

Analisis atas Hubungan antara Resilience dan Reduced Audit Quality Practice (RAQP) dalam Peran Paradigma Stres (Studi Empiris Terhadap Auditor Eksternal di Indonesia) = An Analysis of the Relation between Resilience and Reduced Audit Quality Practice (RAQP) within the Role Stress Paradigm (An Empirical Study to External Auditor in Indonesia)

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Abstrak

ABSTRAK

Penelitian ini membahas hubungan antara tingkat resilience dan reduced audit quality practices RAQP dalam konteks model peran stres yang diperluas. Ide dasar dari penelitian ini adalah ketika role stressors, stress arousal, dan burnout dapat meningkatkan keterjadian RAQP, resilience dipercaya mampu mengurangi RAQP baik secara langsung maupun tidak langsung. Pengurangan RAQP ini didasarkan oleh karakteristik resilience sebagai ketahanan terhadap stres yang dapat berperan menurunkan pengaruh-pengaruh dari ketiga faktor tersebut role stressors, stress arousal, dan burnout . Sampel penelitian terdiri dari 66 auditor eksternal dari seluruh ukuran KAP di Indonesia pada tahun 2017. Hasil penelitian mengemukakan bahwa resilience tidak memiliki hubungan secara langsung terhadap RAQP, namun resilience diduga memiliki hubungan tidak langsung terhadap RAQP melalui burnout.

ABSTRACT

This research examines the relation between resilience level and reduced audit quality practices RAQP within the context of an expanded role stress model. The basic idea for this research is while stressors, stress arousal, and burnout may increase the likelihood of RAQP, resilience is believed to have the ability to directly and indirectly reduce RAQP. Therefore, the reduction of RAQP is based on the characteristic of resilience as a stress resistance which may lower the influences of those three factors stressors, stress arousal, and burnout . The sample of this research consisted of 66 external auditors from all sizes of public accountant firms in Indonesia in 2017. The results show that resilience is not directly associated to RAQP, nevertheless, there is a possibility that resilience is having an indirect relation to RAQP through burnout.