**ABSTRAK**

Cindy Hariyanto / 2019 / Analisis Faktor-faktor Internal dan Faktor-faktor Eksternal yang memengaruhi Penghentian Prematur atas Prosedur Audit (Studi Empiris pada Kantor Akuntan Publik di Jakarta) / Pembimbing: Ary Hadi Prasetyo, Drs., M.M., M.Ak.

Kesalahan yang terjadi dalam proses pengauditan oleh akuntan publik akan mengurangi kualitas informasi yang diterima oleh pengambil keputusan. Salah satu tindakan pengurangan kualitas audit adalah praktik penghentian prematur atas prosedur audit, yaitu suatu praktik ketika auditor mendokumentasikan prosedur audit secara lengkap tanpa benar-benar melakukannya atau tidak melakukan beberapa prosedur audit yang disyaratkan tetapi auditor dapat memberikan opini atas suatu laporan keuangan. Penelitian ini bertujuan menganalisis faktor–faktor internal dan faktor-faktor eksternal yang memengaruhi terjadinya penghentian prematur atas prosedur audit.

Teori utama yang dapat digunakan sebagai dasar untuk menemukan penyebab auditor melakukan penghentian prematur prosedur audit adalah teori atribusi. Teori atribusi menjelaskan bagaimana perilaku seseorang yang dipengaruhi oleh faktor internal dan faktor eksternal. Teori pendukung berupa teori keagenan auditor yang menjelaskan bahwa adanya ketergantungan auditor pada manajemen yang diaudit karena auditor (agen) ditunjuk dan dibayar atas layanan mereka secara langsung oleh *auditee* (perusahaan) sehingga mendorong auditor untuk mematuhi keinginan manajemen dan bahkan bekerja sama dalam kegiatan penipuan. Teori pendukung lainnya berupa teori hierarki kebutuhan Maslow yang mengungkapkan terdapat kebutuhan yang harus terpenuhi demi mencapai aktualisasi diri.

Metode penelitian yang digunakan dalam penelitian ini adalah metode analisis regresi linear berganda. Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling.* Jumlah sampel pada penelitian ini sebanyak 124 responden. Data yang digunakan dalam penelitian ini merupakan data primer yang diperoleh dari penyebaran kuesioner secara langsung kepada responden, yaitu auditor yang bekerja di KAP non *Big-Four* di Jakarta.

Hasil penelitian menunjukkan nilai signifikansi *(one-tailed)* *self esteem in relation to ambition* sebesar 0.200, *locus of control* sebesar 0.001, *turnover intentions* sebesar 0.359, *time pressure* sebesar 0.000, risiko audit sebesar 0.001, dan prosedur *review* dan kontrol kualitas sebesar 0.0495. Sedangkan nilai signifikansi *(two-tailed)* materialitas sebesar 0.001.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa terdapat cukup bukti *locus of control, time pressure*, dan risiko audit berpengaruh positif terhadap penghentian prematur prosedur audit dan terdapat cukup bukti bahwa materialitas berpengaruh terhadap penghentian prematur atas prosedur audit. Namun, tidak dapat disimpulkan bahwa prosedur *review* dan kontrol kualitas berpengaruh negatif terhadap penghentian prematur prosedur audit. Di sisi lain, tidak terdapat cukup bukti bahwa *self esteem in relation to ambition* dan *turnover intentions* berpengaruh positif terhadap penghentian prematur atas prosedur audit.

Kata Kunci: *locus of control*; materialitas; penghentian prematur atas prosedur audit;prosedur *review* dan kontrol kualitas; risiko audit; *self esteem in relation to ambition*; *time pressure*; *turnover intentions*

**ABSTRACT**

Cindy Hariyanto / 2019 / The Analysis of Internal and External Factors Affecting the Premature Sign-off of Audit Procedures (An Empirical Study at Public Accountant Firms in Jakarta) / Advisor: Ary Hadi Prasetyo, Drs., M.M., M.Ak.

The errors in the auditing process by public accountants will reduce the quality of information received by decision makers. One of the actions of Reduce Audit Quality (RAQ) behaviour is the practice of premature sign-off of audit procedure, when the auditor already kept the documentation of complete audit procedures without actually doing it or did not perform several required audit procedures, but the auditor can provide an opinion on a financial report. This study aims to analyze internal factors and external factors that influence the occurrence of premature sign-off of audit procedures.

The main theory that can be used as a basis for finding the cause of auditors to prematurely sign-off audit procedures is attribution theory. Attribution theory explains how a person's behavior is influenced by internal factors and external factors. The supporting theory was auditor agency theory, which is explains that there is an auditor's dependence on audited management because auditors (agents) are appointed and paid for their services directly by the auditee (company) so the auditors tend to obey with management's wishes and even cooperate in fraudulent activities. Another supporting theory is Maslow's hierarchy of needs theory which reveals that there are needs that must be fulfilled in order to achieve self-actualization.

The method used in this research is multiple linear regression analysis method. The sampling technique used was purposive sampling method. The number of samples in this study were 124 respondents. The data used in this study are primary data obtained from distributing questionnaires directly to respondents, namely auditors who work at the Non-Big-Four Public Accountant Firm in Jakarta.

The results of the study showed a significance value (one-tailed) of self esteem in relation to ambition of 0.200, locus of control of 0.001, turnover intentions of 0.359, time pressure of 0.000, audit risk of 0.001, and review and quality control procedures of 0.0495. While the significance value (two-tailed) of materiality is 0.001.

Based on the results of the study, it can be concluded that there is sufficient evidence that locus of control, time pressure, and audit risk tends to positively affects premature sign-off of audit procedures and there is sufficient evidence that materiality affects premature sign-off of audit procedures. However, it cannot be concluded that the review procedure and quality control have a negative effect on premature sign-off audit procedures. On the other hand, there is not enough evidence that self esteem in relation to ambition and turnover intentions have a positive effect on premature sign-off of audit procedures.

Keywords: locus of control; materiality; premature sign-off of audit procedures; review procedure and quality control; audit risk; self esteem in relation to ambition; time pressure; turnover intentions