



Analysis of Premature Termination Factors on Audit Procedures with KAP Quality Control as Moderating Variable

Laila Salsabila , Sukirman

Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Semarang, Indonesia

Article History

Received April 2017
Approved May 2017
Published July 2017

Keywords:

Audit Risk; Premature Sign Off; Professional Commitment; Quality Control; Time Pressure; Turnover Intentions


Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *time pressure*, risiko audit, komitmen profesional dan *turnover intentions* terhadap penghentian prematur atas prosedur audit dengan kontrol kualitas KAP sebagai variabel moderating. Sampel penelitian berjumlah 51 auditor dengan metode pengambilan sampel yang digunakan adalah *convenience sampling* dan instrumen yang digunakan adalah kuesioner. Metode analisis data penelitian ini yaitu analisis regresi berganda dan uji MRA. Hasil penelitian ini menunjukkan bahwa *time pressure* dan risiko audit secara parsial berpengaruh positif dan signifikan terhadap penghentian prematur atas prosedur audit. Komitmen profesional, *turnover intentions* dan kontrol kualitas KAP secara parsial tidak berpengaruh signifikan terhadap penghentian prematur atas prosedur audit. Kontrol kualitas KAP memoderasi pengaruh *time pressure* dan risiko audit terhadap penghentian prematur atas prosedur audit, sedangkan kontrol kualitas KAP tidak memoderasi pengaruh komitmen profesional dan *turnover intention* terhadap penghentian prematur atas prosedur audit. Simpulan dari penelitian ini adalah penghentian prematur atas prosedur audit dipengaruhi oleh *time pressure* dan risiko audit, serta kontrol kualitas memperlemah pengaruh *time pressure* dan risiko audit terhadap penghentian prematur atas prosedur audit

Abstract

This study aims to analyze the effect of *time pressure*, audit risk, professional commitment, and *turnover intentions* on premature sign off with control quality as a moderating variable. The samples were 51 auditors with the sampling method used was *convenience sampling* and a questionnaire to collect data. Data analysis used to multiple regression analysis and MRA test. The results show that the *time pressure* and the audit risk positive significantly influenced premature sign off. Professional commitment, *turnover intentions*, and quality control partially were not significantly influenced on premature sign off. Quality control of public accountant office influenced on the relationship of *time pressure* and audit risk toward of premature sign off, while the quality control of public accountant office has no influence on the relationship professional commitment and *turnover intentions* toward of premature sign off. Conclusions from this research are premature sign off influenced by *time pressure* and audit risk, and quality control weaken of relationship of *time pressure* and audit risk toward premature sign off.

© 2017 Universitas Negeri Semarang

 Correspondence Author:
Gedung L2 Lantai 2 FE Unnes
Kampus Sekaran, Gunungpati, Semarang, 50229
Email: lailasalsabila76@gmail.com

INTRODUCTION

Corporate financial statement is one means to fulfill accountability and responsibility for management performance demanded by stakeholders. Because financial statements have an important role in economic decision-making, the financial statements presented by business entities are expected to have a guarantee of truth or fairness. Therefore, an independent auditor is required to audit the corporate financial statements. Great trust from users of financial statements on auditing services and other services provided by the auditor is what ultimately requires the auditor to pay attention to the quality of the audit resulted. Basically, in carrying out the audit assignment, an auditor has been given with an understanding of the professional code of ethics that has been established by the Indonesian Institute of Accountants (IAI) and is obliged to bear responsibility for the profession in accordance with the Standards of Professional Public Accountant (SPAP). But in fact the violation of the code of ethics is still happening in the business world. In practice, there are auditor behaviors that may lead to reduced audit quality performed by the Auditor.

There are several things that cause the auditor to make a deviation on his/her audit work. According to Weningtyas, Setiawan, & Triatmoko (2007) the reduced quality of information resulting from the audit process can occur due to several actions, such as: reducing the number of samples in the audit, conducting shallow review of the client documents, not extending the examination when there is a post in question, giving an opinion when all audit procedures have not been fully implemented or subtraction procedures for the audit process. Reduced Audit Quality (RAQ) which means the failure of auditors to complete the audit program steps which is intentionally (Aji, 2013). This happens because of the motivation or desire of a public accountant to be able to meet professional standards for his work at a high level of audit quality but on the other hand, a public accountant is always confronted by the cost (benefit and cost) and the time that leads to a tendency to decrease the quality of audit. One form of audit quality reduction action is to premature termination on audit procedures. Premature sign off audit is an act whereby the auditor still issues an opinion on the audit of the financial statements without fully carrying out all audit procedures that should be performed (Paino, Ismail, & Smith, 2010). Premature sign off very directly affect the quality of audit reports, if one of the steps or some steps in the audit procedure is eliminated then the possibility of auditors making the wrong judgment will be higher (Pardede, 2011).

