

DAFTAR PUSTAKA

- Agustina, Titien, Nurhikmah, and Rudiansya Muhammad. 2022. "The Influence of Locus of Control, Self-Efficacy, and Adversity Quotient on Business Performance." *Jurnal Economia* 18(1):1–15. doi: 10.21831/economia.v18i1.34013. <https://journal.uny.ac.id/index.php/economia/article/view/34013>
- Ahmad, Yunikartika, Andi Wawo, and Jannah Raodahtul. 2023. "Pengaruh Pengalaman tika Profesi Terhadap Penghentian Prematur Sign Off Audit Prosedur Dengan Time Pressure Sebagai Varibel Moderasi." *Indonesian Journal of Taxation and Accounting* 1(1):33–48. doi: 10.61220/ijota.v1i1.2023b4. <https://journal.lontaradigitech.com/IJOTA/article/view/21>
- Ahmed, Essia Ries, Alabdullah Tariq Tawfeeq Yousif, Meltem Ece Çokmutlu, and Duygu Özkan. 2023. "How Do Sustainability Assurance, Internal Control, Audit Failures Influence Auditing Practices?" *Journal of Management, Accounting, General Finance and International Economic Issues* 2(3):671–88. <https://scholargps.com/scholars/37687230464071/tariq-tawfeeq-yousif-alabdullah>
- Aisyiyah, Qiftiyatul. 2019. "Pengaruh Pengalaman, Etika Profesi, Time Budget Pressure, Risiko Kesalahan Terhadap Kualitas Audit." *Jurnal Ilmiah Dan Riset Akuntansi* 8(8):1–21. <https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/download/2448/2451/>
- Al-Qatamin, Isam Khaled, Salleh Zalailah, and Ali Azwadi. 2021. "The Impact of Auditors' Industry Knowledge and Experience on Premature Sign-Offs: Evidence from Jordan." *International Journal of Business and Society* 22(3):1569–88. doi: 10.33736/ijbs.4322.2021. https://www.researchgate.net/publication/356985991_The_Impact_of_Audit_ors'_Industry_Knowledge_and_Experience_on_Premature_Sign-Offs_Evidence_from_Jordan
- Aswar, Khoirul, Akbar Fahmi Givari, Wiguna Meilda, and Hariyani Eka. 2021. "Determinants of Audit Quality: Role of Time Budget Pressure." *Problems and Perspectives in Management* 19(2):308–19. doi: 10.21511/ppm.19(2).2021.25. <https://www.businessperspectives.org/index.php/journals/problems-and-perspectives-in-management/issue-380/determinants-of-audit-quality-role-of-time-budget-pressure>
- Christianti. 2021. "Pengaruh Risiko Audit, Tekanan Waktu, Pengalaman Auditor Dan Equity Sensitivity Terhadap Penghentian Prematur Atas Prosedur Audit

(Studi Kasus Pada Kap Jakarta Selatan).” 16(19):64–71. doi: 10.47492/jip.v2i2.699. <https://sinelitabmas.unsoed.ac.id/google-doc/6935646/pengaruh-risiko-audit-tekanan-waktu-pengalaman-auditor-dan-equity-sensitivity-terhadap-penghentian-prematur-atas-prosedur-audit-studi-kasus-pada-kap-jakarta-selatan>

Ekadana. 2021b. “Pengaruh Time Pressure, Profesional Commitment Dan Locus Of Control Terhadap Penghentian Prematur Prosedur Audit.” *Hita Akuntansi Dan Keuangan Universitas Hindu Indonesia Edisi Juli 2021* e-ISSN 279:304–17. <https://ejournal.unhi.ac.id/index.php/HAK/article/download/1817/1103>

Ekayani et al. 2023. “The Role of Time Budget Pressure in Moderating the Influence of Independence and Competence on Audit Quality in Bali Regional Public Accounting Firms.” *International Journal of Social Science And Human Research* 06(01):504–9. doi: 10.47191/ijsshr/v6-i1-66. https://www.researchgate.net/publication/367304822_The_Role_of_Time_Budget_Pressure_in_Moderating_the_Influence_of_Independence_and_Competence_on_Audit_Quality_in_Bali_Regional_Public_Accounting_Firms

Hartanto, Ongky. 2018. “Pengaruh Locus of Control, Tekanan Anggaran Waktu Komitmen Profesional, Terhadap Perilaku Disfungsional Auditor.” *EKUITAS (Jurnal Ekonomi Dan Keuangan)* 20(4):473–90. doi: 10.24034/j25485024.y2016.v20.i4.59. https://www.researchgate.net/publication/375928590_Pengaruh_Locus_of_Control_terhadap_Dysfunctional_Audit_Behavior_Religious_Control_sebagai_Pemoderasi

