ABSTRACT

Audit is a professional services performed by the accounting firm and conducted by an auditor who in character as service. To be able to maintain the trust of clients and from other users of financial statements, public accountants are required to have sufficient competence.Professionalism is also a key condition for someone who wants to be an external auditor.Materiality itself is a misstatement of accounting information that may affect the parties user information. Examples of cases relating to the professionalism of an auditor is the practice at the time of deviation, inflate, and mark up the state company's financial statements they audit.The purpose of the holding of this research is to know the effect of Auditor Professionalism To The Financial Statement Materiality level considerations.

The method used in this research is descriptive method with quantitative approach. To know the effect of Auditor Professionalism of Audit Materiality Level Consideration of Financial Report used statistical tests. The sampling method in this study is the Non-Probability Sampling, while way of taking the sample using sampling Prposive. The population in this research are as many as 23 Regional Commissioner's Office Public Accountant of Bandung. Samples used as many as eight public accounting firm. For simplicity in this study testing the validity of using the software SPSS 15.0 for Windows, with Pearson Product Moment correlation techniques. While the techniques used in reliability test split (split half) with a Spearman Brown correlation techniques.

Based on the results of this research is that the Public Accountants' Professionalism in the Office of Regional Commissioner's Office in Bandung good, and Professionalism influential in Materiality. This can be seen from the figures obtained by the statistical calculation of product moment correlation coefficient which shows a strong and positive relationship with correlation coefficient of 0.767 and also known to exist in the region of rejection of H0 H1 accepted or professionalism means to exercise significant influence and positive impact on materiality.

Keyword : audit, professionalism, materiality