

**THE EFFECT OF TIME PRESSURE, AUDIT RISK, MATERIALITY,
AND ETHICAL AWARENESS ON PREMATURE SIGN-OFF OF AUDIT
PROCEDURES**

(Empirical Studies at Public Accountant Firm in Sumbagsel)



Proposed as One of the Requirements for Undergraduate Degree in Economics

Script By:

Hanindita Dimia

01031381621186

Accounting

MINISTRY OF EDUCATION AND CULTURE

FACULTY OF ECONOMICS

UNIVERSITAS SRIWIJAYA

2020

COMPREHENSIVE EXAM APPROVAL LETTER

**THE EFFECT OF TIME PRESSURE, AUDIT RISK, MATERIALITY, AND ETHICAL
AWARENESS ON PREMATURE SIGN OFF OF AUDIT PROCEDURES
(Empirical Studies at Public Accountant Firm in Sumbagsel)**

Composed By:

Name : Hanindita Dimia
NIM : 01031381621186
Faculty : Economy
Major : Accounting
Field of Study : Auditing

Approved for use in the comprehensive exam.

Date Of Approval

Date : 05 August 2020

Supervisor

Chair

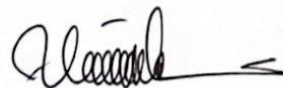


Dra. Hj. Kencana Dewi, M.Sc., Ak

NIP 195707081987032006

Date : 05 August 2020

Member



Umi Kalsum, S.E., M.Si., Ak., CA

NIP 198207032014042001

SCRIPT APPROVAL LETTER
THE EFFECT OF TIME PRESSURE, AUDIT RISK, MATERIALITY,
AND ETHICAL AWARENESS ON PREMATURE SIGN OFF OF AUDIT
PROCEDURES
(Empirical Studies at Public Accountant Firm in Sumbagsel)

Composed by:

Name : Hanindita Dimia
NIM : 01031381621186
Faculty : Economics
Department : Accounting
Field of Study/Concentration : Auditing

Has attended comprehensive exam on August 18th, 2020 and has been qualified for graduation.

Comprehensive Exam Committees
Palembang, August 18th 2020

Chairman

a. Hj. Kencana Dewi, M.Sc., Ak

NIP. 195707081987032006

Member

Umi Kalsum, S.E., M.Si., Ak., CA

NIP. 198207032014042001

Member

Dr. Tertiarto Wahyudi, S.E., MAFIS., Ak

NIP. 196310041990031002

Acknowledge By

Head of Accounting Department

ASLI
JURUSAN AKUTANSI
FAKULTAS EKONOMI UNSRI
14/12/2021

Arista Hakiki, S.E., M.Acc., Ak., CA

NIP. 197303171997031002

STATEMENT OF RESEARCH INTEGRITY

Here in underdesign:

Name : Hanindita Dimia
NIM : 01031381621186
Faculty : Economics
Department : Accounting
Field of Study : Auditing

Stating the fact that my script entitled:

**“THE EFFECT OF TIME PRESSURE, AUDIT RISK, MATERIALITY,
AND ETHICAL AWARENESS ON PREMATURE SIGN-OFF OF AUDIT
PROCEDURES (EMPIRICAL STUDIES AT PUBLIC ACCOUNTANT
FIRM IN SUMBAGSEL)”**

Script Supervisor:

Chairman : Dra. Hj. Kencana Dewi, M.Sc., Ak
Member : Umi Kalsum, S.E., M. Si., Ak., CA
Date of Comprehensive Exam : 18 Agustus 2020

Is truly the result of my word underguidance of supervisors. There is no other people work in this script that I copied without mentioning original sources.

I made this statement in a good faith. If I turns out that my statement is not true in the future then I will be willing to accept my sanctions in accordance with regulations, including cancellation of my degree.

Palembang, 1 September 2020
Who gave the statement,



Hanindita Dimia
NIM. 01031381621114

MOTTO

And my success is only by Allah.

(QS 11:88)

Take the risk, or lose the chance.

(Unknown)

So which favors of your Lord
would you deny?

(QS 55:13)

If your dreams don't scare you,
they aren't big enough.

(Richard Branson)

And He has made me blessed
wherever I am.

