

## **ABSTRACT**

*In order to maintain the trust of clients and users of financial statements, public accountants are in demand for more adequate competence. The competence is professionalism, knowledge in detecting errors auditor working experience, professional ethics and consideration of the materiality of public accounting. The purpose of this study is to demonstrate empirically how much influence the professionalism, knowledge, detecting errors, auditors work experience, and professional ethics to the consideration of the materiality of public accounting.*

*The sample used in this study were 100 respondents that auditors contained in 12 public accounting firm in the city of Semarang. Data were obtained through a survey questionnaire completed by senior accountants to partners working in the public accounting firm located in the city of Semarang.*

*Meanwhile, to answer the research hypotheses using a multiple regression analysis. Based on these results it can be concluded that the variable Professionalism, Knowledge Detect Errors, Auditor Work Experience, and the Ethics individually and jointly significant influence Materiality Level Advisory Public Accountants.*

*Keywords: Effect of professionalism, experience of auditors, professional ethics, consideration Materiality Level Certified Public Accountants*