

Support dan Ego-Resiliency terhadap Job Performance dengan Mediasi Subjective Well-Being pada Auditor Badan Pemeriksa Keuangan Republik Indonesia = Support and Ego-Resiliency on Job Performance: The Mediating Role of Subjective Well-Being (Study of Auditors in the Audit Board of the Republic of Indonesia)

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Abstrak

Profesi auditor penuh tantangan dengan karakteristik tugas yang kompleks. Audit dimasa pandemi diprediksi dapat berpengaruh pada subjective well-being dan kinerja auditor. Penelitian ini bertujuan untuk mengeksplorasi hubungan subjective well-being terhadap kinerja. Analisis data dilakukan dengan Structural Equation Modeling (SEM). Data diperoleh dari 262 auditor di Badan Pemeriksa Keuangan. Penelitian ini berfokus pada pengaruh faktor-faktor tuntutan pekerjaan berupa work family conflict dan sumber daya psikologis berupa perceived organizational support dan ego-resiliency terhadap subjective well-being serta konsekuensinya terhadap job performance pada auditor. Hasil analisis model penelitian ini menunjukkan adanya peran mediasi penuh subjective well-being dalam mentransmisikan pengaruh masing-masing faktor tersebut terhadap kinerja. Lebih spesifik dijelaskan bahwa terdapat pengaruh yang signifikan antara work family conflict, perceived organizational support, dan ego-resiliency terhadap subjective well-being. Dimana work family conflict terbukti dapat menurunkan subjective well-being dan kinerja auditor. Sedangkan, perceived organizational support dan ego-resiliency dapat meningkatkan subjective well-being dan kinerja auditor. Penelitian ini menyoroti pentingnya dukungan bagi organisasi dalam meningkatkan subjective well-being yang akan memberikan manfaat untuk organisasi.

.....The auditor profession is full of challenges with complex task characteristics. Auditing during a pandemic can predictably affect subjective well-being and auditor performance. The purpose of this study is to explore the subjective relationship to performance. Data analysis was performed using Structural Equation Modeling (SEM). Data were obtained from 262 auditors at the Audit Board. This study focuses on the influence of job demand factor in the form of work-family conflict and job resources in the form of perceived organizational support and ego-resiliency to subjective well-being and their consequences on job performance in auditors. The results of this research indicate that there is a full mediating role of subjective well-being in transmitting the influence of each of these factors on job performance. More specifically, it is explained that there is a significant influence between work-family conflict, perceived organizational support, and ego-resiliency to subjective well-being. Work family conflict is proven to reduce subjective well-being and auditor performance. Meanwhile, perceived organizational support and ego resilience can improve subjective well-being and auditor performance. This study aims to support support for organizations in improving subjective well-being that will provide benefits to organizations.