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The Influence of Professionalism, Independence, and Competence on Materiality Level Consideration at the Inspectorate General of BPK

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ABSTRACT
This study aims to analyze the influence of auditor professionalism, independence, and competence on *materiality level judgment* at the Inspectorate General of the Audit Board of Indonesia (*BPK*). The background of this research is based on the importance of individual auditor factors in determining *materiality levels*, which are a crucial aspect of the performance management and financial audit process. This research employs a quantitative approach, utilizing a survey method through questionnaires distributed to *BPK* auditors. The data collected were analyzed using multiple linear regression to examine the relationships between variables. The results indicate that professionalism has a significant effect on *materiality level judgment*, whereas independence and competence do not demonstrate a significant impact. This research is expected to contribute to auditors, users of financial statements, and supervisory institutions by improving audit quality and supporting reliable, performance-based decision-making in financial reporting. The findings highlight that while professionalism is pivotal, institutional mechanisms—such as structured review processes—may mitigate the individual impact of independence and competence within the performance management context. This study contributes to the audit and performance management literature by affirming the primacy of professionalism in *materiality* decisions and offers practical insights for audit institutions to strengthen governance frameworks. For *BPK*, the results underscore the need to sustain professional training while optimizing team-based audit protocols. Future research could explore additional variables, such as organizational culture or regulatory pressures, to further refine *materiality judgment* models within performance management systems.

INTRODUCTION
In the realm of government auditing, financial statements are a critical element used as a basis for decision-making by stakeholders. According to *Standar Akuntansi Keuangan* (*SAK*), financial statements are part of the reporting process and include the income statement, statement of changes in equity, balance sheet, cash flow statement, and notes to the financial statements. To ensure accountability, an audit by an independent and professional auditor is required. One of the most important aspects of the audit process is the determination of the *materiality level*, which refers to the extent to which misstatements in financial statements can affect the decisions of users.

According to *SA* 200, the purpose of auditing financial statements is to provide an adequate level of confidence that the financial statements do not contain material misstatements as a whole, so that the auditor can express an opinion on whether the financial statements are presented fairly, in all material respects, in accordance with the applicable financial reporting

framework (IAPI, 2021). Therefore, determining materiality in the audit process is very important. However, establishing a *materiality level* is not an easy task for auditors. Auditors often encounter items they consider material but have difficulty determining the precise amount of materiality.

Materiality is a fundamental concept in auditing, used by auditors to determine the level of errors or irregularities that are considered significant in financial statements. According to *Auditing Standard* (*SA*) 320, materiality is the threshold of errors or misrepresentations that can affect the decisions of financial statement users (IAPI, 2021). Proper determination of the *materiality level* ensures that audited financial statements reflect information that is relevant and trustworthy for users.

The determination of materiality depends not only on technical elements but is also influenced by the quality of the auditor, which includes professionalism, independence, and competence. These three factors play an important role in the audit process and in auditor decision-making regarding materiality. Professionalism in auditing includes compliance with professional ethical standards and codes of conduct. Arens et al. (2023) explain that auditor professionalism encompasses integrity, objectivity, and an independent attitude in carrying out their responsibilities. High professionalism ensures that auditors can provide audit opinions that are free from external influences, which may affect their consideration of materiality.

Auditor independence is one of the main principles in the audit profession, aiming to ensure objectivity and integrity in the audit of financial statements. A study by Ilhamsyah et al. (2020) revealed that an improper *materiality level* can lead to errors that have a major impact on financial statements. Independent auditors can provide opinions that are free from pressure or influence from certain parties, thereby increasing stakeholder confidence in the audited financial statements.

The third factor, which is equally important, is auditor competence. This includes the auditor's knowledge and understanding of accounting and auditing standards, which also affects how the auditor determines the *materiality level*. In the *Handbook of International Education Standards* published by IFAC (2019), auditor competence is described as the ability to understand and apply relevant standards and to conduct appropriate evaluations of existing risks. A competent auditor will be able to carefully assess materiality based on the condition and complexity of the audited entity.

