

The Effect of Time Pressure and Supervision Actions on Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm

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ABSTRACT

This study aims to determine whether Time Pressure has a significant effect on Premature Sign off of Audit Procedures at Syamsul Bahri TRB Public Accounting Firm, knowing whether Supervision have a significant effect on Premature Sign off of Audit Procedures at Syamsul Bahri TRB Public Accounting Firm and find out whether time pressure and supervision has a significant effect on premature sign off of audit procedures at Syamsul Bahri TRB Public Accounting Firm. The research methodology used is descriptive quantitative method. The type of data used in this study is quantitative data, namely data obtained in the form of numbers or numbers. Data sources are primary and secondary data. Primary data is obtained from questionnaires while secondary data is obtained from theories and journals related to the variables under study. The population in this study was the auditor of Syamsul Bahri's Accounting Office, which amounted to 37 auditors. By using census samples, the number of samples obtained is 37 auditors. The results of the analysis showed that Time Pressure had a significant effect on Premature Sign off of the audit procedures at Syamsul Bahri TRB Public Accounting Firm based on the results of partial hypothesis testing, namely $t_{count} (5,854) < t_{table} (2,03224)$. The results of the analysis show that Supervision have a significant effect on Premature Sign off of the Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm based on the results of the partial hypothesis test, namely $t_{count} (3,773) > t_{table} (2,03224)$. The results showed that time pressure and supervision had a significant effect on Premature Sign off of the audit procedures at Syamsul Bahri TRB Public Accounting Firm based on the results of simultaneous hypothesis testing, which was equal to $F_{count} (25,569) > (F_{table}) = (3,28)$. The results of this study are supported by the value of R square (R^2) = 0.601 or 60.1% which means that Time Pressure and Supervision simultaneously have an effect of 39.9% on Premature Sign off of Audit Procedures. While the remaining 59.1% is influenced by other variables not examined, such as materiality, Locus of Control, Risk Audit, Review Procedure, ethical awareness and others.

Keywords: Time Pressure, Supervision and Premature Sign Off Audit Prosedure

INTRODUCTION

One form of behavior that reduces audit quality is premature termination of audit procedures. In Premature Termination of Audit Procedures, the auditor does not carry out the required audit procedures completely and terminates the procedures intentionally, but the auditor still provides opinions and draws conclusions without an appropriate in-depth review of existing audit procedures. The behavior of premature

termination of important audit procedures is a concern, especially for professional auditors so that this termination phenomenon can be detected and eliminated.

The situation or condition of time pressure is a condition where the auditor is under pressure from the Public Accounting Firm (KAP) where he works to complete the audit within a predetermined time and budget. An auditor under time pressure may take premature termination of audit procedures. The practice of premature termination of audit procedures, of course, has a direct influence on the quality of the audit report produced by the auditor, because if one of the steps in the audit procedure is omitted, the possibility of the auditor making a wrong judgment will be higher. Errors in forming opinions or judgments caused by the auditor not carrying out adequate audit procedures can result in the auditor being sued legally. The existence of Time Pressure due to the limited time given by the client will cause an increase in premature termination of audit procedures being carried out by the auditor.

Terminating work early will cause irresponsible changes in audit planning, because it will result in a level of actual audit risk that cannot be controlled and is unknown, so to control this, the Public Accounting Firm (KAP) must provide supervisory measures. The role of good supervision will be able to increase the possibility of detecting premature termination of audit procedures as a form of audit behavior deviation. So the higher the level of supervision, the more likely it will be to detect and reduce the occurrence of premature termination of audit procedures carried out by the auditor.

In the last 5 years, the Syamsul Bahri Accounting Firm has audited its clients' financial reports due to the limited time given and lack of supervision from superiors, causing auditors to carry out premature termination of audit procedures.

LITERATURE REVIEW

Premature Termination of Audit Procedures

According to Haryanto (2015:14) Premature Sign Off (Premature Termination of Audit Procedures) is defined as a practice when the auditor documents the audit procedures completely without actually carrying them out or ignores/does not carry out several required audit procedures but the auditor can provide an opinion on a report finance.

According to Rosdiana (2017:125) Premature Sign Off of Audit Procedures is an action taken by an auditor when carrying out an audit process to stop one or several audit steps that are really needed in the audit procedure without replacing them with other audit steps and ignoring several audit procedures, but the auditor can issue an opinion on the audited company's financial statements.