The phenomenon associated with premature termination of audit procedures action can be seen in cases of corruption in Regional Company of Cutting Animal (RPH) and Animal Cattle Farming (BHP) Penggaron Semarang City. This case occurred in 2008-2012 where one of the RPH and BHP employees committed misappropriation of cash funds and made a fictitious report. Darsono, who is a public accountant in 2008-2010, said he did not find any irregularities in the financial statements he reviewed. Darsono conducts checks without checking accounts and making financial reports only based on statements from the Board of Directors of RPH Penggaron (www.suaramerdeka.com). The case proves that the role of public accountant in conducting the audit makes public trust to public accountant decreasing. Therefore, auditors are required to maintain their professional competence and professional caution by avoiding premature termination of audit procedures.

Research on premature termination of audit procedures previously was undertaken by Liantih (2010) and results in the influence of materiality, audit risk, review procedures and quality control, locus of control and turnover intention to premature termination of audit procedures. While according to Andani & Mertha (2014) and Indarto (2011) states that professional commitment and quality control of KAP have a significant negative effect on premature termination of audit procedures. Research on the termination dismissal of audit procedures is also done by Akhsan &

Utaminingsih (2014) and Wahyudin, Anisykurlillah, & Harini(2011) which states the result that time pressure and turnover intentions have an effect on the premature termination of audit procedures. Different results are indicated by Qurrahman, Susfayetti, & Mirdah (2012) which states that audit risk and quality control affect premature termination of audit procedures, while time pressure and professional commitment have no effect on premature termination of audit procedures.

The purpose of this study is to examine the effect of time pressure, audit risk, professional commitment, and turnover intentions on premature termination of audit procedures with KAP quality control as moderating variable. This research is based on agency theory, that there is an agency relationship can be seen between the leader of KAP (principal) and auditor (agent). There is a conflict of interest between the principal (KAP leader) and the agent (auditor) in which the head of the KAP wants a qualified and timely audit work from the auditor to maintain the independence and reputation of the Firm to the public, but unlike the auditor where the auditor wants a high remuneration fee by completing the audit work in a timely and appropriate manner in accordance with the SPAP, but the auditor often has time limits from the KAP leader (partner) to complete the audit work in a timely manner so as to enable the auditor not to perform all required audit procedures.

This study is also supported by the theory of attribution explains that the cause of one's behavior can be determined from internal factors as well as external factors (Lubis, 2014). This theory explains the cause of auditors to do premature termination of audit procedures that are generally influenced or caused by external factors such as time pressure, and KAP quality control as well as internal factors such as audit risk, professional commitment, and turnover intentions. In addition to the theory of attribution, this study is also supported by the theory of motivation X and Y which states that workers with good performance are categorized by Y-type workers and workers with unfavourable performance are categorized by X-type workers (Lubis, 2014). In this case auditors with high professional commitment with low turnover intentions are classified as Y-type workers, while auditors with low professional commitment with high turnover intentions are classified as X-type workers.

Attribution Theory explains that the act of premature termination of audit procedure can be influenced by external factors (situational) such as time pressure. Time pressure is a time limit given by the leaders of KAP to the auditor in carrying out the audit work. The existence of time pressure can trigger the auditor to act premature termination of audit procedure due to the time budget pressure experienced. According to Lestari (2010) when the auditor experiences time pressure in his job, the auditor will be easier not to do all or stop the required audit procedures. This is supported by Trial Aji (2013) in his research which reveals that auditors who experience high time pressure will find it easier to make a premature termination of the audit procedure, thereby:

H₁: Time pressure has a positive effect on premature termination of audit procedures

In giving his/her opinion, the auditor should consider the audit risk to plan the audit and design the audit procedures to be performed. Determining the level of audit risk will determine the audit procedures performed. When the auditor establishes a low audit risk, more procedures must be performed to obtain evidence and increase auditor confidence, thus the possibility of premature termination on audit procedures is getting low and vice versa. In accordance with attribution theory, audit risk is an internal (personal) factor that affects auditor actions to do premature termination of audit procedures. This is supported by research of Liantih (2010) and Lestari (2010) which indicates that audit risk positively affects the premature termination of audit procedures.

