

Alaik Kamaluddin, 10321023, **Pengaruh Prosedur Review dan Kontrol Kualitas, Tekanan Waktu, Risiko Audit, dan Materialitas terhadap Penghentian Prematur atas Prosedur Audit**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Januari 2016.

### **Abstraksi**

Penelitian ini bertujuan melakukan pengujian pengaruh prosedur review dan kontrol kualitas, tekanan waktu, risiko audit, materialitas terhadap penghentian prematur atas prosedur audit. Dengan menggunakan 47 sampel yakni responden yang berprofesi sebagai auditor junior, auditor senior dan partner pada kantor Akuntan Publik Wilayah Surabaya.

Pengujian dilakukan dengan regresi berganda. Hasil regresi memperlihatkan bahwa tekanan waktu tidak berpengaruh terhadap penghentian prematur atas prosedur audit, sedangkan Prosedur review dan kontrol kualitas, risiko audit, serta materialitas berpengaruh terhadap terjadinya penghentian prematur atas prosedur audit.

Kata kunci : penghentian prematur prosedur audit, prosedur review dan kontrol kualitas, tekanan waktu, risiko audit, materialitas.

Alaik Kamaluddin, 10321023, Effect and Quality Control Review Procedures, Time Pressure, Audit Risk and Materiality for Premature Termination on Audit Procedures, Accounting, Faculty of Economics, University of Muhammadiyah Gresik, in January 2016.

### Abstraction

This study aimed to test the effect of the review procedures and quality control, time pressure, audit risk, materiality against premature termination on the audit procedures. By using 47 samples of the respondents who works as a junior auditor, auditor senieor and partner in Public Accountant office Surabaya region.

Testing is done by multiple regression. The regression results show that time pressure had no effect on premature termination on the audit procedures, while the review procedures and quality control, audit risk and materiality influence the occurrence of premature termination on the audit procedures.

Keywords: premature termination of audit procedures, procedure review and a lot of quality controls, time pressures, audit risk, materiality.