

## ABSTRACT

*The purpose of this research is to build a comprehensive model of auditor behavior that is able to reduce premature sign-off audit procedures behavior by considering auditor characteristics, client characteristics, environmental characteristics, and ethical climate. This study uses cognitive stage moral development and professional skepticism are to be a proxy for auditor characteristics. Variable client management bargaining power as a proxy for client characteristics and time budget pressure as environmental characteristics. Specifically, this study examines the professional skepticism variable as the mediating variable and the ethical climate variable as the moderating variable.*

*Respondents in this study are auditors who work at accountant public office in Java. Data collected used survei method. Questionnaires were sent via online and offline. Data have collected be analyzed using Structural Equation Modeling - PLS with the WarpPLS program. They are 213 respondents who participates in this study.*

*This study find that auditor's cognitive stage morale development has a positive effect on professional skepticism and negatively on premature sign-off audit procedures. Client management bargaining power has a negative effect on auditor's professional skepticism but has a positive effect on premature sign off audit behavior. Time budget pressure variable do not has effect on the auditor's professional skepticism and the premature sign off audit procedures. The study also find that auditor's professional skepticism is able to mediate the relationship between cognitive stage moral development and time budget pressure on premature sign off audits procedures and ethical climate variables do not moderate the relationship between professional skepticism and premature sign off audits. This study provides evidence that there is a model of decreasing premature sign off audit behavior in auditors through professional skepticism.*

**Kata Kunci :** *Premature sign off audit procedures, cognitive stage moral, client management bargaining power, time budget pressure, professional skepticism, ethical climate*