H₂ : Audit risk has a positive effect on the premature termination of audit procedures

Based on the theory of attribution, professional commitment is one of the personal factors that influence the act of premature termination of audit procedures. Differences in unethical behaviour done by the auditor can be caused by differences in the commitment of each auditor to his or her

profession. The higher professional commitment possessed by an auditor tends to make the auditor's desire for doing premature termination of audit procedures to be lower. It is supported by Andani & Mertha (2014) in their research that professional commitment negatively affected on the premature termination of audit procedures.

H₃: Professional commitment has a negative effect on premature termination of audit procedures

Turnover Intentions is the desire to quit from organization and move on to find other work alternatives as desired by the individual. According to Weningtyas et al.(2007) auditors who have the desire to move from the KAP where they work tend to be more involved in behavioral deviation due to decreased fears of sanctions from deviations that do. In accordance with attribution theory, turnover intention becomes an internal factor of an auditor makes a premature termination of audit procedures. Thus, auditors who have a desire to move from the Firm in which they work will tend to be more receptive to behavioral aberrations in audits, one of which is to premature termination of audit procedures. This is supported by research conducted by Basudewa & Merkusiwati (2015) which states that turnover intentions have a positive effect on premature termination of audit procedures.

H₄ : Turnover intentions have a positive effect on premature termination of audit procedures

The Public Accounting Firm needs to exercise quality control to control the implementation of auditing procedures in accordance with auditing standards and the possibility of premature termination of the audit procedures done by its auditor (Waggoner and Cashell, 1991 in Weningtyas et al., 2007). The implementation of good quality control will increase the possibility of detection of distorted auditor behavior, such as the practice of premature termination of audit procedures. The higher possibility of detecting premature termination practices on audit procedures through quality control, the lower the possibility of the auditor do the practice. It is supported by Lestari (2010) and Indarto (2011) which states that in the presence of good KAP quality control from the management will reduce the act of premature termination of audit procedures.

H₅: KAP quality control negatively affects on premature termination of audit procedures

KAP quality control is established to ensure that all audit procedures have been carried out by all auditors in accordance with applicable audit standards. KAP quality control through good monitoring and sharing of audit assignments will assist the auditor in carrying out their audit work. The existence of adequate division of tasks and personnel will avoid the auditor from the time pressures so that the auditor is more protected from premature termination of audit procedures. The greater the time pressure on the timing of audit work, the greater the tendency for premature termination of audit procedures. However, when the Public Accounting Firm has good quality control, although the auditor has high time pressure, the auditor will not do the premature action on audit procedure because the action can be detected early by KAP, and vice versa.

H₆: KAP quality control moderates the influence of time pressure on premature termination of audit procedures

In accordance with the agency theory, KAP quality control is a tool from KAP to ensure that audit procedures have been implemented all in the audit work in order to auditors work in accordance with audit standards so as to produce good audit quality. The form of KAP quality control in determining audit risk level is through consultation between auditor and partner in order to determine the audit risk level to get a high level of confidence in the audit work. With the existence of quality control that oversee every audit procedure that must be done to obtain a low audit risk, and by maintaining integrity and objectivity, then the premature termination of auditing procedures can be avoided as KAP quality control requires the auditor to perform all audit procedures in accordance with applicable audit standards .

H₇ : KAP quality control moderates the effect of audit risk on premature termination of audit procedures

Based on agency theory explained that KAP quality control is a formation of KAP to ensure all audit procedures have been implemented all and supported by attribution theory which explains that KAP quality control is a situational factor established by the KAP that can strengthen the professional commitment of auditors in carrying out their duties, so that by having high professional commitment, auditors can be avoided from premature termination of audit procedures. By always putting forward attitude of independence and objectivity on all audit assignments executed then the low level of professional auditors can be minimized, so that auditors can be professional in carrying out their responsibilities.

