

ABSTRACT

When the auditor considers the decision about what will be announced in the audit report, the material or not information can affect the type of opinion that will be given to the auditor. The auditor's judgment about the material is a professional matter and the auditor's consideration of the reasonable needs of the financial statements.

This study aims to analyze the influence of professional ethics variables, audit quality and audit risk on the level of auditor materiality at the Public Accounting Firms in Bandung. This research uses quantitative method and sampling technique used is technique of using convenience sampling Methods of data analysis in this study using analysis multiple regression consisting of simultaneous hypothesis test and partial hypothesis test using SPSS 25.0 software.

The results of this study indicate that Audit Professionalism, Professional Ethics, and Work Experience simultaneous influence to Auditor Materiality Audit Consideration. Partially, professional ethics has significant effect on the level of materiality considerations. While audit quality and audit risk have a significant effect on the consideration of materiality level.

Keywords: Professional Ethics, Audit Quality, Audit Risk, Materiality Level Consideration