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**THE EFFECT OF EXPERIENCE, TRAINING, AND CULTURE OF AUDITEE ORGANIZATIONS ON THE MATERIALITY CONSIDERATION WITH AUDITOR'S PROFESSIONALISM AS INTERVENING VARIABLES IN BATAM CITY KAP**

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**ABSTRACT**

This comparative causal study aims to find out 1) the effect of experience on materiality level considerations, (2) the effect of training on materiality level considerations, (3) the influence of auditee organization culture on materiality level considerations, (4) the effect of experience, training, and Auditee organizational culture on consideration of materiality level with auditor professionalism as an intervening variable. The place of this research was conducted at a public accounting firm in Batam City. The population of this research is the auditor who works at the Public Accounting Firm in Batam City. The sample used in this study was an auditor who numbered 60 respondents in 7 Public Accountant Officers in Batam. Data collection techniques were carried out using a questionnaire or questionnaire. To analyze this research data with path analysis techniques using SmartPLS software. The results showed that the auditor's experience and professionalism significantly influenced the consideration of the materiality level. However, the auditee organization's training and culture did not have a significant effect on the consideration of the materiality level. Auditor professionalism is an intervening variable for auditee organizational training and culture significantly but not for experience variables. the influence of experience, training, professional commitment and auditor professionalism on consideration of materiality level is 85.9%, and the remaining 14.10% is influenced or explained by other factors or variables not examined in the research model

**KEYWORDS:** Experience, Training, Auditee Organizational Culture, Auditor Professionalism, and Materiality Level Considerations

**I. INTRODUCTION**

**1) Background**

The increasingly widespread need for public accountant professional services as an independent party requires the public accounting profession to improve its performance. The public has adequate audit knowledge and is equipped with an understanding of the professional code of ethics. A public accountant carrying out audits of financial statements does not merely work in the interests of his clients, but also for other parties with interest in audited financial statements. To maintain the trust of clients and other users of financial statements, public accountants are required to have adequate competence. Statement of Financial Accounting Concept (SFAC) No.2 states that relevance and reliability are the two main qualities that make accounting information useful for decision making.

According to Arens et al. (2017: 318): "Materiality is the main consideration in determining the accuracy of audit reports that must be issued." Therefore, it is the auditor's responsibility first to plan materiality levels before the audit is carried out. Materiality itself is the amount of value that is omitted or misstated accounting information, which is seen from the circumstances surrounding it, can result in changes or influence on the consideration of people who place trust in the information, due to omission or misstatement. Materiality is a fundamental concept in accounting and auditing. The concept of materiality in auditing underlies the application of Auditing Standards, especially Field Work Standards and Reporting Standards.

The auditor needs to have sufficient work experience to be able to do the job as a checking accountant—the more experienced an auditor, the better the audit. An inexperienced auditor tends to have higher error rates than experienced auditor (Lestari, 2013). Auditors with almost the same level of experience (having almost the same tenure and assignments) have different considerations and vary significantly in giving consideration. Work experience has been seen as an essential factor in predicting public accountants' performance, so the experience is included as one of the requirements in obtaining permission to become a public accountant (Minister of Finance Decree No.43 / KMK.017 / 2002).

Anggara (2017) conducted a study entitled the influence of professional ethics, experience, knowledge, and gender on consideration of the level of materiality. The results show that experience has a significant effect on materiality level considerations and is supported by research by Nilasari (2015) and Kartika (2017). A different conclusion was found by Utami and Nugroho (2015), who stated that experience had no significant effect on materiality level considerations and was supported by research by Rudi (2017) and Prasetyo (2018). Febrianty (2012) conducted a similar study using variable professionalism with five dimensions of professionalism. From these studies, it was concluded that dedication to the profession and independence did not significantly influence materiality. Simultaneously, the variable social obligations, confidence in the profession, and relationships with colleagues have a significant effect on the level of materiality. In the previous year, Natalia (2019) conducted a study using the independent variables of professional ethics and professionalism. The study states that professional ethics and professionalism have a significant effect on materiality and are supported by Reis's research (2019).

