

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.