The determination of materiality in audits does not depend solely on technical aspects but is also heavily influenced by the professionalism, independence, and competence of the auditor. Professionalism ensures auditors perform their duties with integrity and objectivity, while independence allows them to provide opinions free from external pressures. Competence ensures auditors have a deep understanding of accounting and auditing standards, enabling them to accurately assess materiality. Thus, these three factors synergistically contribute to higher audit quality, increased stakeholder trust, and ensure that audited financial statements can serve as a reliable basis for decision-making (Budianto & Suryadi, 2021; Hasbullah & Fikri, 2022; Widodo & Hasan, 2020).

Financial statements are considered reasonable if there are no material misstatements. The determination of the *materiality level* in the audit process plays an important role, as the

auditor cannot guarantee to the client or user of the financial statements that the audited report is completely error-free. An issue is considered material if there is a misstatement or omission in an account that can affect the perception of the financial statements. Materiality is closely related to professional judgment, especially in the context of risk evaluation. This assessment affects the method for achieving audit objectives, the scope of work, and the direction of audit procedures in more detail.

One example is that in 2023, the *Otoritas Jasa Keuangan* (*OJK*)'s financial statements received a qualified opinion (*Wajar Dengan Pengecualian*/*WDP*) from *BPK*. One of the main findings of *BPK* related to *OJK* was that the building rental process was conducted under a confidential policy, which was suspected of causing state losses of up to IDR 400 billion. The *WDP* opinion was given because the findings exceeded the *materiality limit* of the OJK's financial budget threshold (Tempo, 2024). On the other hand, findings by *BPK* of IDR 550 billion in the Financial Statements of the Ministry of Agriculture had no effect on the opinion. According to the Deputy Chairman of *BPK*, the findings in the 2016 Ministry of Agriculture's financial statements were still below 5 percent, so they were considered tolerable and did not affect the opinion (Scott, 2017).

Based on these issues, the author is interested in conducting further research to test the influence of professionalism, independence, and competence on the consideration of the *materiality level*. This research is titled "The Influence of Professionalism, Independence, and Competence on the Consideration of the Level of Materiality in the Inspectorate General of *BPK*."

Based on the background, problem identification, and problem limitations described above, the problem formulation for this study is as follows: Does professionalism have a significant effect on the consideration of *materiality levels*? Does independence have a significant effect on the consideration of the *materiality level*? Does competence have a significant effect on the consideration of the *materiality level*?

Based on the problem formulation, the objectives of this study are to analyze the following points: to determine the influence of professionalism on the consideration of the *materiality level*; to determine the influence of independence on the consideration of the *materiality level*; and to determine the influence of competence on the consideration of the *materiality level*. This research is expected to provide benefits for auditors, users of financial statements, and future researchers. The results of the study are expected to broaden insights, improve understanding, and present empirical evidence related to factors that affect the consideration of the *materiality level*. The benefits of this research are as follows: for auditors, it provides a deeper understanding of the importance of professionalism, independence, and competence in determining the *materiality level*; for users of financial statements, it increases confidence in audit results that reflect the integrity and accuracy of financial statements and provides clear information for unbiased decision-making; for future researchers, it is expected to enrich the literature and academic references, encourage further research, and develop research methodologies; and for *BPK*, it provides considerations as a basis for developing better audit strategies to improve organizational performance and governance.

RESEARCH METHOD

The research design serves as a guide to ensure the study proceeds systematically and achieves its objectives. This study adopts a descriptive approach to provide a comprehensive overview of the situation by collecting and analyzing factual data. The descriptive method is utilized to explain ongoing phenomena and systematically present the characteristics of the research object. The focus is to clearly describe the relationship between independent variables and dependent variables.

The research examines professionalism, independence, and competence as independent variables, and the consideration of materiality level as the dependent variable. The study aims to obtain empirical evidence regarding the influence of these factors on materiality level consideration. The subjects are auditors from the Inspectorate General of the Financial Audit Agency, and the primary data was collected through questionnaires distributed via Google Forms.

