another. A good regression model is homoscedasticity or heteroscedasticity does not occur. We can see from the scatterplot graph between the prediction of the dependent variable and its residual. The basis for forming a certain or regular pattern will identify heteroscedasticity. Conversely, if the points spread above and below the Y-axis 0, there will be no heteroscedasticity (Ghozali, 2018).

3.4.4. Hypothesis Test

1. Multiple Linear Regression
2. The coefficient of determination
3. Test F
4. The t test

IV. RESULT AND DISCUSSION

4.1. Research Result

4.1.1. Data Quality Test

1. Validity Test

Table 4.1
Validitas Profesionalisme (X1)

Butir	r _{hitung}	r _{tabel}	Keterangan
P_1	0,735	0,1638	Valid
P_2	0,617	0,1638	Valid
P_3	0,747	0,1638	Valid
P_4	0,716	0,1638	Valid
P_5	0,687	0,1638	Valid
P_6	0,723	0,1638	Valid
P_7	0,756	0,1638	Valid
P_8	0,799	0,1638	Valid
P_9	0,708	0,1638	Valid
P_10	0,666	0,1638	Valid

Source : Data processed by SPSS 23, 2020

Based on the results of the table above, it can be seen that all statements have a significant value of $r_{count} > r_{table}$ below 0.05. So it can be concluded that all statement items for the variable professionalism are valid and can be continued for further testing.

Table 4.2
Validitas Etika Profesi (X2)

Butir	r_{hitung}	r_{tabel}	Keterangan
EP_1	0,706	0,1638	Valid
EP_2	0,598	0,1638	Valid
EP_3	0,596	0,1638	Valid
EP_4	0,587	0,1638	Valid
EP_5	0,552	0,1638	Valid
EP_6	0,572	0,1638	Valid
EP_7	0,697	0,1638	Valid
EP_8	0,592	0,1638	Valid
EP_9	0,668	0,1638	Valid
EP_10	0,666	0,1638	Valid

Source : Data processed by SPSS 23, 2020

Based on the results of the table above, it can be seen that all statements have a significant value of $r_{count} > r_{table}$ below 0.05. So it can be concluded that all statement items for the variable of professional ethics are valid and can be continued for further testing.

Table 4.3
Validitas Pengalaman Auditor (X3)

Butir	r_{hitung}	r_{tabel}	Keterangan
EP_1	0,788	0,1638	Valid
EP_2	0,764	0,1638	Valid
EP_3	0,785	0,1638	Valid
EP_4	0,789	0,1638	Valid

Source : Data processed by SPSS 23, 2020

Based on the results of the table above, it can be seen that all statement items have a significant value $> r_{table}$ below 0.05. So it can be concluded that all statement items for the auditor experience variable are valid and can be continued for further testing.

Table 4.4
Validitas Pertimbangan Tingkat Materialitas (Y)

Butir	r_{hitung}	r_{tabel}	Keterangan
PTM_1	0,561	0,1638	Valid
PTM_2	0,653	0,1638	Valid
PTM_3	0,681	0,1638	Valid
PTM_4	0,619	0,1638	Valid
PTM_5	0,799	0,1638	Valid
PTM_6	0,745	0,1638	Valid
PTM_7	0,776	0,1638	Valid
PTM_8	0,630	0,1638	Valid
PTM_9	0,791	0,1638	Valid
PTM_10	0,732	0,1638	Valid

Source : Data processed by SPSS 23, 2020

Based on the results of the table above, it can be seen that all statement items have a significant value $> r$ table below 0.05. So it can be concluded that all statement items for the materiality level consideration variable are valid and can be continued for further testing.

2. Reliability Test

Table 4.5
Uji Reliabilitas

Variabel	Cronbach's Alpha	Keterangan
Profesionalisme (X1)	0,893	Reliabel
Etika Profesi (X2)	0,809	Reliabel
Pengalaman Auditor (X3)	0,809	Reliabel
Pertimbangan Tingkat Materialitas(Y)	0,879	Reliabel

Source : Data processed by SPSS 23, 2020

Based on the table above, it can be concluded that all statements relating to the independent variables (professionalism, professional ethics, auditor experience), the independent variables (consideration of the level of materiality) in the questionnaire are said to be reliable. This can be seen from the value of Cronbach's Alpha, respectively, which is greater than 0.600. In other words, all statements in this study have a good level of reliability and can be used in the analysis in this study.

