

Pengaruh time budget pressure, self-efficacy dan resilience terhadap reduced audit quality practices dengan mediasi burnout pada auditor : studi pada Badan Pemeriksa Keuangan Republik Indonesia = The effect of time budget pressure, self-efficacy and resilience on reduced audit quality practices with burnout mediation on the auditor : a study on Audit Board of Indonesia

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Abstrak

ABSTRAK

Audit yang berkualitas memegang peranan penting dalam keefektifan administrasi pemerintah. Dari hasil penelitian-penelitian terdahulu diketahui bahwa time budget pressure, self-efficacy, resilience dan burnout dapat berpengaruh pada Audit Quality. Tujuan dari penelitian ini adalah untuk dapat mengetahui apakah time budget pressure, self-efficacy, resilience dan burnout memiliki pengaruh terhadap munculnya reduced audit quality practices (RAQP) yang menyebabkan kualitas audit menjadi lebih rendah, pada auditor di sektor publik. Pengumpulan data dilakukan dengan menyebarkan on-line survey kepada 385 pegawai pemeriksa BPK-RI di seluruh kantor perwakilannya pada setiap provinsi di Indonesia dan Structural Equation Modelling digunakan untuk pengolahan data. Hasil penelitian menunjukkan bahwa time budget pressure memiliki pengaruh yang signifikan dan positif terhadap burnout dan RAQP, sedangkan self-efficacy dan resilience mempunyai pengaruh negatif yang signifikan terhadap burnout dan RAQP. Diketahui pula bahwa burnout menunjukkan nilai signifikan positif terhadap RAQP.

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ABSTRACT

Quality audits play an important role in the effectiveness of government administration. Audit quality is often discussed in the concept of reduced audit quality where audit quality is lower. From the results of previous studies it is known that time budget pressure, self-efficacy, resilience and burnout can affect audit quality. The purpose of this study is to determine whether time budget pressure, self-efficacy, resilience and burnout have an influence on reduced audit quality practices (RAQP) on auditors in the public sector. Data collection was carried out by distributing on-line surveys to 385 BPK-RI auditors staff in all representative offices in every province in Indonesia and Structural Equation Modeling was used for data processing. The results showed that time budget pressure had a significant and positive effect on burnout and RAQP, while self-efficacy and resilience had a significant negative effect on burnout and RAQP. It is also known that burnout shows a significant positive value on RAQP.