

The effect of professional ethics, knowledge of detecting errors, and auditor's experience on materiality level considerations.

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Abstract

Purpose: The study aims to determine whether professional ethics, knowledge of detecting errors, and auditor experience affect the consideration of the level of materiality at the East Jakarta Public Accounting Firm (KAP).

Method: This research was conducted as a case study at East Jakarta KAP during March-April 2021. A survey method was employed, distributing 50 questionnaires to 9 KAPs in the East Jakarta area, of which 40 questionnaires were returned, resulting in an 80% response rate.

Findings: The results indicated that professional ethics significantly influence the consideration of materiality level in the East Jakarta Public Accounting Firm, whereas knowledge of detecting errors and auditor experience showed no significant effect on materiality level considerations.

Practical implications: Enhancing professional ethics among auditors may improve materiality decision-making. However, there is a need to improve knowledge and experience in error detection, as they showed no significant impact, highlighting opportunities for professional development and training within KAPs.

Keywords: Professional Ethics, Knowledge of Detecting Errors, Auditor Experience, Consideration of Materiality Level

Paper type: Research paper

ARTICLE INFO:
Received 7/9/2024
Revised 12/20/2024
Accepted 1/1/2025
Online First 2/25/2025

Asian Journal of
Corporate Governance
and Financial
Performance
Vol 1, No.1, 2025, 49-60
pISSN XXXX-XXXX

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Abstrak

Tujuan: Penelitian ini bertujuan untuk menentukan apakah etika profesional, pengetahuan mendeteksi kesalahan, dan pengalaman auditor mempengaruhi pertimbangan tingkat materialitas di Kantor Akuntan Publik (KAP) Jakarta Timur.

Metode: Penelitian ini dilakukan sebagai studi kasus di KAP Jakarta Timur pada bulan Maret-April 2021. Metode pengumpulan data yang digunakan adalah metode survei dengan menyebarkan 50 kuisioner kepada 9 KAP di wilayah Jakarta Timur, di mana 40 kuisioner dikembalikan, sehingga hasilnya mencapai tingkat respons 80%.

Temuan: Hasil penelitian menunjukkan bahwa etika profesional memiliki pengaruh signifikan terhadap pertimbangan tingkat materialitas di KAP Jakarta Timur, sementara pengetahuan mendeteksi kesalahan dan pengalaman auditor tidak menunjukkan pengaruh signifikan terhadap pertimbangan tingkat materialitas.

Implikasi Praktis: Peningkatan etika profesional di kalangan auditor dapat memperbaiki pengambilan keputusan terkait materialitas. Namun, perlu juga ditingkatkan pengetahuan dan pengalaman dalam mendeteksi kesalahan, karena keduanya tidak menunjukkan dampak signifikan, yang menandakan peluang untuk pengembangan profesional dan pelatihan di KAP.

Kata Kunci: Etika Profesi, Pengetahuan Mendeteksi Kekeliruan, Pengalaman Auditor, Pertimbangan Tingkat Materialitas.

1. Introduction

In today's global era, with the development of a country, the level of its economy is also getting higher. The rapid development of the business world can trigger increased competition among business people, causing more and more cases and economic scandals. Therefore, the public demand for information from companies' financial reports is also increasing. One of the company's policies is to examine the company's financial statements by a third party, namely the auditor, as an independent party. In this case, it will also add to the duties of public accountants who provide services to the public to prevent and minimize fraud in an organization/company. Audit is a professional service carried out by a Public Accounting Firm and an auditor whose nature is as a service. The Public Accounting Firm (KAP) can publish the results of audited financial statements through a statement of opinion it makes by the circumstances at the time of the audit process.

Each auditor must adhere to the professional ethics set by the Indonesian Accounting Association (IAI) to avoid unfair competition. In Indonesia, the ethics of accountants is an interesting issue; this is in line with several ethical violations committed by accountants, independent accountants, company internal accountants, and government accountants. Without ethics, the accounting profession would not exist. The function of accountants is to serve as a forum for information in business decisions made by business people. In addition, the accounting profession has received much sharp attention from the public. If the KAP applies all the principles of professional ethics correctly, the level of materiality in the financial statements will be achieved. Under such

circumstances, the influence of professional ethics will affect the consideration of the level of materiality. Therefore, the author will examine how professional ethics affect the consideration of the level of materiality.

Auditors must be independent to prevent pressure from management. The auditor must also have sufficient freedom to conduct the audit, even if the client pays the auditor. If the auditor is paid more, the auditor will be completely independent in providing an unqualified opinion. The amount of the minimum overall misstatement in a financial statement is important enough to make the financial statements not presented fairly by generally accepted accounting principles materiality at the financial statement level.

