

RINGKASAN

PENGARUH TEKANAN ANGGARAN WAKTU, TELAHH KERTAS KERJA DAN SUPERVISI DI KANTOR AKUNTAN PUBLIK TERHADAP PERILAKU DISFUNGSIONAL AUDITOR DI SURABAYA

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Kantor Akuntan Publik mengalami konflik antara bisnis dan profesi auditing, dalam literatur situasi ini disebut *cost-quality conflict*. Konflik ini memungkinkan timbulnya perilaku disfungsi auditor.

Penelitian ini mempelajari faktor-faktor yang mempengaruhi perilaku disfungsi auditor. Faktor-faktor tersebut yaitu tekanan anggaran waktu, telaah kertas kerja dan supervisi. Perilaku disfungsi tercermin dari *premature sign-off*, *under-reporting of time* dan *audit quality reduction behaviour*.

Tujuan penelitian ini adalah memperoleh pemahaman mengenai perilaku disfungsi auditor dan faktor-faktor yang mempengaruhinya. Bagi kantor akuntan publik, dapat memberikan masukan dalam mempertimbangkan akibat adanya tekanan anggaran waktu sebagai konsekuensi persaingan diantara kantor akuntan publik dan telaah kertas kerja serta supervisi sebagai alat pengendali kualitas audit.

Hasil pengujian dengan regresi linier sederhana menyimpulkan bahwa tekanan anggaran waktu dan supervisi berpengaruh terhadap perilaku disfungsi *premature sign off*, *under-reporting of time* dan *audit quality reduction behavior*, sedangkan telaah kertas kerja berpengaruh terhadap perilaku disfungsi *premature sign off* dan *audit quality reduction behavior*.

Keterbatasan penelitian ini adalah teknik pengumpulan data yang digunakan adalah kuesioner yang dikirim kepada responden sehingga tidak memungkinkan peneliti untuk memberi penjelasan atas pertanyaan dan memberikan pertanyaan lebih lanjut untuk jawaban responden. Untuk penelitian selanjutnya dapat menguji faktor-faktor lainnya yang mempengaruhi perilaku disfungsi serta mengembangkan teknik pengumpulan data dengan melakukan wawancara terhadap responden.

Saran yang dapat diberikan adalah kantor akuntan publik harus memperhatikan tekanan anggaran waktu, telaah kertas kerja dan supervisi dalam *cost-quality conflict*. Sedangkan bagi manajer dan supervisor sebaiknya memperhatikan efektifitas review kertas kerja dan supervisinya.

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SUMMARY

THE INFLUENCE OF TIME BUDGET PRESSURES, WORKING PAPER REVIEW AND SUPERVISION TOWARD AUDITOR'S DYSFUNCTIONAL BEHAVIOR IN SURABAYA**Maria Veronica Irene . H**

Public accounting firms face constant conflict between the business of auditing and the profession of auditing characterised in the literature as a cost-quality conflict. This conflict is manifested at auditor in conduct dysfunctional behavior.

This research study factors that influence auditor's dysfunctional behavior. That factors are time budget pressures, working paper review and supervision. Auditor's dysfunctional behavior mirror from behavior of premature sign off, under-reporting of time and audit quality reduction behavior.

The objectives of study to have more understanding about auditor's dysfunctional behavior and factors that influence it. For public accounting firms this study could be used as information to consider time budget pressures as consequences of business of auditing and working paper review and supervision as tools to control audit quality.

The result of the simple linear regression concluded that time budget pressures, supervision influence auditor's dysfunctional behavior premature sign off, under-reporting of time and audit quality reduction behavior and working paper review influence auditor's dysfunctional premature sign off and audit quality reduction behavior.

Limitation of this study was could not explain the question and ask follow up question since collecting data from postal survey. For further research could include other factors that influence auditor's dysfunctional behavior also next research can use other collecting data technique by interview with auditor.

The suggestion based on this study, public accounting firms should consider time budget pressures, working paper review and supervision in cost-quality conflict situation and for manager and supervisor should consider the effectiveness of working paper and supervision.

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ABSTRACT

THE INFLUENCE OF TIME BUDGET PRESSURES, WORKING PAPER REVIEW AND SUPERVISION TOWARD AUDITOR'S DYSFUNCTIONAL BEHAVIOR IN SURABAYA

This research studied factors that affected auditor's dysfunctional behavior. That factors are time budget pressures, working paper review and supervision. Auditor's dysfunctional behavior mirror from behavior of premature sign off, under-reporting of time and audit quality reduction behavior.

The data was obtained by survey method, gave questioner to senior and junior auditor of public accounting firms in Surabaya. The sampling method used is purposive sampling. In total 205 questionnaires were distributed, 153 can be used in analysis. Using simple linear regression, all hypotheses was accepted.

Result of this study indicates that time budget pressures, supervision influence auditor's dysfunctional behavior premature sign off, under-reporting of time and audit quality reduction behavior and working paper review influence auditor's dysfunctional premature sign off and audit quality reduction behavior.

Key words : Time budget pressures, working paper review, supervision, dysfunctional behavior

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