

The impact of workload and external locus of control on premature sign off audit mediated by emotional intelligence

Tatia¹, Efa Irdhayanti², Titik Rosnani³

^{1,2,3}Faculty of Economics and Business, Universitas Tanjungpura, Indonesia

ARTICLE INFO**Article history:**

Received Nov 11, 2024
Revised Nov 15, 2024
Accepted Nov 21, 2024

Keywords:

Auditor;
Emotional Intelligence;
External Locus of Control;
Premature Sign Off Audit;
Workload.

ABSTRACT

Auditors must be professionally responsible for clients completing their duties to produce audit reports because of the magnitude of client demands for the work performed by auditors. Inappropriate time pressures cause auditors to create work that is not optimal and cause auditors to take dysfunctional actions. This action can occur for many reasons, one of which is due to the high workload and the influence from within the auditor himself. Therefore, auditors must have high emotional intelligence to prevent this from happening. This study aims to ascertain and test the effect of workload and external locus of control on premature sign-off audits with emotional intelligence as a mediator. The population in this study are auditors with domiciles in West Kalimantan; the criteria are auditors who work actively in public accounting firms, companies, and government agencies. Data acquisition requires a sample of 74 auditors. Partial Least Square (PLS) is used to analyze data using the SmartPLS version 4 analysis tool.

This is an open access article under the CC BY-NC license.

**Corresponding Author:**

Tatia,
Faculty of Economics and Business,
Universitas Tanjungpura,
Jl. Prof. Dr. H. Hadari Nawawi, Kota Pontianak, Kalimantan Barat 78124, Indonesia
Email: b1021211052@student.untan.ac.id

1. Introduction

Audit quality is one of the important aspects that an auditor must maintain to maintain the trust of clients and companies. Audit procedures must be carried out without missing a single stage. The complexity of this procedure encourages auditors to sign off on audits prematurely, in addition to pressures such as workload and other problems that enable auditors to do so. Meanwhile, every company and client must want maximum and optimal auditor performance.

Based on the examination results by the Pusat Pembinaan Akuntan Publik dan Jasa Penilai (PPAJP), many cases exist of auditors acting fraudulently in audit procedures. One of the cases of auditors acting fraudulently was the case of PT Asuransi Jiwasraya in 2020, where the auditor could not disclose the original condition of the company. The audit report by the Jiwasraya suspect has been carried out window dressing or manipulation, which states that the company is described as being in a healthy condition when there is a modified opinion. Long before this case, there was a similar case where the auditor prematurely signed off the audit; this was done by the public accounting firm Meiliana Pangaribuan, who performed an audit at PT Jui Shin Indonesia in 2015. The party committed irregularities by not conducting audits by existing procedures such as collecting audit evidence, cost of goods sold, and tax payables (Izzah & Laily, 2020).

Based on Eva Marin Sambo & Ariputra (2024) research, it was stated that there was a case where there was a serious violation regarding the opinion (auditor's report) on the results of the financial audit report of PT Garuda Indonesia (Persero) Tbk, for the 2018 accounting year. This case occurred to an auditor (AP) Kasner Sirumapea; because of this case, the suspect received a strict sentence, namely a 12-month license, through the decision of the finance minister No. 312 / KM.1 / 2019. Based on data provided by OJK Indonesia, there are other cases by KAP involved in the case of PT Asuransi Jiwa Adisarana Wanaartha or

Wanaartha Life. This accounting firm received sanctions in the form of license revocation in this company; this sanction statement was through the Surat Keputusan Dewan Komisioner number KEP-5 / NB.1 / 2023, KEP-3 / NB.1 / 2023, and KEP-4 / NB.1 / 2023 dated February 24, 2023.

A premature sign-off audit is a deviant auditor action that harms the company. Premature sign-off stops the procedure. The audit and documentation of the audit are complete, but what happens is that the auditor needs to do it properly and even ignores the audit procedures carried out (Shapeero et al., 2003, in Nugrahanti, 2020). According to Ramadhani & Ananda Fatimah, 2022, a premature sign-off audit is the process of conducting an audit by ignoring or stopping audit procedures that should exist. The results of the premature sign-off audit affect the quality of the audit produced by the auditor; this action is hazardous because it is carried out by reducing evidence of audit procedures so that it cannot be relied on (Yustina & Sutarsa, 2020). Based on research by Nugrahanti, (2020), the indicators of measuring premature sign-off audits are consideration of the client's internal control system, consideration of assertion information, analytical procedures, confirmation, use of management representations, physical calculations and audit evidence, recalculation, and observation.

