

ABSTRACT

This study aims to analyze empirically the influence of professionalism, professional ethics, auditor's experience, competence and independence, to the auditor's consideration of materiality level and quality of the financial statement audit. The independent variables used in this study is the professionalism, professional ethics, auditor's experience, competence and independence, while the dependent variable used is the auditor's consideration of materiality level and quality of the financial statement audit.

This research was conducted in the city of Semarang. Samples were taken by using purposive sampling technique. The method of data collection is done by using a questionnaire that was distributed to respondents auditors working in public accounting firm in the city, but only 40 questionnaires that can be processed from 50 questionnaires that have been deployed. The data obtained in this study were analyzed using multiple linear regression analysis.

The results of this study showed that the variables of professionalism, professional ethics, auditor experience, competence and independence has a positive and significant effect on the auditor's consideration of materiality. The results of this study also showed that the variables of professionalism, professional ethics, auditor's experience, competence, independence, and consideration of the level of materiality has a positive and significant impact on the quality of the financial statement audit.

Keywords: Professionalism, Professional Ethics, Auditors Experience, Competence, Independence, Consideration of Materiality Level, Quality of Audit

ABSTRAK

Penelitian ini bertujuan untuk menganalisis secara empiris pengaruh profesionalisme, etika profesi, pengalaman auditor, kompetensi dan independensi, terhadap pertimbangan tingkat materialitas auditor dan kualitas audit laporan keuangan. Variabel bebas yang digunakan dalam penelitian ini adalah profesionalisme, etika profesi, pengalaman auditor, kompetensi dan independensi, sedangkan variabel terikat yang digunakan adalah pertimbangan tingkat materialitas auditor dan kualitas audit laporan keuangan.

Penelitian ini dilakukan di Kota Semarang. Sampel penelitian diambil dengan menggunakan teknik *purposive sampling*. Metode pengumpulan data dilakukan dengan menggunakan kuesioner yang disebar kepada responden auditor yang bekerja pada Kantor Akuntan Publik di Kota Semarang, namun hanya 40 kuesioner yang dapat diolah dari 50 kuesioner yang telah disebar. Data yang diperoleh dalam penelitian ini dianalisis menggunakan metode analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa variabel profesionalisme, etika profesi, pengalaman auditor, kompetensi dan independensi memiliki pengaruh positif dan signifikan terhadap pertimbangan materialitas auditor. Hasil penelitian ini juga menunjukkan bahwa variabel profesionalisme, etika profesi, pengalaman auditor, kompetensi, independensi, dan pertimbangan tingkat materialitas memiliki pengaruh positif dan signifikan terhadap kualitas audit laporan keuangan.

Kata kunci: Profesionalisme, Etika Profesi, Pengalaman Auditor, Kompetensi, Independensi, Pertimbangan Tingkat Materialitas, Kualitas Audit