(QS 19:31)

PREFACE

Praise and thank to Allah SWT for the blessing and mercy so author can complete the script entitled “The Effect of Time Pressure, Audit Risk, Materiality, and Ethical Awareness on Premature Sign-Off of Audit Procedures (Empirical Studies at Public Accountant Firm in Sumbagsel)”. The script is made as one of the requirements to achieve Bachelor Degree of Economics (S1) in Economics Faculty, Sriwijaya University. My sincere appreciation to many parties who have helped me finished the script. Therefore, author would like to express gratitude to:

1. **Allah SWT**, the greatest.
2. Mr. **Prof. Dr. Ir. H. Anis Saggaff, MSCE** as the Rector of Sriwijaya University.
3. Mr. **Prof. Dr. Mohammad Adam, S.E., M.E** as the Dean of Economics Faculty.
4. Mr. **Arista Hakiki, S.E., M.Acc., Ak** as the Head of Accounting Department.
5. Mrs. **Hj. Rina Tjandrakirana DP, S.E., M.M., Ak** as the coordinator of Accounting Department Palembang.
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7. Mr. **Agung Putra Raneo, S.E., M.Si** as the coordinator of International Class.
8. Mrs. **Dra. Hj. Kencana Dewi, M.Sc., Ak.** as the first Script Supervisor and **Mrs. Umi Kalsum, S.E., M.Si., Ak., CA.** as the second Script Supervisor

who have given their time, energy, and thought to guide and provide advices in completing this script.

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15. My TF Sistor; **Nabila Qotrunnada LY, Yurike Dwita Putri, Maharani Izzu Putri, Safira Nur Fadillah, Mona Aprilia Syafira, Sari Fajrianti, Amelia Oriwarda**, and also **TF Boys** for coloring my college life together.
16. My **International Class comrade** who always together with me from the first semester until the last semester.
17. All of my friends in **Accounting Department 2016** Sriwijaya University.
18. All of related people in charge to the accomplishment of this script that author can't mention the name one by one to the all its aid.

Author hopes that this script can be beneficial for many parties. Therefore, criticism and suggestion from all parties can improve this script for perfection will always be welcomed in the future.

Palembang, September 1st 2020

Author,

A handwritten signature in black ink, consisting of a large, stylized initial 'H' followed by several vertical strokes and a horizontal line, ending with a small dot.

Hanindita Dimia

NIM. 01031381621186

ABSTRACT STATEMENT LETTER

We script Supervisors state that abstract of script from student:

Name : Hanindita Dimia
NIM : 01031381621186
Faculty : Economics
Department : Accounting
Script Title : The Effect of Time Pressure, Audit Risk, Materiality, and Ethical Awareness on Premature Sign-Off of Audit Procedures (Empirical Studies at Public Accountant Firm in Sumbagsel).

We have already checked the spelling, grammar, and tenses. We agree for the abstract to be placed on the abstract sheet.

Palembang, September 2020

Script Supervisor,

Chairman,



Dra. Hj. Kencana Dewi, M.Sc., Ak
NIP. 195707081987032006

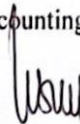
Member,



Umi Kalsum, S.E., M. Si., Ak., CA
NIP. 198207032014042001

Acknowledged by,

Head of Accounting Department



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

ABSTRACT

THE EFFECT OF TIME PRESSURE, AUDIT RISK, MATERIALITY, AND ETHICAL AWARENESS ON PREMATURE SIGN-OFF OF AUDIT PROCEDURES

(Empirical Studies at Public Accountant Firm in Sumbagsel)

By:

Hanindita Dimia

This study aims to analyze and test empirically: whether factors of time pressure, audit risk, materiality, and ethical awareness affect the premature sign-off of audit procedure. The theory used in this research is Attribution Theory. The population in this study were auditors who worked at Public Accountant Firm in Sumbagsel. The sample used in this study is quantitative descriptive methods. Data on this study were obtained primarily through questionnaires. This study used multiple regression method. Previously, the data is tested with normality test, multicollinearity test, and heteroscedasticity test. The results of this study indicate that time pressure has a positive significant effect on premature sign off of audit procedures. However, audit risk, materiality, and ethical awareness have a negative significant effect on premature sign off of audit procedures.

Keywords: *time pressure, audit risk, materiality, ethical awareness, premature sign-off of audit procedure.*

Advisor



Dra. Hj. Kencana Dewi, M.Sc., Ak
NIP. 195707081987032006

Vice Advisor



Umi Kalsum, S.E., M.Si., Ak., CA
NIP. 198207032014042001

Acknowledge,
Head of Accounting Program



Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

ABSTRAK

PENGARUH TEKANAN WAKTU, RISIKO AUDIT, MATERIALITAS, DAN KESADARAN ETIS TERHADAP PENGHENTIAN PREMATUR PROSEDUR AUDIT

(Studi Empiris pada Kantor Akuntan Publik di Sumbagsel)

Oleh:

Hanindita Dimia


Penelitian ini bertujuan untuk menganalisis dan menguji secara empiris: apakah faktor tekanan waktu, risiko audit, materialitas, dan kesadaran etis berpengaruh terhadap penandatanganan prematur prosedur audit. Teori yang digunakan dalam penelitian ini adalah Teori Atribusi. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Sumbagsel. Metode yang digunakan dalam penelitian ini adalah metode deskriptif kuantitatif. Data dalam penelitian ini diperoleh melalui kuesioner. Penelitian ini menggunakan metode regresi berganda. Sebelumnya, data diuji dengan uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas. Hasil penelitian ini menunjukkan bahwa tekanan waktu berpengaruh signifikan positif terhadap penghentian prematur prosedur audit. Namun, risiko audit, materialitas, dan kesadaran etis berpengaruh signifikan negatif terhadap penghentian prematur prosedur audit.