The driving factor for auditors to prematurely sign off audits is workload, or what is known as audit capacity stress, namely the condition of auditors who are depressed because the number of clients and the work they face is increasing (Sari & Darya, 2023). The workload is a factor that reduces individual performance; the higher the workload, the lower the productive performance produced by individuals. The workload faced by an auditor results in a condition where the auditor feels exhausted emotionally and physically; this causes the auditor to produce low productivity and feel isolated (Idrus et al., 2024). Excessive workload can come from task pressure, responsibility, and excessive working hours; this workload will tend to trigger work stress in auditors.

Based on research by Al-Qatamin (2020), pressures such as time positively affect premature sign-off audit actions. Research by Rakhmanto & Rosnani (2024) states that to achieve quality audit results, auditors must have appropriate and balanced standards and deadlines. This consists of work quality, work quantity, and timeliness of audit procedures. According to Irpan et al., (2022), the indicators in measuring workload are individual targets at work, the condition of the work provided, and the work standards carried out in a company. Client pressure and work stress can also be factors that cause auditors to sign off audits prematurely; client requests to complete audit procedures quickly can encourage auditors to sign off audits prematurely.

Meanwhile, locus of control occurs when an individual cannot respond to success or failure on his own. Auditors who have a high external locus of control attitude tend to take premature sign-off audit actions more easily (Syahdina & Kinima, 2019). External locus of control is an individual condition that believes that events that occur do not originate from him but are beyond his control. The conditions of this behavior make it difficult for an auditor to deal with the problems that come to him. Individuals with high stress levels will have more potential for a high external locus of control (Roddenberry & Renk., 2010 in de Dios-Duarte et al., 2022). Nugrahanti (2020), explains that locus of control has a positive and significant relationship with premature sign-off audits; researcher mentioned that auditors who have a high external locus of control attitude sometimes cannot control their achievements and have a tendency to achieve personal interests either by manipulation, acting fraudulently, or various other ways.

To produce good performance can come from the ability to control good emotions. Therefore, emotional intelligence is needed, especially for auditors who work in a work environment with many people (Handoko et al., 2019). In the case of auditors who prematurely sign off audits, auditors are unable to control their emotions and lack emotional intelligence. While performing complex audit procedures from the beginning to the final in the form of closing the audit procedure, an auditor requires emotional intelligence to face challenges in audit procedures (Alimbudiono et al., 2022).

Competition in the realm of tight and competitive auditors requires auditors to perform their duties effectively so that amid the complexity of the tasks carried out by auditors, the workload they get will increase (Rustiarini et al., 2021). Therefore, when the auditor is very stressed, he will desire to ignore the responsibilities that should be carried out, and the auditor will tend to show dysfunctional actions (Tjan et al., 2019). As a result, the number of audit procedure assignments received by auditors causes their workload to be irregular and not conducive (Mulyadi, 2023).

According to Reina & Kuntadi (2024), an intelligent auditor can become stupid if cannot control his emotions. High emotional intelligence by an auditor or individual is a good sign that the auditor can control his emotions well, even under heavy work pressure. This will allow individuals to cope with pressure and all forms of change and support individuals to produce optimal work (Fauzan, 2023). Auditors must still have high emotional intelligence to respond appropriately to any problems (Jelanti, 2023). According to research by Dr. Osly Usman M. Bus Mgt. (2020) states that vital emotional intelligence in individuals plays an essential role in getting rid of bad habits in the form of an external locus of control. Research by Raj, Ngurzikpuii, (2024) states a significant correlation between emotional intelligence and locus of control.

This study was conducted to assess whether there is an influence between workload and external locus of control on premature sign-off audit actions with the mediating variable, namely emotional intelligence. The auditor profession, which is required to run perfectly, causes pressure on auditors; many reasons can make auditors stop audit procedures or activities. Therefore, this study tries to determine the effect between these variables. This research is also expected to increase knowledge and literature because this research focuses on auditor behavior.

