

ABSTRACT

Materiality is a misstatement in financial statements that may affect the users' decisions of financial statements. In order for the financial statements to be free from misstatement, and has been prepared in accordance with generally accepted accounting principles, it is required an independent third party and objective to conduct an audit of the financial statements presented by the management, services of public accountants.

This research purpose is to obtain and understand empirical evidence about auditor professionalism, professional ethics, and work experience toward materiality level judgment (empirical study on accountant public firms at Bandung).

This research is descriptive verificative. The research population was all public accountant who worked in the registered public accountant in Bandung. The sampling method used is convenience sampling with 35 auditor as a sample. The data used in this research is primer data using questioner. The method of analysis used in this research is multiple regression analysis.

The result of this research showed that: simultanly, professionalism, professional ethics, and work experience have signifikan and positive influence to judgment of materiality level; partially, auditor's professionalism has significant and positive influence to judgment of materiality level; partially, professional ethics has not influence to judgment of materiality level; partially, auditor's experience has significant and positive influence to judgment of materiality level.

To be reliable, the auditor should have better quality audit services. Increased professionalism and understanding of professional ethics can be done by making policies that support the implementation of an auditor's professionalism.

Keyword: auditor's professionalism, professional ethics, auditor's experience, judgment of materiality level.