

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar Pengaruh *Role Stress*, *Time Budget Pressure*, dan Profesionalisme terhadap Kinerja Auditor Internal pada Inspektorat Provinsi Jawa Barat.

Metode penelitian yang digunakan adalah deskriptif dan verifikatif menggunakan data primer dengan kuesioner. Populasi dalam penelitian ini terdiri dari auditor internal dengan total ukuran sampel 62 responden. Teknik pengambilan sampel menggunakan teknik *probability sampling* dengan jenis teknik *simple random sampling*. Analisis statistik yang digunakan dalam penelitian ini analisis regresi linier berganda, analisis koefisien korelasi, dan analisis koefisien determinasi. Metode pengujian hipotesis yang digunakan adalah metode statistik uji-t (parsial) dan uji-F (simultan).

Hasil penelitian ini menunjukkan secara parsial bahwa *role stress* berpengaruh terhadap kinerja auditor internal sebesar 21,6%, *time budget pressure* berpengaruh terhadap kinerja auditor internal sebesar 11,3%, profesionalisme berpengaruh terhadap kinerja auditor internal sebesar 23,0%. Secara simultan, *role stress*, *time budget pressure*, dan profesionalisme berpengaruh terhadap kinerja auditor internal sebesar 55,9% .

Kata Kunci : *Role Stress*, *Time Budget Pressure*, Profesionalisme, Kinerja Auditor Internal.

ABSTRACT

This study aims to determine the extent of the influence of role stress, time budget pressure, and professionalism on the performance of internal auditors at the West Java Provincial Inspectorate.

The research method used is descriptive and verificative, using primary data obtained from questionnaires. The population in this study consists of internal auditors, with a total sample size of 62 respondents. The sampling technique used probability sampling with simple random sampling. The statistical analysis used in this study was multiple linear regression analysis, correlation coefficient analysis, and coefficient of determination analysis. The hypothesis testing methods used were the t-test (partial) and F-test (simultaneous).

The results of this study show that, partially, role stress affects the performance of internal auditors by 21.6%, time budget pressure affects the performance of internal auditors by 11.3%, and professionalism affects the performance of internal auditors by 23.0%. Simultaneously, role stress, time budget pressure, and professionalism affect the performance of internal auditors by 55.9%.

Keywords: *Role Stress, Time Budget Pressure, Professionalism, Internal Auditor Performance.*