2. Research Method

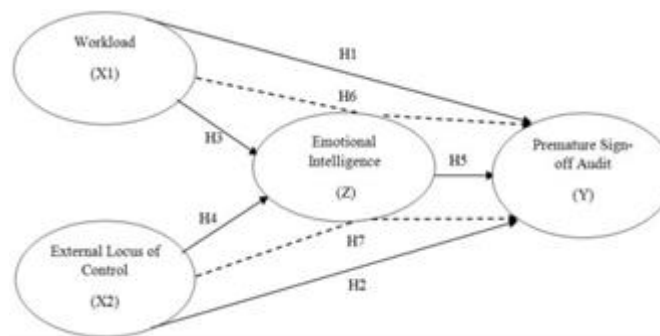


Figure 1. Research framework

Based on the problems raised in the research and the conceptual framework above, there are several research hypotheses formulated, namely as follows:

H1: Workload has a significant positive effect on Premature Sign-off Audit.

H2: External Locus of Control has a significant positive effect on Audit Premature Sign-off

H3: Workload has a negative effect on Emotional Intelligence.

H4: External Locus of Control negative effects Emotional Intelligence

H5: Emotional Intelligence has a significant positive effect on Premature Sign-off Audit.

H6: Workload has a significant positive effect on Premature Sign-off Audit through Emotional Intelligence.

H7: External Locus of Control has a significant positive effect on Premature Sign offt Audit through Emotional Intelligence.

This study obtained data using a quantitative research approach that focuses on collecting research data. Data collection involved distributing questionnaires to respondents who met predetermined criteria, utilizing Google Forms for this purpose. It used a Likert scale with a range of 1 to 5, with the following categories: Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1).

The population in this study consisted of auditors, with a sample size of 74 auditors working in public accounting firms, companies, and government agencies in the West Kalimantan region. Purposive sampling, a non-probability sampling technique, was used to choose this sample. With this method, samples are chosen according to predefined criteria set by the researcher, rather than giving every member of the public an equal chance to be included in the research sample (Rimende & Indarto, 2021).

The criteria for inclusion in this study are as follows: 1) An auditor who is actively working at a public accounting firm, company, or government agency in West Kalimantan; 2) Willingness to become a respondent and fill out a questionnaire; 3) Residing in the West Kalimantan area; 4) Auditor respondents willing to fill out the questionnaire without any position restrictions, including partners, managers, supervisors, seniors, or juniors. The location of this study is a population originating from auditors who work in the West Kalimantan region, which is geographically an area of Indonesia. This creates limitations in

generalizing the research results to auditors in other regions of Indonesia. A sample that includes auditors from various regions, including regions with more diverse levels of economic activity and organizational structure, will be needed to represent the population and describe the national population of auditors. This will help produce more representative and relevant findings for policy or training in the Indonesian accounting industry.

The measurement model and the structural mode are both analyzed and evaluated in this study using the Partial Least Squares (PLS) SmartPLS 4 statistical tool. (Cassel, Hackl, & Westlund, 1999; Hair, 2021). A validity test is used to ensure the instrument's reliability, and a construct validity test is used to ensure the questionnaire items measure the intended construct. A reliability test with composite reliability is used to assess the reliability of each indicator in the model as a whole. This will ensure that each scale is reliable enough for research. A discriminant validity test with cross-loadings ensures that each construct in each item significantly differs from the others. It was then bootstrapping in hypothesis testing.