H₈ : KAP quality control moderates the influence of professional commitment to premature termination of audit procedures

Auditors who have a desire to move from the Firm in which they work will tend to be more receptive to behavioral aberrations in audits, one of which is a premature termination of audit procedures. But, if in the KAP there is a good quality control then the bad consequences of the turnover intention actions can be overcome. This is supported by the attribution theory which explains that KAP quality control is a situational factor established by KAP to avoid premature termination of audit procedures as a result of adverse turnover intentions experienced by the auditor. By further adjusting the need for auditor turnover by the KAP by assessing the auditor's performance level during the audit assessment period, so that auditors with poor performance may be replaced by auditors with better performance and commitment levels so that premature termination of audit procedures can be minimized.

H₉: KAP quality control moderates the effect of turnover intentions on premature termination of audit procedures

Based on the description above, the framework of this research is illustrated in Figure 1 below:

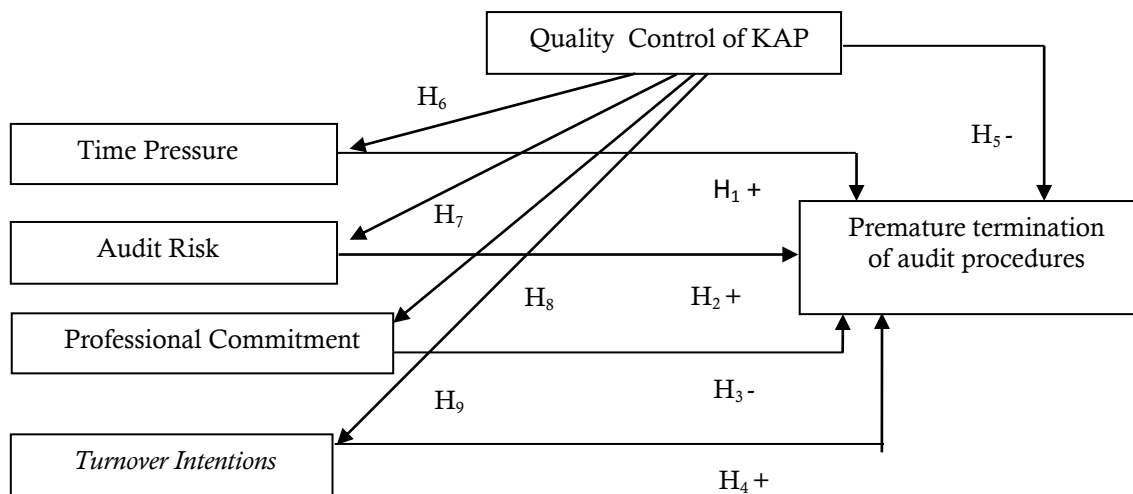


Figure 1. Theoretical Framework

METHODS

This research was a quantitative research. The data used in this study was the primary data. The object of this study was the auditor who worked at the Public Accounting Firm in Semarang City with a total population of 237 auditors. From this number, only 51 respondents who became sample by sampling technique using convenience sampling method.

The variables of this study were premature termination of audit procedures, time pressure, audit risk, professional commitment, turnover intentions, and quality control. The operational definition of variables in this study could be seen in Table 1 below.

Table 1. Operational Definition of Variables

No	Variable	Operational Definition of Variables and Its Measurements	Measurement Scale	
1.	Premature termination of Audit Procedures (PSO)	Practices when the auditor documented other audit procedures or did not perform all required auditing procedures but the auditor still gave an opinion on a financial statement (Weningtyas et al., 2007). The instruments used to measure this variable was developed by Weningtyas et al.,(2007) which was adopted by Liantih (2010).	5-point scale	Likert
2.	Time Pressure (TP)	A situation in which the auditor was under pressure from the KAP in which he worked, to complete the audit at a predetermined time (Liantih, 2010). The instruments used to measure this variable was developed by Weningtyas et al.,(2007), Silaban (2009) that was adopted by Aji (2013).	5-point scale	Likert
3.	Audit Risk (RA)	The possibility of the auditor giving a false opinion of financial statements containing material misstatements (Tuanakotta, 2014) The instruments used to measure this variable was developed by Weningtyas et al. (2007) that was adopted by Permadi (2015).	5-point scale	Likert
4.	Professional Commitment (KP)	Intensity of identification and involvement of individuals with specific professions (Aranya and Ferris 1984 in Nugroho 2011). The instrument used to measure this variable was developed by Silaban (2009) that was adopted by Nugroho (2011).	5-point scale	Likert
5.	Turnover Intention (TI)	• A conscious and deliberate intention to leave the organization where he or she worked (Basudewa & Merkusiwati, 2015). The instrument used to measure this variable was developed by Paino, Smith, & Ismail (2012) that was adopted by Akhsan (2014).	5-point scale	Likert
6.	Quality Control (KK)	The process of checking or reviewing things or work to address indications of premature termination of audit procedures (Hasanah & Utaminingsih, 2014). The instrument used to measure this variable was developed by Wahyudi, Lucynda, & Suhud (2011) used by Liantih (2010) and Permadi (2015).	5-point scale	Likert

