

**SEVERAL VARIABLES DETERMINING AUDIT EVIDENCE  
ON THE FINANCIAL STATEMENTS**

**SUBMITTED IN PARTIAL FULFILMENT OF THE REQUIREMENTS  
OF BACHELOR DEGREE OF ECONOMICS  
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## **ABSTRACT**

The financial statements are the responsibility of company management and need to be audited by external auditors who are independent third parties, professionalism, the main requirement for someone who wants to be an external auditor and the auditor is required to perform cost and time efficiency in conducting the audit. In the process of auditing, external auditors must take into account the client's system of internal control, audit risk, and understanding the materialism. The purpose of this study was to investigate the influence professionalism, internal control, audit risk, materialism and time pressure influence simultaneously and partially to the determination of the amount of audit evidence on the financial statements. This study uses primary data because the data is obtained directly from the respondents.

The results show that auditor' professionalism factors, internal control, audit risk, materialism and time pressure has a positive influence on the amount of audit evidence collected and reviewed by external auditors during the audit on the financial statements.

Keywords: Professionalism of auditor, internal control, audit risk, materialism, time pressure