

Pengaruh independensi, role stress dan burnout terhadap efektivitas auditor internal

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Abstrak

The demand for global integration in the public sector leads to the accountability of State finances. By examination, supervision, which is the cornerstone of the governments economic performance clarification. This has become important in the public sector as well as in the private sector. Such circumstances spur employees in the scope of their organization to improve the effectiveness of its performance so as to ensure the survival of the organization. Once the importance of an oversight, in Indonesia have internal and external controls on the public sector for the effectiveness of the performance of government officials can be achieved. Role theory is used as a theory in this research, role theory is the emphasis of the nature of the individual as a social society that implements his behavior in accordance with the position gained and run in the community. This study aimed to analyze the influence of Independence, roles stress and burnout on the effectiveness of the task of Financial and Development Supervisory Agency (BPKP) as an internal auditor. The population in this study were all BPKP auditors in Central Java, the technique of sampling using random sampling and the sample size used in this study were 64 auditors. Methods of data collection using questionnaires and interviews, while the method of data analysis using multiple regression analysis. From the results of the study can be concluded that: Independence has a positive influence, burnout, role excess, and role conflict negatively affect the effectiveness of the auditors work, the vagueness of the role in this study did not give a significant effect on the effectiveness