Source: Results of Research Data Processing, 2017

The data in this research was obtained by distributing questionnaires directly to auditors who worked in Public Accounting Firm throughout Semarang City. The analytical methods used included data analysis technique of descriptive statistics and inferential statistics. Descriptive statistical analysis technique gave an overview or description of data viewed from the average value, maximum value, minimum value, and standard deviation Wahyudin (2015). While inferential statistics was used to examine the research hypothesis with multiple linear regression analysis technique helped by IBM SPSS Statistics 21.

RESULTS AND DISCUSSIONS

The result of descriptive statistics of premature termination on audit procedures, time pressure, audit risk, professional commitment, turnover intentions, and control could be seen in table 2 below.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PSO	51	10	32	17.56	5.60
TP	51	7	20	14.24	3.04
RA	51	10	34	17.27	4.75
KP	51	39	66	54.86	6.29
TI	51	8	13	10.49	1.32
KK	51	15	23	18.63	1.81

Source: Result of Research Data Processing, 2017

Based on the descriptive statistics, it could be seen the mean value of PSO was 17.56 which meant that the premature termination of the audit procedure into the category of very rare. The mean value of TP was 14.24 which meant that time pressure was in the medium category. The mean value of RA was 17.27 which meant that the audit risk in the low category. The mean value of KP was 54.86, which meant that professional commitment was included in the high category. The mean value of IT was 10.49, which means that turnover intentions enter in high category. The mean value of KK is 18.63, which meant that quality control was included in the high category. Normality test could be done by using Kolmogorov-Smirnov test, seen from nuisance or residual variable had asymptotic significant value of 0.645 (greater than 0.05) indicating that the data was normally distributed. Linearity test could be done by using durbin watson test (DW), with DW value compared to DL. The result showed that the main model DW and the quaternate model as big as 1.521 and 1.542 was above DL as big as 1.335 which meant the main model specification in this research has been correct.

The result of multicollinearity test showed that all independent variable had VIF values less than 10, and tolerance values above 0.10. Thus, it could be concluded that this regression model did not occur multicollinearity. The results of autocorrelation test with run test showed a significance of 0.068 above alpha of 0.05 so it could be interpreted that there was no autocorrelation between residuals. The result of heteroscedasticity test with white test showed the value of c^2 count equal to 30.192 smaller than c^2 table equal to 67.504. So, it could be concluded that the regression model did not contain any heteroscedasticity. The result of the determination coefficient on Adjusted R Square showed a value of 0.277. This meant time pressure, audit risk, professional commitment, turnover intentions and KAP quality control could explain the premature termination of audit procedures by 27.7%, while the other 72.3% was explained by other variations outside the model. Then, to examine the hypothesis needed to look at the value of significance and beta in Table 3.

Table 3. Result of Hypothesis Test

No	Hypothesis	β	Sig	α	Result
1.	Time pressure had a positive effect on premature termination of audit procedures	9.532	0.017	0.05	Accepted
2.	Audit risk had a positive effect on premature termination of audit procedures	7.791	0.002	0.05	Accepted
3.	Professional Commitment had a negative effect on premature termination of audit procedures	-0.506	0.670	0.05	Rejected
4.	Turnover intentions had a positive effect on premature termination of audit procedures	-10.97	0.146	0.05	Rejected
5.	KAP quality control a had negative effect on premature termination of audit procedures	5.126	0.420	0.05	Rejected
6.	KAP quality control moderated the effect of time pressure on premature termination of audit procedures	-0.437	0.029	0.05	Accepted
7.	KAP quality control moderated the effect of audit risk on premature termination of audit procedures	-0.384	0.003	0.05	Accepted
8.	KAP quality control moderated the effect of professional commitment on premature termination of audit procedures	0.029	0.647	0.05	Rejected
9.	KAP quality control moderated the effect of turnover intentions on premature termination of audit procedures	0.574	0.152	0.05	Rejected

