

ABSTRAK

FAKTOR EKSTERNAL YANG BERPENGARUH TERHADAP
PENGHENTIAN PREMATUR ATAS PROSEDUR AUDIT

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Tujuan penelitian ini untuk mengetahui: pengaruh tekanan waktu terhadap penghentian prematur atas prosedur audit, pengaruh risiko audit terhadap penghentian prematur atas prosedur audit, dan pengaruh materialitas terhadap penghentian prematur atas prosedur audit.

Jenis penelitian adalah studi kasus. Tempat penelitian berada di Kantor Akuntan Publik Yogyakarta. Responden dalam penelitian ini adalah 46 auditor pada 9 Kantor Akuntan Publik Yogyakarta. Teknik analisis dalam penelitian ini menggunakan regresi linier berganda.

Hasil penelitian menunjukkan bahwa tekanan waktu tidak berpengaruh terhadap penghentian prematur atas prosedur audit, risiko audit tidak berpengaruh terhadap penghentian prematur atas prosedur audit, dan materialitas tidak berpengaruh terhadap penghentian prematur atas prosedur audit.

Kata Kunci : tekanan waktu, risiko audit, materialitas, penghentian prematur atas prosedur audit, kantor akuntan publik

ABSTRACT

EXTERNAL FACTORS AFFECTING PREMATURE SIGN OFF OF AUDIT
PROCEDURE

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This research aimed to determine the effect of time pressure on premature sign off of audit procedure, effect of audit risk on premature sign off of audit procedure, and effect of materiality on premature sign off of audit procedure.

The research was case study. The location of this research was at public accounting firm in Yogyakarta. Respondens in this research are 46 auditors at 9 public accounting firms in Yogyakarta. The data analysis technique used in this study is multiple linear regression.

The results of this research indicate that time pressure does not affect against premature sign off of audit pressure, audit risk does not affect against premature sign off of audit procedure, and materiality does not affect against premature sign off of audit procedure.

Key Words : time pressure, audit risk, materiality, premature sign off of audit procedure, public accounting firm