

INTISARI

Penelitian ini bertujuan untuk menganalisis pengaruh *locus of control*, prosedur *review* dan risiko audit terhadap penghentian prematur atas prosedur audit.

Populasi penelitian adalah auditor pada Kantor Akuntan Publik (KAP) di Surabaya. Pengambilan sampel dengan menggunakan metode *purposive sampling* dengan sampel sebanyak 49 responden. Dan teknis analisis dengan menggunakan analisis regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa *locus of control* memiliki pengaruh positif terhadap penghentian prematur atas prosedur audit, artinya auditor yang memiliki *locus of control* eksternal akan lebih cenderung melakukan penghentian prematur prosedur audit karena mereka lebih bergantung pada orang lain dan lebih sering memilih situasi yang menguntungkan. Prosedur *review* memiliki pengaruh positif terhadap penghentian prematur atas prosedur audit, artinya semakin tinggi kemungkinan terdeteksinya praktik penghentian prematur atas prosedur audit melalui prosedur *review* maka semakin rendah kemungkinan auditor melakukan praktik tersebut. Risiko audit memiliki pengaruh positif terhadap penghentian prematur atas prosedur audit, artinya ketika risiko audit tinggi, auditor harus lebih banyak mengumpulkan bukti audit sehingga kemungkinan melakukan penghentian prematur atas prosedur audit akan semakin rendah.

Kata kunci: *locus of control*, prosedur *review*, risiko audit, penghentian prematur, prosedur audit

ABSTRACT

This research is meant to analyze the influence of locus of control, review procedure and audit risk to the premature termination on the audit procedures.

The population of this research is auditors in Public Accountant Firm (KAP) in Surabaya. The sample collection has been done by using purposive sampling method and the samples are 49 respondents. And the analysis technique has been done by using multiple linear regressions.

The result of this research shows that locus of control has positive influence to the premature termination on the audit procedures, it means that the auditors has external locus of control which has a tendency to do the premature termination on audit procedures because they are more dependent on others and more frequently in choosing advantage situation. Procedure review has positive influence to the premature determination on the audit procedure, it means that when the possibility of detection of premature termination on auditing procedures through review procedures is high, it will make the auditor has a tendency to do its practice low. The audit risk has positive influence to the premature termination on the audit procedures; it means that if the audit risk is high the auditor should collect more audit evidence so that the tendency of the premature termination on the audit procedures can be made low.

Keywords: *Locus of Control, Review Procedure, Audit Risk, Premature Termination on the Audit Procedures.*

