

Dessy Sri Wulandari, 12322050, **Pengaruh *Time Pressure*, Risiko Audit, Materialitas, *Locus of Control*, Prosedur Review dan Kontrol Kualitas Terhadap Penghentian Prematur Atas Prosedur Audit**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Agustus, 2016

Abstraksi

Penelitian ini bertujuan untuk menganalisis pengaruh *time pressure*, risiko audit, materialitas, *locus of control*, prosedur review dan review dan kontrol kualitas terhadap penghentian prematur atas prosedur audit. Data yang digunakan adalah data primer yang dikumpulkan melalui kuesioner. Responden dari penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik (KAP) di wilayah Surabaya. Teknik pengambilan sampel yang digunakan adalah *purpose sampling*. Analisis data menggunakan regresi linier berganda, dan untuk menentukan hipotesis digunakan uji T, dan uji F.

Hasil dalam penelitian ini menunjukkan bahwa secara simultan variabel *time pressure*, risiko audit, materialitas, *locus of control*, serta prosedur review dan kontrol kualitas berpengaruh secara bersama-sama terhadap variabel penghentian prematur atas prosedur audit. Sedangkan secara parsial variabel *time pressure*, risiko audit, *locus of control*, serta prosedur review dan kontrol kualitas berpengaruh negatif dan signifikan terhadap penghentian prematur atas prosedur audit, sedangkan variabel materialitas berpengaruh positif dan signifikan terhadap penghentian prematur atas prosedur audit.

Kata kunci: Penghentian Prematur Atas Prosedur Audit, *Time Pressure*, Risiko Audit, Materialitas, *Locus of Control*, Prosedur Review dan Kontrol Kualitas oleh Kantor Akuntan Publik (KAP).

Dessy Sri Wulandari, 12322050, The Influence of Time Pressure, Audit Risk, Materiality, Locus of Control, Review Procedure And Quality Control To Premature Sign-Off Auditing Procedure, Accounting, Economic Faculty, University Of Muhammadiyah Gresik, August, 2016

Abstract

This study aimed to analyze the effects of time pressure, audit risk, materiality, locus of control, review procedure and quality control to premature sign-off auditing procedure, the data used are primary data collected through questionnaires. Respondents of this research is the auditor by public accounting firm (KAP) in the area of Surabaya. The sampling technique used was purposive sampling. Analysis of the data using linear regression and determine the hypothesis used t test and f test.

The result of this research indicates that simultaneous time pressure, audit risk, materiality, locus of control, review procedure and quality control jointly influential variable on premature sign-off auditing procedure. While partially variable time pressure, audit risk, locus of control, review procedure and quality control significant negative effect on premature sign-off auditing procedure, but partially variable materiality and significant positive effect on premature sign-off auditing procedure.

Keywords : Premature Sign-Off Auditing Procedure, Time Pressure, Audit Risk, Materiality, Locus of Control, Review Procedure and Quality Control by Public Accounting Firms (KAP).