

INTISARI

Tujuan penelitian ini adalah menganalisis efektivitas pemoderasian sifat kepribadian dan komitmen organisasional pada hubungan stres kerja dengan perilaku disfungsional audit. Analisis ini menggunakan stres kerja sebagai variabel independen, perilaku disfungsional audit sebagai variabel dependen serta sifat kepribadian dari *The Big Five Personality* dan komitmen organisasional sebagai variabel moderasi.

Sampel yang digunakan adalah auditor yang bekerja di Kantor Akuntan Publik wilayah D.I Yogyakarta dan Jawa Tengah. Sampel diambil dengan metode *purposive sampling*. Berdasarkan proses penyebaran kuesioner diperoleh sampel sebanyak 91 responden. Metode statistik menggunakan Analisis Regresi Linear dan *Moderated Regressions Analysis* (MRA). Pengujian statistik menggunakan aplikasi analisis multivariate dengan *software* IBM SPSS 23.

Hasil analisis berdasarkan penggunaan variabel independen menunjukkan bahwa stres kerja berpengaruh signifikan positif terhadap perilaku disfungsional audit. Hasil interaksi antara stres kerja dengan variabel moderasi menunjukkan dua dari dimensi kepribadian, yaitu *openness to experience* dan *agreeableness*, serta komitmen organisasional mampu memperlemah hubungan stres kerja dengan perilaku disfungsional audit. Akan tetapi, dimensi kepribadian lain seperti *conscientiousness*, *extraversion* dan *neuroticism* tidak memiliki dampak signifikan pada hubungan stres kerja dengan perilaku disfungsional audit. Penelitian ini menunjukkan bahwa sifat kepribadian dan komitmen organisasional auditor berperan penting untuk mengurangi kesempatan melakukan perilaku disfungsional audit.

Kata kunci: Stres Kerja; Perilaku Disfungsional Audit; Sifat Kepribadian; Komitmen Organisasional.

ABSTRACT

The purpose of this study was to analyze the effectiveness of personality traits and organizational commitment moderation on the relation of job stress to dysfunctional audit behavior. This analysis used job stress as an independent variable, dysfunctional audit behavior as dependent variable and personality traits from the Big Five Personality theory and organizational commitment as moderating variables.

The samples used in this study were auditors who work in public accounting firm in the region of D.I. Yogyakarta and Central Java. The samples were taken by purposive sampling method. Based on the distribution of the questionnaire, it obtained sample up to 91 respondents. Statistical methods used in this study were Linear Regression Analysis and Moderated Regression Analysis (MRA). The statistic test used multivariate analysis applications with IBM SPSS 23 software.

The results of the analysis based on the use of independent variables showed that job stress have a positive and significant effect on dysfunctional audit behavior. The result of the interaction between job stress to moderating variables showed that two of personality traits, openness to experience and agreeableness, and organizational commitment were able to weaken the relation of job stress to dysfunctional audit behavior. However, other personality dimensions such as conscientiousness, extraversion and neuroticism do not have a significant impact on the relation of job stress to dysfunctional audit behavior. This indicates that auditor personality and commitment organizational are important to reduce the likelihood of dysfunctional audit behaviors.

Keyword: Job Stress; Dysfunctional Audit Behaviour; Trait Personality; Organizational Commitment.