ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh tekanan Klien , komunikasi audit, dan pengetahuan auditor tentang industri perusahaan terhadap potensi *Premature Audit Sign-off*, serta menguji peran *Quality Management at the Engagement Level* sebagai variabel moderasi. Penelitian menggunakan pendekatan kuantitatif dengan metode survei terhadap auditor yang bekerja pada Kantor Akuntan Publik (KAP) non-Big Four di Indonesia. Data diperoleh melalui penyebaran kuesioner kepada 170 auditor dan dianalisis menggunakan *Structural Equation Modeling–Partial Least Squares* (SEM-PLS) dengan bantuan aplikasi SmartPLS 4. Hasil penelitian menunjukkan bahwa tekanan Klien berpengaruh positif dan signifikan terhadap potensi *Premature Audit Sign-off*. Pengetahuan auditor tentang industri perusahaan juga berpengaruh signifikan terhadap potensi *Premature Audit Sign-off*. Sementara itu, komunikasi audit dan *Quality Management at the Engagement Level* tidak berpengaruh signifikan terhadap potensi *Premature Audit Sign-off*. Pengujian efek moderasi menunjukkan bahwa *Quality Management at the Engagement Level* mampu memoderasi pengaruh tekanan Klien terhadap potensi *Premature Audit Sign-off* dengan arah hubungan negatif, sehingga dapat memperlemah pengaruh tekanan Klien . Namun demikian, *Quality Management at the Engagement Level* tidak mampu memoderasi pengaruh komunikasi audit maupun pengetahuan auditor tentang industri perusahaan terhadap potensi *Premature Audit Sign-off*.

Kata Kunci: Tekanan Klien , Komunikasi Audit, Pengetahuan Auditor tentang Industri, *Premature Audit Sign-off*, *Quality Management at the Engagement Level*

ABSTRACT

This study aims to examine the effects of client pressure, audit communication, and auditors' industry knowledge on the potential occurrence of Premature Audit Sign-off, as well as to investigate the moderating role of Quality Management at the Engagement Level. A quantitative approach was employed using a survey method involving auditors working in non-Big Four Public Accounting Firms in Indonesia. Data were collected through questionnaires distributed to 170 auditors and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with SmartPLS 4. The results indicate that Klien *pressure has a positive and significant effect on the potential occurrence of Premature Audit Sign-off. Auditors' industry knowledge also has a significant effect on the potential occurrence of Premature Audit Sign-off. In contrast, audit communication and Quality Management at the Engagement Level do not have a significant effect on the potential occurrence of Premature Audit Sign-off. Furthermore, the moderation analysis reveals that Quality Management at the Engagement Level significantly moderates the relationship between* Klien *pressure and the potential occurrence of Premature Audit Sign-off by weakening the effect of* Klien *pressure. However, Quality Management at the Engagement Level does not significantly moderate the relationship between audit communication and the potential occurrence of Premature Audit Sign-off, nor the relationship between auditors' industry knowledge and the potential occurrence of Premature Audit Sign-off.*

Keywords: Klien *Pressure, Audit Communication, Auditors' Industry Knowledge, Premature Audit Sign-off, Quality Management at the Engagement Level.*