

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Tindakan Supervisi dan Risiko Audit Terhadap Penghentian Prematur Atas Prosedur Audit dan Dampaknya Terhadap Ketepatan Opini Audit pada Kantor Akuntan Publik di Kota Bandung. Tindakan Supervisi dan Risiko Audit sebagai variabel independen, Penghentian Prematur Atas Prosedur Audit sebagai variabel dependen, Ketepatan Opini Audit sebagai variabel intervening.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Penelitian ini menggunakan data primer yang diperoleh dari jawaban responden, proses pengambilan sampel dilakukan dengan menggunakan metode *Purposive Sampling*. Dari kriteria yang ditetapkan, diperoleh sampel data dengan jumlah 32 responden. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji normalitas data, koefisien korelasi, *path analysis*, koefisien determinasi, uji t dan uji f.

Hasil penelitian ini menunjukkan bahwa terdapat hubungan timbal balik antara tindakan supervisi dengan risiko audit sebesar 54,4%, tindakan supervisi berpengaruh sebesar 24% terhadap penghentian prematur atas prosedur audit, risiko audit berpengaruh sebesar 35,9% terhadap penghentian prematur atas prosedur audit, tindakan supervisi dan risiko audit berpengaruh sebesar 49,3% terhadap penghentian prematur atas prosedur audit, penghentian prematur atas prosedur audit berpengaruh sebesar 20,1% terhadap ketepatan opini audit, tindakan supervisi berpengaruh sebesar 26,3% terhadap ketepatan opini audit, risiko audit berpengaruh sebesar 22,5% terhadap ketepatan opini audit, tindakan supervisi dan risiko audit berpengaruh sebesar 75,2% terhadap ketepatan opini audit, tindakan supervisi memberikan pengaruh sebesar 21,9% terhadap ketepatan opini audit secara tidak langsung melalui penghentian prematur atas prosedur audit, risiko audit memberikan pengaruh sebesar 26,8% terhadap ketepatan opini audit secara tidak langsung melalui penghentian prematur atas prosedur audit, tindakan supervisi dan risiko audit memberikan pengaruh sebesar 48,7% terhadap ketepatan opini audit secara tidak langsung melalui penghentian prematur atas prosedur audit.

Kata Kunci : Tindakan Supervisi, Risiko Audit, Penghentian Prematur Atas Prosedur Audit, Ketepatan Opini Audit

ABSTRAK

This study aims to determine the effect of supervision action and audit risk against premature sign off audit procedures and its impact on the accuracy of audit opinions at Accountant Public Office in Bandung. Supervision action and audit risk as an independent variable, premature sign off audit procedures as the dependent variable, accuracy of audit opinion as an intervening variable.

The method used in this research is descriptive and verification methods. This study uses primary data obtained from respondents answers, the sampling process was carried out using the purposive sampling method. From the specified criteria, data samples were obtained 32 respondents. The statistical analysis used in this study is the validity test, reliability test, data normality test, correlation coefficient, path analysis, determination coefficient, t test and f test.

The results of this study indicate that there is a reciprocal relationship between supervision actions and audit risk of 54.4%, supervision action has a effect of 24% on the premature sign off audit procedures, audit risk has a effect of 35,9% on the premature sign off audit procedures, supervision action and audit risk has a effect of 49,3% on the premature sign off audit procedures, premature sign off audit procedures has a effect of 20,1% on the accuracy of audit opinion, supervision action has a effect of 26,3% on the accuracy of audit opinion, audit risk has a effect of 22,5% on the accuracy of audit opinion, supervision action and audit risk has a effect of 75,2% on the accuracy of audit opinion, supervision action has a effect of 21,9% on the accuracy of audit opinions indirectly through premature sign off audit procedures, audit risk has a effect of 26,8% on the accuracy of audit opinions indirectly through premature sign off audit procedures, supervision action and audit risk has a effect of 48,7% on the accuracy of audit opinions indirectly through premature sign off audit procedures.

Keywords: Supervision Action, Audit Risk, Premature Sign Off Audit Procedures, Accuracy Of Audit Opinion