Source: Result of Research Data Processing, 2017

The more the auditor got time pressure from his / her leader, then the auditor's probability to do premature termination of audit procedure was greater. The result of this study was relevant to the research undertaken by Aji (2013) and Andani & Mertha (2014). The existence of time limits that required the auditor to complete the audit work properly and on time, forcing the auditor to reduce or not perform all audit procedures that should be done in the framework of his/her audit work. This was consistent with the agency theory, where the principal of KAP required a good and timely audit work, while the auditor (agent) wanted a high level of remuneration for his or her well-done and timely job. However, in doing auditing work, auditor got a time limit to finish his/her work. This was reinforced by attribution theory that time pressure was the external factor (situational) from the auditor's self to do a premature termination of the audit procedure.

The result of this study showed the greater the audit risk level determined by the auditor, the greater the auditor to make a premature termination of audit procedures. This study supported previous research conducted by Lestari (2010) and Ibrahim (2015). When the auditor wanted a low audit risk meant the auditor wanted all the evidence gathered to detect any material misstatement. In order for the evidence material was able to detect any material misstatement, more evidence was needed and more procedures were involved. This was consistent with attribution theory that audit risk was an internal factor affecting the auditor's decision. Thus, when the audit risk was low, the auditor should perform more audit procedures so that the possibility of premature termination of audit procedures would be lower.

The result of this study indicated that professional commitment had no effect on premature termination of audit procedures. This study was not in line with the research undertaken by

Rochman, Andini, & Oemar (2016) and Andani & Mertha (2014) which stated that professional commitment negatively affected on the premature termination of audit procedures.

In this study, most of the respondents were junior auditors. Thus, although they had a high professional commitment but it only focused on individual career, the possibility of junior auditors committed limited to how the work could be accepted in the KAP where he/she worked, it has not reached the commitment to stay in his profession and has not considered that his profession was part of his moral responsibility. So, still the low acceptance of objectives and professional values related to norms, rules, and professional codes of ethics. Thus high professional commitment was not necessarily followed by low acceptance of audit quality reduction behavior. This was supported by Mayer et al (1993) in Nugroho (2010) that professional commitment consisted of three constructs: (1) affective professional commitment was a commitment of how one was to be accepted in the organization, (2) continuous professional commitment was a commitment whereby a person remained in his organization, and (3) normative professional commitment was a commitment where one considered his profession to be part of his moral responsibility. These construct levels that formed a professional commitment, the more one had the professional commitment constructs mentioned, the higher the professional commitment. Therefore, the result of this study indicated that professional commitment had no influence with acceptance of audit quality reduction behaviour.

The result of this study showed that turnover intentions had no effect on premature termination of audit procedures. This study was not in line with attribution theory that turnover intentions became external factors of auditor to do premature termination of audit procedures. This difference might be due to in some certain cases of turnover intentions required by KAP, especially for low performing employees (Toly, 2001 in Liantih, 2010). High level of turnover intentions and low level of performance could make the practice of premature termination of audit procedures became lower because of improved audit quality through high performance of auditors who remained in the organization and improved performance of new auditors. This was not in line with the research undertaken by Basudewa & Merkusiwati (2015) which stated that turnover intentions had a positive effect on premature termination of audit procedures.

The result of this study indicated that KAP quality control did not affect the premature termination of audit procedures. This study did not support previous research conducted by Liantih (2010) and Rochman et al., (2016) which stated that quality control negatively affected on premature termination of audit procedures. This was because when the auditor practiced premature termination of audit procedures, the auditor still felt capable of producing quality audit results, so the auditor might continue to do that despite the quality controls had created for his work. This study was also incompatible with attribution theory which stated that the existence of good KAP quality control should be the situational (external) factor of the auditor not to make a premature termination of the audit procedure.

