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### Analysis Of Implementation Professionalism, Professional Ethics, Auditor Experience, and Independence As a Materiality Level Consideration In KAP of Palembang City

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#### ABSTRACT

This research aims to determine the extent of the implementation of professionalism, professional ethics, auditor experience, and independence to consider the level of materiality at the Public Accountant Office in Palembang. Samples were selected using non-probability techniques. Data for 47 respondents were collected through observation and questionnaires. This study implements multiple linear regression methods to analyze data. The analysis results prove that partially each of the factors of professionalism, professional ethics, auditor experience, and independence have a significant effect on the consideration of the level of materiality. On the other hand, partially the auditor's knowledge does not significantly affect materiality level considerations. Simultaneously, professionalism, professional ethics, auditor experience, and independence significantly affect the reflection of materiality.

#### INTRODUCTION

The financial report, according to the Indonesian Institute of Certified Public Accountants (2016) in Standard Audit (SA) 200, is a structured representation of historical financial information, including notes on related financial statements, which are intended to communicate the economic resources or obligations of the entity at a date or changes thereof a period under a financial reporting framework. Based on the Financial Services Authority (OJK) in regulation No.29 / POJK.04 / 2016, financial statements from public companies prepared by management must be accompanied by reports on the results of audits conducted by third parties, namely public accountants, to avoid material misstatements that are not following generally accepted

accounting standards in Indonesia because it can influence decision making by parties having an interest in the financial statements. An auditor works to audit financial statements for the benefit of his clients and the benefit of the users of these financial statements. An auditor to be able to maintain trust from a client who demands to have good competence.

Public accountants play a role in improving the quality and credibility of an entity's financial information or financial reports. The more widespread the need for professional public accounting services as a professional party, the public accounting profession is expected to have sufficient competence to maintain the trust of clients. One of the important things that the auditor must consider in carrying out his role is considering the materiality presented in the financial statements (Pratiwi & Widhiyani, 2017).

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In this study, Attribution theory explains the interaction between materiality considerations and the factors that influence it to achieve success in giving the correct opinion following the audited financial statements' actual situation. To reach an accurate idea, the auditor must obtain sufficient and competent evidence with skepticism and performance audit procedures taking into account risk and materiality.

The first factor affecting the consideration of the level of materiality in this study is professionalism. According to the Public Accountant Professional Standards (SPAP) PSA No. 04 in SA 230, the third general standard states that in conducting audits and preparing reports, auditors are required to use their professional skills by conducting audits, have a good understanding of the code of ethics and adequate knowledge. Apart from having to have a professional attitude, an auditor is also expected to uphold the professional ethics that have been established by the Indonesian Accountants Association (IAI), so that unfair competition situations can be avoided. In Indonesia, accountant ethics is an exciting issue. This is in line with several ethical violations committed by accountants, independent accountants, corporate internal accountants, and government accountants (Nilasari, 2015).

Auditor experience is also a determinant of auditor performance. By having sufficient knowledge, the auditor can make decisions in the audit report. According to (Kusuma, 2012), auditors' experience is experienced in auditing financial statements in terms of length of time, the number of assignments, and the types of companies that have been faced. The last factor is auditor independence. The ability of auditors to remain independent will affect audit opinion provision, despite pressure and intervention from management (Syaravina, 2017). Therefore, researchers are interested in conducting this research.

## MATERIALS AND METHODS

This type of research is a descriptive quantitative research using primary data. Primary data is obtained from respondents through questionnaires, focus groups, panels, or data from interviews with informants. The data obtained from preliminary data must be processed again (Ghozali, 2018). The object of this research is the public accounting firm (KAP) in Palembang. The general accounting firm is an organization engaged in services, and the services provided can be in the form of service audits, operational audits, and financial report audits. Respondents used for this research are auditors who work at KAP in Palembang City.

This research's data analysis technique is descriptive statistics, validity test, reliability test, then classical assumption test, which includes normality test, multicollinearity test, heteroscedasticity test, and hypothesis test, which includes multiple linear regression analysis, determination coefficient test, significant test. Individual Parameters (Statistical Test), and Simultaneous Hypothesis Test.

