

ABSTRAK

Haiyum Sidqi, 7103220029. Faktor Faktor yang Berpengaruh Terhadap Penghentian Prematur atas Prosedur Audit. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan dalam penelitian ini adalah apakah *time pressure*, risiko audit, prosedur *review* dan kontrol kualitas, serta *locus of control* secara parsial berpengaruh terhadap penghentian prematur atas prosedur audit. Tujuan penelitian ini adalah untuk mengetahui pengaruh dari *time pressure*, risiko audit, prosedur *review* dan kontrol kualitas, serta *locus of control* secara parsial berpengaruh terhadap penghentian prematur atas prosedur audit.

Penelitian ini dilakukan selama 1 (satu) bulan yang dimulai dari bulan Juli 2014 hingga selesai. Populasi dalam penelitian ini adalah seluruh auditor yang ada di kota medan. Dari 20 KAP yang terdaftar, dipilih 7 KAP dengan jumlah 42 auditor sebagai sampel berdasarkan metode *purposive sampling*. Data yang digunakan dalam penelitian ini adalah data primer, dengan cara mengirimkan kuesioner langsung kepada responden yang diteliti. Sumber data ini berupa pendapat auditor mengenai penghentian prematur atas prosedur audit. Teknik analisis data yang digunakan adalah analisis regresi berganda dengan bantuan SPSS 20.0.

Hasil pengujian menunjukkan bahwa *time pressure* berpengaruh signifikan terhadap terjadinya penghentian prematur atas prosedur audit, risiko audit berpengaruh signifikan terhadap terjadinya penghentian prematur atas prosedur audit, prosedur *review* dan kontrol kualitas tidak berpengaruh signifikan terhadap penghentian prematur atas prosedur audit, dan *locus of control* tidak berpengaruh signifikan terhadap penghentian prematur atas prosedur audit.

Kesimpulan penelitian adalah *time pressure* dan risiko audit berpengaruh signifikan terhadap penghentian prematur atas prosedur audit pada KAP di kota Medan. Sedangkan prosedur *review* dan kontrol kualitas serta *locus of control* tidak berpengaruh signifikan terhadap penghentian prematur atas prosedur audit pada KAP di kota Medan.

Kata kunci : penghentian prematur, *time pressure* , risiko audit, prosedur *review* dan kontrol kualitas, serta *locus of control*

ABSTRACT

Haiyum Sidqi, 7103220029. Factors Influencing Against the Premature Termination on Audit Procedures. Thesis, Department of Accounting, Faculty of Economics, University of Medan, 2014.

The problem in this study is whether time pressure, audit risk, review procedures and quality control, and also the locus of control is partially affect the premature termination of the above audit procedures. The purpose of this study was to determine the effect of time pressure, audit risk, review procedures and quality control, as well as the locus of control is partially affect the premature termination of the above audit procedures.

This study was carried out for 1 (one) months starting from July 2014 until completion. The population in this study were all auditors in the city field. Of the 20 registered KAP, 7 KAP was selected with the number of samples based on the 42 auditors as purposive sampling method. The data used in this study is primary data, by sending questionnaires directly to the respondent in question. This data source in the form of the auditor's opinion regarding the premature termination of the above audit procedures. The data analysis technique used is multiple regression analysis using SPSS 20.0.

The results show that the time pressure significantly influence the occurrence of premature termination on the audit procedures, audit risk significant effect on the occurrence of premature termination of the procedure audit, review procedures and quality control do not significantly influence the premature termination of the above audit procedures, and locus of control had no significant effect the premature termination of the above audit procedures.

Conclusion of the research is time pressure and audit risk significant effect on premature termination on the audit procedures on KAP in Medan. While the review procedures and quality control and also locus of control have no significant effect on premature termination on the audit procedures at the firm in the city of Medan.

Keywords: premature termination, time pressure, audit risk, review procedures and quality control, the locus of control.