

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Due Professional Care*, *Work Life Balance* dan *Work Family Conflict* terhadap Kinerja Auditor (Survei pada Auditor yang Bekerja di Kantor Akuntan Publik Wilayah Kota Bandung). Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Data yang digunakan merupakan data primer berupa jawaban kuesioner responden yang diperoleh dari auditor. Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik Wilayah Kota Bandung dengan jumlah sampel 72 auditor. Teknik sampling yang digunakan dalam penelitian ini yaitu random sampling. Teknik analisis data yang digunakan adalah analisis regresi linier sederhana, analisis koefisien korelasi, dan analisis determinasi. Sedangkan, pengujian hipotesis yang digunakan dalam penelitian ini adalah metode statistik uji t (parsial) dengan bantuan perangkat lunak SPSS.

Berdasarkan hasil penelitian yang dilakukan, dapat diketahui bahwa *due professional care* berpengaruh positif terhadap kinerja auditor sebesar 44,1%, artinya semakin cermat dan hati-hati auditor dalam menjalankan tugasnya maka semakin meningkat juga kinerjanya. *Work Life Balance* berpengaruh positif terhadap kinerja auditor sebesar 46,6%, artinya semakin seimbang kehidupan auditor maka semakin meningkat juga kinerjanya. *Work Family Conflict* berpengaruh negatif terhadap kinerja auditor sebesar 22,7%, artinya semakin rendah konflik antara pekerjaan dan keluarga auditor maka semakin baik kinerjanya.

Kata Kunci: *Due Professional Care*, *Work Life Balance*, *Work Family Conflict*, Kinerja Audit

ABSTRACT

This study aims to analyze the effect of Due Professional Care, Work-Life Balance, and Work-Family Conflict on Auditor Performance (Survey on Auditors Working at Public Accounting Firms in Bandung City). The research uses a quantitative approach with descriptive and verification methods. The data used are primary data obtained from respondents' answers to questionnaires distributed to auditors. The population in this study consists of auditors working at Public Accounting Firms in Bandung City, with a total sample of 72 auditors. The sampling technique used in this study is random sampling. The data analysis techniques applied include simple linear regression analysis, correlation coefficient analysis, and determination analysis. Meanwhile, hypothesis testing was conducted using the partial t-test statistical method with the assistance of SPSS software.

Based on the results of the study, it is found that due professional care has a positive effect on auditor performance by 44.1%, meaning that the more careful and diligent auditors are in carrying out their tasks, the better their performance will be. Work-life balance has a positive effect on auditor performance by 46.6%, meaning that the more balanced an auditor's life is, the better their performance will be. Work-family conflict has a negative effect on auditor performance by 22.7%, meaning that the lower the conflict between work and family, the better the auditor's performance will be.

Keywords: Due Professional Care, Work-Life Balance, Work-Family Conflict, Auditors Performance