Because public accountants still commit many fraud cases when examining financial statements, researchers are motivated to conduct this research. This study also aims to determine the effect of professional ethics, knowledge of error detection, and auditor experience on the level of materiality in public accounting firms in the Jakarta area.

2. Theoretical background and hypothesis

Theoretical Foundation

Materiality level considerations

In line with Sukrisno, Mulyadi (2013) states, "Materiality is the amount of value omitted or misstatement of accounting information which, when viewed from the surrounding circumstances, can result in changes or affect the judgment of people who trust the information. In determining material misstatement, the auditor needs to make an initial judgment of Materiality, detect Materiality at the financial statement level, the account balance level, and the allocation of financial statement materiality to the accounts.

Professional ethics

According to Martin and Isnanto (2009), ethics is "the discipline which can act as the performance index or reference for our control system." Thus, ethics will provide a limit or standard that will regulate social interaction in social groups. In a sense that is specifically related to the art of human association, this ethics is then in the form of written rules (codes), which are systematically written based on existing moral principles and, when needed, can be used as a tool to judge all kinds of actions that are taken. Logically, rationally general (common sense) is considered to deviate from the code of ethics. Thus, ethics reflects what is called "self-control."

Knowledge of public accountants in detecting mistakes

According to the Big Indonesian Dictionary, 'knowledge' is anything that is known; cleverness. 'Detect' is to find or determine the existence or reality of something; track. 'Error' is an error or mistake. Therefore, knowledge of detecting errors can be interpreted as the ability to track or determine the existence of an error in financial statements.

Auditor experience

Carpenter et al. (2005) define 'experience' as practice or training with feedback, which aids memory retention of events. In typical audit environments, auditors rarely encounter fraud, leading to a lower capacity to assess fraud risks than intern auditors who have

received training in fraud detection. Consequently, interns with practical training in fraud are more likely to recognize fraud examples and assess the likelihood of fraud more accurately than experienced auditors in conventional settings.

Hypothesis

Effect of professional ethics on consideration of materiality level

Research conducted by Natalia and Murni (2019) on the effect of professional ethics on the level of materiality considered by public accountants reveals that professional ethics significantly impacts the level of materiality. This indicates that adherence to ethical standards directly influences the assessment of materiality.

Additionally, Nilasari et al. (2016), who examined the effect of professional ethics on materiality-level considerations at KAP Malang City, also concluded that professional ethics affects these considerations.

H₁: Professional ethics significantly affects the consideration of materiality level in public accountants' audits.

Effect of Knowledge in Detecting Errors on Consideration of Materiality Level

A study by Utami et al. (2017) on the effect of knowledge in detecting errors on materiality level considerations found that expertise in this area positively influences materiality considerations. Auditors with a strong understanding of error detection are likelier to consider a higher materiality level.

Furthermore, Nofantika and Sukirman (2016), who investigated the impact of knowledge on detecting errors regarding materiality level considerations in financial statement audits, supported this finding. Auditors' knowledge is crucial for effective work, as it helps create an audit plan that minimizes errors and maintains public trust in the quality of services provided by the profession. More knowledgeable auditors create more accurate judgments about materiality levels.

H₂: Knowledge of detecting errors significantly affects the consideration of materiality level in public accountants' audits.

Effect of auditor experience on materiality level considerations

Research by Sitio (2018) on the effect of auditor experience on materiality-level considerations indicates that auditor experience significantly influences these considerations. Auditors with varying experience levels offer different perspectives and responses to information obtained during audits, ultimately affecting their conclusions about the examination object. More experienced auditors tend to make more informed and appropriate assessments of materiality in financial statements.

Additionally, Amsari and Rasibo (2017), who studied auditors' professional assessment in evaluating audit evidence, found that experience positively impacts the professional judgment of BPK RI auditors in South Sulawesi Province.

H₃: Auditor experience significantly affects the consideration of materiality level in public accountants' audits.

