

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Self Efficacy*, *Time Budget Pressure* dan Integritas Auditor Terhadap Kinerja Auditor pada Auditor yang bekerja di Kantor Akuntan Publik Kota Bandung yang terdaftar di OJK.

Penelitian ini dilakukan dengan menggunakan data primer. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik Kota Bandung yang terdaftar di OJK. Pengambilan sampel dilakukan menggunakan teknik *nonprobability sampling* dengan metode *purposive sampling*. Analisis statistik yang digunakan dalam penelitian ini adalah asumsi klasik, regresi linier berganda, korelasi dan koefisien determinasi. Sedangkan pengujian hipotesis yang digunakan adalah metode statistik uji *t* dan uji *F*.

Hasil penelitian terdapat pengaruh positif dan signifikan antara *selfefficacy* terhadap kinerja auditor sebesar 19,2%, artinya semakin tinggi *self efficacy* akan membuat kinerja auditor menjadi lebih baik. Terdapat pengaruh negatif dan signifikan antara *time budget pressure* terhadap kinerja auditor sebesar 18,0%, artinya semakin tinggi *time budget pressure* membuat kinerja auditor menjadi lebih buruk. Terdapat pengaruh positif dan signifikan antara integritas auditor terhadap kinerja auditor sebesar 24,4%, artinya semakin tinggi integritas auditor membuat kinerjanya menjadi lebih baik. Terdapat pengaruh secara simultan antara *self efficacy*, *time budget pressure* dan integritas auditor terhadap kinerja auditor sebesar 61,6%.

Kata Kunci: *Self Efficacy*, *Time Budget Pressure*, Integritas Auditor, Kinerja Auditor

ABSTRACT

This study aims to examine the effect of Self Efficacy, Time Budget Pressure and Auditor Integrity on Auditor Performance on Auditors working at the Bandung City Public Accounting Firm registered with OJK.

This research was conducted using primary data. The population in this study are auditors who work at Bandung City Public Accounting Firms registered with OJK. Sampling was done using nonprobability sampling technique with purposive sampling method. Statistical analysis used in this study is the classical assumption, multiple linear regression, correlation and coefficient of determination. While the hypothesis testing used is the statistical method t test and F test.

The results of the study there is a positive and significant effect between self-efficacy on auditor performance by 19.2%, meaning that the higher self-efficacy will make the auditor's performance better. There is a negative and significant effect between time budget pressure on auditor performance by 18.0%, meaning that the higher the time budget pressure, the worse the auditor's performance. There is a positive and significant effect between integrity auditor on auditor performance by of 24.4%, meaning that the higher the integrity of the auditor, the better the performance. There is a simultaneous influence between self efficacy, time budget pressure and auditor integrity on audit performance by of 61.6%.

Keywords: Self Efficacy, Time Budget Pressure, Auditor Integrity, Auditor Performanc