As for the differentiator of this study (research gap) with previous research is on two variables, namely the auditee organizational culture variable and auditor professionalism. Regarding auditee organizational culture variables on the consideration of materiality level, only the journals of Abhesti (2014) and Adiatama (2018) were found so that researchers were interested in using these variables. Regarding the auditor professionalism variable, researchers only found journals belonging to Agustin

(2012), who used this variable as an intervening variable. Differences in previous research related to auditor experience and professionalism, lack of use of the cultural aspects of the auditee organization in research, as well as cases involving well-known Public Accounting Firms made researchers interested in researching the title "Effect of Auditee Organizational Experience, Training, and Culture on Considerations of Materiality Level with Professionalism of Auditors as Intervening Variables (Case Study at a Public Accountant Office in Batam City). "

## 2) Formulation of the problem

Based on the identification of the problems mentioned above, the problem formulation can be drawn as follows:

1. Does experience directly influence the consideration of materiality?
2. Does training directly influence the consideration of materiality?
3. Does the culture of the auditee directly influence the consideration of materiality?
4. Does auditor's professionalism directly influence the consideration of the materiality level?
5. Does experience directly influence auditor professionalism?
6. Does training directly influence auditor professionalism?
7. Does the culture of the auditee directly influence auditor professionalism?

## II. LITERATURE REVIEW

### 1) Materiality Level Considerations

According to SA Public Accountant Professional Standards (SPAP), section 312 defines materiality as the amount of accounting information that, in the event of omission or misstatement, judging by the circumstances surrounding it, can change or influence the consideration of people who place trust in the information. The definition of materiality about accounting and audit reporting, according to Arens and Loebecke (2017), is an internal misstatement financial statements can be considered material if the knowledge of misstatements can affect the rational decision of financial statement users.

Materiality in accounting has a relative quantitative value of some information in decision making. Also, materiality has a concept to influence the quality and quantity of accounting information relating to the making and decision making relating to evidence (Hastuti, 2015). The concept of materiality is essential in the search for information, both material and immaterial information. Material information must be presented, while immaterial information should be ignored. A study conducted by Mulyadi (2013) said that material information's characteristics are divided into two, namely, less material information and material information. The less material information contains an explanation of the audit report containing the auditor's opinions/opinions. In contrast, the very material information contains the auditor's opinion on the auditee's financial statements. Other material information considerations can include the nature and amount of information, the inherent uncertainty in

information, the impact of information, and the possibility of errors caused by the information.

The consideration of materiality level certainly has a purpose, namely as a form of planning for the collection of sufficient evidence carried out by the auditor. The evidence collected must be adjusted to the amount being audited and even better if the collection of evidence is collected in large quantities (Winadi and Mertha 2017).

Based on the opinion of experts, it can be synthesized the definition of materiality level consideration is an audit planning process that requires the auditor's understanding of the level of misstatement in the financial statements and the search for evidence in the form of financial statement information that can affect considerations based on indicators such as the importance of the level of materiality, knowledge about the level of materiality, Audit Risk, Audit Evidence Analysis.

## **2) Experience**

According to the Big Indonesian Dictionary (2002: 26), the experience is something that has been experienced, lived, felt, borne, and so. Loehoer (2002) in Andini (2015) states that experience is a combination of all that is obtained through repeated interactions with fellow natural objects, conditions, ideas, and sense. Knoers and Haditono (1999) in Ashari (2013) said that experience is the learning process and the addition of potential developmental behavior from formal and non-formal education or can also be interpreted as a process that brings someone to a higher pattern of behavior. Experience means everything that is obtained from the activities that have been carried out.

Puput (2017) argues that audit experience can be measured from the level of position in the structure where the auditor works, years of experience, the auditor's expertise related to the audit, and the auditor's training on audits.

Asrin (2016) suggested that audit experience can be interpreted as the auditor's experience in conducting the audit report financially in terms of length of time and the number of assignments that have been handled. Audit experience will shape a public accountant to become familiar with the situation in each assignment. Libby (1995) in Koroy (2014) states that the auditor's work is work that involves expertise (expertise), the more experienced an auditor, the more capable he is in producing excellent performance in increasingly complex tasks, including in the act of fraud (fraud) and material misstatement.