KAP quality control weakened the influence of time pressure on premature termination of audit procedures. The result of this study supported the research undertaken by Lestari (2010). The result of descriptive analysis showed that the KAP quality control in the work environment of the auditor was high, meaning the quality control of KAP was able to detect the existence of premature termination of the audit procedure as a result of the time pressure experienced by the auditor. KAP quality control through supervision of each procedure and calculation of audit time allocation and division of audit work evenly would reduce premature termination of audit procedures. This was consistent with attribution theory, that quality control was an external factor (situational) that prevented premature termination of audit procedures due to the time pressure experienced by the auditor. KAP quality control was able to weaken the effect of audit risk on premature termination of audit procedures. In accordance with the attribution theory that KAP quality control was an external factor (situational) for the auditor from KAP management as an effort to control the audit

work, the KAP established a low level of audit risk to gain high trust in the audit results of its auditor staff. By determining the low level of audit risk, the possibility of auditors to do premature termination of audit procedure was smaller, since auditors were required to collect more and more complete evidence. The result of this study was in line with the research undertaken by Indarto (2011) that strict quality control of the KAP would narrow the possibility of auditor made a premature termination of audit procedures.

KAP quality control did not moderate the effect of professional commitment to premature termination of audit procedures. The result of this study was in line with the research undertaken by Putriana & Respati (2015). This was because in some cases the formation of a professional commitment did not stem from the rules or demands of the individual place of work but the commitment could be formed through the experience of the auditor in the work Indarto (2011). The respondents' experience in this research was not sufficiently experienced seen from the duration of auditors working on KAP, most of the respondents in this study were junior auditors who have not had enough experience in their audit tasks. This study was not in line with attribution theory, that KAP quality control could strengthen the professional commitment of auditors. Thus, by having a high professional commitment, auditor could avoid premature termination of audit procedures.

KAP quality control did not moderate the effect of turnover intentions on premature termination of audit procedures. KAP quality control in this case was not capable of detecting premature termination of audit procedures resulting from high turnover intentions. The result of this study was not in line with attribution theory, where the KAP quality control as situational attributions (external causes) should be able to reduce premature termination of audit procedures. Quality control could not prevent the auditor's desire to get out from the KAP where he / she worked. It was due to the majority of auditors in this study were junior auditors with a recent working period of less than 1 year so that auditors still have the desire to move from the Firm where they worked. The high turnover intentions that could not be anticipated by quality control could trigger the auditor to make a premature termination of audit procedures. The result of this study was in line with the research undertaken by Basudewa & Merkusiwati (2015) which stated that auditors with high turnover intentions would find it easier to make premature termination of audit procedures.

CONCLUSIONS

Based on the analysis and discussion, it can be concluded that the time pressure and audit risk have a positive and significant effect on the premature termination of audit procedures. Professional commitment, turnover intentions and KAP quality control partially have no significant effect on premature termination of audit procedures. KAP quality control moderates the effect of time pressure and audit risk on premature termination of audit procedures, while KAP quality control does not moderate the effect of professional commitment and turnover intentions on premature termination of audit procedures. The next study is recommended to conduct research at a time when the auditor's job a little (not too busy) is in August-November. Meanwhile, for Public Accounting Firm is expected to pay more attention to the characteristics of prospective employees, both in recruitment, training, development and positioning so that auditors will be more loyal and more maintaining his job. Given the level of turnover intentions in this study is quite high.

