



The Influence Of Time Pressure On The Behaviours Of Premature Sign Off In Audit Procedures

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Abstrak

Penghentian prematur atas prosedur audit merupakan salah satu perilaku pengurangan mutu audit (reduced audit quality behaviour). Munculnya perilaku ini disebabkan oleh salah satu faktor yaitu time pressure. Oleh karena itu, Penelitian ini bertujuan untuk menguji pengaruh time pressure terhadap penghentian prematur atas prosedur audit. Teknik pengumpulan data menggunakan metode survei yang berbentuk kuisioner dengan populasi dan sampel dalam penelitian ini adalah seluruh auditor yang bekerja pada kantor akuntan publik di kota Pekanbaru dan terdaftar di Institut Akuntan Publik Indonesia (IAPI). Kantor akuntan publik yang terdaftar sebanyak 8 kantor dengan jumlah auditor yang menjadi sampel adalah 52 orang. Kuisioner yang berhasil didistribusikan kepada responden adalah sebanyak 49 angket dan kuisioner yang dapat diolah sebanyak 34 angket. Hasil penelitian menunjukkan prosedur audit yang sering ditinggalkan adalah pengujian pengendalian teknik audit berbantu komputer dan prosedur audit yang jarang ditinggalkan adalah pemahaman bisnis dan industri klien. Hasil pengujian hipotesis yang dilakukan dengan analisis regresi sederhana menggunakan alat bantu SPSS versi 19 menghasilkan bahwa time pressure tidak mempunyai pengaruh yang signifikan terhadap perilaku penghentian prematur atas prosedur audit.

Kata kunci: time pressure, perilaku penghentian prematur atas prosedur audit.

Abstract

Premature sign off in audit procedures is one of the audit quality reduction behaviour. This behaviour exists because one of the factors, namely time pressure. Therefore, this study aimed to examine the influence of time pressure on the behaviour of premature sign off in audit procedures. Data collection techniques in this study by using survey method that in the form of questionnaire. The population and samples were all auditors who work in public accounting office in Pekanbaru and listed in Indonesian Institute of Certified Public Accountants. The listed public accountant office as much as 8 offices with the auditors as well as the samples are 52 people. Questionnaire were succesfully distributed to the responden are 49 questionnaire and the questionnaire that can be processed are 34 questionnaire. The result of this study show audit procedure that often skipped is control testing computer-assisted audit techniques and the audit procedures that rarely skipped by the auditor is understanding the client's businnes and industry. The results of hypothesis testing was conducted with the simple regression analysis by using SPSS version 19 shows that time pressure has no significant effect or influence on the behaviour of premature sign off in audit procedures.

Keywords: time pressure, premature sign off in audit procedures.

1. Background

Premature sign off in the audit procedures is one of the audit quality reduction behaviours that ignores and stops some of audit procedures which must be adequately fulfilled in the audit program, but an auditor dares to give an audit opinion before he does his job in accordance with the audit procedures. Reduced the audit quality behaviour is an action taken when an auditor does his/her job. Reduction the quality of audits which is performed by the auditor can be in the form of reducing the number of samples in auditing, making superficial review of client's documents, not extending inspection when there is a questionable post, or giving opinions when all audit procedures have not been fully implemented (Weningtyas, Setiawan, & Triatmoko [15])

According to Alderman and Deitrick [2], reasons for premature sign off in audit procedures are (1) limited time that have been specified to auditing, (2) assumption that the audit procedures are not important, (3) audit procedures are not material, (4) audit procedures that are less understandable, (5) the limited time of submission of audit reports, (6) boredom factor of Auditors. In addition, one of the factors that often caused premature sign off in audit procedures is time pressures.

Time pressure is a situation where the auditor must complete the audit in accordance with the time set by the accountant office. The time pressure happens because the auditor should consider the cost and available time when doing audit procedures planned. If the time allocated is not enough, the auditor will work faster than before and can only perform a partial audit is used of audit procedures required (Waggoner & Cashell [14]). The less time to complete the audit process, the higher practice of premature sign off will be (Coram, Glaovic, Ng, & David [5]).

