

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh *Time Pressure*, *Audit Risk*, Komitmen Profesional, dan *Internal Locus of Control* terhadap Penghentian Prematur atas Prosedur Audit pada Kantor Akuntan Publik di Yogyakarta, Surakarta, dan Semarang. Subyek dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik (KAP) di Yogyakarta, Surakarta, dan Semarang. Dalam penelitian ini sampel berjumlah 50 responden yang dipilih dengan menggunakan *purposive sampling*. Alat analisis yang digunakan adalah Regresi Linier Berganda.

Berdasarkan analisis yang telah dilakukan diperoleh hasil bahwa *time pressure* dan *audit risk* berpengaruh positif terhadap penghentian prematur atas prosedur audit. Selain itu, komitmen profesional berpengaruh negatif terhadap penghentian prematur atas prosedur audit. Sedangkan, *internal locus of control* tidak berpengaruh terhadap penghentian prematur atas prosedur audit.

Kata kunci: *Time Pressure*, *Audit Risk*, Komitmen Profesional, *Internal Locus of Control*, dan Penghentian Prematur atas Prosedur Audit

ABSTRACT

The study aims to analyze the influence of time pressure, audit risk, professional commitment, and internal locus of control towards premature sign off the audit procedures Public Accounting Firm in Yogyakarta, Surakarta, and Semarang. The subjects in this study was auditors working on Public Accounting Firm in Yogyakarta, Surakarta, and Semarang. In this study, sample of 50 respondents were selected using purposive sampling. Analysis tool used in this study is Multiple Linear Regression.

Based on the analysis that have been made the results are time pressure and audit risk have positive effect on premature sign off the audit procedures. In addition, professional commitment have negative effect on premature sign off the audit procedures. Meanwhile, internal locus of control has no effect on premature sign off the audit procedures.

Keywords: Time Pressure, Audit Risk, Professional Commitment, Internal Locus of Control, and Premature Sign off the Audit Procedures.