

Effect of Time Pressure, Audit Risk and Materiality to Disclosure Prematures to Audit Procedures

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Abstract — *Premature sign-off of audit procedure is one form of Reduce Audit Quality Behavior/RAQ. The purpose of the research is to examine and analyze the influence time pressure, audit risk and materiality to premature sign-off of audit procedures. The respondent of this research are auditors who working at Public Accountant Firms in DKI Jakarta. This reseearch used SPSS 21 (Statistical Product and Service Solutions). The result of this research are time pressure, audit risk and materility have an influence to premature sign-off of audit procedures simultaneously. Time pressure doesn't have significantly influence to premature sign-off of audit procedure, but audit risk have significantly influence to premature sign-off of audit procedure and materiality have a negative influence to premature signI Hey Hey - off of audit procedure.*

Keywords— *Time Pressure, Audit Risk, Materiality, Premature Sign-off of Audit Procedures.*

I. INTRODUCTION

Quality audit is an important thing that should be noted by the Auditors, because of the high quality of the auditor will produce reliable financial reports and serve as a basis of consideration by stakeholders in taking a decision. This audit process carried out by a competent and independent auditors. Service assurance (assurance service) is an independent professional services that improve the quality of information, or its context, for decision makers (Messier et al., 2014).

Public accountant professional behavior can be realized by avoiding behaviors that deviate in audit (audit of a dysfunctional behavior), where dysfunctional behavior is deviant behavior was conducted by auditors in the form of manipulation, fraud or irregularities against the audit standard and this behavior can affect the quality of the audits directly or indirectly. J (Qurrahman et al,2012)

The decline in the quality of audits (Reduce Audit Quality) is the reduction of the quality audit done deliberately by the auditor. The audit is due to loss of quality due to internal factors and external factors (situational) experienced by the auditor (Weningtyas, et al. 2006). The above statement is also

supported by Qurrahman, et al. (2012) stating that such actions can effect directly to the quality of the resulting audit reports auditors, if one of the steps in the procedure of auditing is omitted, then the the possibility of an auditor makes a wrong judgement will be higher. Some examples of actions i.e. conduct audit quality reduction reduction of number of samples than you should, do a review of shallow and leave one or more of the required audit procedures because of the limited time of the inspection. Such action can affect the quality of the resulting audit reports auditors. Audit quality reductions can be caused due to premature termination upon audit procedures which have an impact on information collected by the auditor and produce opinion invalid and inaccurate thus allowing Auditors to make a mistake.

The audit procedure is a series of activities that have been planned by the auditor to gather a wide range of evidence in conducting the vetting process accounting. The existence of this audit procedure can improve the quality of financial reporting and minimizing mistakes. In practice, many Auditors who perform audit procedures reduction (Reduce Audit Quality) that can affect the quality of the audit because if one of the steps there are audit procedures that were omitted or ignored, then there is the possibility of an auditor make a statement that is wrong will be higher

In this study, researcher refers to research Wahyudi, et al (2011), where the research was done about the "Premature Termination Practices upon Audit procedures". This research will examine the 3 variables that cause premature termination of practices over the audit procedures, so the researchers examined the 3 variables include time pressure, the risk of an audit, and materiality.

This research takes a location on public accountant in Jakarta because it has many industries that developed enough that desperately needs the services of a public accountant and a representative to be the object of research.

Problem of The Study

Problem formulation based on the background and problem identification, researchers will formulate the problem as follows:

- a) whether time pressure effect on premature termination upon audit procedures?
- b) is the risk of a premature termination of the effect on audit upon audit procedures?
- c) Whether materiality affects premature termination upon audit procedures?
- d) Whether time pressure, the risk of an audit, and materiality impact premature termination upon audit procedures?

II. LITERATURE REVIEW

A. Time Pressure

According to AICPA (1978, p109;116) stated that *"Time pressures are often the result of unrealistic and unnecessary deadlines for completion of audits. Commission's research suggests that time pressure generated by unduly low fees and by arbitrary deadlines are the most significant cause of substandard performance by auditors. Time pressures may be the result of an effort to reduce the total hours devoted to an audit regardless of when the work is done. It may also be the indirect result of the imposition of a deadline date for completion. Of course, there are always some time pressures in an audit."*

The Commission's survey of staff and partners of audit firms also directly identified time-budget pressures as a primary cause of substandard audits. Closely related to budget pressures imposed by the public accounting firm are client time pressures that sometimes cause the auditor to subordinate judgment to unreasonable demands and, therefore, to compromise independence."