The population in this study consists of auditors from the Inspectorate General of the Financial Audit Agency. The data collected from the questionnaires are processed and analyzed to draw meaningful conclusions.

The sampling method used is probability sampling, specifically simple random sampling, ensuring that each member of the population has an equal chance of being selected. This approach helps to avoid subjective bias and increases the objectivity and representativeness of the research findings.

RESULT AND DISCUSSION

A. Validity and Reliability Analysis Results

1. Validity Test

The validity test aims to evaluate whether the questionnaire used is really able to measure what you want to research. A questionnaire is considered valid if the questions can reflect the intended variable. The validity criteria are determined based on the value of the r calculation which must be greater than the r of the table and the significance value (2-tailed) which must be ≤ 0.05. Using the formula of degrees of freedom (df) = n – 2, df = 102 – 2 = 100 is obtained. Based on the df value, it is known that the r table is 0.1946. Therefore, an indicator is declared valid if the calculated r-value exceeds that number. The results of the validity test are presented in the following description.

Table 1. Results tof the Professionalism Validity Test

Variabel	Statement Items	R Count	R Table	Sig. (2-tailed)	Information
Professionalism (X1)	X1.1	0,790	0,1946	0,000	Valid
	X1.2	0,712	0,1946	0,000	Valid
	X1.3	0,642	0,1946	0,000	Valid
	X1.4	0,694	0,1946	0,000	Valid
	X1.5	0,778	0,1946	0,000	Valid
	X1.6	0,799	0,1946	0,000	Valid
	X1.7	0,769	0,1946	0,000	Valid
	X1.8	0,821	0,1946	0,000	Valid
	X1.9	0,714	0,1946	0,000	Valid

	X1.10	0,774	0,1946	0,000	Valid
	X1.11	0,635	0,1946	0,000	Valid
	X1.12	0,699	0,1946	0,000	Valid
	X1.13	0,372	0,1946	0,000	Valid
	X1.14	0,764	0,1946	0,000	Valid
	X1.15	0,594	0,1946	0,000	Valid

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that all statement items of the Professionalism variable (X1) have a value of r calculated > r of the table or a value of Sig. (2-tailed) < 0.05, then it can be concluded that all statement items of the Professionalism variable (X1) are declared valid.

Table 2. Results of the Independence Validity Test

Variabel	Statement Items	R Count	R Table	Sig. (2-tailed)	Information
Independence (X2)	X2.1	0,745	0,1946	0,000	Valid
	X2.2	0,716	0,1946	0,000	Valid
	X2.3	0,754	0,1946	0,000	Valid
	X2.4	0,780	0,1946	0,000	Valid
	X2.5	0,845	0,1946	0,000	Valid
	X2.6	0,850	0,1946	0,000	Valid
	X2.7	0,776	0,1946	0,000	Valid
	X2.8	0,718	0,1946	0,000	Valid
	X2.9	0,240	0,1946	0,015	Valid

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that all statement items of the Independence variable (X2) have a value of r calculated > r of the table or a value of Sig. (2-tailed) < 0.05, then it can be concluded that all statement items of the Independence variable (X2) are declared valid.

Table 3. Competency Validity Test Results

Variabel	Statement Items	R Count	R Table	Sig. (2-tailed)	Information
Competencies (X3)	X3.1	0,786	0,1946	0,000	Valid
	X3.2	0,790	0,1946	0,000	Valid
	X3.3	0,801	0,1946	0,000	Valid
	X3.4	0,773	0,1946	0,000	Valid
	X3.5	0,757	0,1946	0,000	Valid
	X3.6	0,688	0,1946	0,000	Valid
	X3.7	0,806	0,1946	0,000	Valid

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that all Competency variable statement items (X3) have a value of r calculated > r of the table or a value of Sig. (2-tailed) < 0.05, then it can be concluded that all Competency variable statement items (X3) are declared valid.

