

## **ABSTRACT**

### **THE FACTORS OF INFLUENCE TO PREMATURE SIGN-OFF OF AUDIT PROCEDURE (The Empirical Study on BPKP Representative of Lampung Province)**

**By  
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This study aims to prove empirically the influence of time pressure, audit risk, materiality level as well as review and quality control procedures against premature sign-off of audit procedures. The population of this study is the auditor in BPKP Representative of Lampung Province. Sample selection uses purposive sampling method which resulted in a sample of 69 auditors. The research uses descriptive analysis and multiple regression analysis as an analytical method with 5% significance level.

The results of this study show that the following variables: (1) Time pressure, audit risk, materiality and review procedures and quality control simultaneously affect the premature sign-off of audit procedures. (2) Time pressure partially has a positive and significant influence on premature sign-off of audit procedures. (3) Audit risk has a positive and significant influence on premature sign-off of audit procedures. (4) Materiality has a negative and significant influence on premature sign-off of audit procedures. (5) Review procedures and quality control have a negative and significant influence on the premature sign-off of audit procedures.

**Keywords :** **Audit risk, materiality, premature sign-off of audit procedures, review procedures and quality control, time pressure.**

## ABSTRAK

### FAKTOR –FAKTOR YANG MEMPENGARUHI PENGHENTIAN PREMATUR ATAS PROSEDUR AUDIT (Studi Empiris Pada Perwakilan BPKP Lampung)

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Penelitian ini bertujuan untuk membuktikan secara empiris pengaruh *time pressure*, risiko audit, tingkat materialitas serta prosedur revidu dan kontrol kualitas terhadap penghentian prematur atas prosedur audit. Populasi dari penelitian ini adalah auditor di Perwakilan BPKP Provinsi Lampung. Pemilihan sampel menggunakan metode *purposive sampling* yang menghasilkan sampel sebanyak 69 auditor. Metode analisis yang digunakan adalah analisis deskriptif dan analisis regresi berganda dengan tingkat signifikansi 5%.

Hasil penelitian ini menunjukkan bahwa variabel berikut ini: (1) *Time pressure*, risiko audit, tingkat materialitas serta prosedur revidu dan kontrol kualitas secara simultan berpengaruh terhadap terhadap penghentian prematur atas prosedur audit. (2) *Time pressure* secara parsial berpengaruh positif dan signifikan terhadap penghentian prematur atas prosedur audit. (3) Risiko audit secara parsial berpengaruh positif dan signifikan terhadap penghentian prematur atas prosedur audit. (4) Tingkat materialitas secara parsial berpengaruh negatif dan signifikan terhadap penghentian prematur atas prosedur audit. (5) Prosedur revidu dan kontrol kualitas secara parsial berpengaruh negatif dan signifikan terhadap terhadap penghentian prematur atas prosedur audit.

**Kata Kunci :** Penghentian prematur atas prosedur audit, prosedur revidu dan kontrol kualitas, risiko audit, *time pressure*, tingkat materialitas.