

THE IMPACT OF EXTERNAL LOCUS OF CONTROL, PROFESSIONAL COMMITMENT, AND ACCEPTANCE OF CLIENT EXPLANATIONS ON PREMATURE AUDIT SIGN-OFF AMONG PUBLIC AUDITORS: THE MODERATING ROLE OF TIME BUDGET PRESSURE

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Abstract: Auditors hold a critical role in providing objective assessments of financial statement accuracy and fairness. However, audit integrity faces challenges, notably premature sign-off, which risks compromising audit validity and potentially leading to inaccurate financial statements that affect stakeholders. This study examines factors influencing premature sign-off, specifically external locus of control, professional commitment, and a tendency to readily accept client explanations, with time budget pressure as a moderating variable. Using survey data from 72 auditors in Semarang public accounting firms, hypotheses were tested through multiple regression and moderation analysis. Findings reveal that external locus of control and readily accepting client explanations positively influence premature sign-off, while professional commitment has a significant negative effect. Time budget pressure significantly moderates the relationships between external locus of control and professional commitment with premature sign-off, though it does not significantly affect the relationship with readily accepting client explanations. These insights enhance understanding of auditor behavior and audit quality.

Keywords: External Locus of Control, Professional Commitment, Readily Accepting Client Explanations, Premature Sign-Off, Time Budget Pressure.

INTRODUCTION

Corporate management requires audit services to verify the reliability of published financial statements (Ahmad, 2023). In an increasingly complex era of economic globalization, the dependability of financial reports plays a crucial role in decision-making processes for various stakeholders (Arens et al., 2017). Auditors, as independent parties, hold a critical responsibility in providing objective opinions regarding the accuracy and fairness of these financial statements (Ahmad, 2023). However, the integrity of the audit process often faces significant challenges, one of which is premature sign-off.

Premature sign-off refers to situations where auditors prematurely terminate or expedite essential audit procedures without adequately completing them (Lasdi et al., 2016). This practice potentially compromises the validity of audit reports, which in turn may result in inaccurate financial statements and negatively impact stakeholders (Ekadana, 2020). Therefore, a profound understanding of the factors contributing to premature sign-off occurrence becomes paramount in efforts to enhance audit quality.

Previous research has identified several psychological factors correlated with auditors' tendency to engage in premature sign-off, including external locus of control, professional commitment, and readily accepting client explanations (Mulyadi et al., 2020;

Karim et al., 2015). However, the results obtained still show inconsistencies. Some studies indicate that professional commitment can mitigate the likelihood of premature sign-off (Yanti, 2018), while other research demonstrates contradictory findings (Ekadana, 2021).

Furthermore, the moderating effect of time budget pressure on the relationship between psychological factors and premature sign-off has not been comprehensively explored, although time budget pressure has been proven to significantly impact audit quality in high pressure work environments (Ekayani et al., 2023). The novelty of this study lies in the integration of time budget pressure as a moderating variable in the research model linking psychological factors to premature sign-off. This approach has not been previously undertaken and has the potential to provide a deeper understanding of auditor behavioural dynamics in the context of time budget pressure.

Therefore, this study aims to analyse the influence of external locus of control, professional commitment, and readily accepting client explanations on auditors' tendency to engage in premature sign-off, considering time budget pressure as a moderating variable. This study also adopts the perspective of Attitude Change Theory by Hovland et al. (1953) to explain how auditors' attitudes and behaviours can be influenced by external factors such as time pressure and client explanations.

This research focuses on auditors working in public accounting firms in Semarang City. Using a quantitative survey approach, the study aims to better understand the factors influencing premature sign-offs and how time budget pressure moderates these relationships. Semarang was chosen due to its growing role as an economic hub in Indonesia, with many public accounting firms critical to ensuring the credibility of financial reporting. The unique challenges auditors face in the city, including varying client demands and time constraints, make it an ideal setting for this study. The findings will enrich academic literature on auditor behavior and provide practical implications for improving audit policies and procedures to reduce premature sign-off risks, especially in mid-sized urban economies like Semarang.

Attitude Change Theory

Hovland's (1963) Attitude Change Theory provides a framework for understanding how communication shapes attitudes and influences behavior. It includes Dissonance Theory, which suggests that cognitive inconsistencies drive individuals to reduce discrepancies, and Functional Theory, which holds that attitudes fulfill psychological needs (Siegel & Marconi, 1989). In auditing, these theories help explain behaviors that may compromise audit quality. For instance, Dissonance Theory suggests that auditors facing conflicts between job demands and limited resources might prioritize tasks, potentially neglecting procedures. Functional Theory implies that auditors may engage in standards-deviating behaviors to meet personal needs, ultimately affecting audit quality.

