

**PENGARUH INDEPENDENSI DAN PROFESIONALISME AUDITOR
TERHADAP TINGKAT MATERIALITAS DALAM PEMERIKSAAN
LAPORAN KEUANGAN (Studi Kasus Kantor Akuntan Publik di Jakarta
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ABSTRACT

Abstract : The aim of this research was to get about the effect of independence, and professionalism of auditors on consideration of materiality level in the auditing of financial statements. This research uses causality study with primary data obtained using a questionnaire. The research sample was auditor on Public Accounting Firm (KAP) located in West Jakarta with a simple purposive sampling technique. Data analysis was used multiple linear regression, Based on this research, variable independence, and professionalism of auditors were significant positive effect on considerations of materiality level in the auditing of financial statements simultaneously. Then partially, each variable has significant positive effect on considerations of materiality level in the auditing of financial statements too.

Keywords: Independence, Professionalism Auditor, Consideration of Materiality Level, and Auditing of Financial Statements.



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