According to some previous studies, the practice of premature sign off in the audit procedures is frequently performed in time pressure conditions. The results of Waggoner and Cashell's study show that 48% of respondents agree that the time pressure results in a negative impact on the auditors's performance and 31% of respondents state that excessive time pressure will make auditors stop the auditing procedures. Heriningsih [6] study shows that 56% of 66 respondents across the public accountant office in Indonesia tend to do premature sign off in the audit procedures.

Research about the effect of time pressure on the behavior of premature sign off in the audit procedures is also performed by Zulman [16] with the object of public accountant office located in the city of Pekanbaru, Padang and Batam. Zulman research result shows that, as a whole, the time pressure has positive and significant effect on the behavior of premature sign off in the audit procedures that performed by the auditor. Research on variable time pressure performed by Simanjuntak [10] in Public Accountant office in Jakarta shows the results of a positive and significant effect. The results of these studies are in contrast with the study conducted by Wahyudi, Lucyanda and Suhud [13] which uses the same object with Simanjuntak [10] public accountant office in Jakarta, but the results of Wahyudi, Lucyanda and Suhud [13] study show there is no significant effect on the premature sign off of in the audit procedures.

Previous studies show different results, thus causing ambiguity in making conclusions. Based on the differences of results from previous studies, the authors would like to reexamine the factors that affect premature sign off in the audit procedures. This study refers to the previous studies by examining the effect of time pressure on premature sign off in audit procedures on public accountant office in Pekanbaru. Selection of variable about time pressure is meant to find out how much time pressure has faced by auditors in Pekanbaru because based on previous studies, time pressure faced by auditor in one area is different from another area.

Author choosed Pekanbaru because Pekanbaru is a big city as well as the capital city in Riau Province that the largest contributes GDP (Gross Domestic Product) on Sumatra (BPS West Sumatra Province, 2013). So that has been representative to be the object of this study and also because the author is interested to find out the extent of auditor's professionalism and integrity level in Pekanbaru.

This research is using causal research to determine the causal relationship of the variables under study to answer the research questions. The population used in this study is the auditors who work in Public Accountant Office in Pekanbaru and is listed in the directory Indonesian Institute of Certified Public Accountants.

The result of this study show audit procedure that often skipped is control testing computer-assisted audit techniques and the audit procedures that rarely skipped by the auditor is understanding the client's business and industry. The results of hypothesis testing was conducted with the simple regression analysis by using SPSS version 19 shows that time pressure has no significant effect or influence on the behaviour of premature sign off in audit procedures.

The rest of the paper proceeds as follows, the next section reviews the relevant literature, framework of thought and hypotheses. Section three presents research methodology. Section four presents the result and section five concludes the paper.

2. Literature Reviews and Hypotheses

Premature Sign Off (PMSO) is a condition that indicates the auditor to stop one or more of the required audit stages in the audit procedure without replacing with other steps (Marxen, 1990 in Sososutikno [11]). This PMSO directly affects the quality of the audit and violates professional standards. Graham (1985) and Shapero et al. (2003) in Lestari [7] concluded that an audit failure is often caused by deletion of important audit procedures of the audit procedure that is not performed adequately.

Alderman and Deitrick [2] and Raghunathan [9] found out that the reasons for the premature sign off in the audit procedures which are performed by auditor, are namely: limited time that has been specified to auditing, assumption that the audit procedures are not important (small risk), the audit procedures are not material, the audit procedures that are less understandable, the limited time of submission of audit reports, and the influence of boredom factor of auditors.

Time budget is very important for all of the public accountant office as it provides a basis for estimating the cost of the audit, the allocation of staff to the audit work, and as a basis for evaluating the performance of auditors (Waggoner and Cashell [14]), and it is also very necessary for auditors in performing their duties in order to fulfill client requests on time and become one of the keys to success in the future auditor's career. Therefore, there is always pressure for the auditor to complete the audit within budgeted. The auditors who completed the task exceeding the normal time budgeted tend to be judged to have poor performance by his superiors or have difficulty in getting a promotion. The criteria to obtain a good ranking is the achievement of a budget. Lately these demands are higher and generate greater time pressure (Lestari [7]).