Table 1. Variable measurement

No.	Variables	Definitions	Indicators
1.	Workload	Workload or audit capacity stress is when the auditor feels pressure due to the client's face increase (Sari & Darya, 2023). The auditor's workload must be balanced with his abilities, be it cognitive workload or physical workload (Alfindo & Putra, 2023).	1. Target 2. Work condition 3. Work standards (Irgan et al., 2022)
2.	External Locus of Control	Locus of control is the attitude of individuals who respond to the success or failure they face (Wulandari & NR, 2023). External locus of control is the attitude of individuals who feel that the successes and failures they experience are out of their control. Individuals with this attitude tend to do what they want, and dysfunctional actions (Janie & Isgiyarta, 2019)	1. Fate 2. Luck 3. Opportunities 4. Influence of others (Wulandari & NR, 2023)
3.	Premature Sign Off Audit	A premature sign-off audit is a process of conducting an audit by ignoring or stopping audit procedures that must be included in the audit procedure (Ramadhani & Ananda Fatimah, 2022). This is detrimental to the company and will reduce the audit quality (Nehme et al., 2023).	1. Consideration of the internal control system 2. Consideration of assertion information 3. Analytical procedure 4. Confirmation 5. Use of management representation 6. Physical count and audit evidence 7. Observation (Nugrahanti, 2020)
4.	Emotional Intelligence	Emotional intelligence is the ability of individuals to understand their surroundings by using emotions in decision-making (Brody & Gaurav G, 2020). Auditors with good emotional intelligence will be able to think clearly even if they are under pressure. They will also be able to act ethically and adhere to principles so that dysfunctional actions can be minimized (Goleman, 2001 in Hidayat et al., 2020)	1. Intrapersonal 2. Adaptability 3. Strategies for handling stress 4. Motivating mood (Bar-on, 2002)

Source: Data Analysis (2024)

3. Result and Discussion

Respondent Characteristics

Respondent characteristics data is presented in Table 2. Totalling 74 respondents. The data obtained shows that gender is dominated by man (63%) and woman (37%). The highest level of education is S1 (63%), followed by S2 (21,9%) and D3 (8,2%). The range of work experience includes less than 1 year (27.4%), 1-3 years (53.4%), and more than 3 years.

Table 2. Characteristics of respondent

Categories	Items	f	%
Gender	Man	46	63%
	Woman	27	37%
	Total	73	100%

Categories	Items	f	%
Degree Level	D3	6	8,2%
	S1	51	69,9%
	S2	16	21,9%
	Total	73	100%
Work Experience	<1 year	20	27,4%
	1-3 year	39	53,4%
	>3 year	14	19,2%
	Total	73	100%

Source: Questionnaire Data Processing Results(2024)

Measurement Models

Table 3. Measurement models

Variables	Items	Loading Factor	Composite Reability	AVE
Workload	You are unable to complete the work in accordance with predetermined target	0.895	0.921	0.795
	You are unable to complete complex audit procedures.	0.853		
	It is hard for you to meet the requirements of the working standards established in carrying out audit procedures.	0.926		
External Locus of Control	You don't believe the job you got is good luck.	0.788	0.885	0.659
	Having colleagues and clients you can work with is not a stroke of luck.	0.824		
	Failure in auditing is because you can't take advantage of opportunities and don't put in the effort.	0.857		
Premature Sign Off Audit	Cooperation and support from others is not essential for achieving audit success.	0.774	0.961	0.779
	You don't need to understand the client's internal controls in the audit planning.	0.894		
	You don't need assertion information to formulate the audit objective.	0.839		
	You did not perform analytical procedures to identify audit information.	0.886		
	You don't need confirmation to obtain strong audit evidence.	0.890		
	You do not need management representation in performing audit procedures.	0.904		
Emotional Intelligence	You never perform physical calculations on audit information.	0.873	0.885	0.659
	You don't need rechecks to support audit conclusions.	0.893		
	You don't believe in yourself and your abilities.	0.872		
	You are not adaptable and open to changes around you.	0.857		
	You are unable to cope with the stress of a demanding job.	0.890		
	You don't have a positive outlook on life	0.758		

Source: Data Processing Results (2024)

