

# Ni Putu Dian Novita Sri Savitri

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# The Influence of Auditor Professionalism, Professional Ethics and Auditor Experience on The Level of Materiality Considerations in The Public Accounting Firms in Bali

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**Abstract:** Public accountant strives to have adequacy competent to defense trusting from client and user of financial statement. The competents are auditor professionalism, ethics profession, and auditor experience. The purpose of this research is to get knowledge of the influence of auditor professionalism, ethics profession, and auditor experience on the level of materiality considerations in the public accounting firms in Bali. The data in this study were obtained from primary data. The population in this study are all auditors who work in Public Accounting Firms in Bali who are listed in the IAPI 2021 directory. The number of samples in this study found 69 auditors who were selected using the convenience sampling method. The variables in this study were analyzed by descriptive statistical analysis, testing the classification assumption, multiple linear regression and hypothesis testing using IBM SPSS Statistics version 26. The results showed that partially the professionalism auditor (X<sub>1</sub>), and ethics profession (X<sub>2</sub>) had significant effect on the level of materiality consideration (Y). While the auditor experience (X<sub>3</sub>) didn't affect on the level of materiality consideration (Y). Simultaneously these three variables have a significant effect on the level of materiality consideration and have a proportion of influence of 73.1%.

**Keywords:** Professionalism Auditor, Ethics Profession, Auditor Experience, and Level of Materiality Considerations

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## Introduction

Considerations are professional judgments that affect the auditor's perception of the need for people who have sufficient knowledge and who place their trust in the financial statements. The auditor in providing an assessment and opinion regarding the fairness of the audited financial statements must be objective, providing an assessment as is according to the available information (Lee et al., 2008). This the auditor needs to consider as best as possible in interpreting material misstatements in the financial statements, because with an appropriate determination of the amount of materiality in the client's financial statements, the auditor can determine the amount of evidence that must be obtained. Errors in determining the level of materiality will have an impact on errors in audit sampling. In fact, materiality in financial statements in the form of misstatements is still often ignored by certain auditors, causing problems both for the company and for auditors because of the loss of public confidence in him as a good and honest auditor (Nudyah, 2021).

Permana (2012) stated that the importance of the auditor's professionalism is intended so that the auditor in carrying out his work still refers to professional values such as devotion to the profession, social obligations, independence, belief in the profession, and relationships with fellow professions. Auditors who uphold the values of the profession will be more careful in considering the level of materiality in the financial statements. General auditing standards state that auditors must have and comply with a professional code of ethics in order to maintain their independence and obtain quality results. The quality of the auditor's work is also determined by the auditor's professional ethics, the auditor is expected to uphold the established professional ethics. If an expert is judged to have no ethics in doing his job, the public will not believe in the results of the work that has been done. Audit experience is also one of the factors that must be considered in determining the consideration of the level of materiality (Noviana, 2018). Experience can be used to assess the auditor's perception in determining the level of materiality problems faced (Frank et al, 2016). Audit experience can be interpreted as audit experience in auditing financial statements in terms of the length of the same assignment, the more skilled and faster he completes the work.

Several previous studies conducted by Idawati et al, (2016), Pratiwi dan Widhiyani (2017), Utami & Nugroho (2014), state that professionalism has a positive and significant effect on the consideration of materiality levels.

This means that the more professional an auditor is, the more careful he will be in considering the level of materiality. These results contradict the research conducted by (Malik, 2010), which states that auditor professionalism has a significant negative effect on the consideration of materiality levels. Research conducted by Nilasari (2016), Utami & Nugroho (2014), Pratiwi dan Widhiyani (2017) which states that the experience of auditors has a positive and significant effect on the consideration of materiality levels. This means that the more auditors have experience in auditing the company, the more appropriate it is in considering the level of materiality. These results contradict the research conducted by Nasution (2020) dan Reis et al. (2018) stated that the experience of the auditor has no effect on the consideration of the level of materiality. Utami & Nugroho (2014), Pratiwi dan Widhiyani (2017), Nasution (2020), state that professional ethics has a positive and significant effect on the consideration of the level of materiality. This means that the higher the professional ethics, the higher the consideration of the materiality level. These results contradict the research conducted by Lestari dan Utama (2013) dan Reis et al. (2018) stated that professional ethics had no significant effect on the consideration of the level of materiality.

## Method

### 1. Research Location

The place of this research was conducted at the Public Accounting Firm in Bali. This research was conducted from February to July 2022.