Kata kunci: *time pressure, audit risk, materiality, ethical awareness, premature sign-off of audit procedure.*

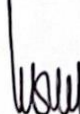
Ketua


Dra. Hj. Kencana Dewi, M.Sc., Ak
NIP. 195707081987032006

Anggota


Umi Kalsum, S.E., M.Si., Ak., CA
NIP. 198207032014042001

Mengetahui,
Ketua Jurusan Akuntansi


Arista Hakiki, S.E., M.Acc., Ak., CA
NIP. 197303171997031002

RESEARCHER RESUME

Name : Hanindita Dimia
Gender : Woman
Birth Place and Date : Lubuklinggau, July 9th 1998
Religion : Islam
Marital Status : Single
Address : BSI Housing B/15, Ilir Barat I, Bukit Baru, Palembang
Email Address : hanindita.dimia@gmail.com



Formal Education

Elementary School : SDN 36 Lubuklinggau
Junior High School : SMP Xaverius Lubuklinggau
Senior High School : SMA Xaverius Lubuklinggau

Organizational Experience

1. Ikatan Bujang Gadis Kampus Sumatera Selatan (2018-2020)
2. AIESEC in Universitas Sriwijaya (2017-2019)
3. Ikatan Mahasiswa Akuntansi Universitas Sriwijaya (2016-2018)

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I. INTRODUCTION

1.1 Research Background

The aim of the audit of financial statements is to express an opinion on the reasonableness according to Generally Accepted Accounting Principles (GAAP) in all material respects, financial position, operating results and cash flow. Generally, auditors have the responsibilities to carry out and plan audits in order to obtain confidence about the financial statement whether it's free from material misstatements either caused by mistakes or frauds that exist in the financial statement. To achieve this, the auditor must carry out the audit process (Oliver, 2013).

The audit process is part of assurance services, this audit involves efforts to improve the information's quality for decision maker as well as the independence and competence of the parties conducting the audit, so errors that occur in the auditing process will be minimized and the quality of information received by decision makers (Weningtyas, 2006). Arens (2001) defines assurance service as independent professional services or services which can enhance knowledge quality for decision-makers. Although in theory it has been clearly stated that a good audit process is an audit that is able to improve the quality of information at the same time with the context contained in it, but in practice there are auditor behaviors that can cause a reduction in audit quality conducted by the

Auditor (Djohari, 2008). So, a good audit should be in accordance with procedures to improve the quality of an audit information for interested users or clients. According to (Weningtyas, 2006), the reduced quality of information generated from the audit process can occur due to several actions, such as reducing the number of audit samples, Carry out superficial reviews of company records, don't expand the inspection when there are some questionable posts, and providing opinions when all of the audit procedures haven't been carried out completely.

A good audit process in theory is clearly stated that the audit can improve the quality of information at the same time with the context contained therein, but in practice there are differences. This is due to the frequent occurrence of reduced audit quality behaviors. The phenomenon of audit quality reduction behavior is increasingly occurring in an audit process. Reducing audit quality is often referred to as reduced audit quality which means the auditor's failure to complete the audit program steps that are done intentionally. Reduction of audit here means the reduction in quality in the conduct of audits carried out intentionally by the auditor (Coram, 2008). This reduction is done by the auditors by reducing the number of samples, taking a sample from the client by a small amount or conducting superficial reviews, not extending the examination when something happens that still needs to be questioned, and giving opinions when all the required procedures haven't been fulfilled by the auditor. To achieve their

professional standards and achieve audit quality at a higher level, auditors face cost barriers or costs that make them reduce their audit quality. Audit quality reduction behavior can be classified as reducing the quality of low grade audits that are still acceptable, or included in the high class category that can lead to lawsuits for auditors or cause dismissal for auditors.

Premature sign off is an action taken by the auditor when carrying out an audit program by stopping the audit step without replacing it with another step. Premature sign off of the audit procedure may result in information that has been collected by the auditor when the auditor commits premature sign off of the audit procedures to be invalid and inaccurate, this is because the possibility of the auditor to make a greater mistake. (Weningtyas, 2006) concluded that the process of premature sign off of audit procedures can be caused by two factors, namely the personal characteristics of the auditor (internal factors) and situational factors when conducting audits (external factors). From the results of the study it was also detected that premature sign off of audit procedures generally occurs in analytical procedures, when examining the work of internal auditors and when supervising subordinate work. The results of the study of Weningtyas (2006), the procedure most often abandoned is an understanding of the client's business, while physical inspection is the most rarely skipped procedure. It could be proved that the premature sign-off of audit procedures have a significant relationship between time pressure, audit risk, materiality and analysis and quality control procedures.