## **3) Training**

In order to fulfill the requirements as a professional auditor, the auditor must undergo sufficient training. According to Sri Haryanti (2013), training has educational, administrative, and personal functions. The educational function refers to the increased professional ability, personality, dedication, and loyalty to the organization. Administrative functions refer to fulfilling administrative requirements

such as promotion and career coaching. Finally, there is a private function that emphasizes personality development and personal guidance to overcome difficulties and problems. The challenges faced by public accountants, especially in Indonesia, are the development of the public accounting profession in the field of auditing and efforts to build trust from the public in the public accounting profession, which is still minimal. To fulfill the requirements as a professional public accountant, the auditor must undergo technical training and general education, not in the classroom. Private functions that emphasize personality development and personal guidance to overcome difficulties and problems at work. The challenges faced by public accountants, especially in Indonesia, are the development of the public accounting profession in the field of auditing and efforts to build trust from the public towards the public accounting profession, which is still minimal. To fulfill the requirements as a professional public accountant, auditors must undergo technical training and general education that is not on the lecture bench. According to Fakhri Hilmi (2011), training is as follows: "Training is one of the efforts to develop human resources, especially in terms of knowledge, ability, skill, and attitude."

Training is part of an educational process that aims to improve the unique abilities and skills of a person or group of people. Training is a short-term educational program that uses systematic and organized procedures where staff learn knowledge and technical skills within limited goals (Ayuni, 2015). Based on the above understanding of training, it can be concluded that training is a short-term educational process that has the aim of increasing competence, knowledge, and expertise to carry out a job.

#### **4) Culture of Auditee Organizations**

Understanding Organizational Culture put forward by several experts. According to Alisyahbana in Supartono (2010: 31), culture is a manifestation of the way of thinking so that according to him, the pattern of culture is extensive because all behavior and actions, including feelings because feelings are also the intent of the mind. According to Peruci and Hamby in Tampubolon (2012: 184), defining culture is everything that is done, thought, and created by humans in society, including the accumulation of history of objects or actions that are carried out all the time. Robbins in Sembiring, (2012: 41) further explains that Organizational Culture refers to a system of shared meanings shared by members that distinguish the organization from other organizations.

Greenberg and Baron (2013) provide that view There are several functions of Organizational Culture, including:

##### **1. Culture provides a sense of identity**

The more the perception and shared values of an organization are defined, the stronger the person can be united with the organ missions and feel be an essential part of it.

##### **2. Culture awakens commitment to the organization's mission**

For people sometimes it is hard to think outside their interests, how much will know him. If any influential culture, people feel they are part of the big one in the organization and is involved in the organization's overall work.

### **3. Culture clarifies and reinforces standards of behavior**

Culture of guiding words and deeds work, make it clear what to do and words in a particular situation especially useful for newcomers. Culture seeks stability for behavior, both with the hope of what individuals must do differently at the same time. A company with an influential culture supporting customer satisfaction bro, workers have guidelines about how to behave.

### **5) Auditor professionalism**

Based on BPK RI Regulation No. 2 of 2011 concerning the BPK Code of Ethics, professionalism is the ability, expertise, and professional commitment in carrying out tasks. According to Lekatompessy (2009), in Kirana (2012: 3), defining professionalism can be distinguished conceptually. The profession is a type of working fulfills several criteria, whereas professionalism is an essential individual attribute without seeing whether a job is a profession or not.

According to Yendrawati (2012: 76), professionalism is a concept to measure how professionals kick their profession, which is reflected in their attitudes and behavior. To measure the level of professionalism is not only needed an indicator that says that people are said to be professional. However, it also needed the factors or external like how someone behaves in carrying out their duties. So, there is a picture that says that professional behavior is an attitude of professionalism.

About the audit task process, each auditor is equipped with binding rules and codes of conduct. For this reason, an auditor's attitude is needed that can be used as a guide for other junior auditors. An auditor has a great responsibility for the results of his opinion. Auditors are required to be professional. All forms of client pressure and intervention should be made as a challenge to work as an auditor.

Mulyadi (2014: 58) states that the achievement of professional competence requires high general education standards followed by special education, training, and professional testing in relevant subjects (tasks) and also the existence of work experience. Therefore, to realize auditor professionalism, several methods are carried out, including controlling the quality of auditors, reviewing by colleagues, continuing professional education, increasing compliance with applicable laws and obeying professional code of conduct. Each member is responsible for determining their respective competencies or assessing whether their education, experience, and considerations are sufficient for the responsibilities that must be fulfilled.