Hendryadi, Hendryadi. 2017. “Pengembangan Skala Locus of Control.” *Jurnal Riset Manajemen Dan Bisnis (JRMB) Fakultas Ekonomi UNIAT* 2(3):417–24. doi: 10.36226/jrmb.v2i3.76. https://www.researchgate.net/publication/323255351_PENGEMBANGAN_SKALA_LOCUS_OF_CONTROL

Hikmayah, Nofiati, and Aswar Khoirul. 2020. “The Impact of Factors on the Audit Quality in Indonesia: The Moderating Effect of Professional Commitments.” *International Journal of Academic Research in Accounting, Finance and Management Sciences* 9(4):285–93. doi: 10.6007/ijarafms/v9-i4/6916. https://www.researchgate.net/publication/343680968_The_Impact_of_Factors_on_the_Audit_Quality_in_Indonesia_The_Moderating_Effect_of_Professional_Commitments

Jati, I. Ketut, and Suprasto Herkulanus Bambang. 2020. “Time Budget Pressure on Audit Quality with Audit Structure, Independence, and Audit Supervision as Moderating Variable.” *International Research Journal of Management, IT and Social Sciences* 7(6):21–32. doi: 10.21744/irjmis.v7n6.997. <https://sloap.org/journals/index.php/irjmis/article/view/997>

Karim et al. 2015. “Factors Contributing to Premature Sign-off of Audit Procedure:

Evidence from Malaysia.” *Advanced Science Letters* 21(5):1243–46. doi: 10.1166/asl.2015.5991.

https://www.researchgate.net/publication/283817178_Factors_Contributing_to_Premature_Sign-Off_of_Audit_Procedure_Evidence_from_Malaysia

<https://iapi.or.id/direktori-kantor-akuntan-publik-akuntan-publik>

Kusuma Wardani, Anisa. 2013. “Decision of Sign Off Premature Based on Audit Risk and Time Budget Pressure By the Public Accountant Firms in East Kalimantan.” *Journal of Economics, Business, and Accountancy | Ventura* 16(2):299. doi: 10.14414/jebav.v16i2.187. <https://journal.perbanas.ac.id/index.php/jebav/article/view/187>

Lasdi et al. 2016. “Pengaruh Tindakan Supervisi Dan External Locus of Control Terhadap Penghentian Prematur Atas Prosedur Audit Pada Auditor Di Surabaya.” *Jurnal Akuntansi Kontemporer (Jako)* 8 (2):108–15. doi: <https://doi.org/10.33508/jako.v8i2.2587>. <http://journal.wima.ac.id/index.php/JAKO/article/view/2587>

Meidawati, Neni, and Arden Assidiqi. 2019. “The Influences of Audit Fees, Competence, Independence, Auditor Ethics, and Time Budget Pressure on Audit Quality.” *Jurnal Akuntansi & Auditing Indonesia* 23(2):117–28. doi: 10.20885/jaai.vol23.iss2.art6. https://www.researchgate.net/publication/338746113_The_influences_of_audit_fees_competence_independence_auditor_ethics_and_time_budget_pressure_on_audit_quality

Mulyadi et al. 2020. “Pengaruh Tekanan Anggaran Waktu, Locus Of Control, Dan Komitmen Profesional Terhadap Perilaku Penurunan Kualitas Audit Pada PT PLN Unt Distribusi Jabar Dan Banten.” *Malaysian Palm Oil Council (MPOC)* 21(1):1–9. <https://jurnal.syntax-idea.co.id/index.php/syntax-idea/article/view/493/385>

Noviani, Serly, and Aminah Siti. 2023. “Pengaruh Opini Audit-Pergantian Auditor Dan Return On Assets (ROA) Terhadap Audit Delay.” *Jurnal Akuntansi Dan Teknologi Keuangan Vol 1, No(ISSN 2962-4487 (Media Online))*:83–91. doi: 10.56854/atk.v1i2.165. <https://ejurnal.bangunharapanbangsa.com/index.php/atk/article/view/165>

Nugrahanti, Trinandari P. 2020. “Dysfunctional Audit Behavior and Sign Off Premature Audit Procedures: Case Study of Jakarta Public Accounting Firm.” *Research Journal of Finance and Accounting* 11(6):21–31. doi: 10.7176/rjfa/11-6-03. https://www.researchgate.net/publication/350578617_Dysfunctional_Audit_Behavior_and_Sign_Off_Premature_Audit_Procedures_Case_Study_of_Jakarta_Public_Accounting_Firm

Rahim, Syamsuri, Wahyuni Nur, and Habie Zukifli. 2023. “Pengaruh Time Pressure

Dan Risiko Audit Terhadap Premature Sign Off Prosedure Audit Pada Kap (Kantor Akuntun Publik) Sulawesi Selatan Di Makassar.” *AKMEN Jurnal Ilmiah* 20(1):39–51. doi: <https://doi.org/10.37476/akmen.v20i1.3763>. <https://e-jurnal.nobel.ac.id/index.php/akmen/article/view/3763>

