

ABSTRACT

The objectives of This research are to analyze time pressure, Audit Risk, Materiality, review and quality control procedures and auditors' Locus of control that can affect the premature audit procedures sign off.

The population of this study are 239 independent auditors who have worked for CPA's on Semarang. Meanwhile the sample of this research are 63 auditors who have worked for CPA's Semarang. This research used a auditors as a sample which have worked on Semarang, since it they are fairly representative (describe) to be the respondents on this research. Writer tested the quality of data that included bias response test, validity test, reliability test, the hypothesis by means of logistic regression analysis test and friedman test. We found that the result of quality test data consist of bias response test, validity test, reliability test, showed that none of bias response variable-differed significantly between the data from the initial sample versus final result. While the validity and reliability test showed that all variables are valid and reliable, can be said that for the next items on the concepts of each of these variables fit for use as a measuring tool.

We used Friedman test for the first hypothesis and the second to the sixth hypothesis using logistic regressions. Friedman test result indicated that the order of priority to the auditing procedures tend to be abandoned. And from test results which use mean rank indicated that the understanding of clients' business is one of a procedure which tends to be abandoned, while the confirmation process is a procedure that is rarely abandoned. Logistic regression test showed that variable of time pressure, audit risk, materiality, review procedures and quality control and locus of control significantly influenced premature sign off. Thus affected the reduction on the quality of audit reports produced by the auditor (Heriningsih, 2002).

Keywords: Auditor, premature sign-off audit procedures (premature sign-off), time pressure, audit risk, review procedures and quality control, materiality, and locus of control