4.1.2 Statistic Descriptive Test

Table 4.6
Uji Statistik Deskriptif Profesionalisme (X1)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profesionalisme (X1)	102	30	40	34.70	3.746
Valid N (listwise)	102				

Source : Data processed by SPSS 23, 2020

The table above shows the number of respondents as many as 102 respondents. Of these 102 respondents the lowest professionalism score was 30 and the highest value was 40. The average professionalism value of 102 respondents was 34.70 with a standard deviation of 3.746.

Table 4.7
Uji Statistik Deskriptif Etika Profesi (X2)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Etika Profesi (X2)	102	29	40	34.11	3.365
Valid N (listwise)	102				

Source : Data processed by SPSS 23, 2020

The lowest value of professional ethics from 102 respondents was 29 and the highest score was 40. The average value of professional ethics of 102 respondents was 34.11, with a standard deviation of 3.365.

Table 4.8
Uji Statistik Deskriptif Pengalaman Auditor (X3)
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pengalaman Auditor (X3)	102	12	16	13.95	1.619
Valid N (listwise)	102				

Source : Data processed by SPSS 23, 2020

The lowest auditor experience score of 102 respondents was 12 and the highest score was 16. The average value of the auditor's experience of 102 respondents was 13.95 with a standard deviation of 1.619

Table 4.9
Uji Statistik Deskriptif Pertimbangan Tingkat Materialitas (Y)
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pertimbangan Tingkat Materialitas (Y)	102	30	40	34.67	3.692
Valid N (listwise)	102				

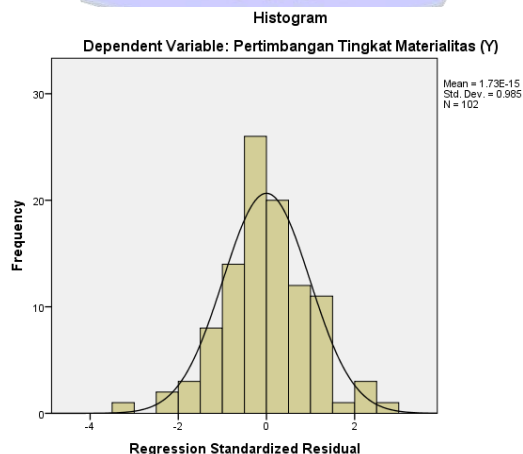
Source : Data processed by SPSS 23, 2020

The lowest materiality level of 102 respondents was considered 30 and the highest was 40. The average value of consideration of the materiality level of 102 respondents was 34.67 with a standard deviation of 3.692.

4.1.3 Assumption Classic Test

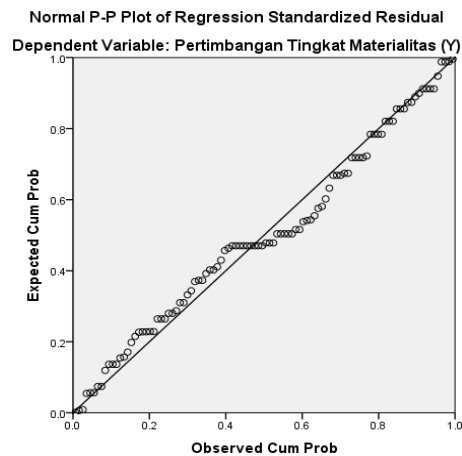
1. Normality Test

Picture 4.1 Grafik Histogram



Source : Data processed by SPSS 23, 2020

Picture 4.2 Grafik Normal P-Plot



Source : Data processed by SPSS 23, 2020

By looking at the histogram graphic display image and the normal probability plot graph above, it can be concluded that the histogram graph provides a normal distribution pattern (no slope). Whereas on a normal probability plot graph, you can see the dots spread around the diagonal line and the spread follows the direction of the diagonal line. The graph above shows that the regression model is feasible because it meets the assumption of normality. Seeing this, research data on professionalism, professional ethics, and auditors' experience of considering the level of materiality can be concluded as meeting the normality test.