## RESULTS AND DISCUSSION

### Results

Measurement of variable descriptive statistics is carried out to provide an overview or description of data seen from the average (mean), standard deviation, maximum, minimum value for each variable, which is presented as follows:

**Table 1**  
**Descriptive Statistics test Results**

	N	Min	Max	Mean	Std. Deviation
Professionalism	47	59	71	60,96	2,340
Professional ethics	47	50	66	54,40	3,971
Auditor Experience	47	32	39	32,89	1,832
Independence	47	19	31	27,87	3,430
Materiality Level Considerations	47	48	52	48,36	1,009

Source: Author's Compilations

Multiple linear regression analysis is used to determine the effect of the independent variable on the dependent variable. Following are the results of multiple linear tests:

**Table 2**  
**Multiple Linear Regression Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	29,508	4,543		6,495	,000
	X1	,222	,076	,516	2,912	,006
	X2	,142	,066	,560	2,144	,381
	X3	-,286	,120	-,413	-1,897	,065
	X4	,181	,056	,615	3,242	,020

a. Dependent Variable: Y

Source: Author's Compilations

$$Y = 29,508 + 0,222X1 + 0,142 X2 + (- 0,286 X3) + 0,181 X4$$

From the regression equation above, it can be analyzed the influence of each variable of professionalism, professional ethics, auditor

experience, independence on consideration of the level of materiality, namely:

1. The constant (a) has a positive coefficient of 29.508, which means that if the independent variable is assumed to be constant or has a value of 0, the materiality level consideration will be 29.508.
2. The coefficient  $X_1 = 0.222$  indicates that professionalism ( $X_1$ ) has a positive relationship to the consideration of the level of materiality (Y). This means that if professionalism is increased by 1 value unit, it will increase the materiality level consideration by 0.222.
3. The coefficient  $X_2 = 0.142$  indicates that professional ethics ( $X_2$ ) has a positive relationship to the consideration of the level of materiality (Y). This means that if professional ethics is increased by 1 unit of value, it will increase the materiality level consideration by 0.142.
4. The coefficient  $X_3 = -0.286$  indicates that the experience of the auditor ( $X_3$ ) has a negative relationship to the consideration of the level of materiality (Y). This means that if the auditor's experience is increased by 1 unit of value, it will reduce the materiality level considerations by -0.227.
5. The coefficient  $X_4 = 0.181$  indicates that professionalism ( $X_1$ ) has a positive relationship to the considering of the level of materiality (Y). This means that if professionalism is increased by 1 unit of value, it will reduce the materiality level consideration by 0.181.

### Significance Test of Individual Parameters

The results of the t-statistic test can be seen in the following table:

**Table 3**  
**t Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Const)	29,508	4,543		6,495	,000
	X1	,222	,076	,516	2,912	,006
	X2	,142	,066	,560	2,144	,038
	X3	-,227	,120	-,413	-1,897	,065
	X4	,181	,056	,615	3,242	,002

a. Dependent Variable: Y

Source: Author's Compilations

Based on table 4:14, it can be explained about the partial influence of the independent variable on the dependent variable as follows:

1. The Effect of Professionalism on Consideration of the Level of Materiality

Based on the table above, it is obtained that the value of  $t_{count} > t_{table}$  ( $2.912 > 2.018$ ) and a significant deal of ( $0.006 < 0.05$ ). From this value, it can be concluded that the professionalism variable has a significant effect on the consideration of the level of materiality. The t value of 2.912 indicates that the impact is positive on the dependent variable.

2. The Effect of Professional Ethics on Consideration of the Level of Materiality  
Based on the table above, the value, of  $t_{count} > t_{table}$  ( $2.144 > 2.018$ ) is obtained and a significant value is ( $0.038 < 0.05$ ). From this value it can be concluded that the variable professional ethics has a significant effect on the consideration of the level of materiality. The t value of 2.144 indicates that the effect is positive on the dependent variable.

3. The Effect of Auditor Experience on Materiality Level Considerations  
Based on the table above, the t-count  $< t_{table}$  ( $-1.897 < 2.018$ ) and a significant value ( $0.065 > 0.05$ ) were obtained. From this value, it can be concluded that the auditor's experience variable does not have a significant effect on the materiality level judgment. The t value of -1.897 shows that the effect is negative on the dependent variable.

4. The Effect of Independence on Consideration of Materiality Level  
Based on the table above, the value of  $t_{count} > t_{table}$  ( $3.242 < 2.018$ ) is obtained and a significant value of ( $0.002 < 0.05$ ). From this value, it can be concluded that the variable professional ethics has a significant effect on the consideration of the level of materiality. The t value of 3.242 indicates that the impact is positive on the dependent variable.