### 2. Data Collection Method

The data collection method used in this study is using a questionnaire that will be distributed to all respondents, namely auditors who work at KAP in Bali.

### 3. Population and Sample

In this study, the population used were all auditors at KAP in Bali according to the IAPI 2021 data directory. The sample was taken using non-probability sampling through convenience sampling so that the number of samples in this study was 69 respondents.

### 4. Research Variables

The dependent variable used in this study is the consideration of the level of materiality measured using an instrument adopted from Yanuar (2008) namely how important the level of materiality, knowledge of the level of materiality, audit risk, the level of materiality between companies, and the order of materiality levels in the audit plan are .

The instrument variables used in this study are auditor professionalism, professional ethics, and auditor experience. Auditor professionalism variable was measured using instruments adopted from research by Wahyudi dan Aida (2006) namely devotion to the profession, social obligations, independence, professional beliefs, and relationships with professional colleagues. The variables of professional ethics were measured using instruments adopted from the research of Murtanto and Marini (2003) namely personality, professional skills, responsibility, implementation of the code of ethics, and interpretation and perfection of the code of ethics. The auditor's experience variable was measured using an instrument adopted from Asih (2006) namely the experience gained from the length of work, the experience gained from the many tasks performed by the auditor, and the experience gained from the many types of companies that have been audited.

### 5. Data Analysis Techniques

#### a. Descriptive Statistical Analysis

Descriptive statistics provide an overview or description of a data seen from the average value, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (Ghozali, 2018). In this study, the average, maximum, minimum, and standard deviation values of each variable will be described. The analysis was carried out with the help of the SPSS Version 26 application program.

#### b. Classic assumption test

Classical assumption test consists of normality test which is used to determine a regression model, namely the dependent variable, independent variable or both have a normal distribution or not. To detect normality, see the normal PP Plot of Regression Standardized Residual graph. The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. By using the tolerance value, the value formed must be above 10% using VIF (Variance Inflation Factor), the value formed must be less than 10, otherwise multicollinearity will occur and the regression model is not feasible to use (Ghozali, 2018). The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. Heteroscedasticity test can be seen with a graph plot (scatterplot).

c. Multiple Linear Regression Analysis

Multiple Linear Regression Analysis to determine whether or not there is a significant influence between all independent variables on the consideration of the level of materiality simultaneously. Testing this hypothesis uses a 5% alpha significant level . If P value (sig) < (alpha), then there is a joint effect of the independent variable on the dependent variable (Kusuma, 2012). The equation model in this study is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

- Y : Consideration of Materiality Level
- a : Constant
- $\beta_1$ -3 : Regression Coefficient
- X1 : Auditor Professionalism
- X2 : Professional Ethics
- X3 : Auditor Experience
- e : Standard error

d. Hypothesis testing

The hypothesis test consists of a partial test or t test which is used to determine the partial relationship between the dependent variable and the independent . The significance level is determined at 5% and the degree of freedom (df) = nk-1. If t value > t table then Ha is accepted and Ho is rejected. F test is used to determine the simultaneous relationship of each variable. The F test can also be seen with a significant value, if the value of sig < 0.05, it can be concluded that all independent variables simultaneously have a significant effect on the dependent variable. Test the coefficient of determination to find out how big the percentage of the contribution of the independent variables X<sub>1</sub>, X<sub>2</sub>, X<sub>3</sub> (auditor professionalism, professional ethics, and auditor experience together to consider the level of materiality as the dependent variable.

## Results and Discussion

1. Descriptive Statistics

Descriptive statistical test provides an overview of the number of samples, minimum value, maximum value, average and standard deviation of the sample. The table below shows the descriptive statistics of the research conducted.

**Table 1. Descriptive Statistical Test Results**

	N	Minimum	Maximum	mean	Std. Deviation
<b>Auditor Professionalism</b>	69	36	60	48.39	5.576
<b>Professional ethics</b>	69	35	56	45.49	5.524
<b>Auditor Experience</b>	69	3	12	8.68	3,151
<b>Materiality Level Considerations</b>	69	29	48	38.77	4,747
<b>Valid N (listwise)</b>	69				

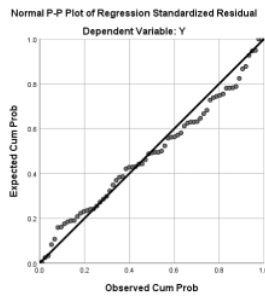
Source: Data processed on IBM SPSS 26 (2022)

From table 1 the results of the descriptive statistical test above show that the total sample used in this study was 69 samples. The results of the descriptive analysis show that the independent variables, namely the professionalism of auditors, have a minimum value of 36 and a maximum of 60, professional ethics have a minimum value of 35 and a maximum of 56, experience has a minimum value of 3 and a maximum of 12. Consideration of the level of materiality is the dependent variable which has a minimum value of 29 and a maximum 48.