2. Multikolinieritas Test

Table 4.10
Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.612	2.131		.287	.775		
Professionalisme (X1)	.610	.073	.619	8.345	.000	.456	2.192
Etika Profesi (X2)	.211	.063	.192	3.334	.001	.754	1.327
Pengalaman Auditor (X3)	.407	.165	.179	2.474	.015	.482	2.075

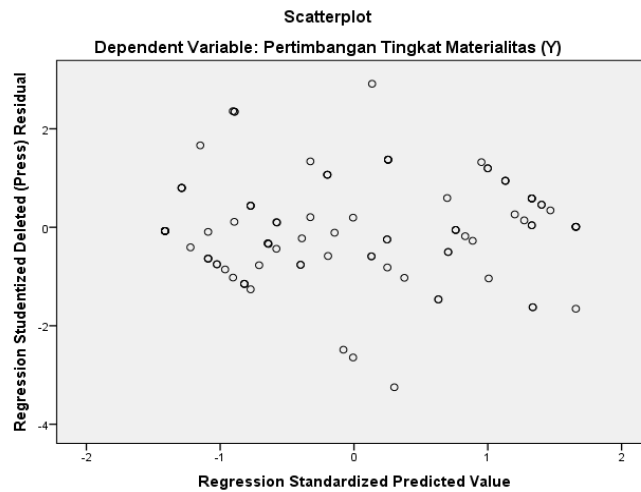
a. Dependent Variable: Pertimbangan Tingkat Materialitas (Y)

Source : Data processed by SPSS 23, 2020

The multicollinearity test results can be seen in the TOL (Tolerance) and VIF (Variance Inflation Factor) tables. The variables of professionalism, professional ethics, and auditor experience have a TOL value > 0.01 and a VIF value < 10 with a significance > 0.05. So, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

3. Heteroskedastisitas Test

Picture 4.3
Uji Heteroskedastisitas



Source : Data processed by SPSS 23, 2020

By looking at the scatterplot image with points spreading randomly above or below the number 0 on the x or y axis, it can be concluded that in this study there is no heteroscedasticity.

4.1.4. Hypothesis

1. Regresi Linier Berganda

Table 4.11
Regresi Linier Berganda
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.612	2.131		.287	.775
Profesionalisme (X1)	.610	.073	.619	8.345	.000
Etika Profesi (X2)	.211	.063	.192	3.334	.001
Pengalaman Auditor (X3)	.407	.165	.179	2.474	.015

a. Dependent Variable: Pertimbangan Tingkat Materialitas (Y)

Source : Data processed by SPSS 23, 2020

$$Y = 0,612 + 0,610 X_1 + 0,211X_2 + 0,407X_3$$

Dimana:

- Y : Pertimbangan tingkat materialitas
 0,612 : Konstanta (*intercept*)
 0,610;0,211;0,407 : Koefisien regresi
 X₁ : Profesionalisme
 X₂ : Etika profesi
 X₃ : Pengalaman Auditor

Based on the regression results that have been carried out, the equation model can be formulated as follows:

- a. A constant value of 0.612 indicates that if there is no value on professionalism, professional ethics, and auditor experience, then the value of materiality level consideration is 0.612.
- b. The regression coefficient (β) X1 of 0.610 means that professionalism (X1) has a positive effect on the consideration of the level of materiality (Y). This shows that with the addition of one unit of professionalism, there will be an increase in the materiality level consideration by 0.610 and vice versa.
- c. The regression coefficient (β) X2 of 0.211 means that professional ethics (X2) has a positive effect on the consideration of the level of materiality (Y). This shows that with the addition of one unit of professional ethics, there will be an increase in the materiality level consideration by 0.211 and vice versa.
- d. The regression coefficient (β) X2 of 0.407 means that the experience of the auditor (X2) has a positive effect on the consideration of the level of materiality (Y). This shows that with the addition of one unit of auditor experience, there will be an increase in the materiality level considerations of 0.407 and vice versa.

2. Determination Coefficient

Table 4.12
Koefisien Determinasi
Model Summary^b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.868 ^a	.754	.746		1.859

a. Predictors: (Constant), Pengalaman Auditor (X3), Etika Profesi (X2), Profesionalisme (X1)

b. Dependent Variable: Pertimbangan Tingkat Materialitas (Y)

Source : Data processed by SPSS 23, 2020

Based on the table above, the R-Square value is 0.754, but this study uses more than 1 independent variable so that the adjusted R-Square value is used to determine the proportion of the influence of the independent variable on the dependent variable. The adjusted R-Square value is 0.746 which indicates that the proportion of the influence of the independent variables of professionalism (X1), professional ethics (X2) and auditor experience (X3) on the dependent variable is considered the level of materiality (Y) of 74.6% while the remaining 25.4% is influenced by other variables. which is not in the regression model.

