

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *work family conflict* dan *family work conflict* terhadap kinerja auditor wanita melalui stres kerja sebagai variabel intervening di kantor akuntan publik surabaya. Meningkatnya kebutuhan kualitas audit pada tingkat individu maupun perusahaan, menyebabkan profesi auditor di Surabaya khususnya mengalami perkembangan yang pesat. Agar dapat memenuhi kebutuhan dan tanggung jawab tersebut, auditor dituntut untuk memiliki kinerja yang baik agar dapat meningkatkan kepuasan klien, kredibilitas dan eksistensi.

Penelitian ini dilakukan pada Kantor Akuntan Publik di Surabaya. Jumlah sampel yang ditetapkan sebanyak 72 responden dengan menggunakan teknik *accidental sampling*. Sebagai variabel independen, yaitu *work family conflict* dan *family work conflict*. Variabel intervening dalam penelitian ini yaitu stress kerja, sedangkan variabel dependennya adalah kinerja auditor. Pengolahan data dalam penelitian ini menggunakan *Partial Least Square (PLS)*. Tahapan analisis yang digunakan meliputi tiga pengujian yaitu indikator validitas, reliabilitas konstruk dan nilai *Average Variance Extracted (AVE)*

Pada penelitian ini dapat diketahui bahwa variabel *work family conflict* berpengaruh negatif signifikan terhadap kinerja auditor (H1). Variabel *family work conflict* berpengaruh positif signifikan terhadap kinerja auditor (H2). Sedangkan pada (H3) diperoleh hasil bahwa *work family conflict* tidak berpengaruh signifikan terhadap kinerja auditor melalui stres kerja atau dengan kata lain stress kerja tidak terbukti sebagai variabel intervening antara *work family conflict* dengan kinerja auditor. Pada (H4) diperoleh hasil bahwa *family work conflict* berpengaruh signifikan terhadap kinerja auditor melalui stres kerja atau dengan kata lain stress kerja terbukti sebagai variabel intervening antara *family work conflict* dengan kinerja auditor.

Kata kunci: *Work Family Conflict, Family Work Conflict, Stres Kerja, Kinerja Auditor*

ABSTRACT

The purpose this study is to determine the effect of work family conflict and family work conflict to female auditor job performance through work stress as intervening variable at public accountant Surabaya. The increasing need for quality audits on individual and corporate level, causing the auditor profession in Surabaya especially, have grown significantly. In order to meet the needs and responsibilities, auditors must have a good job performance in the profession. Auditors who work with good job performance can improve client satisfaction, credibility and existence.

This research was conducted at a public accountant in Surabaya. Total sample set of 72 respondents using a accidental sampling technic. As independent variables, namely work family conflict and family work conflict. Intervening variable in this research is work stress, while the dependent variable is auditor job performance. The data processing in this research using a Partial Least Square (PLS). The analysis stage includes three tests that the validity indicator, construct reliability and Average Variance Extracted (AVE) value.

In this research showed that the work family conflict have significant and negative effect on the performance auditors (H1). Family work conflict have a significant and positive effect on the performance auditors (H2). Whereas in (H3) obtained results that the work family conflict has no significant effect on the performance of auditors through the work stress or in other words, job stress has not been proven as an intervening variable between work family conflict with the performance auditors. In the (H4) obtained results that the family work conflict have a significant effect on the performance of auditors through the work stress or in other words, work stress is proven as an intervening variable between family work conflict with the job performance auditors.

Keywords: Work Family Conflict, Work Family Conflict, Job Stress, Job Performance Auditor