Time pressure occurring due at the time of the audit, the auditor should be able to consider the cost and the time when the auditor perform audit procedures that have been planned. Time Pressure is a situation where the auditor gets pressure from public accountant audit works to place finish on time and on budget costs predetermined (Wahyudi, 2011 et al.).

- *According to Heriningsih (2002) in Wahyudi, et al. (2011), time pressure has two dimensions, namely:-Time budget pressure i.e. the State where the auditor is required to perform efficiency against budget time has been arranged, or there is a time limitation in a very tight budget.*
- *Time deadline pressure i.e. the conditions under which the auditor is required to complete the task on time auditnya.*

B. Audit Risk

Audit risk is the risk that the auditor's audit reveals opinions deserve when financial statements are wrong-food material. Audit risk is a function of the risk of wrong food material and the risk of detection. The purpose of the audit is to audit risk to an acceptable low level auditor (Tuanakotta 2013, p89). According to the Audit Standards Alliance (SPA) 200, Audit Risk is the risk that the auditor expressed the opinion that it is not right to financial statements containing incorrect food material.

According to Weningtyas, et al. (2006) States when the auditor determines the risk of detection is low, it means that the auditor will collect all the evidence and conduct a complete audit procedures to detect any risk of incorrect food material, so that possibility to make premature termination upon audit procedures will be even lower. But conversely, if the Auditors set the detection risk that great hence the tendency for premature termination of Auditors upon audit procedures.

1) Types of audit risk includes:

- a) A planned Detection Risk (Planned Detection Risk) Risk where evidence of auditing for a part is not capable of detecting wrong wrong-food-food that exceeds acceptable. The planned detection risk depends on 3 other factors and risks this may change if the auditor change one of the risks in the audit model (Elder, et al. 2011, p270). The risk of Detection is a function of the effectiveness of the audit procedures and its application by the auditor. This risk arises due to the uncertainty at a time when Auditors are conducting audit procedures (Agoes, 2012).
- b) Default Risk (Inherent Risk) according to Standard Audit Alliance (SPA) 200, the risk is an inherent vulnerability of a definitive assertions about a group of transactions, account balances or disclosures against wrong-food that may be material, individually or When aggregated with any other food, before considering the associated control. (2013, Tuanakotta p90)
- c) The acceptable Audit Risk (Acceptable Audit Risk) Risk measures the degree of auditor's willingness to accept the possibility of serving in the financial report wrong after the audit has finished running and reasonable opinion without exception has It is published. When auditors decided the acceptable audit risk lower, they wanted to be more sure that there are no wrong-food in the financial statements. (Elder, et al. 2011, p273)

C. Materialitas

Materiality is the magnitude of the value is omitted or false accounting information, which is-as seen from the State concerned, may result in changes to or influence on

consideration of the people that put trust against such information due to an omission or wrong-food was. The definition of materiality that requires auditors to consider both the circumstances relating to the entity and the information needs of the parties would put the trust financial statements auditan. (2013 Mulyadi, p158)

According to Weningtyas, et al. (2006) stated that when the auditor determined that the inherent materiality on audit procedures a low hence the tendency for Auditors to ignore the audit procedures, assuming if found wrong-food from the implementation of an audit procedure, the value is not material so it has no effect on the audit opinion. The existence of the negligence will cause premature termination of practices over the audit procedures.

According to Mulyadi (2013, p159), quantitative consideration include materiality considerations relating to the relationship of the wrong food with certain amount of balance in financial reporting and the qualitative considerations relating to the causes of the wrong food. A wrong food material not quantitatively qualitative material can be due to causes which give rise to the wrong food.

D. Premature cessation of the above Audit procedures

Audit procedures are steps to run the auditor in carrying out pemeriksaannya and indispensable assistants in order not to do an aberration and can work efficiently and effective (Agoes, 2012). The auditing procedures used to obtain sufficient evidence to support the opinion of the Auditors over the fairness of the financial statements. Audit procedures are indispensable for an Assistant in order not to do an aberration and can work efficiently and effectively.