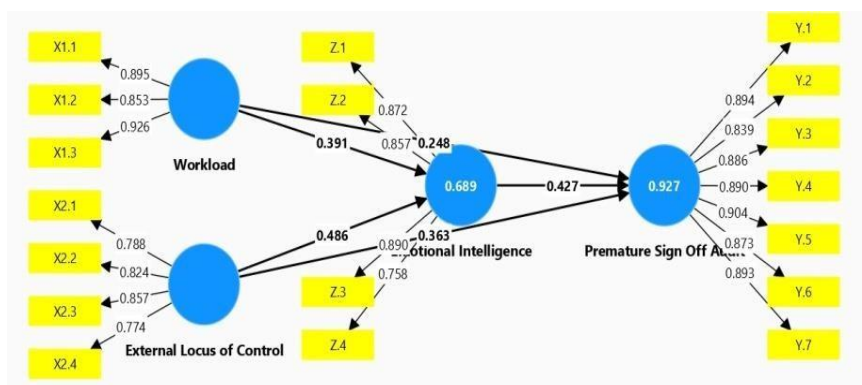


Figure 2. Measurement models

From the table above, the convergent validity value can be assessed by comparing the indicator and construct values. Indicators of a variable are said to be valid if they have a correlation value above 0.70. From the factor loading value above, it can be concluded that the construct has good convergent validity. While the loading factor value is > 0.70, the AVE value must be > 0.5 to be considered valid. Then, it can be concluded that the table has a good convergent construct. Furthermore, there is a composite reliability value of > 0.70. Thus, it can also be concluded that all indicators on the construct are reliable or accurate

Hypothesis Testing

Table 4. Path coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
Emotional Intelligence → Premature Sign Off Audit	0.427	0.421	0.063	6.803	0.000
External Locus of Control → Emotional Intelligence	0.486	0.482	0.134	3.621	0.000
External Locus of Control → Premature Sign Off Audit	0.363	0.367	0.058	6.304	0.000
Workload → Emotional Intelligence	0.391	0.398	0.127	3.080	0.002
Workload → Premature Sign Off Audit	0.248	0.249	0.055	4.524	0.000

Source: Data Processing Results (2024)

Based on existing knowledge, the results of hypothesis testing show a significant influence between the variables studied. First, emotional intelligence shows a significant and positive effect on premature sign-off audits (T-statistics = 6.803; P-values <0.001), which indicates that high emotional intelligence will reduce the impact on premature sign-off audits. Therefore, hypothesis H1 is accepted.

Further findings in this study showed a significant effect between workload and emotional intelligence (T-statistics = 3.080; P values = > 0.001). Most auditors would consider workload a problem. Auditors also agree that the ability to find errors will decrease with high workload pressure, but this is not the case for most auditors (Cho et al., 2021; Kumalawati et al., 2024). In research by Gong et al., (2022), this is not strange because this study proves that more workload from an auditor actually increases motivation to gain more knowledge and income.

Further results in the hypothesis test showed a positive and significant effect between external locus of control and premature sign-off audit (T-statistics = 6.304; P values = <0.001). Similarly, there is a significant positive effect between workload and premature sign-off audit (T-statistics = 4.524; P values = <0.001). This indicates that the higher the external locus of control and workload in auditors, the higher the risk of premature sign-off of an audit. Therefore, hypotheses H3 and H5 are accepted.

Table 5 below confirms the indirect effect through existing mediation variables, table 5 presents the results of the specific indirect effect hypothesis test.

Table 5. Specific indirect effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
External Locus of Control → Emotional Intelligence → Premature Sign Off Audit	0.208	0.202	0.062	3.377	0.001
Workload → Emotional Intelligence → Premature Sign Off Audit	0.167	0.169	0.062	2.721	0.007

Source: Data Processing Results (2024)

The test results of the two hypotheses in Table 5 above show a positive and significant effect. For hypothesis test H6 (T statistics = 3.377; P values = 0.001). This implies that emotional intelligence is a mediating variable in the relationship between external locus of control and premature sign-off audits. These results also indicate a strong relationship between these variables, as in hypothesis H2, which states that external locus of control and emotional intelligence show a positive and significant relationship. A high external locus of control will make the auditor feel unsure of his abilities, which can trigger dysfunctional actions (Pranyanita & Sujana, 2019); this research also states that external locus of control affects premature sign-off audits because this attitude can lead to distrust of himself. Self-control that can be done will greatly affect good emotional control, which will produce a high-quality audit (Dina Safitri et al., 2024).

Meanwhile, for hypothesis H7 (T-statistics = 2.721 ; P values = 0.007), this indicates that there is a significant positive effect between workload and premature sign-off audit mediated by emotional intelligence. The results of this test provide valuable information about the influence of direct and mediating variables on the relationship between the variables studied. Emotional intelligence as a mediator applied to audit

procedures can create an atmosphere of openness and cooperation. This will encourage the formation of new ideas, whether between auditors and clients or auditors and teams (Zhao et al., 2022).