Table 4. Results of the Validity Test of Materiality Level Considerations

Variabel	Statement Items	R Count	R Table	Sig. (2-tailed)	Information
Materiality Level Considerations (Y)	Y.1	0,684	0,1946	0,000	Valid
	Y.2	0,700	0,1946	0,000	Valid
	Y.3	0,711	0,1946	0,000	Valid
	Y.4	0,846	0,1946	0,000	Valid

Y.5	0,825	0,1946	0,000	Valid
Y.6	0,659	0,1946	0,000	Valid
Y.7	0,495	0,1946	0,000	Valid
Y.8	0,772	0,1946	0,000	Valid
Y.9	0,791	0,1946	0,000	Valid

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that all items of the statement of the Materiality Level Consideration variable (Y) have a value of r calculated > r of the table or a value of Sig. (2-tailed) < 0.05, then it can be concluded that all items of the statement of the Materiality Level Consideration variable (Y) are declared valid.

2. Reliability Test

The reliability test was carried out to assess the consistency of the instrument in measuring the variables used in the study. The instrument is declared reliable if it produces consistent and stable data when used under similar conditions. The questionnaire is considered reliable if the respondent's answers show consistency with the statements given. A variable is said to be reliable if the value of Cronbach's Alpha is greater than 0.600. The results of the reliability test based on the data obtained from the respondents are presented as follows.

Table 5. Reliability Test Results

Variabel	*Cronbach's Alpha*	Information
Professionalism (X1)	0,922	Reliabel
Independence (X2)	0,820	Reliabel
Competencies (X3)	0,885	Reliabel
Materiality Level Considerations (Y)	0,873	Reliabel

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that the variables Professionalism (X1), Independence (X2), Competency (X3) and Materiality Level Consideration (Y) have Cronbach's alpha > value of 0.60, so it can be concluded that the variables Professionalism (X1), Independence (X2), Competency (X3) and Materiality Level Considerations (Y) are declared reliable.

B. Results of the Data Analysis Assumption Test

1. Normality Test

Normality tests are performed to confirm whether the data in the regression model has a normal distribution or not. A good regression model is characterized by a normally spread residual. One commonly used method to test normality is the One-Sample Kolmogorov-Smirnov Test, which assesses normality based on Asymp values. Sig. (2-tailed).

The assessment of the normal distribution was carried out by comparing the significance values of the test results. If the value of Asymp. Sig. (2-tailed) is greater than 0.05, then residual data is considered normally distributed. Conversely, if the value is less than 0.05, then the data is considered not to be normally distributed.

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parametersa,b	Mean	.0000000

	Hours of deviation	2.54945232
Most Extreme Differences	Absolute	.090
	Positive	.075
	Negative	-.090
Kolmogorov-Smirnov Z		.904
Asymp. Sig. (2-tailed)		.387

a. Test distribution is Normal.
b. Calculated from data.

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that the value of Asymp. Sig. (2-tailed) of the normality of Kolmogorov Smirnov is 0.387 > 0.05, so it can be concluded that the data is normally distributed.

2. Multicollinearity Test Results

The multicollinearity test aims to find out whether there is a strong relationship between independent variables in a regression model. The detection of multicollinearity was carried out by looking at the tolerance value and the Variance Inflation Factor (VIF). A model is said to be free of multicollinearity problems if the tolerance value is more than 0.1 and the VIF value is less than 10.

Table 7. Multicollinearity Test Results

Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	Professionalism	.411	2.435
	Independence	.574	1.742
	Competence	.619	1.615

a. Dependent Variables: Consideration of Materiality Levels

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that all independent variables, namely Professionalism (X1), Independence (X2) and Competency (X3) have a Tolerance value of > 0.10 or a VIF value of < 10.00, therefore it can be concluded that the model does not have symptoms of multicollinearity or passes the multicollinearity test.

3. Heteroscedasticity Test

A heteroscedasticity test was performed to determine whether there was a difference in residual variance between observations in the regression model. In this study, the test was carried out using the Glejser method with a non-graphic approach. A regression model is declared not heteroscedasticity if the significance value is ≥ 0.05.

