

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh profesionalisme auditor pada penilaian tingkat materialitas dalam pengauditan laporan keuangan pada BPK RI Perwakilan Provinsi Jawa Timur. Profesionalisme auditor dicerminkan dalam lima dimensi yaitu pengabdian pada profesi, kewajiban sosial, kemandirian, keyakinan terhadap profesi, dan hubungan dengan sesama profesi.

Penelitian ini menggunakan metode *simple random sampling*. Teknik pengumpulan data menggunakan metode survei dengan menyebarkan 60 kuesioner. Kuesioner yang kembali sebanyak 45 kuesioner atau 75% dari total kuesioner yang disebar. Data yang diperoleh diolah menggunakan analisis regresi linier berganda.

Hasil penelitian ini menunjukkan (a) pengabdian pada profesi berpengaruh positif terhadap penilaian tingkat materialitas, tingginya pengabdian pada profesi yang dimiliki auditor BPK membuat penilaian tingkat materialitas semakin tepat, (b) kewajiban sosial tidak berpengaruh terhadap penilaian tingkat materialitas, kewajiban sosial yang dilihat dari tingginya kesadaran publik terhadap pentingnya profesi auditor BPK tidak berkaitan secara langsung dalam mempertimbangkan tingkat materialitas secara tepat, (c) kemandirian berpengaruh positif terhadap penilaian tingkat materialitas, semakin tinggi kemandirian yang dimiliki auditor BPK maka penilaian tingkat materialitas semakin tepat, (d) keyakinan terhadap profesi tidak berpengaruh terhadap penilaian tingkat materialitas, keyakinan bahwa yang menilai pekerjaan adalah sesama profesi diragukan oleh auditor BPK sendiri dikarenakan pekerjaan auditor BPK juga direviu oleh organisasi ekstern yang kompeten, (e) hubungan dengan sesama profesi tidak berpengaruh terhadap penilaian tingkat materialitas, artinya intensitas pertemuan yang diikuti auditor BPK dengan sesama profesi tidak menjadi ukuran dalam mempertimbangkan tingkat materialitas secara tepat.

Kata kunci : Pengabdian Pada Profesi, Kewajiban Sosial, Kemandirian, Keyakinan Terhadap Profesi, Hubungan Dengan Sesama Profesi.

ABSTRACT

This research is meant to test the influence of auditor professionalism on the assessment of level of materiality on the auditing of financial statement in Audit Board of the Republic of Indonesia (BPK RI) of East Java Provincial representative. The auditor professionalism is reflected in five dimensions i.e. devotion to the profession, social obligation, independency, confidence in the profession, and the relationship with colleagues.

This research has been done by using simple random sampling method. The data collection technique applies survey method which is done by issuing 60 questionnaires. 45 questionnaires or 75% of the total questionnaires that have issued have returned. The data has been obtained and processed by using multiple linear regressions analysis.

The result of this research shows that: (a) the devotion to the profession has positive influence to the measurement of level of materiality, when the devotion to the profession which is owned by the auditor of BPK is high, it will makes the measurement of level of materiality is more accurate, (b) the social obligation does not have any influence to the measurement of level of materiality, social obligations which is seen from the high awareness of the community to the importance of Audit board of the Republic of Indonesia (BPK) auditor does not have any direct correlation in considering the appropriate level of materiality, (c) independency has positive influence to the measurement of level of materiality, when the independency which is owned by the BPK auditor is high, so the measurement of level of materiality level is more accurate, (d) confidence to the profession does not have any influence to the measurement of level of materiality , confidence that assessing the tasks to the colleague is doubted by the Audit Board of the republic of Indonesia (BPK) auditor because it has been revised by the competent external organization, (e) the correlation with colleagues does not have any influence to the measurement of level of materiality, it means that the intensity of the intensity of the meeting that is followed by the Audit board of the Republic of Indonesia (BPK) auditor with colleagues, does not becomes standard in considering the appropriate level of materiality.

Keywords: *The Devotion to the profession, social duty, independency, Confidence to the profession, and the Relation with Colleagues.*