REFERENCES

- Aji, B. P. (2013). Pengaruh Time Pressure , Risiko Audit, Materialitas dan Kesadaran Etis Terhadap Penghentian Prematur atas Prosedur Audit (Studi Kasus pada Kantor Akuntan Publik di Semarang). *Skripsi*. Universitas Negeri Semarang.
- Akhsan, M. F., & Utaminingsih, N. S. (2014). Pengaruh Mediasi Komitmen Organisasi dan Turnover Intentions terhadap Faktor Determinan Perilaku Prematur Sign Off. *Accounting Analysis Journal*.
- Andani, N. M. S., & Mertha, I. M. (2014). Pengaruh Time Pressure , Audit Risk , Professional Commitment Dan Locus Of Control Pada Penghentian. *E- Jurnal Akuntansi Universitas Udayana*, 2, 185–196.
- Basudewa, D. G. A., & Merkusiwati, N. K. L. (2015). Pengaruh Locus Of Control , Komitmen Organisasi , Kinerja Auditor , dan Turnover Intention pada Perilaku Menyimpang dalam Audit. *E- Jurnal Akuntansi Universitas Udayana*, 13(3), 944–972.
- Handriana, E. (2013). Hakim Perintahkan Dalami Korupsi RPH Penggaron.
- Hasanah, F., & Utaminingsih, N. S. (2014). Faktor-faktor yang Mempengaruhi Tindakan Penghentian Prematur atas Prosedur Audit dengan Kontrol Kualitas KAP sebagai Variabel Moderating. *Accounting Analysis Journal*, 3(2), 230–238.
- Ibrahim, K. (2015). Pengaruh Tekanan Waktu, Risiko Audit, Tindakan Supervisi dan Materialitas terhadap Penghentian Prematur atas Prosedur Audit (Studi Empiris pada BPK RI Perwakilan Provinsi Sulawesi Selatan). *Skripsi*. Universitas Hasanuddin.
- Indarto, S. L. (2011). Analisis Faktor –Faktor yang Mempengaruhi Penghentian Prematur atas Prosedur Audit. *Dinamika Sosial Ekonomi*, 7, 197–210.
- Lestari, A. P. (2010). Faktor-Faktor yang Mempengaruhi Perilaku Auditor dalam Penghentian Prematur Prosedur Audit. *Sripsi*. Universitas Diponegoro.
- Liantih, R. (2010). Analisis Faktor-Faktor yang Mempengaruhi Penghentian Prematur atas Prosedur Audit. *Skripsi*. Universitas Islam Negeri Syarif Hidayatullah.
- Lubis, A. I. (2014). *Akuntansi Keprilakuan* (p. 90). Jakarta: Salemba Empat.
- Nugroho, A. P. (2011). Pengaruh Professional Commitment, Job Level, dan Organizational Commitment terhadap Premature Sign Off Behavior Of Audit Procedure pada KAP di Jateng dan DIY. *Skripsi*. Universitas Negeri Semarang.
- Paino, H., Ismail, Z., & Smith, M. (2010). Dysfunctional audit behaviour : an exploratory study in Malaysia, 18(2), 162–173.
- Paino, H., Smith, M., & Ismail, Z. (2012). Auditor acceptance of dysfunctional behaviour An explanatory model using individual factors. *Journal of Applied Accounting Research*, 13(1), 37–55. <https://doi.org/10.1108/09675421211231907>
- Pardede, I. M. (2011). Analisis Faktor-Faktor yang Mempengaruhi Penghentian Prematur atas Prosedur Audit, 1–18.
- Permadi, D. Y. (2015). Faktor Faktor yang Mempengaruhi Perilaku Premature Sign Off Prosedur Audit (Studi Kasus pada Kantor Akuntan Publik di Semarang). *Skripsi*. Universitas Negeri Semarang.
- Putriana, A., & Respati, N. W. (2015). Faktor-Faktor yang Mempengaruhi Perilaku Auditor dalam Penghentian Prematur Atas Prosedur Audit, 121–131.
- Qurrahman, T., Susfayetti, & Mirdah, A. (2012). Pengaruh Time Pressure, Risiko Audit, Materialitas, Prosedur Review dan Kontrol Kualitas, Locus Of Control serta Komitmen Profesional terhadap Penghentian Prematur Prosedur Audit (Studi Empiris pada KAP di Palembang). *e-Jurnal BINAR AKUNTANSI*, 1(1).
- Rochman, M. N., Andini, R., & Oemar, A. (2016). Pengaruh Time Pressure, Risiko Audit, Materialitas, Proedur Review dan Kontrol Kualitas, Locus Of Control serta Komitmen Profesional terhadap Penghentian Prematur atas Prosedur Audit (Studi Empiris Pada KAP Semarang). *Journal Of Accounting*, 2(2).
- Silaban, A. (2009). Perilaku Disfungsional Auditor dalam Pelaksanaan Program Audit. *Skripsi*. Universitas Diponegoro.
- Tuanakotta, T. M. (2014). *Audit Berbasis ISA*. Jakarta: Salemba Empat.
- Wahyudi, I., Lucynda, J., & Suhud, L. H. (2011). Praktik penghentian prematur atas prosedur audit. *Media Riset Akuntansi*, 1.

- Wahyudin, A. (2015). Metodologi Penelitian Bisnis & Pendidikan (1st ed.). *Skripsi*. Universitas Negeri Semarang.
- Wahyudin, A., Anisykurlillah, I., & Harini, D. (2011). Analisis Dysfunctional Audit Behaviour: Sebuah Pendekatan Karakteristik Personal Auditor. *Jurnal Dinamika Akuntansi*, 3(2), 67–76.
- Weningtyas, S., Setiawan, D., & Triatmoko, H. (2007). Penghentian Prematur atas Prosedur Audit. *Jurnal SNA*, 1–33.