### **III. Research methodology**

### 1) Types of research

According to Rumengan (2019: 3), "Research means analyzing, thinking, seeing, or searching for an answer to a certain phenomenon repeatedly so that a hijiki answer is found from the phenomenon." In this study, the authors use quantitative research methods, where quantitative research is one type of specific research that is systematic, planned, structured funds clearly from the beginning to the making of the research design. The quantitative approach emphasizes theory testing through measuring research variables with numbers and analyzing data with statistical procedures. Research using a deductive approach aims to test research hypotheses using traditional, possessive, experimental, or empirical paradigms (2019: 10).

### 2) Place and time of research

In this study, the location chosen was the Public Accountant Office in Batam City. The time of the study was carried out from February 2020 to June 2020.

### 3) Population

The population is defined as a group of people, events, or everything with specific characteristics to study and draw conclusions (Rumengan, 2019: 43). Meanwhile, according to I Made Wiratha (2006: 232), the population is the total number of units of analysis that is the object under study. Based on this understanding, the population of this study is the auditors who work at the Public Accountant Office in Batam City with 66 accountants. The population is sampled (saturated sample) with the Batam City Public Accountant List attached.

**Table.1. List of Respondents in Batam City**

No	KAP list	Number of Respondents
1	KAP Robin	12
2	KAP Riyanto	10
3	KAP Drs Sukimto Sjamsuli	9
4	KAP Charles and Nurlena	8
5	KAP Mirawati Sensi Indris	8
6	Halim Wijaya Public Accountant Office	5
7	KAP Hendrawinata Hanny Erwin & Sumargo	8
	Total	60

Source: KAP's direct observation in Batam City

### 4) Sample

According to Sugiyono (2017: 81), The sample is part of the number and characteristics possessed by the population. Meanwhile, according to I Made Wiratha (2006: 23), until it is part of the population

to be examined and is considered to be able to describe the population. The number of samples in this study was as many as the population or called the saturated sample in which all populations were taken as a sample of 66. As for the respondents, the auditors had positions as both junior auditors and senior auditors who actively conducted audits and worked in public accounting firms—located in the city of Batam. A junior auditor is an auditor with an auditor's service life of fewer than two years, while a senior auditor is an auditor who has a service life of more than two years.

The sampling technique used in this study is a nonprobability sampling. This sampling technique does not provide the same opportunity or opportunity for each element or member of the population to be selected as a sample. The nonprobability sampling technique used is a purposive sampling technique, a sampling technique with specific criteria.

#### **5) Method of collecting data**

Data collection needed to support this research using a questionnaire survey method. A questionnaire survey is a survey method using a research questionnaire. The questionnaire is a set of questions arranged systematically and standards so that the same question can be asked to each respondent. The questionnaire is a useful data collection tool because it can obtain standard data that can be accounted for a thorough analysis of the characteristics of the population studied (Supranto, 2000). The research questionnaire was submitted directly to the respondents or asked for help from one of the employees in each KAP to coordinate. The measurement scale used in this study is the Likert scale. Likert scale is used to measure attitudes, opinions, and the perception of a person or group of people about social phenomena.

#### **6) Data analysis technique**

Descriptive statistics are used to analyze data by describing data samples that have been collected in actual conditions, without the intention of making generally accepted conclusions and generalizations. Descriptive statistical analysis is used to provide a description of the respondents' demographics and a description of the study (experience, training, auditee organizational culture, auditor professionalism, and materiality level considerations). Inferential statistics are statistical techniques used to analyze sample data, and the results are applied to the population (Sugiyono, 2017). By the hypothesis that has been formulated, in this study, inferential statistical data analysis is measured using SmartPLS (Partial Least Square) software starting from the measurement model (outer model), structure model (inner model), and hypothesis testing.