Audit procedures are detailed instructions for collecting a certain type of audit evidence should be obtained at a particular moment in the audit. The audit procedures referred to in the standard include inspection, observation, enquiry and confirmation. (2013 Mulyadi, p86)

Audit procedures used in this study is the audit procedures undertaken at the stage of planning and implementation. According to Wahyudi, et al (2011), audit procedures which may be terminated or ignored one or several audit procedures such as:

- *The test for compliance with the application of computer systems*
- *Understanding client business entity*
- *Using the management representation*
- *Reduce the number of samples*
- *Consider the client's internal auditor*
- *Internal Control System Using the client*
- *Testing substantif*
- *Doing analytical procedure*
- *Conduct physical examinations*
- *Confirmation*

Premature termination upon audit procedures constitute a circumstance which indicates the auditor terminate one or more of the steps necessary in audit procedures without replacing it with other measures (Dale e. Marxen,

Sososutikno,2003 in 1990). Premature termination of audit procedures is the event where the Auditors do not perform one or more of the required audit steps and do not wear another step as a substitute (Heriningsih, 2002 in Andhani, et al. 2014).

According to Alderman & Dietric (1982) in Wahyudi, et al. (2011), there are several reasons why the auditor perform audit procedures upon premature termination:

- the limited time period specified auditing
- presumption that audit procedures that do not important
- material
- not audit Procedure audit procedures are less understandable
- the limited time of delivery auditing reports
- boredom Factor auditor.

According to Shapeero, et al. (2003) into Wahyudi, et al. (2011) stated that premature termination upon audit procedures/premature sign-off is a practice when the Auditors documented audit procedures in full without really doing it or ignore/not do some audit procedures required but the auditor can provide opinion on a financial statement.

1) The framework of the Research paradigms of thought

Time Pressure is a situation where the auditor gets pressure from public accountant audit works to place finish on time and on budget costs predetermined (Wahyudi, 2011). These variables will be measured using an instrument developed by the Heriningsih (2002) in Wahyudi, et al (2011), Anisa Kusuma (2013) and The US Commission on Auditor's Responsibilities (1978) by measuring the occurrence of time pressure, which consists from the time budget pressure and time deadline pressure.

Audit risk is a function of the risk of wrong food material and the risk of detection. The risk assessment is based on audit procedures to obtain the necessary information according to the purpose of the acquisition of such information and evidence obtained during the audit. Risk assessment is more of a professional pertimbangan problems is not the problem the right measurement capability (SPA 200). The research question for this variable is the risk of detection and risk control. These variables will be measured using an instrument developed by Wahyudi, et al (2011) and Wardani (2013).

According to the Elder, et al., (2011, p257), defines materiality as follows;

"The magnitude of the value is omitted or incorrect accounting information-viewing from the circumstances that may result in changes to the enclosing them or influence on consideration of the people who put confidence in that information, because the existence of such omission or wrong-food. "

These variables will be measured using an instrument that is contained in the book Auditing (Mulyadi, 2013) concerning the consideration of materiality carried out by auditors, where considerations of materiality consists of qualitative and quantitative.

Premature termination upon audit procedures is a State of premature Termination upon audit procedures constitute a circumstance which indicates the auditor terminate one or more of the steps necessary in audit procedures without replacing the with the other (Dale e. Marxen, 1990 in Sososutikno, 2003). One form of behavior of the audit quality reduction is premature termination upon audit procedures where this practice is related to neglect or even termination against the procedures that should be implemented in a program audit, the auditor does not do the procedure thoroughly, but auditors provide an audit opinion before the Auditors do the work thoroughly (Imam Wahyudi, et al., 2011). The research question for this variable is the audit procedures may be discontinued. This variable using the instrument developed by Imam Wahyudi, et al. (2011) regarding audit procedures.