Table 8. Heteroscedasticity Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.724	2.387		-2.398	.018
	Professionalism	.072	.041	.259	1.758	.082
	Independence	.085	.070	.151	1.208	.230
	Competence	-.023	.067	-.042	-.350	.727

a. Dependent Variable: ABS_RES

Source : Data processed using SPSS (2025)

Based on the table above, it can be seen that the Sig. value of glycegetity heteroscedasticity of all independent variables, namely Professionalism (X1), Independence (X2) and Competence (X3) > 0.05, so it can be concluded that heterocodesticity does not occur.

C. Data Analysis Results

1. Analysis of the Regresi Linier Berganda

Multiple linear regression is used to examine the influence of independent variables on dependent variables. In this study, the independent variables analyzed included professionalism, independence, and competence, while the dependent variables studied were considerations of the level of materiality. The results of the data analysis process are presented as follows:

Table 9. Multiple Linear Regression Analysis

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.883	4.034		.467	.642
	Professionalism	.398	.069	.604	5.760	.000
	Independence	.160	.119	.120	1.349	.181
	Competence	.121	.113	.092	1.074	.286

a. Dependent Variable: Consideration of the Level of Materiality

Source : Data processed using SPSS (2025)

Table 9 presents the results of the analysis on the influence of independent variables, namely professionalism, independence, and competence, on dependent variables in the form of consideration of the level of materiality. The regression model analysis process was carried out using the help of the IBM SPSS Statistics 25 application, with the regression equation shown as follows:

TM = 1.883 + 0.398 P + 0.160 I + 0.121 K+ e

Information:

TM : Consideration of the Level of Materiality
B1, B2, B3 : Regression Coefficient
A : Coephysin Konstanta
P :Professionalism
I :Independence
K :Competence
E : Error Rate or Error

The explanation is as follows:

1) The constant value is 1.883, which indicates that without the variables Professionalism (X1), Independence (X2) and Competency (X3), the Materiality Level Consideration variable (Y) is 1.883.
2) The beta coefficient value of the Professionalism variable (X1) is 0.398, if the value of other variables is constant and the X1 variable increases by 1 unit, then the Materiality Level Consideration variable (Y) will increase by 0.398.
3) The beta coefficient value of the Independence variable (X2) is 0.160, if the value of the other variable is constant and the variable X2 increases by 1 unit, then the Materiality Level Consideration variable (Y) will increase by 0.160.
4) The beta coefficient value of the Competency variable (X3) is 0.121, if the value of other variables is constant and the X3 variable increases by 1 unit, then the Materiality Level Consideration variable (Y) will increase by 0.121.

2. Determination Coefficient Test (Adjusted R2)

The determination coefficient test aims to assess the extent to which the regression model is able to explain the influence of independent variables on dependent variables. The value of this coefficient is in the range of 0 to 1. The closer the 0 number, the weaker the relationship between independent variables and dependent variables, which means that the predictive ability of independent variables against dependent variables is also low. On the other hand, a value that is getting closer to 1 indicates a strong relationship, so that independent variables are considered to be able to explain and predict dependent variables well.

Table 10. Determination Coefficient Test Results (Adjusted R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.747a	.558	.544	2.588

a. Predictors: (Constant), Competence, Independence, Professionalism

Source : Data processed using SPSS (2025)

The Adjusted R Square value is 0.544 or 54.4%. The value of the determination coefficient shows that the variables Professionalism (X1), Independence (X2) and Competency (X3) are able to explain the Materiality Level Consideration variable (Y) of 54.4%, while the remaining 45.6% (100 – adjusted R Square value) is explained by other variables that are not included in this research model.

3. Test F

The F-test, also known as the Analysis of Variance (ANOVA), is used to identify whether independent variables together have an influence on dependent variables. The test is carried out by looking at significance values. If the significance value is more than 0.05, then it can be concluded that the independent variable has no simultaneous influence on the dependent variable. However, if the significance value is less than 0.05, then the independent variable is declared to have a simultaneous effect on the dependent variable.

