ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh risiko audit, prosedur review, kontrol kualitas, locus of control terhadap penghentian prematur atas prosedur audit. Sampel dalam penelitian ini didasarkan pada metode proportionate purposive sampling. Dalam penelitian ini jumlah sampel yang diteliti sebanyak 32 responden.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif verifikatif. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, analisis korelasi, uji t dan uji f dan analisis regresi berganda. Pengolahan data dibantu dengan software SPSS versi 20 for Windows.

Dari perhitungan uji hipotesis digunakan uji t dengan taraf kesalahan 5%. Untuk pengujian risiko audit diperoleh \( t_{\text{hitung}} = 3.311 > t_{\text{tabel}} = 2.019 \) artinya terdapat pengaruh yang signifikan dari risiko audit terhadap penghentian prematur atas prosedur audit. Untuk pengujian prosedur review diperoleh \( t_{\text{hitung}} = 4.266 > t_{\text{tabel}} = 2.019 \) artinya terdapat pengaruh yang signifikan dari prosedur review terhadap penghentian prematur atas prosedur audit. Untuk pengujian kontrol kualitas diperoleh \( t_{\text{hitung}} = 3.012 > t_{\text{tabel}} = 2.019 \) artinya terdapat pengaruh yang signifikan dari kontrol kualitas terhadap penghentian prematur atas prosedur audit. Untuk pengujian locus of control diperoleh \( t_{\text{hitung}} = 2.592 > t_{\text{tabel}} = 2.019 \) artinya terdapat pengaruh yang signifikan dari locus of control terhadap penghentian prematur atas prosedur audit. Untuk uji hipotesis secara simultan risiko audit, prosedur review, kontrol kualitas, locus of control terhadap penghentian prematur atas prosedur audit digunakan uji F diperoleh \( F_{\text{hitung}} = 9.321 > F_{\text{tabel}} = 2.432 \) dengan tingkat koefisien determinasi secara simultan sebesar 11.1%. Sedangkan sisanya sebesar 88.9% dipengaruhi oleh faktor lain yang tidak diteliti oleh penulis.

Berdasarkan hasil penelitian yang telah dilakukan dapat diambil kesimpulan bahwa terdapat pengaruh risiko audit, prosedur review, kontrol kualitas, locus of control terhadap penghentian prematur atas prosedur audit.

Kata Kunci: Penghentian Prematur atas Prosedur Audit, Risiko Audit, Prosedur Review, Kontrol Kualitas, Locus of Control.
This study aims to find out how big the influence of audit risk, review procedure, quality control, locus of control to premature sign-off audit procedure on 9 Public Accountant Firms in the city of Bandung. Research approach used in this research is descriptive and verificative analysis using premier data. Sampling technique used is with nonprobability sampling. Statistical Analysis used in this research is the validity test, reliability test, multiple correlation analysis, multiple linear regression analysis, coefficient of determination. Many of its population and sample of this research is 32 people. The return of sample using sampling method saturated with source obtained through result of filling questions.

Based on the results of research conducted it can be seen that audit risk, review procedure, quality control, locus of control have a positive effect to premature sign-off audit procedure on 9 Public Accountant Firms in the city of Bandung. The amount of influence of internal audit professionalism to whistleblowing action is 32.3%, while the magnitude of influence of internal organizational audit commitment to whistleblowing action is 54.1%. Whereas, the amount of influence of that audit risk, review procedure, quality control, locus of control is stimultant to premature sign-off audit procedure is 98.1%, and the rest is 1.9% influenced by other factor which is not researched by writer like time pressure, materiality, .

This study attempts to try and analyze the effect of audit risk, review procedure, quality control, locus of control to premature sign-off audit procedure. The sample is based on purposive sampling methods. In this study the number of sample studied by 32 respondents.

Research approach used in this research is descriptive analysis associative. Statistical analysis used in this study is the validity test, reliability test, correlation test and t-test and f-test and multiple regression analysis. Data processing assisted with software SPSS version 20 for Windows.

Of hypothesis test calculation used t-test with error level 5%. For of audit risk obtained $t_{hitung} = 2.715 > t_{table} = 1.703$ meaning there is a significant effect of audit risk to premature sign-off audit procedure competence internal auditor to prevention of fraud. For test of government internal control system (SPIP) obtained $t_{hitung} = 6.500 > t_{table} = 1.703$ meaning there is a significant effect of test of locus of control to premature sign-off audit procedure. For test of government internal control system (SPIP) obtained $t_{hitung} = 6.500 > t_{table} = 1.703$ meaning there is
a significant effect of test of quality control to premature sign-off audit procedure. For test of government internal control system (SPIP) obtained $t_{hitung}$ 6,500 > $t_{table}$ 1,703 meaning there is a significant effect of test of locus of control to premature sign-off audit procedure. For hypothesis test on simultant of audit risk, review procedure, quality control, locus of control to premature sign-off audit procedure use $f$-test obtained $F_{hitung}$ 71,684 > $F_{table}$ 3,354 with level coefficient determination on simultant amount 84.2%. While the rest amount 15.8% % is influenced by other factors not examined.

Based on the results of research that has been done can be concluded that there is a effect of audit risk, review procedure, quality control, locus of control to premature sign-off audit procedure.

**Keywords:** Premature Sign-off Audit Procedure, Audit Risk, Review Procedure, Quality Control, Locus of Control.