The interconnectedness of all four variables examined can be described as a model of research paradigms as follows:

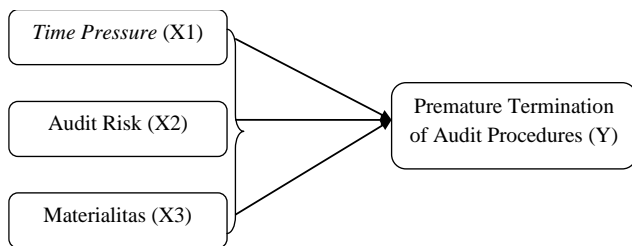


Fig. 1. Theoretical Framework

Hypothesis

The hypothesis based on the framework of thought and review of theories that have been put forward, then the hypothesis to be tested as follows:

- **H₀₁:** *Time Pressure* has no effect on Premature Termination of Audit Procedures.
H_{a1}: *Time Pressure* effect on Premature Termination of Audit Procedure.
- **H₀₂:** Audit Risk does not affect Premature Termination of Audit Procedures.
H_{a2}: Audit Risk affects Premature Termination of Audit Procedures
- **H₀₃:** Materialitas no preamble to Premature Termination of Audit Procedures.
H_{a3}: Materialitas effect on Premature Termination of Audit Procedure.
- **H₀₄:** *Time Pressure*, Audit Risk, and Materiality have no effect on Premature Termination of Audit Procedures.
H_{a4}: *Time Pressure*, Audit Risk, and Materiality affect Premature Termination of Audit Procedures.

III. RESEARCH METHOD

A. Method

Type of research used in this study is associative, where this research aims to know the relationship between two or more variables. With this research will then be constructed a theory that can serve to explain, predict and control a symptom. (2013 Syofian, p7)

B. Population and Sample

The study Population in this research is the HOOD of the IAPI (Ties Indonesia public accountant) in the region of DKI Jakarta. The sample selected from the population are assumed to represent a population so that researchers are using Simple Random Sampling technique.

IV. RESULTS AND DISCUSSION

From Test T regression equation can be obtained as follows:

$$Y = 2,002 + 0,074 X_1 + 0,543 X_2 - 0,257 X_3 \tag{1}$$

Y = Premature Termination Audit Procedure
 X₁ = Time Pressure
 X₂ = Audit Risk
 X₃ = Materialitas

Test Ha₁: Time Pressure effect on the premature termination of Audit procedures.

The results of the test hypothesis 1 can be seen from table 4.19, where variable Time Pressure has a value that is more than 0.05 significance i.e. 0.285 (H₀ is rejected and no H_a is rejected). So it can be inferred that the variables of Time Pressure has no effect in partial and have a positive relationship with premature termination upon audit procedures.

Test result Ha₂: risk of premature cessation of effect on Audit Audit procedures

Results test hypothesis 2 can be seen from table 4.19, which the Audit Risk variable has a value of less than 0.05 significance i.e. 0.000 (H₀ is rejected and the H_a not rejected) . So it can be inferred that the Audit risk of influential variables are partial and have a positive relationship with premature termination upon audit procedures.

Test results: Ha₃ Materiality Premature termination of berpengerauth against the Audit procedures.

Hypothesis 3 test results can be seen from table 4.19, which variable has the value significance of Materiality that is less than 0.05 i.e. 0.001 (H₀ is rejected and the H_a not rejected). So it can be inferred that the Materiality of the variable effect partially and have a negative relationship with premature termination upon audit procedures.

Test result Ha4: Time Pressure, the risk of an Audit, and Materiality impact Premature termination of Audit procedures.

Hypothesis test results 4, variable Time Pressure, the Audit Risk and Materiality has a value of less than 0.05 significance i.e. 0.000 (H_0 is rejected and the H_a not rejected). So it can be inferred that the variables of Time Pressure, the Audit Risk and Materiality effect simultaneously.

TABLE I. SUMMARY LIST OF HYPOTHESIS TEST RESULTS

Hypothesis	Statements	Results
H ₀₁	<i>Time Pressure</i> has no effect on Premature Termination of Audit Procedures.	Not rejected
H _{a1}	<i>Time Pressure</i> effect on Premature Termination of Audit Procedure.	Rejected
H ₀₂	Audit Risk does not affect Premature Termination of Audit Procedures.	Rejected
H _{a2}	Audit Risk affects Premature Termination of Audit Procedures.	Not rejected
H ₀₃	Materialitas no preamble to Premature Termination of Audit Procedures.	Rejected
H _{a3}	Materialitas effect on Premature Termination of Audit Procedure.	Not rejected
H ₀₄	<i>Time Pressure</i> , Audit Risk, and Materiality have no effect on Premature Termination of Audit Procedures.	Rejected
H _{a4}	<i>Time Pressure</i> , Audit Risk, and Materiality affect Premature Termination of Audit Procedures.	Not rejected