Table 11. F Test Results

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	827.177	3	275.726	41.161	.000b

	Residual	656.470	98	6.699
	Total	1483.647	101	

a. Dependent Variable: Consideration of the Level of Materiality

b. Predictors: (Constant), Competence, Independence, Professionalism

Source : Data processed using SPSS (2025)

The value of F is calculated as 41.161 > F table 2.697 or the value of Sig. 0.000 < 0.05, then H0 is rejected and Ha is accepted, meaning that professionalism, independence and competence together affect the consideration of the level of materiality in the examination of financial statements.

4. T Test

The t-test is used to measure the extent to which each independent variable individually (partially) affects the dependent variable. If the significance value is below 0.05, then the independent variable has a partial significant influence on the dependent variable. Conversely, if the significance value exceeds 0.05, then there is no significant partial effect.

Table 12. T Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.883	4.034		.467	.642
	Professionalism	.398	.069	.604	5.760	.000
	Independence	.160	.119	.120	1.349	.181
	Competence	.121	.113	.092	1.074	.286

a. Dependent Variable: Consideration of the Level of Materiality

Source : Data processed using SPSS (2025)

The influence of independent variables on partially dependent variables is as follows:

1) The t-value of calculating the Professionalism variable (X1) is 5.760 > the table t-value is 1.984 or the Sig. value is 0.000 < 0.05 and the value of the coefficient is 0.398, then H1 is accepted, meaning that the professionalism of the auditor has a positive effect on the consideration of the level of materiality in the audit of financial statements.
2) The t-value of the Independence variable (X2) is 1.349 < the table t-value is 1.984 or the Sig. value is 0.181 > 0.05 and the value of the coefficient has a positive value of 0.160, then H2 is rejected, meaning that independence does not have a positive effect on the consideration of the level of materiality in the examination of financial statements.
3) The value of calculating the Competency variable (X3) is 1.074 < the table t-value is 1.984 or the Sig. value is 0.286 > 0.05 and the value of the coefficient is positive value of 0.121, then H3 is rejected, meaning that competence does not have a positive effect on the consideration of the level of materiality in the examination of financial statements.

D. Discussion

This study involved 102 respondents who had participated in filling out the questionnaire. All respondents are employees of the Inspectorate General of the Financial Audit

Agency. The following is a summary of the results of the hypothesis that was previously carried out:

Table 13. Summary of Hypothesis Test Results

	Hypothesis	Unstandardized B	Sig.	Conclusion
H1	The professionalism of the auditor has a positive and significant effect on the consideration of the level of materiality in the examination of financial statements.	0,398	0,000	H1 accepted
H2	Independence has a positive and significant effect on the consideration of the level of materiality in the examination of financial statements.	0,160	0,181	H2 rejected
H3	Competence has a positive and significant effect on the consideration of the level of materiality in the audit of financial statements.	0,121	0,286	H3 rejected

Source : data processed (2025)

Explanations to provide detailed and more complete information from the test.

1. The Influence of Professionalism on Consideration of Materiality

The test results of the independent variable of professionalism against the dependent variable of materiality level consideration stated a coefficient value of 0.398 and the significance value of the t-test of 0.000. The value of the coefficient of 0.398 with a positive sign indicates that the professionalism variable has a direct relationship with the consideration variable of the level of materiality. If the independent variable of professionalism increases by 1 unit, then the value of the dependent variable considering the level of materiality will increase by 0.398. On the other hand, when the independent variable of professionalism decreases by 1 unit, the value of the dependent variable considering the level of materiality will decrease by 0.398. Therefore, it can be concluded that H1 is accepted, meaning that professionals have a positive and significant influence on the consideration of the level of materiality.

