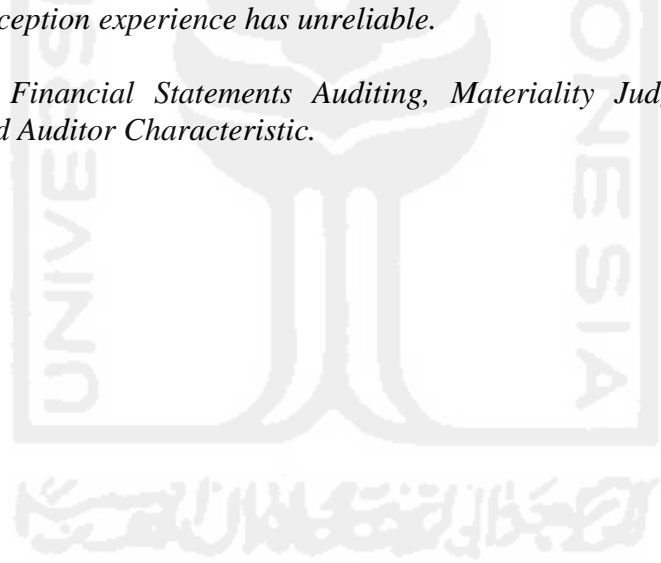


ABSTRACT

This research aimed to get an empirical proof about the influence of auditor independence, professional scepticism, professional judgment, professional ethics and auditor perception experience on materiality judgment of financial statements auditing. This research is causal research with quantitative approach and use questionnaire as the instrument research process. Sampling of this research are auditors who work in that public accounting firm. It which exist in Indonesian Public of Accountant Union in Central Java and Special Region of Yogyakarta with random sampling technique. Data analyzed use multiple regression method of SPSS for windows verssion 16.0. In data quality test, there 8 questions are invalid and auditor experience variable is not reliable. The result of variable test are (1) independent perception has positive significant effect on judgment materiality in auditing of financial statements, (2) professional scepticism has positive significant effect on judgment materiality in auditing of financial statements, (3) professional judgment has no significant effect on judgment materiality in auditing of financial statements, (4) professional ethics has negative significant effect on judgment materiality in auditing of financial statements, (5) auditor perception experience has unreliable.

Keywords: *Financial Statements Auditing, Materiality Judgment, Qualitative aspects, and Auditor Characteristic.*



ABSTRAK

Tujuan dari penelitian ini adalah untuk memperoleh bukti empiris terhadap karakteristik diri auditor meliputi persepsi independensi, skeptisme profesional, *professional judgment*, etika profesi dan pengalaman auditor terhadap persepsi judgment materialitas (*materiality judgment*) dalam audit laporan keuangan. Penelitian ini merupakan penelitian kausal dengan pendekatan kuantitatif dan kuesioner sebagai instrumen penelitian. Sampel penelitian ini adalah auditor di Kantor Akuntan Publik (KAP) direktori IAPI provinsi Jawa Tengah dan Daerah Istimewa Yogyakarta (DIY) dengan teknik *simple random sampling*. Analisis data menggunakan regresi berganda dengan bantuan program *SPSS for windows versi 16.0*. Dalam uji kualitas data terdapat 8 butir pertanyaan yang tidak valid dan satu variabel yaitu persepsi pengalaman auditor dinyatakan tidak reliabel. Berdasarkan uji variabel hasil penelitian menunjukkan bahwa (1) persepsi independensi (X1) berpengaruh positif signifikan terhadap persepsi judgment materialitas (*materiality judgment*) dalam audit laporan keuangan; (2) persepsi skeptisme profesional (X2) berpengaruh positif signifikan terhadap persepsi judgment materialitas (*materiality judgment*) dalam audit laporan keuangan; (3) persepsi *professional judgment* (X3) tidak berpengaruh terhadap persepsi judgment materialitas (*materiality judgment*) dalam audit laporan keuangan; (4) persepsi etika profesi (X5) berpengaruh negatif signifikan terhadap persepsi judgment materialitas (*materiality judgment*) dalam audit laporan keuangan; (5) persepsi pengalaman auditor (X6) tidak reliabel.

Kata Kunci : Audit Laporan Keuangan, Judgment Materialitas, Aspek Kualitatif, dan Karakteristik Auditor.