Abstract


Keywords: Dedication to the profession, Social Obligations, Needs to Self, Relations with Fellow Professional, Confidence in the Profession Regulation, Level Materiality Considerations

Independent auditor is the auditor professionals who provide services to the general public, especially in the field of audit of financial statements made by his client. The task of an auditor is to examine and give opinion on the fairness of financial statements of a business entity that is determined based on IAI standards. One of the auditor's responsibility is to determine the materiality level consideration his client's financial statements. Auditor's consideration of materiality is influenced by several factors. One internal factor that is very important role in determining the auditor's consideration of materiality is the professionalism of auditors.

The problems examined in this study were: (1) Is Dedication to the profession, Social Obligations, Independence, Confidence in the Rules of Profession, Relations with Fellow Professionals simultaneously have an influence on the auditor Materiality Level Considerations. (2) Is the Dedication to the profession, Social Obligations, Independence, Confidence in the Rules of Profession, Relations with Fellow Professionals partially influence the auditor's consideration Materiality level.

The population in this study is the auditors who work in public accounting firms in the city of Makassar. The research sample that is the whole population is at least meningat auditors in Makassar, which amounts to 32 auditors. Independent variables in this study is Dedication to the profession, Social Obligations, Independence, Confidence in the Rules of Profession, Professional Relations with Others, while the dependent variable is the level of Materiality Considerations auditors. Methods of data collection was conducted by questionnaire. The collected data were analyzed with descriptive and statistical techniques. Results showed that simultaneous Dedication to Profession, Social Obligations, Independence, Confidence in the Rules of Profession, Professional Relationships with Each Other Considerations significant effect on Materiality level auditors. Taken together Dedication to Profession, Social Obligations, Needs to Self, Relations with Fellow Professional, Confidence in the Rule of Professional contribute to the variable bound by 65.3% while the remaining 34.7% are influenced by other factors. While the contribution of independent variables on the dependent variable is partially contained significant influence only on the dimension of an auditor's independence by 26.9%. The other independent variables, such as Against Professional Services, Social Obligations, Confidence in the Rules of Profession, and relations with other professions do not give significant influence on the dependent variable each only accounted for 5.4%, 18.1%, 16 , 8%, and 8.1%.