

ABSTRACT

ANALYSIS OF RELATIONSHIP BETWEEN PROFESSIONALISM, KNOWLEDGE AND AUDITORS IN DETECTING MISTAKES WITH PROFESSIONAL ETHICS CONSIDERATION materiality levels

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This study attempted to determine the relationship between the professionalism of auditors, auditors in detecting errors of knowledge, professional ethics as an independent variable with the dependent variable is the level of materiality considerations.

Respondents of this study are the professionals who work at public accounting firm in Southern Sumatra. With nonprobabilitas sampling method, this study tried to collect information from respondents that are available at the time of the study to provide information needed in research. The questionnaire used as a tool to measure the variables used in the study. The hypothesis was tested by using Kendall's tau nonparametric statistical methods to determine if there is a relationship between the professionalism of auditors, auditors' knowledge in detecting errors, and professional ethics by considering the level of materiality.

From the test conducted showed that the variable professionalism of auditors, auditors' knowledge in detecting errors, and professional ethics statistically positively related to the variable level of materiality considerations

Key words: professionalism of auditors, auditors in detecting errors of knowledge, professional ethics, materiality