

## ABSTRAK

Laporan keuangan yang telah selesai disusun oleh manajemen sebagai pertanggungjawaban hasil pekerjaannya selama suatu periode perlu diaudit oleh auditor independen. Audit laporan keuangan dibagi ke dalam empat tahap, yaitu (1) penerimaan perikatan audit, (2) perencanaan audit, (3) pelaksanaan pengujian audit, dan (4) pelaporan hasil audit dan temuan audit. Keputusan penerimaan perikatan audit tidak dapat dianggap sebagai suatu hal yang remeh. Kantor Akuntan Publik (KAP) harus melakukan seleksi yang cermat atas calon kliennya sebelum memutuskan menerima klien tersebut. Sejak dari permintaan calon klien untuk diaudit oleh KAP sampai pada keputusan penerimaan perikatan audit dengan klien, KAP sudah harus mematuhi aturan-aturan yang ditetapkan dalam Standar Audit, Standar Pengendalian Mutu, dan Aturan Etika Profesi. Keputusan penerimaan perikatan audit juga tidak dapat dilepaskan dengan kemungkinan potensi risiko. Auditor harus mempertimbangkan kemungkinan potensi risiko yang akan dihadapi manakala memutuskan penerimaan klien audit. Risiko perikatan audit meliputi risiko-risiko yang timbul baik bagi auditor maupun klien. Risiko ini terdiri dari 3 (tiga) komponen, yaitu risiko bisnis klien (*client business risk*), risiko audit (*audit risk*), dan risiko bisnis auditor (*auditor's business risk*). Disamping itu, tekanan waktu (*time pressure*) dan penetapan fee audit (*audit fee decision*) juga perlu dipertimbangkan dalam proses keputusan penerimaan atau penolakan klien. Penelitian ini ditujukan untuk menguji pengaruh tekanan waktu, risiko bisnis klien, risiko audit, risiko bisnis auditor, dan penetapan fee audit terhadap keputusan penerimaan perikatan audit atas laporan keuangan klien pada KAP di Surabaya. Responden dalam penelitian ini adalah pimpinan, partner dan manajer KAP.

Hasil analisis regresi linier berganda dalam penelitian ini menghasilkan model sebagai berikut:  $Y = 18.090 + 0.931 X1 - 0.223 X2 + 0.435 X3 - 0.400 X4 + 0.310 X5$ . Hasil penelitian tersebut menunjukkan bahwa variabel tekanan waktu (X1), risiko audit (X3), dan penetapan fee audit (X5) berpengaruh positif terhadap keputusan penerimaan perikatan audit atas laporan keuangan klien (Y) dan secara statistik signifikan; sedangkan variabel risiko bisnis klien (X2) dan risiko bisnis auditor (X4) berpengaruh negatif terhadap keputusan penerimaan perikatan audit atas laporan keuangan klien (Y) dan secara statistik signifikan. Pengaruh positif berarti semakin tinggi tekanan waktu, risiko audit, dan penetapan fee audit maka penerimaan perikatan audit atas laporan keuangan klien semakin meningkat; sedangkan pengaruh negatif berarti semakin rendah risiko bisnis klien dan risiko bisnis auditor maka penerimaan perikatan audit atas laporan keuangan klien semakin meningkat.

**Kata kunci:** *tekanan waktu, risiko bisnis klien, risiko audit, risiko bisnis auditor, penetapan fee audit, dan penerimaan perikatan audit.*

## Abstract

The financial statements have been prepared by management as a responsibility of his job during a period to be audited by independent auditors. Audit of financial statements are divided into four stages, namely (1) acceptance of the audit engagement, (2) planning the audit, (3) the implementation of audit testing, and (4) reporting the audit results and audit findings. Audit engagement admissions decisions can not be regarded as a trivial thing. Public Accounting Firm (PAF) should conduct a careful selection of candidates for his clients before deciding to accept the client. Since the demand of prospective clients to be audited by PAF in admissions decisions until the audit engagement with the client, PAF already must comply with the rules set out in the Auditing Standards, Quality Control Standards, and Rules of Professional Ethics. Audit engagement admissions decisions also can not be released to the possibility of potential risks. The auditor should consider the possibility of potential risks to be faced when deciding acceptance of the audit client. Risk audit engagements include the risks that arise for both the auditor and client. These risks consist of 3 (three) components, namely client business risk, audit risk, and auditor's business risk. In addition, time pressure and the audit fees decision should also be considered in the decision process of acceptance or rejection of the client. This study aimed to examine the influence of time pressure, client business risk, audit risk, auditor business risk, and the audit fee decision against admissions decisions engagement client's audit of financial statements in PAF in Surabaya. Respondents in this study was the leader, partner and manager of PAF.

The results of multiple linear regression analysis in this study produced the following model:  $Y = 18\ 090 + X1\ 0931 - 0223 X2 + X3\ 0435 - 0400\ 0310 + X4\ X5$ . The results showed that the time pressure variable (X1), audit risk (X3), and the audit fees decision (X5) positive effect on admissions decisions engagement client's audit of financial statements (Y) and statistically significant, whereas the client's business risk variables (X2) and auditor's business risk (X4) negative effect on admissions decisions engagement client's audit of financial statements (Y) and statistically significant. Positive influence means that the higher the time pressure, audit risk, audit fees decision and setting the acceptance of the engagement client's audit of financial statements is increasing, while the negative effect means the lower the client's business risk and auditor's business risk then the acceptance of the engagement client's audit of financial statements has increased.

**Key words:** *time pressure, client business risk, audit risk, auditor business risk, audit fees decision and the acceptance of the engagement client's audit.*