

FACTORS THAT INFLUENCE PREMATURE SIGN-OFF AUDIT PROCEDURES

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ABSTRACT

This research aims to determine how far the occurrence premature sign-off audit procedures, is the actions related to the premature sign-off audit procedures that has been audit require, does not do the work in full but the auditor dared to express opinions on the financial statements in its audit. The respondent are auditors who work in CPA's on DKI Jakarta, the samples obtained by 64 respondents.

The results of this study are :
(1) Simultaneously (jointly) Locus Of Control, Audit Risk, Time Pressure has no significant effect on premature sign-off audit procedures,
(2) Locus Of Control significant has effect on premature sign-off audit procedures, (3) Audit risk has no effect on premature sign-off audit procedures, (4) Time Pressure significant has effect on premature sign-off audit procedures.

Key words : Locus Of Control, Audit risk, Time Pressure, Premature Sign-Off Audit Procedures