

ABSTRACT

The accounting profession is a profession that is based on the trust of the public. Therefore, in carrying out their audit duties the auditor must improve the quality of his audit services. The level of materiality in the audit process is very important because it will have an impact on the auditor's level of confidence in the results.

This study aims to determine the effect of independence, professional ethics and audit quality on the level of materiality. The population in this study are all public accounting firms in the Bandung region. The sampling technique in this study uses convenience sampling with 30 auditor respondents. The data that is processed is primary data using a questionnaire. The analytical method used in this research is multiple linear analysis.

The results of this study indicate that: Independence, professional ethics and audit quality simultaneously significantly influence the level of materiality. whereas Partially independence does not affect the level of materiality. whereas Partially professional ethics do not affect the level of materiality. Audit quality partially influences positively towards the level of materiality.

Keywords: *Independence, Professional Ethics, Audit Quality, Materiality Level*