

INTISARI

Penelitian ini bertujuan untuk menganalisis Pengaruh *Time Pressure*, *Review procedures and Quality control*, *Professional commitment*, *Professionalism* dan *Machiavellian nature* terhadap *Premature Sign-Off* 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 69 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 *Machiavellian nature* berpengaruh positif terhadap *Premature Sign-Off*. Selain itu, *Professionalism* berpengaruh negatif *Premature Sign-Off*. Sedangkan, *Review procedures and Quality control* dan *Professional commitment* tidak berpengaruh terhadap *Premature Sign-Off*.

Kata kunci: *Time Pressure*, *Review procedures and Quality control*, *Professional commitment*, *Professionalism*, *Machiavellian nature* dan *Premature Sign-Off*

ABSTRACT

The study aims to analyze the influence of Time Pressure, Review procedures and Quality control, Professional commitment, Professionalism and Machiavellian nature 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 69 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 Machiavellian nature positive effect on premature sign off the audit procedures. In addition, Professionalism have negative effect on premature sign off the audit procedures. Meanwhile, Review procedures and Quality control and Professional commitment has no effect on premature sign off the audit procedures.

Keywords: *Time Pressure, Review procedures and Quality control, Professional commitment, Professionalism, Machiavellian nature dan Premature Sign-Off*