4. Conclusion

The research findings show how the relationship between workload, external locus of control, emotional intelligence and audit premature sign-off relates to auditors. Emotional intelligence has a significant positive effect on audit premature sign-off; this indicates that the higher the emotional intelligence, the higher the tendency for audit premature sign-off not to occur. This is because emotional intelligence is a crucial factor in the quality aspect of the resulting audit. With emotional intelligence, auditors will be better able to make rational and thoughtful decisions despite facing complex problems and pressures.

Meanwhile, workload and external locus of control have a positive and significant effect, this indicates that workload will be a challenge for an auditor, significantly when the high number of clients will increase workload. This will be an opportunity for auditors to generate excess revenue, this will be a challenge for auditors, significantly developing strategies in dealing with stress and increasing emotional intelligence. Although external locus of control sounds very counterintuitive, if auditors strive to increase stillness, this external locus of control can be an opportunity to learn in the face of adversity.

Furthermore, this study found that workload and external locus of control positively and significantly affect audit premature sign-off and emotional intelligence mediates the relationship between the two. This research can be used as a reference for the need for auditor training and policies, especially in managing workload, preventing external locus of control, and preventing the tendency to prematurely sign off audits. This is by integrating research findings into accounting firms' training and policies.

Overall, auditors are human resources who rely on professionalism and must avoid dysfunctional actions that harm companies and clients. Therefore, the quality of audit results is strongly influenced by auditor professionalism and emotional intelligence in performing audit procedures. Auditors must be able to improve their competence either through education, training, or competency tests. Emotional intelligence as a mediator in the context of auditor training plays an important role in reducing the risk of premature sign-off audits, improving audit quality, and strengthening auditors' ability to reduce the risk of auditors committing dysfunctional actions. Training includes self-recognition, emotion management, empathy development, social skills, and emotion-based problem-solving. This training will greatly assist auditors in managing workload and improving auditor professionalism and audit quality.

ACKNOWLEDGEMENTS

The author is very grateful to all parties who played a role in this research.

References

- Alfindo, M. K., & Putra, B. I. (2023). Analysis Of Physical And Mental Workload Using Nasa-Tlx And Cvl Methods In Umkm Berkah Toys. *Procedia of Engineering and Life Science*, 3. <https://doi.org/10.21070/pels.v3i0.1367>
- Alimbudiono, R. S., Tania, P., Hastuti, M. E., & Dewi, G. C. (2022). Exploration of Emotional Intelligent To Do Difficult Auditing Service. *International Journal of Professional Business Review*, 7(4), 1–14. <https://doi.org/10.26668/businessreview/2022.v7i3.e571>
- Bar-on, R. (2002). Bar On Emotional Quotient Inventory: Short (BarOn EQi: S). *American Psychological Assoscation*, June. <https://doi.org/https://psycnet.apa.org/doi/10.1037/t03760-000>
- Brody, Gaurav G, S. (2020). The influence of emotional intelligence on auditor performance. *Accounting and Management Information Systems*, 19(3), 543–565. <https://doi.org/http://dx.doi.org/10.24818/jamis.2020.03005>
- de Dios-Duarte, M. J., Arias, A., Durantez-Fernández, C., Niño Martín, V., Olea, E., Barba-Pérez, M. Á., Pérez-Pérez, L., Cárdbaga-García, R. M., & Barrón, A. (2022). Flare-Ups in Crohn's Disease: Influence of Stress and the External Locus of Control. *International Journal of Environmental Research and Public Health*, 19(20). <https://doi.org/10.3390/ijerph192013131>
- Dina Safitri, Rohmah, S., & Salta, S. (2024). The Influence of Professionalism, Locus of Control, Emotional Intelligence and Professional Ethics on BPR Audit Quality with Ambiguity as a Moderator. *Indonesian Journal of Business Analytics*, 4(2), 381–400. <https://doi.org/10.55927/ijba.v4i2.8730>
- Dr. Osly Usman M. Bus Mgt., M. B. S. (2020). Effect of Self Efication, Locus of Control and Emotional Intelligence on Procrastination. *Office Administration Study S1 Program, Faculty of Economics, University of Jakarta*.
- Eva Marin Sambo, & Ariputra, E. (2024). Pengaruh Time Budget Pressure dan Risiko Audit Terhadap Penghentian

