

ABSTRAK

Peranan akuntan publik sangat penting dalam suatu dunia bisnis yaitu menentukan keandalan pertanggungjawaban posisi keuangan yang disajikan oleh pihak perusahaan melalui laporan keuangan. Akuntan publik bertanggungjawab melakukan audit untuk memberi opini terhadap laporan keuangan dan mengungkap apabila terdapat kecurangan didalamnya. Audit laporan keuangan dilakukan untuk menentukan apakah laporan-laporan keuangan secara menyeluruh disajikan sesuai dengan prinsip akuntansi yang berlaku umum di Indonesia. Dalam melaksanakan tugas audit, ada beberapa prosedur yang harus dilaksanakan untuk sampai pada pemberian opini terhadap laporan keuangan. Ada kemungkinan dalam pelaksanaan prosedur audit, seorang auditor melakukan tindakan penghentian prematur atas prosedur audit. Tindakan tersebut merupakan tindakan pengurangan kualitas audit dan dapat disebabkan oleh faktor internal (karakteristik personal) dan faktor eksternal (situasional).

Penelitian ini bertujuan menganalisis dan memperoleh bukti empiris mengenai pengaruh empat faktor eksternal yaitu *time pressure*, tindakan supervisi, risiko audit, serta prosedur *review* dan kontrol kualitas terhadap penghentian prematur atas prosedur audit. Adapun populasi dalam penelitian ini adalah auditor junior dan auditor senior yang bekerja pada KAP di Surabaya dengan sampel penelitian sebanyak 100 auditor yang diambil menggunakan teknik *purposive sampling*. Berdasarkan analisis regresi berganda diperoleh kesimpulan bahwa keempat variabel independen secara simultan berpengaruh signifikan terhadap variabel dependen. Pada uji pengaruh secara parsial diperoleh kesimpulan bahwa *time pressure* dan risiko audit berpengaruh positif dan signifikan, sedangkan tindakan supervisi serta prosedur *review* dan kontrol kualitas berpengaruh negatif dan signifikan terhadap penghentian prematur atas prosedur audit.

Kata Kunci: *Time Pressure*, Tindakan Supervisi, Risiko Audit, Prosedur *Review* dan Kontrol Kualitas, Penghentian Prematur atas Prosedur Audit.

ABSTRACT

In the business world, public accountant's role is very important that is to determine the reliability of the financial position presented by the company through the financial statements. Public accountant is responsible to make an audit and provide remarks upon the financial reports and to identify whether there is fraud. The audit of financial statement is performed to define whether the overall financial reports are presented according to the accounting principles accepted in Indonesia. In carrying out the audit work, there are some procedures that should be undertaken before giving remarks upon the financial report. There is chance when an auditor would make a premature sign off during the audit procedure. Such action is considered to be a decreased quality of audit and could be caused by internal factors (personal characteristic) and external factors (situational).

This study aims to obtain and analyze empirical evidence related to the effect of four external factors like time pressure, supervisory action, audit risk, and review procedure and quality control toward premature sign off of audit procedure. The population of this study is the senior and junior auditors who worked at the KAP in Surabaya, with a total sample of 100 auditors selected using purposive sampling. Based on the multiple regression analysis, it is concluded that simultaneously all four independent variables have significant effect on the dependent variable. In the partial significant test, it is concluded that time pressure and audit risk have positive and significant effect, while supervisory action and review procedure and quality control have negative and significant effect toward premature sign off of the audit procedure.

Keywords: *Time Pressure, Supervisory Action, Audit Risk, Review Procedure and Quality Control, Premature Sign Off of Audit Procedure.*