

ABSTRAK

Terdapat banyak katalis potensial untuk stres terkait pekerjaan. Tiga elemen dari *role stressors* yaitu *role conflict*, *role ambiguity*, dan *role overload* menggambarkan tiga sumber stres dimana auditor terekspos secara terus menerus. Penelitian ini bertujuan untuk menganalisis hubungan pengaruh tiga elemen *role stress* terhadap auditor *job satisfaction* pada Kantor Akuntan Publik di Surabaya. Selanjutnya, penelitian ini menggunakan variabel mediasi berbasis teori antara lain *stress-arousal* dan *burnout* untuk memeriksa kembali hubungan dari tiga elemen *role stress* terhadap auditor *job satisfaction* yang telah disorot dalam literature penelitian *role stress*. Metode penelitian yang digunakan dalam penelitian ini adalah kuantitatif dengan metode survey kuesioner dengan 93 data responden yang siap diolah. Hasil dari penelitian ini menemukan bahwa anteseden stres memiliki pengaruh negatif terhadap auditor *job satisfaction*.

Kata kunci: *Auditor, Role Stress, Role Conflict, Role Ambiguity, Role Overload, Stress-Arousal, Burnout, Job Satisfaction, Surabaya*

ABSTRACT

There are many potential catalysts to job-related stress. The three principal elements of role stress, role conflict, role ambiguity, and role overload represent sources of stress to which auditors appear to be particularly exposed. This study aims to analyze the relationship of three elements of role stress to auditor job satisfaction at CPA Firms in Surabaya. This research also use theory based mediating variables such as stress-arousal and burnout to re-examine the linkages between three elements of role stress and job satisfaction. . The research method used in this study is quantitative literature study. Data for the study were obtained by questionnaire, in total 93 usable responses. This research finds the stress antecedents has negative effects to auditor job satisfaction.

Key Words: *Auditor, Role Stress, Role Conflict, Role Ambiguity, Role Overload, Stress-Arousal, Burnout, Job Satisfaction, Surabaya*