- Prematur Atas Prosedur Audit Pada Kantor Akuntan Publik di Kota Makassar. *Insan Cita Bongaya Research Journal*, 3(3), 187–197. <https://doi.org/10.70178/icbrj.v3i3.102>
- Fauzan, R. (2023). The Effect of Emotional Intelligence and Financial Compensation on Work Motivation and Employee Performance. *Ilmiah Mahasiswa Pendidikan Sejarah*, 8(4). <https://jim.usk.ac.id/sejarahJIMPS:Jurnal>
- Gong, S., Ho, N., Jin, J. Y., & Kanagaretnam, K. (2022). Audit quality and COVID-19 restrictions. *Managerial Auditing Journal*, 37(8), 1017–1037. <https://doi.org/10.1108/MAJ-11-2021-3383>
- Hair. (2021). Review of Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R: A Workbook. In *Structural Equation Modeling: A Multidisciplinary Journal* (Vol. 30, Issue 1). <https://doi.org/10.1080/10705511.2022.2108813>
- Handoko, B. L., Lesmana, T., & Kosasih, V. (2019). Effect of Professional Ethics, Work Experience, and Emotional Intelligence on Auditor Opinion. *International Journal of Engineering and Advanced Technology*, 9(2), 1486–1491. <https://doi.org/10.35940/ijeat.b3494.129219>
- Hidayat, W., Fitri, & Bakri, U. R. (2020). The Analysis of Auditor Emotional Intelligence Using The Rasch Model. *Journal of Management & Business*, 3(3), 342–352.
- Idrus, S., Pulungan, D. R., Muliyan, F., Irdhayanti, E., & Ginanjar, S. (2024). *THE EFFECT OF BURNOUT ON EMPLOYEE PERFORMANCE WITH WORKLOAD AS A MODERATING VARIABLE*. 08(03), 1–9.
- Irpan, Buyung Sarita, Juharsah, Noval Nur, Nasrul, & Nursaban Rommy Suleman. (2022). The role of training, work discipline, workload, and emotional intelligence on the performance. *World Journal of Advanced Research and Reviews*, 16(3), 873–883. <https://doi.org/10.30574/wjarr.2022.16.3.1392>
- Isam Al-Qatamin, K., & Isam AL-Qatamin, K. (2020). The Impact of Time Pressure on the Audit Quality: A Case Study in Jordan. *Article in IOSR Journal of Business and Management*, 22(1), 8–16. <https://doi.org/10.9790/487X-2201050816>
- Izzah, M. H., & Laily, N. (2020). Premature Sign-Off of Audit Procedure. *Jabe (Journal of Accounting and Business Education)*, 4(2), 69. <https://doi.org/10.26675/jabe.v4i2.8173>
- Janie, D. N. A., & Isgiyarta, J. (2019). Impact of the personality, professionalism, and spirituality on dysfunctional behaviour (A case study of Indonesian accountants). *Humanities and Social Sciences Reviews*, 7(5), 12–23. <https://doi.org/10.18510/hssr.2019.752>
- Jelanti, D. (2023). THE INFLUENCE OF PROFESSIONAL ETHICS, EMOTIONAL INTELLIGENCE AND PROFESSIONALISM ON THE DECISION MAKING OF GIVING AUDITOR OPINION (Case Study at KAP Registered in the Ministry of Finance and Located in Tangerang City). *Social Sciences and Business*, 2(4), 790–802. <https://ojs.transpublika.com/index.php/JHSSB/>
- Kumalawati, L., Sudarma, M., Rahman, A. F., & Iqbal, S. (2024). The Effect of Workload, Level of Audit Fees and Audit Risk on Audit Quality: An Empirical Study of a Public Accounting Office in East Java-Indonesia. *Australasian Business, Accounting and Finance Journal*, 18(2), 237–248. <https://doi.org/10.14453/aabfj.v18i2.14>
- Mulyadi, R. (2023). *The Effect of Auditor Experience, Auditor Workload and Auditor Incentives on Professional Skepticism*. 1(3).
- Nehme, R., Kozah, A. E., Sadaka, S., & Michael, A. (2023). Accountants' Behaviour, Performance Evaluation and Educational System. *Australasian Accounting, Business and Finance Journal*, 17(3), 3–22. <https://doi.org/10.14453/aabfj.v17i3.02>