Time Pressure supplied by the public accountant office to auditors aims to reduce the cost of of audit. The faster the processing time of the audit, the smaller the cost of the audit. The existence of time pressure forces auditors to complete the task immediately or within budget predetermined time. Performing such audit procedures certainly will not have the same result when audit procedures are performed in the absence of time pressure. In order to keep the budget predetermined time, it is possible for the auditor waive the audit procedures or terminate the audit procedures (Lestari [7]).

There are some research in Indonesia about premature sign off and time pressure. A research conducted by Heriningsih [6] shows that 56% of the samples tend to do premature sign off in audit procedures. The procedure often skipped by the auditor is reducing the number of samples that had been planned in the audit of financial statements because 66 auditors respondents of the study Heriningsih from all over public accountant office in Indonesia felt that reducing the number of samples will not affect with the opinion that will be created. The research of Heriningsih [6] also shows a significant relationship between time pressure and the audit risk of the premature sign off in the audit procedures.

Weningtyas, Setiawan and Triatmoko [15] found out that 13% of the 79 respondents from the public accountant office located in Central Java and Yogyakarta who have performed premature sign off in audit procedures. The procedure mostly skipped by respondents is understanding the client's business, while the physical examination is the procedure most rarely abandoned. In research of Weningtyas, Setiawan and Triatmoko [15] proves a significant correlation among time pressure, audit risk, materiality and review procedures, and quality control of the premature sign off in audit procedures. This research shows that the time pressure and audit risk is positively related to the premature sign off in audit procedure. Whereas materiality and review procedures and quality control are negatively related to the premature sign off in the audit procedures.

The research that has been conducted by Aji [1] indicates that simultaneously the time pressure, audit risk, materiality, and ethical awareness influence the premature sign off in the audit procedures. Partially, Aji's research shows that time pressure and audit risk have positive and significant effect on premature sign off in the audit procedures. Meanwhile, materiality and ethical awareness has no effect and no significant effect on premature sign off in the audit procedures.

In this research, the author suspects that the behavior of premature sign off in the audit procedures will increase along with the increasing time pressures faced by auditors. It corresponds to research conducted by Simanjuntak [10] and Lestari [7]. With the time pressure, the auditor is required to complete a job quickly. This can cause high levels of stress and can lead auditor intentions to eliminate one of the audit procedures to be performed by auditors to fulfill individual interests as well as to reach a predetermined time budget. Therefore, the hypothesis can be formulated as follows:

H₀ = There is no influence of time pressure to premature sign off in the audit procedures.

H_a = There is an influence of time pressure to premature sign off in the audit procedures.

From the above of hypothesis, a theoretical framework can be described as follows:

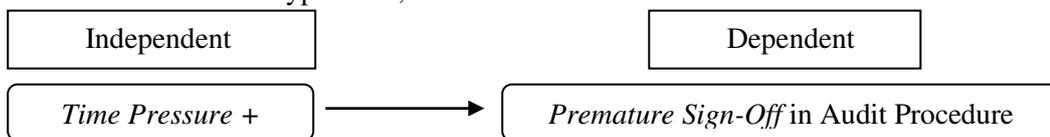


Figure 1. Research Framework

3. Research Methodology

3.1 Population and Samples

The population used in this study is the auditors who work in Public Accountant Office (PAO) in Pekanbaru and is listed in the directory Indonesian Institute of Certified Public Accountants.

3.2 Types and Sources of Data

Data used in this study is obtained from the primary data of respondents' answers on a questionnaire distributed with the first explanation intent and purpose of filling the questionnaire. The data source of this research is the total scores gained from filling the questionnaire that has been sent to the auditor who works in public accountant office in Pekanbaru.

3.3 Research Variables and Operational Definitions

The variables that will be examined are the premature sign off in audit procedures and the time pressure. The premature sign off in the audit procedure is the dependent variable in this study, meanwhile, the independent variable is time pressure.

