The situation: Not uncommon for job seekers:

You have an offer from employer B.

You've gone through the interview process with employer A, and you're hoping for, and perhaps expecting an offer. You really want the job with employer A.

B has given you a deadline, perhaps two weeks from the offer date.

You haven't heard from A, and you might not hear until near or after B's deadline.

You'd rather work for A, but B has given you a great offer, and you don't want to turn that down if A doesn't want you.

What to do?

The solution:

First, never accept an offer and then back out later.
That's called reneging, and it's considered highly unethical and inappropriate and is very disturbing to employers (and they do talk to each other). You may hear opinions that it's okay. It's not.

Without delay, call employer A and let your contact know the situation.
Keep your information simple and factual regarding the offer from B.
You don't have to mention organization B's name, but you might be asked.
Reiterate to employer A that you really want to work for A.
Ask where you stand in the evaluation process and if there is any possibility to have definitive information from A before B's deadline, and if not, when that might be.
Your goals: Diplomatically learn more about your status with A, let A know your interest in them, and perhaps stimulate A to speed up their process if they really want you.

Next, without delay, call employer B. Express appreciation for the offer. Indicate that you don't yet have all the information you need to make your decision. (Good organizations will want you to make a well-informed decision and they are aware job seekers are looking at multiple options.)
If A will give you a final decision by or shortly after B's deadline, you have the option to ask B for a deadline extension — just don't wait until the last minute to ask. B can say yes or no to your request; you won't know until you ask.
Your goals: Maintain your good relationship with B, and perhaps gain some time to make your decision.

Bottom line: Be as honest as you can while being diplomatic.
Treat everyone with respect; maintaining good relationships with organizations and individuals (who may change organizations) will serve your long-term career success.