

ABSTRAK

**PENGARUH INTEGRITAS, KOMPETENSI DAN
PERILAKU PROFESIONAL TERHADAP
PERTIMBANGAN TINGKAT MATERIALITAS
DALAM PEMERIKSAAN LAPORAN KEUANGAN**

Studi Kasus pada Auditor di Kantor Akuntan Publik Daerah Istimewa Yogyakarta

Maria Lintang Damaratri

NIM : 162114151

Universitas Sanata Dharma Yogyakarta

2023

Penelitian ini bertujuan untuk meneliti pengaruh integritas, kompetensi dan perilaku profesional yang dimiliki oleh auditor di kantor akuntan publik D.I Yogyakarta terhadap pertimbangan tingkat materialitas dalam pemeriksaan laporan keuangan.

Metode yang digunakan dalam penelitian ini adalah kuantitatif. Teknik pengambilan sampel yakni menggunakan kuesioner yang dibagikan kepada 30 auditor di 6 Kantor Akuntan Publik Daerah Istimewa Yogyakarta. Uji hipotesis yang digunakan dalam penelitian adalah analisis regresi linier berganda. Pengujian penelitian dilakukan dengan menggunakan aplikasi SPSS 26.

Hasil penelitian ini menunjukkan bahwa Integritas Auditor berpengaruh secara signifikan terhadap pertimbangan tingkat materialitas dalam pemeriksaan laporan keuangan Auditor di Kantor Akuntan Publik Daerah Istimewa Yogyakarta; Kompetensi Auditor tidak berpengaruh terhadap pertimbangan tingkat materialitas dalam pemeriksaan laporan keuangan Auditor di Kantor Akuntan Publik Daerah Istimewa Yogyakarta; Perilaku Profesional Auditor tidak berpengaruh terhadap pertimbangan tingkat materialitas dalam pemeriksaan laporan keuangan Auditor di Kantor Akuntan Publik Daerah Istimewa Yogyakarta.

Kata Kunci : Integritas, Kompetensi, Perilaku Profesional, Tingkat Materialitas.

ABSTRACT

THE EFFECT OF INTEGRITY, COMPETENCE AND PROFESSIONAL BEHAVIOR ON CONSIDERATION OF THE LEVEL OF MATERIALITY IN AUDIT OF FINANCIAL STATEMENTS

Case Study on Auditors at the Yogyakarta Special Region Public Accounting Firm

Maria Lintang Damaratri
NIM : 162114151
Sanata Dharma University Yogyakarta
2023

The objective of this research is to determine the influence of integrity, competence and professional behavior of auditors at the public accounting firm in Special Region of Yogyakarta on consideration of the level of materiality in the examination of financial statements.

The method used in this research was quantitative. The sampling technique used was a questionnaire which was distributed to 30 auditors in 6 Public Accounting Firms in Special Region of Yogyakarta. The hypothesis test used in this research is multiple linear regression analysis. Research testing was carried out using the SPSS 26 application.

The results of this research indicated that the auditor's integrity had a significant effect on consideration of the level of materiality in the audit of the auditor's financial statements at the Public Accounting Firm in Special Region of Yogyakarta; Auditor competence had no effect on consideration of the level of materiality in the audit of the auditor's financial statements at the Public Accounting Firm in Special Region of Yogyakarta; Auditor Professional Behavior had no effect on consideration of the level of materiality in the audit of the auditor's financial statements at the Public Accounting Firm in Special Region of Yogyakarta.

Keywords : Integrity, Competence, Professional Behavior, Materiality Level.