Attribution Theory

Attribution theory, introduced by Heider (1958), focuses on how individuals interpret the causes of their own and others' behaviours. This theory distinguishes between internal (dispositional) and external (situational) attributions. Harold Kelley further developed the covariation model, which suggests that individuals consider three types of information when making attributions: consensus, consistency, and

distinctiveness. Weiner (1970) later applied attribution theory to the context of motivation and emotion, particularly in relation to success and failure. In the auditing context, attribution theory can help explain how auditors interpret and respond to various situations during the audit process and how these interpretations affect their decisions and behaviour.

External Locus of Control

External locus of control is the belief that outcomes are mainly driven by external factors (Rotter, 1954). In auditing, auditors with an external locus of control tend to engage in dysfunctional behaviors, such as premature sign-off, particularly under pressure (Hendryadi, 2017; Ekadana, 2021). Attribution Theory (Heider, 1958) explains that these auditors may attribute challenges to outside forces, leading them to take shortcuts. Donnelly et al. (2003) found that auditors with an external locus of control are more susceptible to such behaviors. Consistent with this, studies by Hartanto (2018) and Syahdina (2019) show a positive link between external locus of control and premature sign-off. Thus, we hypothesize a positive relationship between external locus of control and premature sign-off in auditors.

H1: External locus of control has a positive effect on premature sign-off.

Professional Commitment

Professional commitment, defined as an auditor's dedication to ethical principles and standards (Syahdina, 2019), significantly reduces the likelihood of premature sign-off, as auditors with high commitment attribute audit success to personal dedication and adherence to standards, engage in thorough evaluation of evidence, and are less influenced by external pressures, in contrast to those with low commitment who tend to process information superficially (Heider, 1958; Kelley, 1973; Sutarsa, 2020; Yanti, 2018; Lasdi et al., 2016), thus supporting the hypothesis that increased professional commitment correlates with a decrease in premature sign-off.

H2: Professional commitment has a negative effect on premature sign-off.

Readily Accept Client Explanation

Under time pressure, auditors may be inclined to accept client explanations as sufficient evidence without further verification (Karim et al., 2015). This practice can jeopardize the quality of the audit and potentially result in errors or misstatements in financial reports (Al-Taher, 2012). Auditors who tend to accept client explanations without further verification are at risk of engaging in premature sign-off, as they fail to conduct a thorough examination of the data provided by the client (Karim et al., 2015). Therefore, auditors with a high tendency toward Readily accept client explanation are expected to be more likely to engage in premature sign-off :

H3: Readily accept client explanation has a positive effect on premature sign-off.

Time Budget Pressure

Time budget pressure, defined as the constraints auditors face in completing their work within limited time and resources (Aisyiyah, 2019), can lead auditors to attribute these constraints to uncontrollable external factors, thereby increasing behaviors such as premature sign-off (Ekadana, 2021) and potentially compromising audit quality; thus, this study hypothesizes that time budget pressure moderates the relationship between

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external locus of control and premature sign-off, as auditors with an external locus of control may feel even more constrained under time budget pressure, resulting in a higher likelihood of premature sign-off as a coping strategy.

H4: Time Budget Pressure strengthens the positive effect of external locus of control on premature sign-off.

The fifth hypothesis suggests that time budget pressure moderates the relationship between professional commitment and premature sign-off, as auditors with high commitment may attribute audit quality failures to external time constraints under high time budget pressure, thereby increasing the likelihood of premature sign-off despite their strong professional dedication.

H5: Time budget pressure weakens the negative effect of professional commitment on premature sign-off.

The sixth hypothesis explores the moderating effect of time budget pressure on the relationship between readily accept client explanation and premature sign-off. According to Attribution Theory, auditors who readily accept client explanations often attribute their lack of further verification to external factors, such as limited time or client demands. Under high time budget pressure, these auditors may find it easier to justify not thoroughly scrutinizing client explanations, increasing the likelihood of premature sign-off (Karim et al., 2015).

H6: Time budget pressure strengthens the positive effect of readily accept client explanation on premature sign-off.