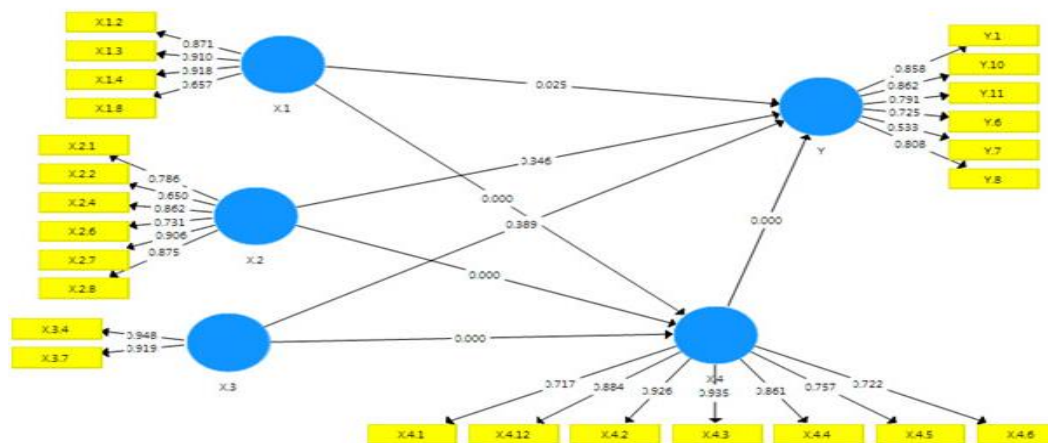
### **IV. RESULTS AND FINDINGS**

#### **1) Direct Effect Testing**

Direct hypothesis testing aims to prove the hypotheses of the effect of a variable on other variables



directly. If the path coefficient is positive, it indicates that an increase follows an increase in the value of a variable in the value of another variable. If the path coefficient is negative, it indicates that a decrease follows an increase in a variable in the value of another variable.



**Figure.1: Full Model Artifacts Experience, Training, Culture of Auditee Organizations, Materiality Consideration, Auditor's Professionalism Variable**

**Table.2. The Direct Influence Hypothesis**

	Original Sample	Sample Mean	Standard Deviation	T statistics	P-Value
X.1 → X.4	0,033	0,048	0,163	0,203	0,839
X.1 → Y	0,403	0,385	0,184	2,184	0,029
X.2 → X.4	0,462	0,473	0,161	2,873	0,004
X.2 → Y	0,006	0,002	0,163	0,038	0,970
X.3 → X.4	0,520	0,527	0,169	3,082	0,002
X.3 → Y	0,203	0,198	0,232	0,874	0,382
X.4 → Y	0,748	0,769	0,200	3,740	0,000

Source: Data Processing (2020)

If the probability value (p-value) <Alpha (0.05), then Ha is accepted (the effect of a variable with other variables is significant). If the probability value (p-value)> Alpha (0.05), then Ho is accepted (the effect of a variable with other variables is not significant).

a. The direct effect of the experience variable on the auditor professionalism variable has a path coefficient of 0.033 (affirmative). A decrease will follow the increase in the experience variable in the auditor professionalism variable. The effect of the experience variable on auditor professionalism has a p-value of 0.839 > 0.05, so it can be stated that there is no significant positive direct effect of

experience on auditor professionalism.

b. The direct effect of the variable experience on the variable consideration of the materiality level has a path coefficient of 0.403 (affirmative). An increase will follow an increase in the value of the experience variable in the variable consideration of the materiality level. The effect of the experience variable on the materiality level consideration variable has a p-value of  $0.029 < 0.05$ . It can be stated that there is a significant positive direct effect between experience on the materiality level consideration variable.

c. The direct effect of the training variable on the auditor professionalism variable has a path coefficient of 0.462 (affirmative). An increase will follow the increase in the airable value of the training in the auditor professionalism variable. The effect of training variables on auditor professionalism has p-values of  $0.004 < 0.05$ , so it can be stated that there is a significant positive direct effect of training on auditor professionalism variables.

d. The direct effect of the training variable on the consideration of materiality level has a path coefficient of 0.006 (positive), so an increase in the value of the training variable will be followed by recognizing the materiality level consideration variable. The effect of training variables on the consideration of materiality level has p-values of  $0.970 > 0.05$ , so it can be stated that there is no significant positive direct effect between Training on Consideration of materiality level.

e. The direct influence of auditee organizational culture variables on auditor professionalism has a path coefficient of 0.520 (affirmative). An increase will follow an increase in the value of auditee organizational culture variables in auditor professionalism variables. The influence of auditee organizational culture variables on auditor professionalism has p-values of  $0.002 > 0.05$ . It can be stated that there is a significant positive direct effect between auditee organizational culture on auditor professionalism.