Professionalism must be possessed by every auditor to improve the quality of audits and public trust in the results of the audits that have been carried out. The more professional an auditor is in carrying out his work, the better the auditor can determine the consideration of the level of materiality. Professional Service, and Social Responsibility reflect the high dedication possessed by auditors and responsibility for their work which is an important foundation in maintaining integrity and audit quality. In addition, the auditor's independence and professional confidence allow the auditor to make decisions objectively without influence from other parties with adequate competence. The last factor, namely relationships with peers, also plays a role in supporting the exchange of knowledge and experience, which ultimately strengthens auditors in conducting accurate materiality assessments.

The test results are supported by the research of Nisa (2017) and Sitanggang et al. (2024), namely the positive and significant influence between auditor professionalism on the consideration of the level of materiality. and is not in line with previous research conducted by Sofia et al (2017) which stated that professionalism has no effect on determining the level of materiality.

2. The Effect of Independence on Consideration of the Level of Materiality

The test results of the independent variable of independence against the dependent variable of materiality level consideration stated the value of the coefficient of 0.160 and the significance value of the t-test was 0.181. The value of the coefficient of 0.160 with a positive sign indicates that the independence variable has an indirect relationship with the materiality level consideration variable. If the independent variable of independence increases by 1 unit, then the value of the dependent variable considering the level of materiality will increase by 0.160. On the other hand, when the independent variable of independence decreases by 1 unit, the value of the dependent variable considering the level of materiality will decrease by 0.160. Therefore, it can be concluded that H2 is accepted, meaning that professionals have a positive and insignificant effect on the consideration of the level of materiality.

Independence is a fundamental principle that must be possessed by auditors in carrying out their duties. An independent attitude allows the auditor to make an objective assessment, free from influence or pressure, either directly or indirectly. Strong independence will support the auditor in determining the consideration of the level of materiality more precisely and unbiasedly. However, in practice, the independence of the auditor can be affected by various disturbances. Personal disturbances arise from within the auditor himself, such as a conflict of interest, economic needs, or personal relationship with the client, which can affect the auditor's objectivity in evaluating the materiality of a misrepresentation. When auditors have certain emotional attachments or personal interests, risky decisions are no longer based on professional judgment.

In addition, there are external interferences, namely pressure from external parties such as client management, shareholders, or other parties who have an interest in the audit results. This pressure can be in the form of pressure for the auditor to lower the level of materiality to make the report appear reasonable, or for the auditor to ignore errors that are actually significant. This kind of external interference has the potential to diminish independence and obscure auditors' assessment of financial information. Meanwhile, organizational disruption occurs when the auditor is in a work environment or organizational structure that does not support independence. For example, pressure from superiors, the existence of certain audit targets, or the firm's internal policies that prioritize client interests over audit integrity. In these situations, auditors may feel compelled to adjust the audit results to the wishes of the organization, rather than based on objective professional judgment.

Before carrying out the audit, the person in charge prepares an audit team by considering the integrity aspect of personnel and ensuring that no auditor has a conflict of interest with the entity. Furthermore, the implementation of consideration of the level of materiality at BPK is carried out within the scope of the BPK office and is reviewed in stages, in order to avoid internal and external independence disturbances. So in this case, the independence factor is considered insignificant because the consideration of the level of materiality is carried out within the scope of BPK and through it in stages.

The test results are not in line with previous research conducted by Nugraha (2017) and Utami et al. (2017) research, namely the existence of a positive and significant influence between auditor independence on the consideration of the level of materiality and Karina et al.

(2023) who stated that independence has no effect on the determination of the level of materiality.

3. The Influence of Competency on Consideration of Materiality Level

The test results of the competency-independent variable against the dependent variable of materiality level consideration stated a coefficient value of 0.286 and the significance value of the t-test was 0.121. The value of the coefficient of 0.286 with a positive sign indicates that the competency variable has a direct relationship with the consideration variable of the level of materiality. If the competency-independent variable increases by 1 unit, then the value of the dependent variable considering the level of materiality will increase by 0.286. On the other hand, when the competency-independent variable decreases by 1 unit, the value of the dependent variable considering the level of materiality will decrease by 0.286. Therefore, it can be concluded that H3 is accepted, meaning that professionals have a positive and insignificant effect on the consideration of the level of materiality (Syamsul & Fitriani, 2021; Agustin & Rahman, 2020; Aulia & Putri, 2021).