2. Classical Assumption Test

a. Normality test

The normality test aims to test whether in the regression model the dependent variable and the independent variable are normally distributed or not. A good regression model is a normal or close to normal data distribution.



Source: Data processed on IBM SPSS 26 (2022)  
**Figure 1.** Normality Test Results

Based on Figure 1 above, it is known that the dots always spread around the diagonal line and follow the direction of the diagonal line, so it can be concluded that the residual data from the variables of auditor professionalism (X1), professional ethics (X2), auditor experience (X3), and the level of materiality consideration (Y) studied was normally distributed.

b. Multicollinearity Test

The multicollinearity test aims to test whether in the regression model there is a correlation between the independent variables (independent) or not. A good regression model should not have a correlation between the independent variables.

**Table 2. Multicollinearity Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients		Sig .	Collinearity Statistics	
	B	Std. Error	Beta	t		Tolerance	VIF
1 (Constant)	3,925	2,842		1.381	0.172		
X1	0.272	0.102	0.319	2,661	0.010	0.288	3,475
X2	0.488	0.103	0.568	4,731	0.000	0.288	3,478
X3	-0.059	0.097	-0.039	-0.604	0.548	0.996	1.004

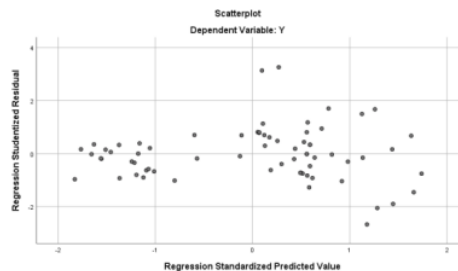
a. Dependent Variable : Y

Source: Data processed on IBM SPSS 26, 2022

Based on Table 2 above, it shows that the VIF value of auditor professionalism is 3,475, professional ethics is 3,478, and auditor experience is 1,004. While the tolerance value for the auditor professionalism variable is 0.288, professional ethics is 0.288, and auditor experience is 0.996. The tolerance value is greater than 0.10 and the VIF value is less than 10. So it can be concluded that there is no multicollinearity in the data.

c. Heteroscedasticity test

Heteroscedasticity test is a test that aims to determine whether in the regression model there is an inequality of variance from the residuals of one observation to another observation.



Source: Data processed on IBM SPSS 26 (2022)

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**Figure 2.** Heteroscedasticity Test Results (Scatterplot)

Based on Figure 2 above, it shows that the points spread randomly below and above the 0 axis on the Y axis, and there is no clear pattern, it can be concluded that there is no heteroscedasticity in this regression model.

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### 3. Hypothesis Test

#### a. t-test

The t-test was conducted to determine the relationship of each independent variable to the dependent variable.

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**Table 3. t test results**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig .
	B	Std. Error	Beta			
1 (Constant)	3,925	2,842			1.381	0.172
X1	0.272	0.102	0.319		2,661	0.010
X2	0.488	0.103	0.568		4,731	0.000
X3	-0.059	0.097	-0.039		-0.604	0.548

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a. Dependent Variable : Y

Source: Data processed on IBM SPSS 26 (2022)

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Based on Table 3 above, it is known that the X1 regression coefficient of 0.272 is the amount of X1's contribution affecting on the level of materiality consideration. The significance test of t variable X1 with  $t_{count} (2.661) < t_{table} (1.997)$  and sig value  $0.010 < 0.05$ , it can be concluded that X1 has a significant effect on the level of materiality consideration. The results of the research that have a significant effect mean that professional auditors must plan and carry out their duties with the skills and care that are generally expected from professional accountants. The attitude of professionalism supports the determination of the materiality level because in determining the materiality level of the entity's financial statements, a thorough thought of the entity must be carried out diligently and thoroughly. The results of this study are in line with previous research conducted by Pratiwi and Widhiyani (2017) and Utami & Nugroho (2014) which states that professionalism has a significant effect on the level of materiality consideration.