f. The direct influence of auditee organizational culture variables on the consideration of materiality level has a path coefficient of 0.203 (affirmative). A decrease will follow an increase in the value of auditee organizational culture variables in the materiality level consideration variable. The influence of auditee organization culture variables on the consideration of materiality level has a p-value of  $0.382 > 0.05$ , so it can be stated that there is no significant positive direct effect between the auditee organization culture consideration of materiality level.

g. The direct effect of the auditor professionalism variable on the consideration of materiality level has a path coefficient of 0.748 (affirmative). An increase will follow an increase in the value of the auditor professionalism variable in the materiality level consideration variable. The influence of

auditor professionalism on materiality level consideration has a p-value of 0,000 <0.05, so it can be stated that there is a significant positive direct effect between auditor professionalism on materiality level consideration.

## 2) Testing the hypothesis of indirect effects

Testing the hypothesis of indirect effects aims to prove the hypotheses of the influence of a variable on other variables indirectly (through intermediaries). If the value of the coefficient of indirect effect > coefficient of direct effect, then the intervening variable mediates the relationship between one variable with another variable. Sebaliknya, if the value of the coefficient of indirect influence < coefficient of direct influence, then the intervening variable does not mediate the relationship between one variable with another variable.

**Table.3. The indirect effect hypothesis**

	Original Sample	Sample Mean	Standard Deviation	T statistics	P-Value
X.1 → X.4 → Y	0,025	0,025	0,123	0,201	0,841
X.2 → X.4 → Y	0,346	0,369	0,165	2,096	0,036
X.3 → X.4 → Y	0,389	0,391	0,126	3,082	0,002

Source: Data Processing (2020)

a. The table above obtained the coefficient value of the indirect effect of the experience variable on the consideration of materiality level through auditor professionalism of 0.841 > 0.05. It means that the influence of experience on the consideration of materiality level mediated by auditor professionalism has an insignificant effect.

b. The table above obtained the coefficient value of the indirect effect of training variables on the consideration of materiality level through auditor professionalism of 0.036 < 0.05, meaning that the effect of training on the consideration of materiality level mediated by auditor professionalism has a significant effect

c. Based on the table above, it is obtained the coefficient value of the indirect effect of auditee organizational culture variables on the consideration of materiality level through auditor professionalism of 0.002 < 0.05, meaning that the influence of auditee organizational culture on the consideration of materiality level mediated by auditor professionalism has an insignificant effect.

## 3) Coefficient of Determination (R-Square)

The coefficient of determination (R-Square) aims to evaluate the accuracy of the predictions of a variable. In other words, to evaluate how the variation of the dependent variable's value is influenced by the variation of the value of the independent variable in a path model.

**Table.4. Coefficient of Determination**

	Estimate
X4	,847
Y	,859

In Table 4.16 above the results obtained Determination coefficient that the R-Square Variable Experience, Training, Auditee organizational culture and auditor Professionalism on materiality level consideration (e1) is 0.859 meaning the magnitude of the influence of experience, training, professional commitment and auditor professionalism on consideration of materiality level is by 85.9%. The remaining 14.10% is influenced or explained by other factors or variables not examined in the research model. Then, the influence of the experience, training, and culture of the auditee organization on auditor professionalism (e2) is 0.847 meaning that the magnitude of the influence of the experience, training, and culture of the auditee organization on auditor professionalism is 84.7% and the remaining 15,

#### 4) DISCUSSION

The direct effect of the experience variable on the materiality level consideration variable has a path coefficient of 0.403, which has a positive direction, meaning that the higher the experience, the higher the level of materiality consideration. This study's results indicate a significant positive direct effect between experience on the consideration of materiality level variables with P-Values values of  $0.029 < 0.05$ . The results of this test state that auditors who have different experiences will also differ in viewing and responding to information obtained during the examination and giving audit conclusions on the object being examined in the form of giving opinions. The more experience an auditor has, the more appropriate consideration of the level of materiality in a company's financial statements. Also, the higher the level of experience of an auditor, the better the views and responses about the information in the financial statements. The auditor has done a lot of his work or has examined a lot of financial statements from various industries. These results support research conducted by Yuniarti (2011), Nindita and Siregar (2012),

The direct effect of the training variable on the materiality level consideration variable has a path coefficient of 0.006, which has a definite direction meaning the higher the training, the higher the level of materiality consideration. The results of this study indicate that there is no significant positive direct effect between training on the consideration of materiality level variables with P-Values values of  $0.970 > 0.05$ .