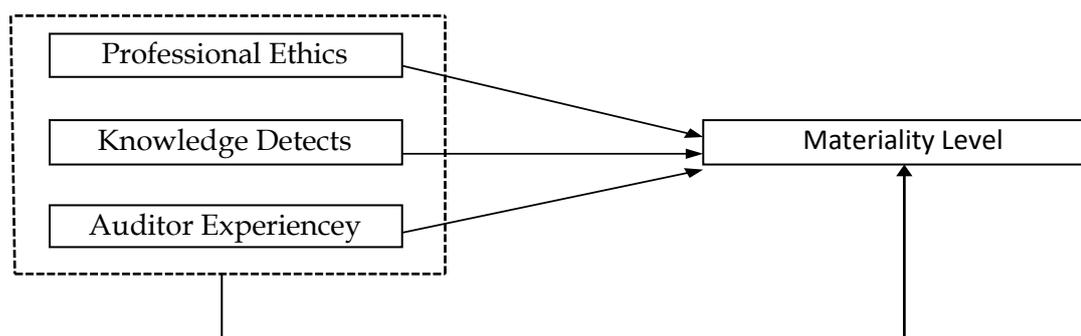


Figure 1. Conceptual Framework

Source: Researchers

3. Methods

3.1. Sampling procedure

The sampling procedure in this study involves selecting a representative group of auditors from the population of interest. The population comprises 100 auditors working at Public Accounting Firms (KAP) located in the East Jakarta region. According to Notoatmodjo (2010), the population represents the entire research subject, containing elements with similar characteristics.

The study employs a non-probability sampling technique, specifically purposive sampling, where auditors are selected based on specific criteria, including their position (junior, senior, and partner staff). Participants were invited to complete a questionnaire and collected responses within two weeks.

3.2. Data Analysis Methods

The data analysis methods used in this study include descriptive statistics, validity testing, and multiple linear regression analysis. The analysis used the Statistical Product and Service Solution (SPSS) version 26 for data processing. The findings are presented in tables and diagrams to enhance comprehension.

$$PTM = a + 1 EP + 2 MK + 3 PA + e$$

Description:

PTM : Consideration of Materiality Level

a : constant

1 : Regression coefficient of Professional Ethics

EP : Professional Ethics

2 : Regression coefficient of Fault Detecting

MK : Detecting Mistakes

3 : Regression coefficient of Auditor Experience

PA : Auditor Experience

E : Error

4. Results and discussion

4.1. Characteristics of Respondent Profile

Respondents in this study were auditors who worked at KAP in Jakarta by the Directory of the Public Accountant Office 2020 published by the Indonesian Institute of Certified Public Accountants (IAPI), both those who had Register Number Ak or not and had carried out work. The following is a description of the identity of the research respondents, including gender, age, and position.

Table 3. Test Results Description of Respondents

	Category	Frequency	Percent (%)	Valid Percent (%)	Cumulative Percent (%)
Valid	Gender	27	67.5	67.5	67.5
	Man				
	Woman	13	32.5	32.5	100.0
	Total	40	100.0	100.0	
Valid	Age	13	32.5	32.5	32.5
	20 - 29				
	30 - 39	12	30.0	30.0	62.5
	> 40	15	37.5	37.5	100.0
	Total	40	100.0	100.0	
Valid	Position	21	52.5	52.5	52.5
	Senior				
	Partners	2	5.0	5.0	57.5
	Junior	17	42.5	42.5	100.0
	Total	40	100.0	100.0	

Source: SPSS output (processed data, 2021)

Based on Table 1, the demographic analysis of the respondents highlights key characteristics regarding gender, age, and professional positions within public accounting firms. Of 40 respondents, 67.5% (27) were male, while 32.5% (13) were female. Regarding age, 32.5% of respondents were 20-29, 30% were 30-39, and 37.5% were 40 or older. Professionally, 52.5% (21 individuals) held senior auditor positions, while 5% (2 individuals) were partners, and 42.5% (17 individuals) were junior auditors. This demographic data is essential for understanding the study's context.

4.2. Descriptive Statistical Analysis

The variables used in this study include professional ethics, knowledge of detecting errors, auditor experience, and consideration of the level of materiality, which will be tested statistically descriptively, as shown in Table 2

Presents detailed statistical data regarding several key variables in the study. For the variable of professional ethics, respondents provided answers that ranged from a minimum of 39 to a maximum of 56, resulting in an average score of 45.35 and a standard deviation of 3.887. Regarding detecting errors, the responses varied significantly, with a minimum score of 19 and a maximum of 54. The average response for this variable was 37.40, accompanied by a standard deviation of 9.063, indicating a more expansive spread among respondents' answers.

Transitioning to auditor experience, the minimum recorded score was 4, while the maximum was 12. The average response here was notably higher, at 9.80, and the standard deviation was 2.267, reflecting a more consistent understanding among respondents in this domain. Lastly, concerning the materiality level considerations, the responses ranged from a minimum of 33 to a maximum of 48, with an average of 39.85 and a standard deviation of 4.111. This data collectively showcases auditors' varying perceptions and experiences about the study's focus areas.