According to Nugraha (2015:7) indicators of premature termination of audit procedures are:

1. Speed up the audit program
2. Termination of required audit procedures
3. Ignoring audit procedures
4. Giving opinions without in-depth review.

Time Pressure

According to Nugraha (2015: 2), time pressure is a condition where the auditor is under pressure from his place of work to be able to complete his tasks according to the time that has been set.

According to Nugraha (2015 : 6), the time pressure indicators in this research are:

1. Accuracy and achievement of time budget
2. Limited resources
3. Imbalance between tasks and available time
4. Setting time limits

Supervision Actions

According to Aini and Kurnia (2015:7) Supervision actions are defined as directing the assistant's efforts in achieving audit objectives and determining whether these objectives are achieved. According to Rosdiana (2017:122) Supervision actions are expected to detect the possibility of premature termination of audit procedures as a form of deviation in audit behavior carried out by the auditor. According to Aini and Kurnia (2015:7) the indicators for Supervision Action are:

1. Supervision ability to discover auditor actions that involve premature termination
2. The ability of supervision to find the auditor's actions that give a tickmark even though the auditor is only checking several incomplete client documents
3. Supervision's ability to discover the auditor's failure to examine the client's accounting problems which he considers unconvincing
4. Supervision ability to find and request additional procedures to confirm problems if the auditor receives unconvincing explanations from client employees
5. The penalty an auditor receives if he is proven to have given a tickmark, even though the auditor only checked several incomplete client documents
6. The penalty an auditor receives if they fail to examine accounting issues at a client company that are deemed unconvincing
7. Penalties that auditors receive when they simply accept the client company employee's explanation without carrying out additional audit procedures to confirm a problem

The following is the research hypothesis testing:

- H1. There is a significant influence of Time Pressure on Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm.
- H2. There is a significant influence of Supervision Actions on Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm.
- H3. There is a significant influence of Time Pressure and Supervision Actions on Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm

RESEARCH METHOD

Researchers conducted research at the Syamsul Bahri TRB Public Accounting Office located at Jalan Setia Budi, Setia Budi Complex Point C - 8, 20132, Tanjung. Sari, Medan Selayang, Medan City, North Sumatra 20132. The population used in this research were all auditors at the Syamsul Bahri TRB Public Accounting Firm, namely 37 auditors. The number of samples in this study was 37 auditors who worked at the Syamsul Bahri TRB Public Accounting Firm. The model in this research uses multiple linear equations. Where, the analytical tool used is multiple linear regression analysis which aims to test the influence of two or more independent variables on the dependent variable. The multiple linear regression equation model in this research is as follows:

$$Y=a+b1.X1+b2.X2 +e \quad (1)$$

Information:

Y = Top Premature Termination Audit Procedures

a = Constant

X1 = Time Pressure

X2 = Supervision Action

RESULTS

The respondents in this study were 37 auditors who worked at the Syamsul Bahri TRB Public Accounting Firm. There are 7 auditors working at the Syamsul Bahri TRB Public Accounting Firm aged < 20 years (18.91%), 18 auditors aged 21 - 34 years (48.64) and auditors aged 35 - 49 years there were 22 people (32.43%). Most of the auditors who work at the Syamsul Bahri TRB Public Accounting Firm are aged 21 – 34 years, this is because most of the auditors are junior auditors looking for work experience.

The number of male auditors was 28 people (75.67%) and the remaining 9 female auditors (24.32%). Most of the Syamsul Bahri TRB Public Accounting Firm auditors are male because this job requires maximum work time and concentration. There are 8 auditors who have a master's education level (21.62%), 16 auditors who have a bachelor's education level (43.24%), 7 auditors who have a D1-D3 education level (18.91%) and There were 6 auditors who had a high school/equivalent education level (16.21%). Most of the auditors who work at the Syamsul Bahri TRB Public Accounting Firm have a Bachelor's degree, because the requirement to obtain a certificate from the Indonesian Accountants Association is that they must have a Bachelor's degree.