Coefficient of 0.488 is the amount of X2's contribution affecting on the level of materiality consideration. The significance test of t variable X2 with  $t_{count} (4731) > t_{table} (1.997)$  and sig value  $0.000 < 0.05$ , it can be concluded that X2 has a significant influence on the level of materiality consideration. The results of the study that have a significant effect show that in the general code of ethics there are principles of professional ethics which are the basis for professional ethical behavior, namely professional responsibility, which means that an auditor cannot divulge client secrets to other parties. And every public accountant is expected to uphold the professional ethics that have been set by the Indonesian Institute of Certified Public Accountants. By upholding professional ethics, it is hoped that there will be no fraud among public accountants, so that they can provide audited opinions that are truly in accordance with the financial statements presented by the company. The results of this study are in line with the results of previous studies conducted by Pratiwi and Widhiyani (2017) and Nasution (2020) which states that professional ethics has a significant positive effect on the level of materiality consideration.

Coefficient of -0.059 is the magnitude of the X3 contribution affecting on the level of materiality consideration. The significance test of the t-variable X3 with a  $t_{count} (-0.604) > t_{table} (1.997)$  and a sig value of  $0.548 > 0.05$ , it can be concluded that X3 has no significant effect on the level of materiality consideration. The results of the study which have no significant effect indicate that the auditor's experience cannot determine the level of materiality considerations. Auditor experience is not one of the factors that must be considered in considering materiality. Because the consideration of the materiality level is determined by the audited company because each company has a different materiality level consideration depending on the financial statements provided by the audited company. The results of this study are in line with the results of previous studies conducted by Nasution (2020) and Reis et al. (2018) which states that the experience of the auditor has no significant effect on the level of materiality consideration.

## b. F Test

Test is used to determine whether the independent variables simultaneously or simultaneously affect the dependent variable.

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**Table 4. F Test Results**

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1119,647	3	373,216	58,789	,000 <sup>b</sup>
	Residual	412,643	65	6,348		
<sup>14</sup>	Total	1532,290	68			

a. Dependent Variable : Y

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

Source: Data processed on IBM SPSS 26 (2022)

Based on Table 4, the significance value is 0.000 and the calculated  $F_{\text{value}}$  is 58.789. Because the value of sig 0.000 < 0.05 and the calculated  $F_{\text{value}}$  (58.789) >  $F_{\text{table}}$  (3.12), the professionalism of the auditor (X1), professional ethics (X2), and auditor experience (X3) simultaneously have a significant effect on the level of materiality consideration (Y), so H4 is accepted.

c. Coefficient of Determination Test ( $R^2$ )

The coefficient of determination test is carried out to find out how big the percentage of the contribution of the independent variables X1, X2, X3 (Auditor Professionalism, Professional Ethics, and Auditor Experience) together to the level of materiality consideration.

<sup>7</sup>  
**Table 5. Test Results Coefficient of determination**

<sup>7</sup>	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1		0.855a	0.731	0.718	2,520

a. Predictors: (Constant ), X3, X1, X2

b. Dependent Variable : Y

Source: Data processed on IBM SPSS 26 (2022)

Based on Table 5 shows the R Square value of 0.731 or 73.1% which is the magnitude of the influence of auditor professionalism, professional ethics , and auditor experience on the level of materiality considerations, while the remaining 26.9% can be explained by other variables not included in this research.

## Conclusion

Based on the results of previous studies and discussions, the conclusion of this study is that auditor professionalism has a significant effect on the level of materiality consideration, this indicates that the higher the level of professionalism of an auditor, the higher the consideration of the level of materiality in the examination of financial statements.

Professional ethics has a significant effect on the consideration of the level of materiality, this shows that professional ethics has an effect on the level of materiality consideration, if a professional accountant is obedient to the code of ethics in every behavior, it will affect the quality of services provided.

The experience of the auditor has no significant effect on the level of materiality consideration, this means that the auditor's experience cannot determine the level of materiality consideration. The length of time the auditor has worked does not guarantee that the longest auditor has a better consideration of the level of materiality.

<sup>8</sup> Auditor professionalism, professional ethics, and auditor experience simultaneously have a significant effect on the level of materiality consideration. This means that if the three factors are owned by an auditor, the auditor's consideration of the materiality level of a financial report will be better.

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