

ABSTRAK

Penghentian prematur atas prosedur audit muncul dari situasi yang umumnya disebut sebagai perilaku pengurangan mutu audit (*reduced audit quality-RAQ*). Penelitian ini bertujuan untuk menguji pengaruh *time pressure*, komitmen profesional dan etika profesional terhadap penghentian prematur prosedur audit.

Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik wilayah DKI Jakarta. Metode penentuan sampel yang digunakan adalah *snowball sampling* yang dilakukan dengan penentuan jumlah sampel yang dihitung menggunakan rumus Cochran, sehingga diperoleh 200 auditor yang dapat diproses. Sumber data yang digunakan adalah data primer dalam bentuk kuesioner. Data penelitian dianalisa menggunakan analisis regresi linier berganda melalui bantuan program SPSS versi 21.

Berdasarkan analisa regresi linier berganda, hasil dari penelitian menunjukkan bahwa *time pressure*, komitmen profesional dan etika profesional mempengaruhi penghentian prematur prosedur audit.

Kata kunci : *time pressure*, komitmen profesional, etika profesional, penghentian prematur prosedur audit.



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ABSTRACT

Premature sign off of audit procedures arises from a situation commonly referred to as a reduced audit quality (RAQ) behavior. This research was aimed to examine the influence of time pressure, professional commitment and professional ethics to premature sign off of audit procedure.

The population in this research was auditors who works in the Public Accounting Firm in DKI Jakarta. The sampling method used was snowball sampling which was conducted by determine of samples counted with Cochrans formula, so that 200 auditors could be processed. The data Sources was used is primary data in the form of a questionnaire . The research data was analyzed with multiple regression model through SPSS program version 21.

Based on multiple regression model through SPSS program version 21, the results indicated that time pressure, professional commitment and professional ethics Premature sign off of audit procedures

Keywords: time pressure, professional commitment, professional ethics, Premature sign off of audit procedures