The direct influence of auditee organizational culture variables on the materiality level consideration variable has a path coefficient of 0.203 has a definite direction meaning the higher the culture of the

auditee organization, the consideration of the materiality level is also higher. The results of this study indicate that there is no significant positive direct effect between the culture of the auditee organization on the consideration of the materiality level variable with a P-Values value of  $0.382 > 0.05$ . These results indicate that client pressure is quite tricky for auditors to consider the level of materiality and auditee actions in making it difficult for auditors to obtain data are collective actions in the practice of the audit profession. A percentage of about 45% shows that a good culture of auditee organizations has a positive effect on materiality level considerations but is not too significant.

The results of research conducted by Rahmi (2019) and Adiatama (2018) state that the culture of the auditee organization has a positive effect on the consideration of materiality but not too significant. The direct effect of the auditor professionalism variable on the consideration of materiality level variable has a path coefficient of 0.748, which has a definite direction meaning the higher the auditor's professionalism, the higher the consideration of materiality level. The results of this study indicate that there is a significant positive direct effect between auditor professionalism on the consideration of the variable level of materiality with a P-Values value of  $0,000 < 0.05$ .

To carry out their duties professionally, an auditor must make a plan before auditing the financial statements, including determining the level of materiality. A professional public accountant will consider whether or not the information is accurate because this relates to the type of opinion that will be given. The more professional an auditor is, the Materiality Level Considerations in financial statements will be more precise. Research conducted by Utami (2014) shows that auditor professionalism significantly influences the consideration of the materiality level.

The direct effect of the experience variable on the auditor professionalism variable has a path coefficient of 0.033, which has a definite direction. The higher the experience gained, the auditor will be more professional. This study's results indicate that there is no significant positive direct effect between experience on the auditor's professionalism variable with a P-Values value of  $0.839 > 0.05$ . These results indicate that respondents have considerable doubts regarding professionalism and their competence in conducting audit assignments. That results in an insignificant influence of experience on auditor professionalism even though it has a positive effect. The results of this study differ from research conducted by Hilmi (2011), which states that experience has a significant effect on auditor professionalism.

The direct effect of training variables on auditor professionalism variable has a path coefficient of 0.462, which has a definite direction meaning that the higher the time pressure in conducting an audit, the higher the dysfunctional behavior in conducting an audit. This study's results indicate that there is a significant positive direct effect between training on auditor professionalism variables with a P-Values value of  $0.004 < 0.05$ .

Training is a short-term education that will provide a lot of knowledge and skills for someone who follows it. An auditor who incidentally often participates in training such as seminars, symposia, workshops, and other supporting skills activities related to the field of auditing will have the provision to detect fraud. The study results support that the training affects the Professionalism of Beginner Auditors conducted by Nensitriyas (2011), which concludes that the training has a significant positive effect on Beginner Auditor Professionalism, the higher the training followed by the auditor, the higher the level of Beginner Auditor Professionalism. Significant positive means that if auditor training is high, the Professionalism of Beginner Auditors is also high. Otherwise, the direct influence of auditee organizational culture variables on auditor professionalism variables has a path coefficient of 0.520 has a positive direction. An increase will follow an increase in the value of auditee organizational culture variables in variables on auditor professionalism. This study's results indicate a significant positive direct effect between the culture of the auditee organization on the auditor professionalism variable with a P-Values value of  $0.002 < 0.05$ . A good culture of client organizations will always maintain attitudes and behavior towards external parties, namely auditors. Auditees who have a high organizational culture do not pressure the auditor to violate applicable audit standards, especially in consideration of the level of materiality and collection of audit evidence so that auditor professionalism does not decrease. This study's results support the research conducted by Wati (2016), stating that client organizational culture has a positive effect on auditor professionalism. Similar results are also supported by Triana (2011).

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