Table 1. Uji Validitas

N	P	V	r hitung
1.	TP-1	<i>Time Pressure</i>	0,671
2.	TP-2		0,751
3.	TP-3		0,722
4.	TP-4		0,418
5.	TP-5		0,707
6.	TP-6		0,613
7.	TP-7		0,702
8.	TP-8		0,369
1	TS-1	<i>Supervision Action</i>	0,871
2	TS-2		0,437
3	TS-3		0,634
4	TS-4		0,721
5	TS-5		0,530
6	TS-6		0,437
7	TS-7		0,450
8	TS-8		0,821
9	TS-9		0,406
10	TS-10		0,678
11	TS-11		0,693
12	TS-12		0,696
13	TS-13		0,374
14	TS-14		0,436
1	PPAPA-1	<i>Top Premature Termination Audit Procedures</i>	0,801
2	PPAPA-2		0,610
3	PPAPA-3		0,692
4	PPAPA-4		0,789
5	PPAPA-5		0,682
6	PPAPA-6		0,725

7	PPAPA-7	0,548
8	PPAPA-8	0,625

This test was carried out by 37 respondents. The following are the results of the validity test for the Time Pressure variable, supervision actions and premature termination of audit procedures. From the results of table 1, the calculated r value of each statement item for each variable is above 0.30, so it can be said that the statements used in the research variables are said to be valid. Each variable in Cronbach's alpha is not below 0.6 so it can be declared realistic. cumulative distribution of the normal distribution.

The normality test aims to test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model has a normal or close to normal data distribution. To test whether the data distribution is normal or not, one of the easiest ways to see normality is a histogram which compares the observed data with a distribution that is close to a normal distribution. Normality test results are shown by the significance value Asymp. Sig. (2-tailed) of 0.869 which is greater than the predetermined significance of 0.05.

Table 2. Regression Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	-1,956	3,314		-,590	,559
1 Time_Pressure	,472	,081	,635	5,854	,000
Tindakan_Supervisi	,535	,142	,410	3,773	,001

a. Dependent Variable: Penghentian_Prematur

From the test results, a multiple linear regression equation can be created as follows:

$$\text{Premature Termination of Audit Procedures} = -1.956 + 0.472 \text{ Time Pressure} + 0.535 \text{ Supervision Actions} + e$$

From the multiple linear regression equation above, it can be analyzed as follows:

1. A constant of -1.956 means that if the independent variables Time Pressure and Supervision Actions are considered constant or have a value of 0, then Premature Termination of Audit Procedures will increase by -1.956.
2. The Time Pressure variable has a regression coefficient value of 0.472 and has a positive sign, which means that every increase in Time Pressure by 1 results in an increase in Premature Termination of Audit Procedures by 0.472. Assuming other independent variables are considered constant.
3. The Supervision Action variable has a regression coefficient value of 0.535 and has a positive sign, which means that every increase in Supervision Action by 1 results in an increase in Premature Termination of Audit Procedures by 0.535. Assuming other independent variables are considered constant.

CONCLUSION

Based on the analysis of research results and the discussion that has been described, several conclusions can be drawn, namely as follows:

The multiple linear regression equation in this research is Premature Termination of Audit Procedures = -1.956 + 0.472 Time Pressure + 0.535 Supervision Actions + e. This

means that Time Pressure and Supervision Actions have a positive influence on Premature Termination of Audit Procedures. Partially, the Time Pressure variable has a positive and significant effect on the Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm with a value of $t_{count} > t_{table}$ or $5.854 > 2.03011$ and a significant value below 0.05, so H1 is accepted. Partially, the Supervision Action variable has a significant effect on the Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm with a value of $t_{count} > t_{table}$ or $3.773 > 2.03011$ and a significant value below 0.05, so H2 is accepted. Simultaneously, the variables Time Pressure and Supervision Action together influence the Premature Termination of Audit Procedures at the Syamsul Bahri TRB Public Accounting Firm with $F_{count} = 25.569 > F_{table} = 3.28$ and the significance value of 0.000 is smaller than 0.05, so H3 accepted. Based on the coefficient of determination (R^2) it is known that 60.1% of premature terminations of audit procedures can be explained by variations in the two independent variables used, namely Time Pressure and Supervision Actions. Meanwhile, the remaining 39.9% is influenced by other causes outside the research model, for example materiality, Locus of Control, Audit Risk, Review Procedures, ethical awareness and others.

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