Premature Sign-Off

Premature sign-off occurs when auditors declare an audit step complete without performing the necessary procedures or thoroughly examining the data (Lasdi et al., 2016). According to Attribution Theory (Heider, 1958; Kelley, 1973), auditors may attribute their decision to engage in premature sign-off to external factors, such as time pressure or client demands. Confronted with significant external pressures, they often justify their actions by believing that incomplete audits result from circumstances beyond their control, rather than a lack of dedication or skill. This rationale enables them to feel more comfortable with premature sign-off, despite acknowledging the risks to audit quality (Yustina, 2018). Additionally, Attitude Change Theory suggests that auditors influenced by external factors are more likely to make hasty decisions, further increasing the likelihood of premature sign-off.

METHODS

This study employs causal research to examine the influence of independent variables external locus of control, professional commitment, and readily accepting client explanations on the dependent variable of premature sign-off, with time budget pressure serving as the moderating variable. The theoretical framework is based on Attitude Change Theory (Hovland et al., 1953), which elucidates how communication influences attitudes and behaviors, particularly in auditing, where external factors like time pressure and client explanations can affect auditors' attitudes and decision-making.

Population and Sample

Sugiyono (2016) defines a sample as a subset of a population that possesses certain characteristics and is selected for study. In this research, the sample consisted of auditors working in public accounting firms (KAP) in Semarang, as listed in the IAPI Directory 2023. The sample size was calculated using Slovin's formula (Riduwan, 2005) with a significance level of 10% ($\alpha = 0.1$), resulting in a sample size of 71.52, rounded to 72 respondents.

Table 1: Questionnaire Distribution

Description	Total
Questionnaires distributed to respondents	72
Questionnaires not returned or incomplete	0
TOTAL	72

Source: Primary data processed (2024)

Data Analysis Techniques and Measurement

The techniques used in this study include classical assumption testing, descriptive analysis, and hypothesis testing. In conducting hypothesis testing, we used multiple linear regression approach through IBM SPSS platform version 22. This study utilizes quantitative data from a survey. Data collection was conducted through a questionnaire distributed to auditors in public accounting firms (KAP) in Semarang.

Variables and Measurement

Dependent Variable

The dependent variable in this study is premature sign-off (Y), which refers to the practice where an auditor omits or discontinues audit procedures that should be performed. In research, the dependent variable is the one whose value is influenced by other variables. Measurement of this variable was conducted using a 5-point Likert scale, with 1 representing "Strongly Disagree" and 5 representing "Strongly Agree." Premature sign-off occurs when an auditor provides an audit opinion before completing all the procedures outlined in the audit program (Putri, 2022).

Table 2: Incators of premature sign-off

Indicators of Premature Sign-Off	Description
Ending the audit program prematurely	The auditor completes the audit program earlier than scheduled without fulfilling all required procedures.
Discontinuing mandatory audit procedures	The auditor halts certain steps or procedures that are mandatory within the audit program.
Neglecting to perform planned audit procedures	The auditor does not execute the planned audit procedures, even though they were outlined in the audit program.
Issuing an opinion on financial statements without thorough review	

Source: (Lase, 2023)

Independent Variables

This study examines three independent variables that may influence audit quality:

external locus of control (X_1), professional commitment (X_2), and readily accept client explanation (X_3). Independent variables are those that affect the dependent variable, either positively or negatively. Measurement of this variable was conducted using a 5-point Likert scale, with 1 representing "Strongly Disagree" and 5 representing "Strongly Agree." The indicators of the independent variables and their measurement are presented in Table 2 as follows:

Table3: Indicator of independent variables

External Locus of Control	Description
Belief in the influence of external forces on life	The individual believes that fate, luck, or others have more control over life events than their own personal effort..
Perception of limited control over one's own behavior	The individual feels limited control over their actions and decisions, often feeling driven by external factors.
endency to be influenced by others	The individual is more easily swayed by the opinions or actions of others when making decisions or forming attitudes.
Uncertainty about personal efforts leading to success	The individual tends to doubt their ability to achieve success through personal effort, often attributing success to chance
Passivity in seeking information related to situations	The individual is less proactive in seeking information or solutions to the issues they face, tending to wait for or rely on others.
Professional Commitment	Description
Emotional attachment to the profession.	Individuals develop positive feelings and a strong identification with their profession. They take pride in being part of it and have a strong desire to contribute to its growth and development.
Consideration of time and resources invested.	Individuals acknowledge and value the time, effort, and resources they have invested in their profession. This creates a calculative attachment, where leaving the profession is seen as a loss of the investments made.
Readily Accept Client Explanation	Description
Limitations in gathering additional audit evidence.	Auditors tend to accept client explanations without seeking or gathering additional audit evidence to verify the information provided.
Dependence on a single source of information.	Auditors rely on client explanations as the sole source of information, without seeking confirmation or perspectives from other relevant sources.
Acceptance of simple explanations for complex situations	Auditors accept explanations that are overly simplistic or inadequate for what are actually
Willingness to accept high risks without further testing.	
Repetitive pattern of accepting client explanations without deep verification.	

complex issues or transactions, without further investigation.

