

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Psychological Well-Being* (PWB), *Task Complexity*, dan *Audit Capacity Stress* terhadap Kinerja Auditor yang Dimoderasi oleh Profesionalisme Auditor (Survei pada Auditor yang Bekerja di Kantor Akuntan Publik Wilayah Kota Bandung yang Terdaftar di OJK). Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif dan verifikatif. Data yang digunakan merupakan data primer berupa jawaban kuesioner yang diperoleh dari auditor. Populasi dalam penelitian ini adalah auditor yang bekerja pada Kantor Akuntan Publik di Wilayah Kota Bandung dengan jumlah sampel 47 auditor yang ditentukan melalui teknik *Non-Probability Sampling* dengan menggunakan metode *Purposive Sampling*. Teknik analisis data yang digunakan meliputi analisis regresi linier berganda, analisis korelasi, analisis determinasi, serta pengujian hipotesis menggunakan uji t (parsial) dan uji F (simultan) dengan bantuan perangkat lunak SPSS.

Berdasarkan hasil penelitian, *psychological well-being* berpengaruh signifikan terhadap kinerja auditor sebesar 25,91%, artinya semakin baik kesejahteraan psikologis auditor maka semakin tinggi kinerjanya. *Task complexity* berpengaruh signifikan terhadap kinerja auditor sebesar 14,6%, yang berarti semakin tinggi kompleksitas tugas maka semakin menurun kinerja auditor. *Audit capacity stress* juga berpengaruh signifikan terhadap kinerja auditor sebesar 9,49%, artinya semakin tinggi tekanan kapasitas audit maka kinerja auditor semakin menurun. Secara simultan, ketiga variabel tersebut berpengaruh signifikan terhadap kinerja auditor sebesar 56%. Profesionalisme auditor terbukti memoderasi pengaruh *psychological well-being* sebesar 11,6% terhadap kinerja auditor dan memoderasi pengaruh *task complexity* sebesar 8,8% terhadap kinerja auditor, namun tidak dapat memoderasi pengaruh *audit capacity stress* terhadap kinerja auditor.

Kata Kunci: Psychological Well-Being, Task Complexity, Audit Capacity Stress, Profesionalisme Auditor, Kinerja Auditor

ABSTRACT

This study aims to analyze the effect of Psychological Well-Being (PWB), Task Complexity, and Audit Capacity Stress on Auditor Performance, moderated by Auditor Professionalism (a survey of auditors working at Public Accounting Firms in the Bandung City region registered with the Financial Services Authority (OJK)). This research employs a quantitative approach with descriptive and verificative methods. The data used is primary data obtained from questionnaire responses provided by auditors. The population of this study consists of auditors working at Public Accounting Firms in Bandung City, with a sample size of 47 auditors determined through a Non-Probability Sampling technique using the Purposive Sampling method. The data analysis techniques used include multiple linear regression analysis, correlation analysis, determination analysis, and hypothesis testing using the t-test (partial) and F-test (simultaneous) with the assistance of SPSS software.

Based on the results, psychological well-being has a significant positive effect on auditor performance by 25,91%, indicating that the better the auditor's psychological well-being, the higher their performance. Task complexity has a significant negative effect on auditor performance by 14.6%, meaning that the higher the task complexity, the lower the auditor's performance. Audit capacity stress also has a significant negative effect on auditor performance by 9,49%, indicating that higher audit capacity pressure leads to a decline in auditor performance. Simultaneously, these three variables have a significant effect on auditor performance, accounting for 56% of the variance. Auditor professionalism is proven to moderate influence of psychological well-being by 11.6% and moderate influence of task complexity by 8.8%. However, it does not moderate influence of audit capacity stress on auditor performance.

Keywords: Psychological Well-Being, Task Complexity, Audit Capacity Stress, Auditor Professionalism, Auditor Performance