The measurement for premature sign off is instrument that consist of 10 (ten) questions about the audit procedures according to the conditions in Indonesia. The scale measurement used in this variable is Likert scale of 1 to 5 points. Statement of Premature sign off in audit procedures is given in scores of answers as follows:

1. The answer “HS” (Almost Always) is scored 1
2. The answer “S” (Often) is scored 2
3. The answer “TT” (Dont know) is scored 3
4. The answer “KK” (Sometimes) is scored 4
5. The answer “TP” (Never) is scored 5

The category of premature sign off variables in the audit procedures shown in table below:

Table 1. The category of premature sign off variables in the audit procedures

Score Interval	Category
10 – 17	Very Low
18 – 25	Low
26 – 33	Medium
32 – 41	High
42 – 50	Very High

Source: Results of Primary Data Processing, 2014

Time pressure emerges from the demand for auditors to complete the task as soon as possible in order to improve efficiency of the audit fees. These variables are measured by using an instrument that consists of 5 items of questions from each dimension of time pressure answered by using a Likert scale of 1 to 5 points. The category of time pressure variables shown in table below:

Table 2. The category of time pressure variables

Score Interval	Category
10 – 17	Very Low
18 – 25	Low
26 – 33	Medium
32 – 41	High
42 – 50	Very High

Source: Results of Primary Data Processing, 2014

3.4 Data Analysis Methods

Validity test and reliability test are used in this research. The criteria used is valid or not valid if the correlation coefficient r is less than the value of r table with a significant level of 5%, means that the questions are not valid. Cronbach Alpha (α) is used to measured reliability of questionnaire. If the value of Cronbach Alpha (α) is greater than 0.60, then the indicator or questionnaire is reliable, whereas if the value of Cronbach Alpha (α) smaller than 0.60, the questionnaire is not a reliable indicator (Nunnaly, 1994) in Aji [1].

Correlation analysis is also used to examine the relationship between the two variables. The value of the correlation coefficient analysis can be negative or positive, even zero. Yet not less than -1 and not more than +1. the criteria according to Sujarweni [12] is used as follows:

Table 3. Interpretation of the correlation coefficient

Coefficients Interval	Level of Influence
0,00 – 0,20	Very Weak
0,21 – 0,40	Weak
0,41 – 0,70	Medium
0,71 – 0,90	Strong
0,91- 0,99	Very Strong
1	Perfect Correlation

This study uses simple regression analysis. Simple regression aims to determine the effect of the independent variable on the dependent variable with the following formula:

$$Y = a + bx$$

Where:

Y = Premature sign off
a = constant

b = Variable coefficient
x = Time pressure

The basis in decision-making in a simple regression analysis is to look at the value sig α (0.05) and the value of t table from results of SPSS output. If Sig > 0.05 and t < t table then there is no influence of time pressure against premature sign off in the audit procedure, then H0 is accepted. In contrast, if the value of sig < 0.05 and t > t table, then H0 is rejected, which means that there is an influence of time pressure against the premature sign off audit procedures.

4. Result

The object in this research is the auditors who work in Public Accountant Office which located in Pekanbaru. There are 8 PAO in Pekanbaru listed in Indonesian Institute Certified Public Accountant (IICPA) and with the total population of auditor are 52 people. From 8 PAO in Pekanbaru, only 7 PAO willing to accept the questionnaire. Thus, the amount of questionnaires distributed in this research were 49 questionnaires. From the questionnaires were distributed, the total of 34 questionnaires was obtained from the 49 questionnaires distributed in PAO at Pekanbaru, thus it resulting 85% of response rate.

4.1 Descriptive Analysis of Variable

4.1.1 Prematur sign off

In the descriptive variable of premature sign off in the audit procedures, the valuation was conducted with 10 question items. Based on responses of questionnaires from respondents the analysis results will be presented in Table 4 below:

Table 4. Descriptive Statistics of Premature Sign Off

	N	Minimum	Maximum	Mean	Std. Deviation
Audit Procedures Valid N (Listwise)	34 34	13	31	17,82	4,596

Source: Results of Primary Data Processing, 2015

From the above of table shows that from the ten items of question successfully processed, the average for the variable of audit quality is 17,82 and compared with the value of each question with a standard deviation is 4,596. When categorized variable of premature sign off was included in the very low category. Thus, it can be concluded generally that the tendency of the auditors involved in the premature sign off in audit procedures is very low. The following is a summary which contains the results of the descriptive analysis for the variable of premature sign off in the audit procedures.