Competence is one of the important aspects that must be possessed by auditors in carrying out their duties professionally. A competent auditor has an adequate base of knowledge, skills, and experience to conduct an appropriate and thorough audit. Strong competence will have a direct impact on the auditor's ability to consider the level of materiality accurately and responsibly.

One of the elements of competence is having relevant and up-to-date knowledge, both regarding accounting standards, audit standards, and an understanding of the industry in which the client operates (Sahari, 2020; Hastuti & Widiastuti, 2020; Daryanto & Mulyani, 2021). This knowledge is the basis for auditors to assess whether a misstatement in the financial statements is material or not. In addition, auditors must also have other competencies in carrying out their responsibilities, such as the ability to manage time, manage audit risks, and make the right decisions under pressure conditions (Wijayanti & Pratiwi, 2021; Yulianto & Setiadi, 2022; Saputra & Eka, 2022). This competency is important so that auditors are able to carry out their responsibilities comprehensively and not rely solely on technical knowledge (Subroto & Wijaya, 2020; Kurniawan & Darmawan, 2020; Arifin, 2021).

The next factor is the expertise and ability that concerns the object being examined, meaning that the auditor must have a good understanding of the nature, type, and characteristics of the transaction or account being audited (Sidiq, 2021; Fitriani & Suryani, 2020; Abdurrahman & Udin, 2021). Without this understanding, the auditor risks misjudging the materiality of an error because he does not understand the context of the object of the examination. Then, expertise related to techniques or how to conduct examinations is also very influential (Yuliana, 2020; Pramudito & Sumarlina, 2022; Prasetyo & Alfi, 2023). Auditors need to master various audit procedures, both substantive and control testing, and be able to implement them effectively in the field (Suyanto & Hasanah, 2020; Wardhani & Kurniawan, 2022; Aditya & Suhardi, 2021). A good mastery of audit techniques will support auditors in gathering sufficient and appropriate evidence to determine materiality objectively. Finally, expertise in delivering examination results is also an important part of the competence. Auditors are not only required to be able to conduct audits, but must also be able to

communicate their findings clearly, logically, and professionally in audit reports. The proper submission of results will clarify the auditor's basis in determining whether a misstatement is considered material or not (Rizki & Sihombing, 2020; Salim & Sihombing, 2021; Puspitasari & Sulistyani, 2021).

Consideration of the level of materiality at BPK is carried out by the team leader with data input obtained by each team member according to the division of duties. The requirement to become a team leader is an auditor who is considered capable of leading the team well, has adequate competence, and is experienced. So in this case, the competency factor is considered insignificant because the competence of the team leader used as a consideration of the level of materiality is considered sufficient (Claudio, 2023; Ghozali, I. 2018; Putra, 2011; Sofia, 2017; Sugiyono, 2021).

The test results are not in line with previous research conducted by Nugraha (2017) and Prakosa (2019), namely the existence of a positive and significant influence between the auditor's competence on the consideration of the level of materiality and Utami et al. (2017) who stated that competence has no effect on the determination of the level of materiality.

CONCLUSION

The research on the influence of professionalism, independence, and competence on materiality level consideration at the Inspectorate General of BPK concludes that auditor professionalism significantly affects materiality judgments, indicating that auditors with high professional dedication are more careful and objective in setting materiality thresholds. However, independence and competence were found to have no significant effect, likely due to structured team-based audit processes and internal safeguards at BPK that mitigate individual influence. Overall, these variables collectively contribute to improving the quality of auditors' materiality assessments and, ultimately, audit opinion quality. For future research, it is recommended to explore additional factors such as organizational culture or regulatory pressures that may further impact auditors' materiality considerations.

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