- Nugrahanti, T. 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. <https://doi.org/10.7176/rjfa/11-6-03>
- Pranyanita, A. I., & Sujana, I. K. (2019). Pengaruh Sifat Machiavellian, Time Budget Pressure, Loc Pada Dysfunctional Audit Behavior, Akuntan Publik Di Bali. *E-Jurnal Akuntansi*, 26, 1161. <https://doi.org/10.24843/eja.2019.v26.i02.p12>
- Raj, Ngurzikpuii, D. R. (2024). To Explore the Relationship Between Emotional Intelligence, Social Anxiety, and Locus of Control Among Young Adults. *International Journal of Interdisciplinary Approaches in Psychology (IJIAP)*, 2(5), 53–54.
- Ramadhani, R., & Ananda Fatimah, S. (2022). Faktor-Faktor Yang Mempengaruhi Penghentian Prematur Atas Prosedur Audit Di Indonesia. *Jurnal GeoEkonomi*, 13(2), 211–220. <https://doi.org/10.36277/geoekonomi.v13i2.197>
- Reina, R., & Kuntadi, C. (2024). Faktor-Faktor Yang Mempengaruhi Keputusan Audit: Good Corporate Governance, Etika Profesi Dan Kecerdasan Emosional. *Jurnal Ekonomi, Akuntansi, Dan Perpajakan (JEAP)*, 1(2), 135–146. <https://doi.org/10.61132/jeap.v1i2.102>
- Rimende, J., & Indarto, S. L. (2021). Analysis of Factors Influencing Premature Sign Off: Locus of Control as Moderating Variable. *International Journal of Business and Economy*, 3(4), 227–240. <http://myjms.mohe.gov.my/index.php/ijbec%0AANALYSIS>
- Rustiariini, N. W., Putra, I. G. C., & Astakoni, I. M. P. (2021). Job Stress among Auditor: Antecedents and Consequences to Dysfunctional Behavior. *ATESTASI: Jurnal Ilmiah Akuntansi*, 4(2), 132–144. <https://doi.org/10.33096/atestasi.v4i2.679>
- Sari, N. Y., & Darya, K. (2023). Pengaruh Client Importance, Spesialisasi Industri Auditor dan Workload terhadap Kualitas Audit pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2016–2018. *Jurnal Keuangan Dan Perbankan*, 16(2), 99. <https://doi.org/10.35384/jkp.v16i2.316>
- Syahdina, A., & Kinima, P. (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. <https://doi.org/10.30813/jab.v12i1.1511>
- Tjan, J. S., Sukoharsono, E. G., Rahman, A. F., & Subekti, I. (2019). An analysis of the factors which influence dysfunctional auditor behavior. *Problems and Perspectives in Management*, 17(1), 257–267. [https://doi.org/10.21511/ppm.17\(1\).2019.22](https://doi.org/10.21511/ppm.17(1).2019.22)
- W Rakhmanto, T. R. (2024). Pengaruh Keseimbangan Kehidupan Kerja terhadap Kinerja Auditor dengan Stres Kerja Sebagai Variabel Mediasi. 4(1), 72–88.
- Wulandari, D. F., & NR, E. (2023). Pengaruh Locus of Control, Kinerja Auditor dan Etika Profesi terhadap Perilaku Disfungsional Auditor: Studi Empiris pada KAP di Kota Padang. *Jurnal Eksplorasi Akuntansi*, 5(4), 1703–1717. <https://doi.org/10.24036/jea.v5i4.1184>
- Yustina, A. I., & Sutarsa, I. K. (2020). the Role of Professional Commitment and Suspension of Judgment in Decreasing Auditors' Premature Sign-Off. *Jurnal Akuntansi*, 10(2), 153–164. <https://doi.org/10.33369/j.akuntansi.10.2.153-164>
- Zhao, M., Li, Y., & Lu, J. (2022). The effect of audit team's emotional intelligence on reduced audit quality behavior in audit firms: Considering the mediating effect of team trust and the moderating effect of knowledge sharing. *Frontiers in Psychology*, 13(December), 1–13. <https://doi.org/10.3389/fpsyg.2022.1082889>