3. Uji F

Table 4.13
Uji F
ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1037.838	3	345.946	100.059	.000 ^b
	Residual	338.828	98	3.457		
	Total	1376.667	101			

a. Dependent Variable: Pertimbangan Tingkat Materialitas (Y)

b. Predictors: (Constant), Pengalaman Auditor (X3), Etika Profesi (X2), Profesionalisme (X1)

Source : Data processed by SPSS 23, 2020

Based on the test results in the table above, it can be concluded that the hypothesis testing of the independent variable on the dependent variable is as follows, H4: There is a significant influence of professionalism, professional ethics and auditor experience simultaneously on the consideration of the level of materiality at the DKI Jakarta Public Accounting Firm. The prob value. F (Statistic) of 0.000 is smaller than the significance level of 0.05, so it can be concluded that the estimated regression model can be used to explain the effect of the relationship between professionalism (X1), professional ethics (X2) and auditor experience (X3) on the dependent variable, consideration of the level of materiality (Y). The conclusion in this study is that accepting H4 means that there is a significant influence of professionalism, professional ethics and auditor experience simultaneously on the consideration of materiality levels in the DKI Jakarta Public Accountant Firm.

4. Uji t

Table 4.14
Uji t
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.612	2.131		.287	.775
Profesionalisme (X1)	.610	.073	.619	8.345	.000
Etika Profesi (X2)	.211	.063	.192	3.334	.001
Pengalaman Auditor (X3)	.407	.165	.179	2.474	.015

a. Dependent Variable: Pertimbangan Tingkat Materialitas (Y)

Source : Data processed by SPSS 23, 2020

Based on the test results in the table above, it can be concluded that the hypothesis testing of each independent variable on the dependent variable is as follows:

a. H1 = (There is a significant effect of professionalism on the consideration of the level of materiality in the DKI Jakarta Public Accountant Firm).

The prob value. t count of the free variable professionalism (X1) is 0.000 which is smaller than 0.05, which means that the professionalism independent variable has a significant effect on the consideration of the level of materiality (Y). DKI Jakarta.

b. H2 = (There is a significant effect of professional ethics on the consideration of the level of materiality in the DKI Jakarta Public Accountant Firm)

The prob value. t count of the independent variable of professional ethics (X1) is 0.001 which is smaller than 0.05, which means that the independent variable of professional ethics has a significant effect on the consideration of the level of materiality (Y). The conclusion in this study is that accepting H2 means that there is a significant effect of professional ethics on the consideration of the level of materiality at the DKI Jakarta Public Accountant Office.

c. H3 = (There is a significant effect of the auditor's experience on the consideration of the level of materiality in the DKI Jakarta Public Accountant Firm)

The prob value. t count of the independent variable auditor experience (X1) is 0.015 which is smaller than 0.05, which means that the independent variable auditor experience has a significant effect on the consideration of the level of materiality (Y). The conclusion in this study is that accepting H3 means that there is a significant effect of the auditor's experience on the consideration of the level of materiality in the DKI Jakarta Public Accounting Firm.

4.2 Discussion

1. The effect of professionalism on the consideration of the level of materiality

The results of hypothesis testing (professionalism) X1 show that professionalism has a significant effect on the consideration of the level of materiality. This is shown by the calculated probability value of the professionalism variable of $0.000 < 0.05$. The results of this hypothesis can illustrate that an auditor with professionalism has more in determining the level of materiality considerations in the financial statement auditing process. Professionalism in a job is very important. This is because professionalism is related to the need for public trust in the quality of services provided by the profession. Likewise with an auditor, it is important to assure the client and the users of the financial statements of the quality of the audit, in this case, with regard to the consideration of the level of materiality of the financial statements. If the service user does not have confidence in the auditor in considering the level of materiality, then the ability of these professionals to effectively provide services to clients and society will be reduced. This is in accordance with research conducted by Herawati and Santoso (2009), which provides evidence that Auditor Professionalism has a positive effect on Consideration of Materiality Level.