Table 2. Descriptive Statistics Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
EP	40	39	56	45.35	3.887
MK	40	19	54	37.40	9.063
PA	40	4	12	9.063	2.267
PTM	40	33	48	39.85	4.111
Valid N (listwise)	40				

Source: SPSS output (processed data, 2021)

Uji Reliability

The reliability test shows the value of the research instrument's stability and consistency measure. A research instrument is reliable if its Cronbach's Alpha value is above 0.6. Table 3 shows the reliability test results for the research variables used in this study.

Table 3. Result of Uji Reliability

Variable	Cronbach's Alpha	Information
Professional Ethics	0.796	Reliable
Knowledge Detects Mistakes	0.913	Reliable
Auditor Experience	0.814	Reliable
Materiality Level Considerations	0.854	Reliable

Source: SPSS output (processed data, 2021)

Table 3 shows the results of Cronbach's Alpha on the professional ethics variable of 0.796, knowledge of detecting errors of 0.913, Auditor experience of 0.814, and consideration of materiality level of 0.854. Thus, the statement in this questionnaire is reliable because it has a Cronbach's alpha greater than 0.6. Therefore, it can be concluded that each statement item used will be able to obtain consistent and reliable data, which means that if the statement is submitted again, an answer that is relatively the same as the previous answer

4.3. Hypotheses testing

Hypothesis Test Results (T-Test)

Based on the results in Table 4, the results of the regression equation are as follows:

$$PTM = a + 1 EP + 2 PMK + 3 PA + e$$

$$PTM = 14,206 + 0.697 EP + -0.109 PMK + 0.64 PA + e$$

The regression analysis reveals several key insights regarding the factors affecting Materiality Level Consideration in Public Accounting Firms. Firstly, a constant value of 14.206 indicates the Materiality Level without the influence of independent variables such as Professional Ethics, Knowledge of Detecting Errors, and Auditor Experience;

Consideration remains relatively high. Specifically, the regression coefficient for Professional Ethics is 0.697, suggesting that an increase in Professional Ethics by one unit correlates with a 0.697 unit rise in Materiality Level Consideration, indicating a significant positive impact.

Table 4. Result of T-test

Model	Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	14.206	0.697		2.533	0.016
EP	5.609	0.136	-0.109	5.106	0.000
PMK	-1.886	0.067	-0.233	-1.886	0.034
PA	0.064	0.058	0.273	0.786	0.435
R		0.676a			
R Square		0.457			
Adjusted R Square		0.412			
Std. Error of the Estimate		325.409			

Source: SPSS output (processed data, 2021)

Conversely, Knowledge of Detecting Errors has a regression coefficient of -1.886, signifying that the Materiality Level Consideration declines as this knowledge increases. This indicates that such knowledge does not enhance consideration levels. Furthermore, Auditor Experience positively influences Materiality Level Consideration with a regression coefficient of 0.64, implying that increased experience leads to higher consideration values.

Statistical testing further validates these findings: Professional Ethics is significant (tcount of 5.106), while Knowledge of Detecting Errors (tcount of -1.886) and Auditor Experience (tcount of 0.273) do not demonstrate significant effects, as their respective significance values exceed the 0.05 threshold. This underscores the complex relationships between these variables and Materiality Level Consideration, highlighting the importance of Professional Ethics while questioning the impact of Knowledge of Detecting Errors and Auditor Experience. Lastly, the model summary table shows the Adjusted R Square value of 0.412 or 41.2%, meaning that the variables of Professional Ethics, Error Detecting Knowledge, and Auditor Experience affect Materiality Level Consideration by 41%. The remaining 59% of the Materiality Level Consideration variable (the dependent variable) can be explained and influenced by other factors not covered in this analysis.

Hypothesis Test Results (F Test)

Based on the SPSS output table above, it is known that Sig. is 0.000. Because the value of Sig. $0.000 < 0.05$, then according to the basis of decision-making in the F test, it can be concluded that the hypothesis is accepted. Furthermore, for testing with the value of Ftable sourced from the percentage distribution table, F probability = 0.05. Ftable value = 2.87.

Ftable is known to be 2.87, and Fcount is 10.111. Because the value of Fcount is 10.111 > 2.87 or in other words Fcount $>$ Ftable, then according to the decision-making of the f test, it is stated that Professional Ethics, Knowledge of Detecting Errors, and Auditor

Experience have a significant simultaneous effect on the Materiality Level Consideration. Therefore, it can be concluded from the results of the two tests above that Professional Ethics, Knowledge of Detecting Errors, and Auditor Experience simultaneously influence the Materiality Level Consideration. This finding aligns with existing theory, which suggests that applying strong Professional Ethics and Knowledge of Detecting Errors as supportive factors for implementing Auditor Experience can enhance the consideration of the material level.

