

ABSTRAK

Agung Gede Mahayanna (02629230014)

ANALISIS *TIME PRESSURE*, *WORK FAMILY CONFLICT*, *ROLE AMBIGUITY* PADA *WORK STRESS* SEBAGAI MEDIASI TERHADAP *INTENTION TO LEAVE* DAN *REDUCE AUDIT QUALITY* PADA AUDITOR INTERNAL PT PEGADAIAN

(xvii+ 207 halaman: 28 gambar, 50 tabel, 4 lampiran)

Peran audit internal sangat krusial dalam menjaga kualitas tata kelola perusahaan yang efektif, terutama di lingkungan Badan Usaha Milik Negara (BUMN). Namun demikian, kualitas audit dapat terancam oleh tekanan pekerjaan yang tinggi, konflik peran, serta ketidakjelasan peran auditor internal. Penelitian ini bertujuan untuk menganalisis pengaruh *time pressure*, *work family conflict*, dan *role ambiguity* terhadap *intention to leave* dan *reduce audit quality*, dengan *work-stress* sebagai variabel mediasi pada auditor internal PT Pegadaian. Menggunakan pendekatan kuantitatif kausal dan metode survei terhadap 125 auditor internal di seluruh Indonesia, data dianalisis dengan SPSS versi 22. Hasil penelitian menunjukkan bahwa *time pressure*, *work family conflict*, dan *role ambiguity* berpengaruh signifikan terhadap *work stress*. Namun, hanya *role ambiguity* yang pengaruhnya terhadap *intention to leave* dan *reduce audit quality* dimediasi secara signifikan oleh *work stress*. Selain itu, *intention to leave* terbukti berpengaruh signifikan terhadap penurunan kualitas audit. Temuan ini menekankan pentingnya perhatian manajemen terhadap faktor psikososial auditor demi menjaga kualitas audit internal secara berkelanjutan.

Kata Kunci: *Time Pressure*, *Work Family Conflict*, *Role Ambiguity*, *Work Stress*, *Intention to Leave*, *Reduce Audit Quality*

Referensi: 125 (1964-2025)

ABSTRACT

Agung Gede Mahayanna (02629230014)

ANALYSIS OF TIME PRESSURE, WORK-FAMILY CONFLICT, ROLE AMBIGUITY ON WORK STRESS AS MEDIATION ON INTENTION TO LEAVE AND REDUCE AUDIT QUALITY IN INTERNAL AUDITORS OF PT PEGADAIAN

(xvii+207 pages: 28 pictures, 50 tables, 4 attachments)

The role of internal audit is crucial in maintaining effective corporate governance, especially in state-owned enterprises (SOEs). However, the quality of audits can be threatened by high work pressure, role conflicts, and unclear roles of internal auditors. This study aims to analyze the influence of time pressure, work-family conflict, and role ambiguity on the intention to leave and reduce audit quality, with work stress as a mediating variable among internal auditors at PT Pegadaian. Using a quantitative causal approach and a survey method involving 125 internal auditors across Indonesia, the data were analyzed using SPSS version 22. The results indicate that time pressure, work-family conflict, and role ambiguity significantly influence work stress. However, only role ambiguity's influence on intention to leave and reduce audit quality is significantly mediated by work stress. Additionally, intention to leave was found to significantly influence reduced audit quality. These findings emphasize the importance of management attention to auditors' psychosocial factors to maintain sustainable internal audit quality.

Keywords : Time Pressure, Work-Family Conflict, Role Ambiguity, Work Stress, Intention to Leave, Reduce Audit Quality

Reference: 125 (1964-2025)