### Simultaneous Test

**Table 4**  
**Simultaneous Hypothesis Test Results**

ANOVA <sup>a</sup>						
Model	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	412,506	4	103,127	15,739	,000 <sup>b</sup>
	Residual	275,196	42	6,552		
	Total	687,702	46			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X1, X3, X2

Source: Author's Compilations

Based on the table above, the F value obtained is 15.739 with a significant level of 0.000. Because the significant level is less than

0.005,  $H_a$  is accepted, so it can be said that professionalism, professional ethics, auditor experience, independence have a simultaneous effect on the consideration of materiality levels.

### Discussion

After testing, the results show that professionalism has a good effect on the level of materiality. This is supported by opinions (Herawaty, Arleen, and Susanto, 2017) and (Kurniawati & Riduwan, 2016). In professional work, a worker is essential. This is because professionalism is related to public trust in the quality of services provided by the profession. Auditors' professional ability is expected to put faith in the time of conducting audits and will later affect the opinions given (Sarwini, 2014).

After testing, these results show that professional ethics has a good effect on the level of materiality. A professional accountant who obeys the code of ethics in every behavior will affect the quality of services provided. An auditor is expected to uphold the code of ethics established by the Indonesian Institute of Certified Public Accountants so that unfair competition and fraud can be avoided. In providing accounting services, an audience is required to have a good understanding of the auditor's professional code of ethics, which is a guideline for auditors to do their job. By upholding Professional Ethics, it is hoped that fraud will not occur among public accountants to provide audited opinions that are truly following the company's financial statements. The results of this study are consistent with the research (Permana, 2015), (Friska, 2015), and (Andriadi, 2017).

### Effect of Auditor Experience as a Consideration of Materiality Level

After testing, the results show that the auditor's experience does not consider the level of materiality. It should be that the more experience an auditor has, the more appropriate the Materiality Level Consideration in the company's financial statements. Besides, the higher the auditor's experience level, the better the views and responses regarding the information contained in the financial statements, because the auditor has done a lot of his duties or has done a lot of work check many financial reports from various types of industries. This is possible because of the data. chosen in the study were only in Palembang city and the questionnaire respondents were dominated by those who had worked less than five years. The results of this study are different from research (Sarwini et al., 2014), (Friska, 2015) and (Lestari, 2015), which reveals that the experience of auditors has a positive effect on consideration of

the level of materiality. However, this research is in line with research (Widjaya et al., 2019) and (Timur & Setyorini, 2017) Which states that the experience of the auditor does not affect the materiality level considerations.

### Effect of Independence on Consideration of Materiality Level

After testing, the results show that independence has a good effect on the level of materiality. A public accountant's opinion becomes worthless if a public accountant does not have freedom, meaning that the actions of a public accountant must have a strong foundation of liberty. Besides that, an attitude of integrity and objectivity is needed in carrying out his professional activities. Besides, to convey audit results correctly, detachment is needed so that there is no reduction in audit results. Material considerations become more meaningful if they are based on strong independence. The results of this study indicate that freedom has a contribution to strengthening materiality considerations because a public accountant who is responsible for the consequences of his work fulfills the public interest and objectivity as consideration for deciding to prepare an audit opinion report.

## CONCLUSIONS AND SUGGESTION

Based on the data collected and the results of the tests that have been carried out, the following conclusions can be drawn:

1. Professionalism has a significant effect on materiality level considerations as seen from the significance level ( $0.006 < \alpha (0.05)$ ).
2. Professional ethics have a significant effect on materiality level considerations as seen from the level of significance ( $0.038 < \alpha (0.05)$ ).
3. Auditor's experience does not have a significant effect on the materiality level considerations as seen from the significance level ( $0.065 > \alpha (0.05)$ ).
4. Independence has a significant effect on materiality level considerations, as seen from the level of significance ( $0.002 < \alpha (0.05)$ ).
5. Professionalism, professional ethics, auditor experience, and independence have a simultaneous effect on considering of the materiality level of the results obtained by 15,739 with a significant level of 0,000 less than 0.005.

So it can be concluded that professionalism, professional ethics, auditor experience, and independence have been implemented as materiality considerations in the examination

process at the Public Accountant Office in Palembang City.

This study still has several limitations. Therefore, further research is expected to use a broader population and a larger sample so that the generalization will be better. Future research is expected to develop other research variables and research indicators so that analysis is more complete and better to see how much influence it has on. The consideration of the level of audit materiality on financial statements.

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