Respati, Tyas Novita Wening. 2011. “Pengaruh Locus of Control Terhadap Hubungan Sikap Manajer, Norma-Norma Subyektif, Kendali Perilaku Persepsian, Dan Intensi Manajer Dalam Melakukan Kecurangan Penyajian Laporan Keuangan.” *Jurnal Akuntansi Dan Keuangan Indonesia* 8(2):123–40. doi: 10.21002/jaki.2011.08. <https://www.neliti.com/publications/75306/pengaruh-locus-of-control-terhadap-hubungan-sikap-manajer-norma-norma-subyektif>

Satria, Novi Denny, and Putri Kiki Nabilla. 2022. “Pengaruh Time Pressure, Audit Risk, Dan Locus of Control Terhadap Penghentian Premature Prosedur Audit Pada Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Sumatera Barat.” *Jurnal Revenue : Jurnal Ilmiah Akuntansi* 3(1):210–19. doi: 10.46306/rev.v3i1.103. <https://revenue.lppmbinabangsa.id/index.php/home/article/view/103>

Shannak, Rifat O., and Al-Taher Ammar. 2012. “Factors Affecting Work Locus of Control: An Analytical and Comparative Study.” *Jordan Journal of Business Administration* 8(2):2012–2373. https://www.researchgate.net/publication/257947305_Factors_affecting_Work_Locus_of_Control_An_Analytical_and_Comparative_Study

Soobaroyen, Teerooven, and Chengabroyan Chelven. 2006. “Auditors’ Perceptions of Time Budget Pressure, Premature Sign Offs and Under-Reporting of Chargeable Time: Evidence from a Developing Country.” *International Journal of Auditing* 10(3):201–18. doi: 10.1111/j.1099-1123.2006.0350.x. <https://onlinelibrary.wiley.com/doi/abs/10.1111/j.1099-1123.2006.0350.x>

Sukatin, Nurkhalipah, Kurnia Ayu, Ramadani Delfa, and Fatimah. 2022. “Pengaruh Audit Risk, Locus Of Control Dan Materialitas Terhadap Penghentian Premature Prosedur Audit.” *Jurnal Ilmiah Multi Disiplin Indonesia* 1(9):1278–85. doi: DOI:10.25105/jat.v4i1.4970. <https://journal.ikopin.ac.id/index.php/humantech/article/view/3227>

Syahdina, Aang, and Kinima Pohinia. 2019. “Pengaruh Tekanan Waktu, Prosedur Review Dan Kontrol Kualitas, Komitmen Profesional, Dan External Locus of Control Terhadap Penghentian Prematur Atas Prosedur Audit.” *Jurnal Akuntansi Bisnis* 12(1):77–94. doi: 10.30813/jab.v12i1.1511. <https://journal.ubm.ac.id/index.php/akuntansi-bisnis/article/view/1511>

Yauwthanthy, Angelina Maria. 2022. “Effect of Time Pressure, Audit Risk and Materiality to Disclosure Prematures to Audit Procedures.” *Indonesian Journal of Business, Accounting and Management* 1(01):49–54. doi: 10.36406/ijbam.v1i1.124.

https://www.researchgate.net/publication/367259899_Effect_of_Time_Pressure_Audit_Risk_and_Materiality_to_Disclosure_Prematures_to_Audit_Procedures

Yustina. 2018. "Profesionalisme Terhadap Penghentian Prematur Atas Prosedur Audit (Studi Empiris Pada Internal Auditor Di Perusahaan Dki Jakarta Tahun 2017)." *Jurnal Muara Ilmu Ekonomi Dan Bisnis* 2(2):499–508. doi: 2579-6232. <https://journal.untar.ac.id/index.php/jmieb/article/view/1803>

Yustina, Ina Andi, and Sutarsa Irina Kristela. 2020. "The Role of Professional Commitment and Suspension of Judgment in Decreasing Auditors' Premature Sign-Off." *Jurnal Akuntansi* 10(2):153–64. doi: 10.33369/j.akuntansi.10.2.153-164. <https://ejournal.unib.ac.id/JurnalAkuntansi/article/view/9438>

Zainudin, Adi Alfareza Desta Prasetyo, Aswar Khoirul, Lastiningsih Noegrahini, Sumardjo Mahendro, and Taufik Taufeni. 2021. "Analysis of Potential Factors Influencing Audit Quality: The Moderating Effect of Time Budget Pressure." *Problems and Perspectives in Management* 19(4):519–29. doi: 10.21511/ppm.19(4).2021.42. https://www.researchgate.net/publication/357432920_Analysis_of_potential_factors_influencing_audit_quality_The_moderating_effect_of_time_budget_pressure

Zickuhr, Michae Kathryn. 2016. "Effect of Time Budget Pressure and Locus of Control of Auditor Dysfunctional Behaviors (Survey on Legislative Auditor BPKP Gorontalo Province) Ratna." 7(June):6–13.