Table 1. The Distribution of the Premature Sign Off in Audit Procedures

Interval	Criteria	Frequency	Percentage (%)
10-17	Very Low	19	56%
18-25	Low	13	38%
26-33	Medium	2	6%
34-41	High	0	0%
42-50	Very High	0	0%
Total		34	100%

Source: Results of Primary Data Processing, 2015

From table 5, it can be seen that more than 50% of the auditors who became respondents in this study had the value of premature sign off in the audit procedures with very low category. As much 13 people or 38% of auditors who had the value of premature sign off in the audit procedures on the low category, there were only 2 or 6% of auditors who had the value of premature sign off in the audit procedures on medium category and there was no or 0% of auditors who had high or very high value premature sign off in audit procedures. This describes that the tendency of the auditors who work in public accountant office in Pekanbaru city is very

low or only a few auditors did the premature sign off in audit procedures. Thus, the auditor is able to perform their job well.

4.1.2 Time Pressure

In the variable of time pressure, the valuation was conducted with the questions of 5 items for each dimension. Based on responses of questionnaires from respondents the descriptive analysis of time pressure is presented in the following table:

Table 2. Descriptive Statistics of Time Pressure

	N	Minimum	Maximum	Mean	Std. Deviation
Prosedur Audit	34	10	36	25,06	7,451
Valid N (Listwise)	34				

Source: Results of Primary Data Processing, 2015

Table 6 can be seen that of the 10 items successfully processed, the average results for the variable time pressure are equal to 25,06, and the standard deviation is 7,451. So that it can be categorized in the low category. Based on these categories, it can be concluded that the general tendency of the auditors involved in the time pressure is low. The following table summarizes the results of the descriptive analysis for variable time pressure :

Table 3. The Distribution of Time Pressure

Interval	Criteria	Frequency	Percentage (%)
10-17	Very Low	6	18%
18-25	Low	10	29%
26-33	Medium	12	35%
34-41	High	6	18%
42-50	Very High	0	0%
Total		34	100%

Source: Results of Primary Data Processing, 2015

From the above table it can be seen that there were 6 people or 18% of auditors who had a very low level of time pressure, 10 people or 29% of the auditors had a low level of time pressure, and 12 people or 35% of auditors had medium level time pressure, and also there were 6 people or 18% auditors who had high level of time pressure. There was no or 0% auditors who had a high level of time pressure. Thus, in performing their work, the influence of time pressure was too low to affect the premature sign off in audit procedures of the auditor. This is because, according to auditors who work in public accountant office in Pekanbaru as well as the respondents in this study, the time was allocated to audit a company is enough. So, in implementing their work the auditors were not pressured by the time.

4.1.3 Test of Validity

The results of validity test which conducted for all variables in this study had a range correlation between 0,379 to 0,873 and all of them had a significant level at 0.05 or larger correlations than r table 0.33 which shows that the questions on all of the variables in the study this were valid.

4.1.4 Test of Reliability

The level of reliability of an indicator or questionnaire can be seen from the value of Cronbach's alpha (α). If the value of Cronbach's alpha (α) > 0.60, the indicator or the questionnaire is reliable. And otherwise, if the Cronbach's alpha (α) < 0.60, the questionnaire is not reliable. Reliability test results are presented in the following table:

Table 8. The Results of Reliability Testing

Variable	<i>cronbach's alpha</i>	Standard of Reliability	Description
Premature Sign off (Y)	0,828	0,60	Reliable
Time Pressure (X)	0,874	0,60	Reliable

Source: *Results of Primary Data Processing, 2015*

From the above table it can be seen that the Cronbach's alpha values of all variables in this study were larger than 0.60. So it can be concluded that the indicator in questionnaires used was reliable as a measurement variable.

4.1.5 Correlation Analysis

The results the analysis of the correlation between the two variables are presented in the following:

Table 9. The Result of Correlation Analysis

		Time Pressure	Premature Sign Off
Time Pressure	Pearson Correlation	1	-,268
	Sig. (2-tailed)		,126
	N	34	34
Premature Sign Off	Pearson Correlation	-,268	1
	Sig. (2-tailed)	,126	
	N	34	34

Source: *Results of Primary Data Processing, 2015*

From the output above shows that significant value identified the two variables is larger than 0.05. So, it can be concluded that there is no significant correlation between time pressure and premature sign off in audit procedures.