Because when the auditor can conduct an audit in a fast tempo, the costs incurred during the audit process can be reduced to a minimum. Auditors are required to make cost and time efficiency in conducting audits. When these demands are getting bigger, this caused a time pressure Weningtyas' (2006) results of research proved that time pressure and audit risk are positively related to sign off of audit procedures, so that the greater the time pressure, the greater the tendency for the auditor to perform premature sign off of audit procedures.

In this study, the audit risk in question is the risk of detection because this risk is related to whether the audit evidence collected by the auditor when carrying out the audit procedure can detect any material misstatement. Thus when the auditor wants a lower audit risk, the auditor will conduct more audit procedures so that the possibility of doing premature sign off of the audit procedure is lower. (Wardani, 2013). Audit risk in audits is a problem that is often faced by the auditor because the possibility of evidence collected by the auditor is not capable of detecting material misstatements because this audit risk arises because the auditor is uncertain when the auditor is not checking 100% of account balances or classes of transactions and partly uncertainty others although the account balance or class of transactions is ascertained 100%, this causes the selection of audit risk variables to determine the effect of audit risk on premature sign off of audit procedures Weningtyas (2006).

Materiality is the amount of value that is omitted or misstated accounting information, seen from the circumstances that surround it which may result in changes in influence of the consideration of people who put trust in the information due to the omission or misstatement (Soedarso, 2018). So it can conclude that the lower the materiality, the behavior of signing-off audit procedures is lower.

Muawanah (2000) states that ethical awareness is the response or acceptance of a person to a certain moral event through a complex determination process so that he can decide what he should do in certain situations, then this study will examine whether the premature sign off factor of audit procedures is carried out with the ethical awareness of the auditor himself. The higher ethical awareness of the auditor, the lower tendency of the auditor to do a premature sign off of audit procedures.

From some of the studies above, it can be concluded that the factors that influence premature sign off of audit procedures consist of internal and external factors. External factors that affect the premature sign off of audit procedures are time pressure, audit risk, and materiality. The internal factors that influence premature sign off of audit procedures among them is ethical awareness. The above study also show that there are still inconsistent variables and are still rarely studied. So the researcher wants to reexamine the variable which is inconsistent and rarely examined.

This research is replicated from the article written by Weningtyas (2006) entitled *Premature Sign Off of Audit Procedure*. The difference with the research done by Weningtyas is this research aimed at external auditors and the object to be addressed is public accountant firm in Sumbagsel. In addition, there are the differences in variables, in Weningtyas' research used review procedure and quality control which replaced by ethical awareness.

Based on the background of existing research, this study will test "**The Effect of Time Pressure, Audit Risk, Materiality, and Ethical Awareness on Premature Sign-Off of Audit Procedures (Empirical Studies at Public Accountant Firm in Sumbagsel)**." While the selection of objects in Sumbagsel is done because Sumbagsel is a big province and there are a lot of public accountant offices, so that they are representative as research objects.

1.2 Problem Formulation

The problem in this study are:

1. Does time pressure positively affect the premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel?
2. Does the audit risk negatively affect the premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel?
3. Does materiality negatively affect the premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel?

4. Does the ethical awareness negatively affect the premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel?

1.3 Research Objective

The objectives of this research include:

1. Testing whether time pressure positively affects premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel.
2. Testing whether audit risk negatively affects premature sign off of audit procedures at the Public Accounting Firm in Sumbagsel.
3. Testing whether materiality negatively affects the premature sign off of the audit procedures at the Public Accounting Firm in Sumbagsel.
4. Testing whether ethical awareness negatively affects premature sign off of audit procedures at the Public Accountant Firm in Sumbagsel.

1.4 Research Contribution

Based on the research objectives, we can conclude that this research contributions are:

a. Theoretically

1. To contribute to the discipline of economics, specifically the study of the factors that influence premature sign off of audit procedures.

2. To strengthen the results of previous studies and become the basis by subsequent researchers who are interested in examining the factors that influence premature sign-off of audit procedures.

b. Practically

1. Become material information to the client from the auditor that there is a premature sign off of the audit procedures carried out by the auditor.
2. As information material for the Public Accounting Firm for policies that can be taken to overcome the possibility of premature sign off of audit procedures.
3. The Public Accounting Firm can make this research for the evaluation of audit procedures and the audit period specified.
4. Can be used as a reference for researchers who will conduct further research related to this problem.

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