

**THE EFFECT OF AUDITOR'S PROFESSIONALISM, SKEPTICISM,  
AND AUDITOR'S EXPERIENCE TOWARDS DETERMINING THE  
LEVEL OF MATERIALITY ON AUDITING PROCESS**

**(Empirical Study in Public Accountant Firm on Surabaya, Malang,  
Semarang and Yogyakarta)**



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**2019**

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**UNDERGRADUATE THESIS**

(Submitted in fulfillment of the requirement for Bachelor of Economics Degree)



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## DECLARATION AUTHENTICITY

I hereby,

Name : Ayu Berliana Pradasari

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Certify that I am the sole author of this undergraduate thesis with the title of **“The Effect of Professionalism, Skepticism, and Auditor’s Experience towards Determining the Level of Materiality (*Empirical study in Public Accountant Firm on Semarang and Yogyakarta*)”** state that no part of this undergraduate thesis has been published or submitted for publication. I certify that, to the best of my knowledge, my undergraduate thesis does not infringe upon anyone’s copyright nor violate any proprietary rights and that any ideas techniques, quotations or any other material from the work of other people included in my undergraduate thesis, publishes or otherwise, are fully acknowledged in accordance with the standard referencing practice. I declare that this is a true copy of my undergraduate thesis, including any final revision, as approved by my undergraduate thesis committee and the faculty of Economic and this undergraduate thesis has not been submitted for a higher degree to any other University Institution.

Yogyakarta, 06 August 2019

Ayu Berliana Pradasari

## MOTTO

“Karena sesungguhnya sesudah kesulitan itu ada kemudahan”

-Q.S Al-Insyirah: 5-6-

“Dan barang -siapa yang bertakwa kepada Allah, niscaya Allah menjadikan baginya kemudahan dalam urusannya”

-Q.S At-Talaq: 4-

*“People can try to reinvent themselves. I don't think you can really change who you are, though, because who you are is pretty much where you came from and what you've done up to now”*

-Eminem-

*“During your life, never stop dreaming. No one can take away you dreams“*

-Tupac Shakur-

*“Nobody gives you a chance, you gotta take a chance “*

-Lil Wayne-

*“Life is good. I wake up every day and appreciate how much of a blessing this is getting to do this. But it is important to always stay humble, grounded, focused, and maintain that same ambition you had when you had nothing”*

-G-Eazy-

## **DEDICATION**

This undergraduate thesis is dedicated to my greatest parent. My mother Siti Mulyani, my father Sarjono, my sister Damay Apriliana, my brothers Restu Sabda Nugraha, Reynanda Prabowo Jati, Reynandi Prabowo, and also my big family. I feel being the luckiest person for havi

ng family that support and pray for me every time. My best friends Azza, Laras, Nuke, Ferdian, Fani, my best partner Rion Kurnianto thanks for being the most important partner when I am in hopeless and weakness psychologically. And thanks to my supervisor Mrs. Dyah Ekaari Sekar J. S.E., M.Sc., QIA., Ak., C.A. that professionally helps me to achieve this work. Your guidance and positive feedback give me encouragement to finish this undergraduate thesis. I would like to send my gratitude to all of my lectures who have shared knowledge and experience in Accounting Education.

## **ABSTRACT**

*This study aims to analyze the effect of auditor's professionalism, skepticism, and auditor's experience towards determining the level of materiality. The independent variables in this study auditor's professionalism, skepticism, and auditor's experience and level of materiality as a dependent variable. The object used in this study is auditor who works on Public Accountant Firm. The sample in this study amounted to 35 respondents through questionnaire distributed. The analysis technique in this study used SPSS analysis tool. Analysis of instrument quality test data in this study using validity test and reliability test. The results showed that the auditor's professionalism, skepticism, and auditor's experience has positive significant effect on determining the level of materiality.*

***Keywords: auditor's professionalism, skepticism, auditor's experience, level of materiality.***

## PREFACE

Praise and great gratitude submitted to Almighty God, Allah SWT who always gives her gracious mercy and tremendous blessing that has helped the writer finishing this undergraduate thesis with the title is **THE EFFECT OF AUDITOR'S PROFESSIONALISM, SKEPTICISM, AND AUDITOR'S EXPERIENCE TOWARDS DETERMINING THE LEVEL OF MATERIALITY ON AUDITING PROCESS (Empirical Study In Public Accountant Firm On Surabaya, Malang, Semarang And Yogyakarta)**. This undergraduate thesis is Submitted in fulfillment of the requirement for Bachelor of Economics Degree. The writer would like to thank to all of those who have given the contribution so that this script can be finished. The writer would like to deliver this thank to:

1. Mr. Rizal Yaya, S.E., M.Sc., Ph.D., Ak., CA, as a Dean of Economic and Business Faculty at Muhammadiyah University of Yogyakarta.
2. Mr. Dr. Ahim Abdurahim, M.Si., SAS., Ak., CA, as a Head of Accounting Department at Muhammadiyah University of Yogyakarta.
3. Mrs. Dr. Dyah Ekaari S.J, S.E., M.Sc., QIA., Ak., CA, as advisor who has helped to finish this undergraduate thesis. Thanks for your time, knowledge, advice and motivation that you have given to the writer since study in this campus.
4. Mr. Sarjono and Mrs. Siti Mulyani, my sister and my brother, thank you for your support and assist to the writer during the research.

5. All lecturer of Accounting Department at Muhammadiyah University of Yogyakarta.

The author realizes that there are still many lacks in making this undergraduate thesis. Therefore, criticism, suggestions, and further research development are needed to deepen the papers with this theme.

Yogyakarta, 06 August 2019

Ayu Berliana Pradasari



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