ABSTRACT

THE INFLUENCE OF AUDITOR'S PROFESSIONAL SKEPTICISM, AUDITOR’S COMPETENCE AND PROFESSIONAL ETHICS TO THE CONSIDERATION OF MATERIALITY LEVEL IN AUDITING

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The research aimed at testing the extent of auditor professional skepticism, auditor competence and professional ethics’ influence on the consideration of materiality level in auditing process.

The object of this research were auditors who work at Public Accounting Office. The data was analyzed by using multiple linear regression. The variable in the research were professional skepticism, competence and professional ethics as independent variables and consideration of materiality level as dependent variable.

The sample of this research were the participants of Pendidikan Profesional Berkelanjutan (PPL) that was held by Indonesian Institute of Certified Public Accountant (IICPA) in Bandung.

The result of this research showed that individually auditor professional skepticism and professional ethics influenced significantly to the consideration of materiality level, and individually competence auditor didn’t influence significantly to the consideration of materiality level.

Key: professional skepticism, competence, professional ethics, materiality