2. The influence of professional ethics on consideration of the level of materiality

The results of hypothesis testing (professional ethics) X1 show that professional ethics has a significant effect on the consideration of materiality levels. This is shown by the calculated probability value of the professional ethics variable of $0.001 < 0.05$. The results of this hypothesis can illustrate that an auditor must prioritize professional ethics in his work so that he is able to determine the appropriate level of materiality considerations in the financial statement auditing process. Without ethics, the auditor profession would not exist because the auditor's function is to provide information for the business decision-making process by business people. By upholding professional ethics, it is hoped that fraud will not occur among public accountants, so that they can provide audit opinions that are truly in accordance with the financial statements presented by the company. The professional code of ethics contains several principles such as responsibility, public interest, integrity, objectivity and independence, competence, confidentiality, professional behavior and technical standards. Professional ethics carried out by auditors will influence the auditor's decision in determining the level of materiality considerations. This is in accordance with the research. conducted by Sitio (2018), which provides evidence that professional ethics has a significant effect on Consideration of Materiality Levels.

3. The effect of the auditor's experience on judgments about the level of materiality

The results of hypothesis testing (auditor experience) X3 show that the experience of the auditor has a significant effect on the consideration of the level of materiality. This is indicated by the calculated probability value of the professionalism variable of $0.015 < 0.05$. The results of this hypothesis can illustrate that an auditor who has a lot of experience will consider the level of materiality in financial reporting more appropriate. A job that is done repeatedly can be a factor that can increase the experience and make it faster in completing tasks. auditors who have different experiences will also

have different attitudes in viewing and responding to information obtained during an audit examination. This also affects the provision of audit conclusions in the form of providing an audit opinion on an object being examined. The more experience an auditor has, the more knowledge the auditor has in determining the level of materiality considerations. Thus the more experience an auditor has, the better the consideration of materiality levels will be. This is in accordance with research conducted by Sitio (2018).), which provides evidence that the auditor's experience has a significant effect on the Materiality Level Judgment.

4. The influence of professionalism, professional ethics and auditor experience on materiality level considerations

The results of hypothesis testing (professionalism) X1, (professional ethics) X2 and (auditor experience) X3 show a probability F value of $0.000 < 0.05$, that professionalism, professional ethics, and auditor experience have a significant effect on the consideration of the materiality level by 74.6%. This proves that the better the three variables are applied, the better the consideration of the resulting materiality level will be. This is in accordance with research conducted by Desmiwerita (2018), which provides evidence that professionalism, professional ethics, and the experience of auditors together have a significant influence on consideration of materiality levels.

V. CONCLUSION AND SUGGESTION

5.1 Conclusion

This study examines the effect of professionalism, professional ethics and auditor experience on consideration of the level of materiality. Based on the results of the analysis, the following conclusions were obtained:

1. The results of the t test show that partially professionalism has an effect on the level of materiality considerations, with the probability value of professionalism significance less than 0.05.
2. The results of the t test show that partially professional ethics has an effect on the level of materiality considerations, with the significance probability value of professional ethics being less than 0.05.
3. The results of the t test show that partially the experience of the auditor has an effect on the consideration of the level of materiality, with the significance probability value of the experience of auditors being smaller than 0.05.
4. The results of the F test show that simultaneously professionalism, professional ethics, and experience of auditors have an effect on the consideration of the level of materiality, with the probability value of the three variables being less than 0.05.

5.2 Suggestion

Based on the above conclusions, there are several suggestions from the authors obtained from the results of the research and discussion, namely:

1. It is preferable that in working, an auditor needs to have high professionalism, so that it supports the auditor's judgment in determining the level of materiality.
2. It is preferable that in carrying out their duties, an auditor needs to prioritize professional ethics as determined by the organization, so that they can consider the appropriate level of materiality.
3. It is recommended that an auditor has a lot of experience in auditing various types of companies, so as to increase the experience of auditors in determining the level of materiality.
4. For the DKI Jakarta Public Accounting Firm, with the results of this research, the agencies should pay more attention to the application of professionalism, professional ethics and auditor experience. Professionalism, professional ethics and better auditor experience will make a better consideration of the level of materiality.

5.3 Research Limitation

The research that has been made certainly has limitations that can be taken into consideration for future researchers who conduct research using the same variables, so as to produce new research that is better than this research.

1. Researchers provide suggestions to further researchers, should increase the number of research samples.
2. Researchers provide suggestions to the next researcher, it is better to consider other factors that can influence consideration of the level of vmateriality.



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