Auditors are willing to accept client explanations even when there are significant indications of risk, without performing additional audit procedures to mitigate those risks.

Auditors consistently and repeatedly accept client explanations without conducting thorough verification or investigation, indicating an established habitual pattern.

Source: (Sutantio, 2021)

Moderating Variable

A moderating variable influences the relationship between independent and dependent variables. In this study, the moderating variable is Time Budget Pressure (Z), defined as the condition where auditors face demands to complete tasks within predetermined time budgets or tight deadlines. This variable was measured using a 5-point Likert scale, ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). According to Ekadana (2021), greater time budget pressure increases the likelihood of auditors prematurely terminating audit procedures.

Table 4: Moderating variable indicators

Time Budget Pressure	Description
Level of time budget tightness	The extent to which the time limits set for completing audit tasks are perceived as strict or limited by the auditor. The auditor's ability to complete audit tasks within the predetermined time limits, and the efforts required to meet these targets.
Achievement of time budget targets	

Source: (Lase, 2023)

Data Analysis

The data were analysed using descriptive statistics to investigate the mean, maximum, minimum, median, and standard deviation values. Hypothesis testing was conducted using multiple regression analysis with the help of SPSS 22 software, based on the following regression model:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 (X_1 Z) + \beta_5 (X_2 Z) + \beta_6 (X_3 Z) + \varepsilon$$

Where:

- **Y**: Premature Sign-Off
- **X₁**: External Locus of Control
- **X₂**: Professional Commitment
- **X₃**: Readily Accept Client Explanation
- **Z**: Time Budget Pressure
- **ε**: Error term

The coefficient of determination (R^2) measures how well the independent variables explain the dependent variable, while the F-test assesses their simultaneous effect at a 5% significance level, and the t-test evaluates the partial effect of each independent variable, with a significance level of < 0.05 indicating a significant effect.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics were used to describe the research variables by showing the minimum, maximum, mean, and standard deviation values. The descriptive statistical analysis in this study was conducted using SPSS (Statistical Product and Service Solution) version 22, and the results are as follows:

Table 5: Descriptive Statistical Test

Variable	Theoretical Range	Actual Range	Mean	Scale Range			Conclusion
				Low	Medium	High	
External Locus of Control	10 - 50	30 - 50	41,25	10 - 23,3	23,4 - 36,6	36,7 - 50	High
Professional Commitment	10 - 50	31 - 50	40,94	10 - 23,3	23,4 - 36,6	36,7 - 50	High
Readily Accept Client Explanation	10 - 50	27 - 43	36,96	10 - 23,3	23,4 - 36,6	36,7 - 50	High
Time Budget Pressure	10 - 50	30 - 48	41,03	10 - 23,3	23,4 - 36,6	36,7 - 50	High
Premature Sign Off	10 - 50	30 - 49	41,31	10 - 23,3	23,4 - 36,6	36,7 - 50	High

Source: Primary data processed (2024)

Analysis of Table 5 indicates high average values for external locus of control, professional commitment, readily accept client explanation, time budget pressure, and premature sign-off, suggesting that auditors often attribute outcomes to external factors, demonstrate strong professional loyalty, accept client explanations readily, and face tight time constraints, which collectively emphasize the need for better management of work pressures and enhanced monitoring of audit practices to maintain quality standards.

Validity Test

Instrument validity was assessed using Pearson's Product Moment correlation between item scores and total scores, with the validity criterion established at a calculated R-value greater than the table r (0.2319) with $df = 70$ ($n-2$); the results indicated that all items across the five research variables external locus of control (X1), professional commitment (X2), readily accept client explanation (X3), time budget pressure (Z), and premature sign-off (Y) exceeded the required table R-value.

