

Faktor-faktor yang mempengaruhi perilaku audit disfungsional studi empiris pada auditor kantor akuntan publik di Jakarta = Factors affecting dysfunctional audit behavior empirical study on auditors of audit firms in Jakarta

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Abstrak

Penelitian ini bertujuan untuk menguji pengaruh tekanan anggaran waktu yang dirasakan, komitmen profesional, tipe kepribadian, kompetensi, independensi, dan posisi auditor di KAP terhadap perilaku audit disfungsional yang direpresentasikan dengan reduksi kualitas audit dan underreporting of time. Metode pengumpulan data dilakukan dengan membagikan kuesioner kepada 117 orang auditor kantor akuntan publik di Jakarta. Hasil penelitian menunjukkan bahwa tekanan anggaran waktu yang dirasakan dan komitmen profesional kontinu berpengaruh positif terhadap reduksi kualitas audit dan underreporting of time. Sedangkan komitmen profesional afektif, tipe kepribadian, dan posisi auditor di KAP berpengaruh negatif terhadap reduksi kualitas audit dan underreporting of time. Selain itu kompetensi berpengaruh negatif hanya pada reduksi kualitas audit dan tidak berpengaruh pada underreporting of time. Di lain sisi, komitmen profesional normatif dan independensi tidak berpengaruh pada reduksi kualitas audit dan underreporting of time.

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This study aimed to examine the effect of perceived time budget pressure, affective professional commitment, continuous professional commitment, normative professional commitment, type of personality, competence, independence, and position of auditor in audit firms to dysfunctional audit behaviour which represented by audit quality reduction and underreporting of time. Methods of data collection by distributing questionnaires to 117 auditor of audit firms in Jakarta. Multiple regression analysis performed as a method to test the hypothesis in this study. The results showed that perceived time budget pressure and continuous professional commitment has positive influence on the audit quality reduction and underreporting of time. While professional commitment affective, type of personality, and position of auditor in audit firms has negative affect on the audit quality reduction and underreporting of time. In addition, competencies has negative effect only on the audit quality reduction and does not affect the underreporting of time. On the other hand, normative professional commitment and independence has no effect on the audit quality reduction and underreporting of time.