

## INTISARI

Penelitian memiliki tujuan untuk menguji secara empiris faktor yang ada pada auditor (profesionalisme auditor, etika profesi, pengalaman auditor) dan faktor eksternal auditor kredibilitas klien terhadap pertimbangan materialitas auditor. Pada penelitian ini menggunakan data primer yang berasal dari jawaban responden yang diberikan dalam bentuk *google forms*. Penelitian ini menggunakan sampel yaitu auditor yang bekerja pada Kantor Akuntan Publik Jakarta. Sampel yang didapatkan berjumlah 56 orang yang diambil secara *purposive sampling*. Alat analisis penelitian menggunakan SPSS versi 23.0. Dengan metode analisis data analisis regresi linear berganda.

Berdasarkan hasil analisis regresi linear berganda adalah profesionalisme auditor, pengalaman auditor dan kredibilitas klien dengan pengalaman auditor berpengaruh terhadap pertimbangan materialitas auditor. Sedangkan etika profesi tidak berpengaruh terhadap pertimbangan materialitas auditor.

Kata kunci : profesionalisme auditor, etika profesi, pengalaman auditor, kredibilitas klien, pertimbangan materialitas auditor.

## **ABSTRACT**

*The purpose of this research is to empirical research the factors contained in auditor (as measured by auditor professionalism, professional ethics, auditor experience) and the auditor's external factors the client's credibility to the auditor's materiality judgment. In this research using primary data derived from respondents' answers given in the form of google forms. This study uses a sample of auditors who work at several Public Accounting Firms in Jakarta. The sample obtained amounted to 56 people taken by purposive sampling. The research analysis tool uses SPSS version 23.0. With the method of data analysis multiple regression analysis.*

*Based on the results of multiple regression analysis showed that the auditor professionalism, auditor's experience and the client's credibility with the auditor's experience effect on the auditor's materiality judgments. Whereas professional ethics have no effect on the auditor's materiality judgments.*

*Keywords: auditor professionalism, professional ethics, auditor experience, client credibility, auditor materiality judgments.*