

ABSTRAKSI

Era globalisasi menganjurkan suatu perusahaan untuk melibatkan pihak ketiga dalam memeriksa suatu laporan keuangan, dimana pihak ketiga yang dimaksud yaitu auditor, agar pertanggungjawaban keuangan yang disajikan kepada pihak luar dapat dipercaya. Pihak luar perusahaan memerlukan jasa pihak ketiga untuk memperoleh keyakinan bahwa laporan keuangan yang disajikan oleh manajemen perusahaan dapat dipercaya sebagai dasar pengambilan keputusan, tentunya didampingi dengan berbagai sikap yang dianggap memiliki pengaruh terhadap materialitas. Penelitian ini berjudul **Pengaruh Profesionalisme, Pengetahuan Mendeteksi Kekeliruan, Pengalaman, Etika Profesi dan Independensi Auditor Terhadap Pertimbangan Tingkat Materialitas (Studi Empiris KAP di Kota Semarang)**.

Jenis penilitian kuantitatif, penelitian dilakukan pada Kantor Akuntan Publik. Jumlah sampel yang digunakan sebanyak 49 auditor dari 8 Kantor Akuntan Publik di Kota Semarang. Data diolah menggunakan program IBM SPSS 24, Teknik penentuan sampel menggunakan purposive sampling. Pengumpulan data dilakukan dengan metode survey melalui kuesioner. Teknik analisis yang digunakan Regresi Linier Berganda.

Hasil uji validitas menunjukkan data signifikan < 0.05 , hasil uji reliabilitas menunjukkan *cronbach alpha* > 0.6 , hasil uji normalitas berdistribusi normal $0.200 > 0.05$, hasil uji multikolinieritas tidak terjadi korelasi (profesionalisme 1.765, pengetahuan mendeteksi kekeliruan 1.633, pengalaman 1.519, etika profesi 1.638, independensi 1.711), uji heteroskedastisitas data homoskedastisitas (data menyebar pada sumbu Y), uji regresi linier berganda (profesionalisme 0.075, pengetahuan mendeteksi kekeliruan -0.085, pengalaman 0.546, etika profesi 0.311, independensi 0.033). Hasil koefisien determinan adalah *Adjusted R Square* 0.512, uji t (profesionalisme 0.413, pengetahuan mendeteksi kekeliruan 0.418, pengalaman 0.005, etika profesi 0.003, independensi 0.139).

Kata Kunci : Profesionalisme, Pengetahuan Mendeteksi Kekeliruan, Pengalaman, Etika Profesi, Independensi, Pertimbangan Tingkat Materialitas.

ABSTRACT

*The era of globalization encourages a company to involve a third party in examining a financial report, wherein the third party in question is an auditor, so that financial accountability presented to outside parties can be trusted. Outside parties need services from third parties to obtain confidence that the financial statements presented by company management can be trusted as the basis for decision making, of course accompanied by various attitudes that are considered to have an influence on materiality. This study entitled **The Effect of Professionalism, Knowledge of Detecting Errors, Experiences, Professional Ethics and Independence of Auditors Against Consideration of Materiality Levels (Empirical Study of KAP in the City of Semarang)**.*

The type of quantitative research, research conducted at the Public Accountant Office. The number of samples used were 49 auditors from 8 Public Accountant Offices in Semarang City. Data is processed using the IBM SPSS 24 program, the sampling technique uses purposive sampling. Data collection is done by survey method through a questionnaire. The analysis technique used in Multiple Linear Regression.

Validity test results show significant data <0.05, reliability test results show cronbach alpha> 0.6, normality test results are normally distributed 0.200> 0.05, multicollinearity test results do not occur correlation (professionalism 1,765, knowledge detects errors 1,633, experience 1,519, professional ethics 1,638, independence 1,711), heteroscedasticity test for homoskedasticity data (data spread on the Y axis), multiple linear regression tests (professionalism 0.075, knowledge detects errors -0.085, experience 0.546, professional ethics 0.311, independence 0.033). The results of the determinant coefficient are Adjusted R Square 0.512, t test (professionalism 0.413, knowledge detects errors 0.418, experience 0.005, professional ethics 0.003, independence 0.139).

Keywords: ***Professionalism, Knowledge Detect Errors, Experience, Professional Ethics, Independence, Materiality Level Considerations.***