

# VARIABEL-VARIABEL YANG DAPAT MEMPENGARUHI PENGHENTIAN PREMATUR

## ATAS PROSEDUR AUDIT

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### ABSTRAK

Tujuan penelitian ini adalah untuk menguji variabel-variabel yang dapat mempengaruhi penghentian premature atas prosedur audit ,yang meliputi :*time pressure*,risiko audit,prosedur *review* dan kontrol kualitas,*locus of control*,*turnover intentions* .

Penelitian ini menggunakan sampel dari 13 KAP (Kantor Akuntan Publik) yang berada di Jakarta barat dan Jakarta selatan dengan menggunakan *purposive sampling* yang berdasarkan KAP yang tertentu saja yang menjadi sampelnya .metode analisis penelitian ini menggunakan uji metode analisis data ,uji asumsi klasik ,pengujian regresi berganda,pengujian hipotesis.

Kesimpulan dari penelitian ini menunjukkan bahwa (1) *time pressure* tidak berpengaruh signifikan terhadap penghentian premature atas prosedur audit, (2) risiko audit berpengaruh positif signifikan terhadap penghentian premature atas prosedur audit , (3) prosedur *review* dan kontrol kualitas berpengaruh positif signifikan terhadap penghentian premature atas prosedur audit , (4) *locus of control* berpengaruh positif signifikan terhadap penghentian premature atas prosedur audit, (5) *turnover intentions* tidak berpengaruh signifikan terhadap penghentian prematur atas prosedur audit,(6) *time pressure*,risiko audit,prosedur *review* dan kontrol kualitas,*locus of control*,*turnover intentions* berpengaruh positif dan signifikan terhadap penghentian prematur atas prosedur audit.

Kata Kunci : Penghentian Prematur Atas Prosedur Audit, *Time Pressure*,Risiko Audit,Prosedur *Review* dan Kontrol Kualitas,*Locus Of Control* ,*Turnover Intentions*

# **VARIABLES OF INFLUENCE TO PREMATURE SIGN-OFF AUDIT**

## **PROCEDURE**

*(Case Studies at Public Auditor West Jakarta and South Jakarta in 2014)*

*By : Welli Ayu Andira*

### **Abstract**

*The research aimed examined variabels of influence to premature sign-off of audit procedure , that is time pressure , audit risk ,review procedure and quality control ,locus of control and turnover intentions .*

*The research sample were 13 public auditor in west Jakarta and south Jakarta . This research used purposive sampling . The method analysis in this study using method of data analysis ,classical assumption , multiple linear regression analysis and hypothesis analysis.*

*The study result showed that (1) time pressure don't have significantly influence to premature sign-off of audit procedure,(2) audit risk have significantly influence to premature sign-off of procedure audit,(3) review procedure and quality control have significantly influence to premature sign-off of procedure audit,(4) locus of control have significantly influence to premature sign-off of procedure audit,(5) turnover intentions don't have significantly influence to premature sign-off of procedure audit,(6) time pressure ,audit risk,review procedure and quality control ,locus of control and turnover intentions in togethers have significantly influence to premature sign-off of procedure audit.*

*Keywords : Premature sign – off of audit procedure ,time pressure,audit risk,review procedur and quality control,locus of control,turnover intentions .*