ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Work Life Balance, Work Family Conflict* dan *Psychological Well-Being* terhadap Kinerja Auditor Eksternal (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 45 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, *Work life balance* berpengaruh positif terhadap kinerja auditor eksternal sebesar 11,9% artinya semakin seimbang *work life balance* auditor maka semakin berkualitas kinerjanya. *Work family conflict* berpengaruh negatif terhadap kinerja auditor sebesar 16,9% yang berarti semakin rendah *work family conflict* akan semakin berkualitas kinerja auditor eksternal. *Psychological well-being* berpengaruh positif terhadap kinerja auditor eksternal sebesar 31,5% terhadap kinerja auditor eksternal artinya semakin sejahtera kesejahteraan psikologis auditor maka semakin berkualitas kinerja auditor eksternal. secara simultan berpengaruh terhadap kinerja auditor eksternal sebesar 60,3%.

Kata Kunci: Work Life Balance, Work Family Conflict, Psychological Well-Being, Kinerja Auditor Eksternal

ABSTRAK

This study aims to analyze the effect of Work-Life Balance, Work-Family Conflict, and Psychological Well-Being on External Auditor Performance (a survey of auditors working at Public Accounting Firms in the Bandung City area registered with the Financial Services Authority). This study uses a quantitative approach with descriptive and verificative methods. The data used are primary data in the form of questionnaire responses obtained from auditors. The population in this study consists of auditors working at Public Accounting Firms in the Bandung City area, with a sample of 45 auditors determined through a non-probability sampling technique using purposive sampling. The data analysis techniques include multiple linear regression analysis, correlation analysis, coefficient of determination analysis, and hypothesis testing using the t-test (partial) and F-test (simultaneous) with the assistance of SPSS software.

Based on the results of the study, Work-Life Balance has a positive effect on external auditor performance of 11.9%, meaning that the more balanced the auditor's work-life balance, the higher the quality of their performance. Work-Family Conflict has a negative effect on auditor performance of 16.9%, indicating that the lower the work-family conflict, the higher the quality of external auditor performance. Psychological Well-Being has a positive effect on external auditor performance of 31.5%, meaning that the better the auditor's psychological well-being, the higher the quality of external auditor performance. Simultaneously, these variables have a combined effect of 60.3% on external auditor performance.

Keywords: Work Life Balance, Work Family Conflict, Psychological Well-Being, External Auditor Performance