

PENGARUH TIME PRESSURE, AUDIT RISK, MATERIALITAS, SERTA  
SUPERVISI TERHADAP PREMATURE SIGN-OFF

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ABSTRACT

In valuating the fairness of financial report, there will always be chances for an auditor to have some defiance of their behaviour. This defiance means that the auditor Reduced Audit Quality (RAQ) behaviors. One form of the RAQ behaviors is the premature sign-off. The premature sign-off is a condition shows that the auditor signed off a require audit steps in needed the omisson of procedures, which is not covered with another steps. However, the auditors dare to express opinion based on that procedures of the financial report the audited. The premature sign-off have been done by auditors, mainly at the condition of time pressure. Audit risk also have some effects to the implementation of whole planned audit procedure. The other factor that effect the premature sign-off is the materiality. In another side, the role of a good supervision may increase the chance of detecting the premature sign-off as one of the audit defiance. The purpose of this research is to empirically prove whether the time pressure, audit risks, materiality, and also supervision are simultaneously or partially affect the occurance of premature sign-off. The result from this research is that time pressure, audit risk, materiality, and also supervision are simultaneously and partially affect the occurance of premature sign-off.

Keywords: Premature sign-off, tie pressure, audit risk, materiality, supervision