^a. Source :)

V. RESEARCH RESULT AND DISCUSSION

A. Research Result

1) *The influence of Time Pressure against premature Termination upon audit procedures*

Hypothesis test results show that the level of significance of variables time pressure $0.285 > 0.05$ so that it can be concluded that the time pressure has no effect in a significant way and have a positive relationship towards the cessation of premature top audit procedures. The research was supported by the Qurrahman, et al (2012), stated that the Time Pressure has no significant effects against premature termination of audit procedures. With reason, respondents often provide the backup time and overtime hours of work to complete the audit work with premature termination does not perform audit

procedures. The results of this research are also different on the results of research conducted Nisa, et al. (2013) stating that time pressure has significant positive influence against premature termination upon audit procedures on the ground that respondents often feel the budget less time in performing audit procedures and the respondents also frequently violate budget planned time in performing audit procedures.

2) *The influence of the Audit Risk of premature Termination against top audit procedures*

Results test hypothesis suggests that the significance level of 0.000 audit risk variable < 0.05 so it can be concluded that the risk was significantly influential audit and have a positive relationship towards the cessation of premature top audit procedures. The results of this study support the research conducted by Qurrahman, et al. (2012), stating that the risk of an audit has significant effects against the premature termination of audit procedures. Respondents considered that perform calculations against physical cash, investments, conducting sample reduction and not doing confirmation to a third party is a risky action is high, so if the Auditors do not perform the procedure It will affect the results of the audit process and indicated that the auditor has performed the audit procedure premature termination. The results of this research contrasts with research conducted by Wahyudi, et al. (2011) where the risk of an audit has no effect on the premature termination of the above audit procedures. The difference results from the current study due presepsi different respondents against the consideration of the level of risk that is stopped.

3) *Influence of premature Termination against Materiality over hypothetical test*

Results audit procedures indicates that the level of significance of 0.05 0.001 materiality variable $<$ so it can be inferred that the materiality and significantly influential have a positive relationship towards the cessation of premature top audit procedures. The results of this study support the research conducted by the Nisa, et al. (2013) are stated Materiality has negative influence of premature termination against top of audit procedures. The respondent considers that the reduction of the number of samples, physical examination and confirmation by third parties have a high level of materiality. In contrast to the results of research conducted by Qurrahman, et al. (2012) i.e. Materiality does not have significant influence towards premature termination of audit procedures, the respondent contended that a materiality can be measured by professional considerations and is influenced by the perception of its own auditors in assessing the level of materiality that is low on audit procedures, so that auditors tend not to do the premature termination of audit procedures.

4) *Influence of the Time pressure, the Audit Risk and Materiality on Audit Risk against Premature Termination against top Audit procedures*

Hypothesis test results showed that the time pressure, the audit risk and materiality has significant effects

simultaneously against premature termination upon audit procedures with the value significance of 0.000. The value of R square shows the value of the 0.661 or 66.1% stating the percentage contribution to the influence of variable Time Pressure, risk auditing and Materiality of premature Termination against top of Audit procedures.

Time pressure is high will encourage Auditors to perform the audit procedures top premature termination due to pressure of time in completing audit procedures it will allow Auditors to stop nor ignore the auditing procedure It has been planned.

Audit risk desired by the auditor is high, then allows the auditor to perform the audit procedures top termination because Auditors will collect evidence and determining that not many audit procedures that are not too extensive and also there the perception of the Auditors that if not doing a particular procedure will not affect the opinions made by the auditor.

Materiality will effect with premature termination upon audit procedures if the auditor considers that the audit procedures have low materiality in detecting wrong-then allow Auditors to abandon or neglect audit procedures will be higher.

B. Conclusion

Based on the results of a test that has been scrutinized by investigators, then it can be conclude that the Time Pressure, the audit risk and materiality effect significantly to premature termination upon audit procedures. Time pressure was not influential in partial and have a positive relationship towards the cessation of premature top audit risks audit procedures, influential partially and have a positive relationship towards the cessation of premature top audit procedures materiality, partially and influential relations negatively to premature termination upon audit procedures.

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