Tabel 6: Validity Test

Variable	Item	R-Calculated		Criteria R-Table	Remarks
		Min	Max		
External Locus of Control	X1.1 -	0,443	0,835	> 0,2319	Valid
	X1.10				
Professional Commitment	X2.1 -	0,597	0,890	> 0,2319	Valid
	X2.10				
Readily Accept Client Explanation	X1.3 -	0,337	0,749	> 0,2319	Valid
	X3.10				
Time Budget Pressure	Z1 – Z10	0,562	0,790	> 0,2319	Valid
Premature Sign Off	Y1 – Y10	0,560	0,901	> 0,2319	Valid

Source: Processed primary data (2024)

Reliability Test

Instrument reliability was tested using Cronbach's Alpha method. The reliability criterion was set at $\alpha > 0.60$ (Ghozali, 2018). The reliability test results for the five research variables are presented in Table 6.

Table 7: Reliability Test

Variable	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items	Conclusion
External Locus of Control	.907	.908	10	Reliable
Professional Commitment	.858	.857	10	Reliable
Readily Accept Client Explanation	.690	.702	10	Reliable
Time Budget Pressure	.880	.880	10	Reliable
Premature Sign Off	.921	.921	10	Reliable

Source: Processed primary data (2024)

All variables exhibited good reliability with Cronbach's Alpha values above 0.60, with external locus of control, professional commitment, time budget pressure, and premature sign-off showing very good reliability ($\alpha > 0.80$), while readily accept client explanation, despite the lowest α of 0.690, still meets reliability criteria, confirming that all research instruments are reliable for further analysis.

Normality Test

Data normality was tested using the Kolmogorov-Smirnov method. The normality criterion was set at a significance value > 0.05 . The normality test results are shown in Table 7.

Table 8: Normality Test Results

Statistic	Unstandardized Residual	Conclusion
N	72	Data is normally distributed
Normal Parameters Mean Std. Deviation	.0000000	
Most Extreme Differences	1.74082328	

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Absolute	.072
Positive	.072
Negative	-.038
Test Statistic	.072
Asymp. Sig. (2-tailed)	.200

Source: Processed primary data, SPSS 22 (2024)

The normality test results show a significance value (Asymp. Sig. 2-tailed) of 0.200, which is greater than 0.05. This indicates that the regression model residuals are normally distributed. Therefore, the normality assumption in regression analysis has been met.

Multicollinearity Test

The multicollinearity test was conducted to detect correlations among the independent variables in the regression model. Orthogonal variables are independent variables with no correlation (correlation value = 0). The criteria for detecting multicollinearity: Tolerance value ≥ 0.10 or VIF ≤ 10 . The results of the multicollinearity test are presented in Table 8:

Table 9: Multicollinearity Test Results

Model	Unstandardized Coefficients	Standardized Coefficients	Collinearity Statistics	Conclusion
1	B	Std. Error	Beta	Tolerance
	(Constant)	-6.375	2.755	
	External Locus of Control	.167	.080	.153
	Professional Commitment	.157	.066	.153
	Readily Accept Client Expl.	.130	.060	.090
Time Budget Pressure	.719	.096	.671	

Source: Processed primary data (2024)

All independent variables have Tolerance values > 0.10 and VIF < 10 , meeting the criteria of no multicollinearity. Therefore, it can be concluded that the regression model is free from multicollinearity issues, allowing for further analysis of the relationships among variables.

Heteroscedasticity Test

The heteroscedasticity test using the Glejser method was conducted to detect the presence of heteroscedasticity in the regression model. The results are presented in Table 9.

Table 10: Heteroscedasticity Test Results – Glejser Test

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Conclusion
1	B	Std. Error	Beta		Tolerance
	(Constant)	4.184	1.653		2.532
	External Locus of Control	-.026	.048	-.116	-.553
	Professional Commitment	.058	.040	.268	1.449
	Readily Accept Client Expl.	-.065	.036	-.213	-1.807
Time Budget Pressure	-.043	.058	-.191	-.742	

Source: Processed SPSS 22 primary data (2024)

Based on these results, the significance values (Sig.) for all independent variables are above 0.05. The values for external locus of control (0.582), professional commitment (0.152), readily accept client explanation (0.075), and time budget pressure (0.461) all indicate no heteroscedasticity. Hence, it can be concluded that all independent variables in this study pass the heteroscedasticity test.

