

ABSTRACT

This study, entitled "Effects of Professional Ethics and Professionalism Auditor Against Materiality Level Considerations In the Inspection of Financial Statements". The aim of this study was to determine the professional ethics, professionalism of auditors and consideration of materiality levels at five public accounting firm in Bandung. In addition, to determine how much influence the auditor's professional ethics and professionalism in partial and simultaneously to the consideration of the level of materiality.

The research research used in this research is descriptive and associative analysis using primary data. The population in this study is the auditor who works at five public accounting firm in Bandung. The sample used is taking the population as respondents who totaled 44 people. The statistical analysis used in this study was to test the validity and reliability, the classic assumption test, analysis of partial Pearson product moment correlation, multiple correlation analysis, multiple regression analysis, partial test and test simultaneously, as well as partial and simultaneous determination coefficient.

According to the research done can be seen that the auditor's professional ethics and professionalism effect on the level of materiality considerations. The magnitude of the effect of Professional Ethics partial effect of 26.6% against consideration the level of materiality at the public accounting firm in Bandung, and Auditor Professionalism partial influence 30% of the consideration of the level of materiality at the public accounting firm in Bandung, Simultaneously Auditor Professional Ethics and Professionalism effect on Materiality level considerations, and great effect amounted to 56.6% while the remaining 43.4% influenced by variables studied were the knowledge and experience of the auditor detects errors.

Keywords : Professional Ethics, Professionalism Auditor and Consideration of Materiality level