Table 5. Hypothesis Test Results (Test f)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	321.192	3	107.064	10.111	0.000b
Residual	381.208	36	10.589		
Total	702.400	39			

4.4. Discussion

Effect of Professional Ethics on Materiality Level Considerations

Based on the statistical analysis in this study, it was found that the professional ethics variable produced a count value of 5.106 with a significance value of 0.00. The table value is 2.0280. When compared, the count is greater than the table ($5.106 > 2.0280$), and the significance value is smaller than the significance level of 0.05 ($0.00 < 0.05$). These results indicate that professional ethics significantly affect materiality level considerations. This implies that the auditor's understanding of the importance of professional ethics in a company, especially in Public Accounting Firms, is quite good. The better the application of professional ethics in the company, the higher the materiality level consideration. Applying professional ethics also aims to build public trust in the company's financial management.

These findings align with research by Natalia and Murni (2019) and Nilasari and colleagues (2016), which stated that professional ethics significantly affect materiality level considerations.

Knowledge Detects Mistakes Against Materiality Level Considerations

In this statistical analysis, the error-detecting knowledge variable obtained a count of -1.886 with a significance value of 0.067. With stable at 2.0280, the count is less than stable ($-1.886 < 2.0280$), and the significance value is greater than the 0.05 level ($0.067 > 0.05$). The results of this study indicate that knowledge of detecting errors does not significantly affect materiality level considerations. This shows that applying error-detecting expertise in companies, particularly Public Accounting Firms, is inadequate. In other words, many auditors still do not understand the application of this knowledge, leading to its lack of influence on materiality level consideration.

This finding aligns with research by Natalisa and Tarigan (2017), which states that knowledge of detecting errors has no significant effect. However, this finding contrasts with research by Nofantika and Sukirman (2016), which indicates that knowledge of detecting errors partially positively affects the materiality level consideration in financial statement audits.

Auditor Experience with Materiality Level Considerations

The study's statistical analysis shows that auditor experience does not significantly

influence the consideration of materiality levels. The observed t-value for auditor experience is 0.273, with a significance level of 0.786, higher than the 0.05 threshold. This indicates that auditor experience, despite being varied among individuals, does not consistently impact the decision-making processes regarding materiality levels. These findings corroborate previous research by Ariska et al. (2020), concluding that auditor experience does not affect materiality level considerations. Conversely, it contrasts with findings from Sitio (2018) and Nilasari et al. (2016), which claim that auditor experience does have a significant influence.

The Effect of Professional Ethics, Knowledge of Detecting Errors and Auditor Experience on Materiality Level Considerations

In a broader context, when examining the combined effect of professional ethics, knowledge of detecting errors, and auditor experience on materiality considerations, the results reveal a significant relationship. The calculated F-value is 10.111, with a significance level 0.000, well below the 0.05 threshold. This suggests that all three independent variables collectively enhance the considerations of materiality levels. The findings underline the importance of professional ethics within public accounting firms, which are crucial for fostering effective and efficient management practices. Moreover, detecting errors is vital for auditors, as it significantly aids their evaluation of materiality levels.

5. Conclusion

In conclusion, this study reveals key insights into the factors influencing Materiality Level Considerations within Public Accounting Firms (KAP) in East Jakarta. The findings indicate that the Professional Ethics variable significantly and positively impacts these considerations. This suggests that adherence to the ethical standards set by the Indonesian Institute of Accountants allows auditors to produce high-quality financial reports that accurately reflect the economic realities of the entities they audit.

Conversely, the research shows that Knowledge of Error Detection and Auditor Experience hurt Materiality Level Considerations. This implies that many auditors may overlook error detection techniques, hindering their effectiveness in determining materiality levels.

To improve these outcomes, it is recommended that Public Accounting Firms (KAP) in East Jakarta enhance error detection knowledge through training programs and provide junior auditors with diverse assignments and continuous education. This is particularly important as auditor experience alone does not significantly influence Materiality Level Considerations.

However, it should be noted that this study is limited to the East Jakarta region and relies on questionnaires, which may not fully capture the respondents' circumstances. Additionally, data collection occurred during a spike in the COVID-19 pandemic in April 2021, which impacted the process and the number of KAPs surveyed.

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Declarations

Funding

The authors received no financial support for the research and publication of this article.

Conflicts of interest/ Competing interests:

The authors have no conflicts of interest to declare that are relevant to the content of this article.

Data, Materials and/or Code Availability:

Data sharing is not applicable to this article as no new data were created or analyzed in this study.