4.1.6 Hypotheses Testing

Regression analysis used in this research is simple regression that aims to determine the effect of the independent variable on the dependent variable. Simple regression analysis results can be seen in the following table:

Table 10. The Result of Simple Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	21,762	2,850		7,635	,000
Time Pressure	-,169	,108	-,268	-1,573	,126

a. Dependent Variable: Premature Sign Off

Source: *Results of Primary Data Processing, 2015*

From the above table, it can be seen that the constant (a) is equal to 21,762 with a trust value (b) of -0,169. Therefore, simple regression equation can be made as follows:

$$y = a + bx$$

$$y = 21,762 - 0,169X$$

From the equation above, it can be concluded that the X regression coefficient at -0,169 shows that every declined the value of the trust in 1 (time pressure), then the value of premature sign off will be decreased by 0,169. From the output results also shows that the t value is equal

to $-1,573 < t_{table} 1,691$ and a significance value of $0,126 > 0,05$, then H_0 is accepted and H_a rejected.

Thus, it can be concluded that the time pressure does not have a significant effect on premature sign off in the audit procedures. Because based on the answers of the questionnaire show the average of time pressure is at sometime, it indicates that the time pressure faced by the auditors in Pekanbaru is not too high. Also with the behaviour of premature sign off in audit procedures that indicated at low average, that mean the auditor in Pekanbaru rarely to skip the audit procedures prematurely. With the low level of time pressure and the behaviour of premature sign off that indicates there is no time pressure in auditing a company that caused the premature sign off in audit procedures.

As well as with the auditors who work in Public Accountant Office at Pekanbaru though that they rarely have time pressure when doing auditing in a company, because they have a management control to estimate the audit fee and the time that will be allocated in auditing a company. So, that can be a conclusion that the time pressure and premature sign off is not affect each other.

The results of this analysis were supported by the studies that have been conducted by Wahyudi, Lucyanda and Suhud [13], Basuki and Mahardani [4], and Nugroho [8] that the behavior of premature sign off has no effect by the time pressure. Different from the results of Heriningsih [6], Weningtyas, Setiawan and Triatmoko [15], Ariani and Lautania [3], Sososutikno [11], Aji [1] and Zulman [16] which show that the behavior of premature sign off in the audit procedures are affected by time pressure.

The different results in this study with previous research can be caused by the following:

1. Respondents considered that the time for auditing provided by public accountant office where the auditors work was unrealistic in completing their audit job (Wahyudi, Lucyanda and Suhud [13]).
2. There were different of opinions among the auditors who became the respondents about the perception of time pressure (Sumekto, 2001 in Wahyudi, Lucyanda and Suhud [13]).
3. Time pressures faced by auditors in one area was different from another area (Weningtyas, Setiawan and Triatmoko [15]).

The results in this study were different from previous studies because by the respondents thought that the time planned and allocated in the auditing a company was always different and depending on the type and size of the company to be audited. The size company can be seen from their business units and assessment on the company's financial statements that will be audited. So by knowing the type and size of the company that will be audited, the time will be allocated is enough.

5. Conclusion and Suggestions

5.1 Conclusion

1. Descriptive statistical analysis showed that the occurrence of premature sign off in the audit procedures performed by auditors who worked in public accountant office in Pekanbaru was very small. This proved from the results tabulated data showed that 6% of the auditor has done a premature sign off in the audit procedures.
2. In this study also found that the time pressure has no effect and does not have a significant relationship to the behavior of premature sign off in the audit procedures.

5.2 Suggestions

1. For further research to adding interview method beside the survey method to minimize the possibility of respondents who do not answer the question seriously and to using more respondents varied and expanding the scope of the sample used. In addition, further research can use other variables that may affect the occurrence of premature sign

off in the audit procedures. For example, by adding the factors from internal factor, locus of control and external factors are variables of audit risk, materiality, as well as other variables that can possibility influence the such of behavior.

2. Expected to public accountant office may consider the evaluation of the management of time budget and training to juniour auditor in order to eliminate the demands of time pressure to conduct audits in this study as much as 18% of auditors who experienced high levels of time pressure.

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