Model Fit Testing (F Test)

Table 11: Statistical F Test Results

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1750.784	7	250.112	84.030
	Residual	190.494	64	2.976	
	Total	1941.278	71		

Source: Processed primary data (2024)

F test results show a significance value of 0.000, which is less than the significance level of $\alpha = 0.05$. According to the hypothesis criteria, if the significance value < 0.05 , then H_a is accepted. Thus, it can be concluded that the dependent variable, premature sign-off (Y), can be explained by the independent variables, external locus of control (X1), professional commitment (X2), and readily accept client explanation (X3), with moderation from time budget pressure (Z).

Coefficient of Determination Test

Table 11: Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.950a	.902	.891	1.725

Source: Processed primary data (2024)

Table 6 presents the coefficient of determination results, indicating an R value of 0.950, which shows a very strong correlation between the independent and dependent variables, with an R Square value of 0.902 suggesting that 90.2% of the variation in premature sign-off is explained by the independent variables external locus of control, professional commitment, readily accept client explanation, time budget pressure, and their interactions (LOCE x TBP, KP x TBP, RACE x TBP) while the Adjusted R Square value of 0.891 indicates that 89.1% of the variation remains explainable after adjustment, and a Standard Error of the Estimate of 1.725 demonstrates the model's predictive accuracy, collectively highlighting the critical role of psychological factors and time budget pressure in influencing auditors' tendencies to engage in premature sign-off.

T-Test

The hypotheses in this study were tested using a T-test by estimating the regression coefficients and significance values for each independent variable external locus of control, professional commitment, readily accept client explanation, time budget pressure, and their interactions with time budget pressure with results presented in Table 7.

Table 12: Hypothesis Test Results (T-Test)

Model	Unstandardized Coefficients	Standardized Coefficients		t	Sig.	Conclusion
		B	Std. Error			
1	(Constant)	-40.216	27.151			
	External Locus of Control	1.452	.516	1.330	2.812	.007 H ₁ accepted
	Professional Commitment	-1.078	.518	-1.046	-2.082	.041 H ₂ accepted
	Readily Accept Client Expl.	1.058	.528	.731	2.005	.049 H ₃ accepted
	Time Budget Pressure	1.531	.665	1.429	2.302	.025
	LOCE.x.TBP	.032	.013	2.340	2.449	.017 H ₄ accepted
	KP.x.TBP	-.031	.012	-2.257	-2.537	.014 H ₅ accepted
	RACE.x.TBP	-.024	.013	-1.151	-1.814	.074 H ₆ refused

Source: Processed primary data (2024)

The multiple regression analysis results indicate that External locus of control positively affects Premature sign-off ($\beta = 1.452$, $p = 0.007$), supporting H₁. In contrast, professional commitment negatively impacts premature sign-off ($\beta = -1.078$, $p = 0.041$), confirming H₂. Additionally, Readily accept client explanation positively influences Premature sign-off ($\beta = 1.058$, $p = 0.049$), supporting H₃, while Time Budget Pressure also increases the likelihood of Premature Sign-Off ($\beta = 1.531$, $p = 0.025$). The interaction between External locus of control and Time budget pressure significantly heightens Premature sign-off ($\beta = 0.032$, $p = 0.017$), affirming H₄, whereas the interaction between Professional commitment and Time budget pressure reduces it ($\beta = -0.031$, $p = 0.014$), supporting H₅. However, the interaction between Readily accept client explanation and Time budget pressure is not significant ($\beta = -0.024$, $p = 0.074$), leading to the rejection of H₆. These findings emphasize the significant influence of psychological factors and time pressure on auditors' tendencies to prematurely terminate audit procedures, with professional commitment serving as a mitigating factor.

CONCLUSION

The findings of this study reveal significant influences of various factors on Premature sign-off in the context of auditing. Eksternal locus of control exhibits a positive effect, consistent with previous findings and supported by the Attitude Change Theory. Conversely, Professional commitment contributes negatively to Premature sign-off, with consistent evidence backing this claim. Additionally, Readily accept client explanation also shows a positive influence, reinforcing previous conclusions and based on Attribution Theory. Time budget pressure acts as a moderator in the relationship between Eksternal locus of control and Premature sign off, as well as impacting the interaction between Professional commitment and auditor decisions, as demonstrated in prior research. However, in this context, Time budget pressure does not moderate the effect of Readily accept client explanation. These findings provide valuable insights for auditing practices and policy development, while emphasizing the importance of understanding

psychological factors and environmental conditions that may influence auditor decision-making.

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