

INTISARI

Tujuan – Penelitian ini bertujuan untuk pengaruh kepribadian (ecological personality traits) eco-openness, eco-conscientiousness, eco-extraversion, eco-agreeableness, dan eco-neuroticism yang dimediasi oleh intensi pro-lingkungan terhadap persepsi kualitas audit keberlanjutan.

Metode penelitian – Penelitian ini menggunakan metode kuantitatif dengan studi empiris pada auditor di Indonesia. Data dikumpulkan melalui kuesioner online dengan menggunakan PLS-SEM sebagai alat analisis. Teknik pengumpulan data ditujukan pada auditor di Indonesia yang aktif di KAP (kantor akuntan publik).

Temuan – Hasil penelitian menunjukkan bahwa auditor yang memiliki kepribadian eco-conscientiousness, eco-extraversion, eco-agreeableness, dan eco-neuroticism yang dimediasi dengan intensi pro-lingkungan berpengaruh signifikan positif terhadap persepsi kualitas audit keberlanjutan. Sedangkan kepribadian eco-openness yang dimediasi intensi pro-lingkungan tidak berpengaruh positif terhadap persepsi kualitas audit keberlanjutan.

Batasan/Implikasi – Penelitian ini terbatas pada kepribadian khususnya ecological personality trait yang dimediasi oleh intensi pro-lingkungan dan dikaitkan dengan persepsi kualitas audit keberlanjutan. Hal ini dikaji melalui peran auditor di Indonesia yang diketahui pada penelitian ini didominasi oleh junior auditor dengan pengalaman 3 tahun atau kurang.

Orisinalitas – Penelitian ini mengisi kesenjangan penelitian sebelumnya yang membahas kepribadian (personality trait secara umum) terhadap kualitas audit. Penelitian ini membahas kepribadian yang didasari dengan pendekatan lingkungan (ecological personality trait) yang dimediasi dengan intensi pro-lingkungan terhadap persepsi kualitas audit keberlanjutan. Hasil penelitian ini diharapkan dapat menjadi masukan bagi pembuat kebijakan dan KAP untuk mempertimbangkan aspek kepribadian dalam merekrut karyawan sehingga auditor dapat memiliki persepsi kualitas audit keberlanjutan yang semakin baik.

Kata kunci – Kepribadian, ecological personality trait, intensi pro-lingkungan, persepsi kualitas audit keberlanjutan, auditor.

ABSTRACT

Purpose – This study aims to examine the effects of ecological personality traits such as; eco-openness, eco-conscientiousness, eco-extraversion, eco-agreeableness, and eco-neuroticism—on perceived sustainability audit quality, with pro-environmental intention as a mediating variable.

Research Methods – This study employs a quantitative approach and conducts an empirical investigation of auditors in Indonesia. Data are collected through an online questionnaire and analyzed using PLS-SEM. The data collection targets auditors in Indonesia who are actively employed at public accounting firms (Kantor Akuntan Publik).

Findings – The findings indicate that auditors with eco-conscientiousness, eco-extraversion, eco-agreeableness, and eco-neuroticism mediated by pro-environmental intention have a significant positive effect on perceived sustainability audit quality. In contrast, eco-openness mediated by pro-environmental intention does not have a positive effect on perceived sustainability audit quality.

Limitation/Implications - This study is limited to ecological personality traits mediated by pro-environmental intention and their relationship with perceived sustainability audit quality. The analysis is conducted in the context of auditors in Indonesia, who in this study are predominantly junior auditors with three years of experience or less.

Originality - This study addresses a gap in prior research that has examined the relationship between personality traits (in general) and audit quality. It focuses on environmentally oriented personality traits (ecological personality traits) and investigates their effects on perceived sustainability audit quality, with pro-environmental intention as a mediating variable. The findings are expected to provide insights for policymakers and public accounting firms to consider personality-related factors in recruitment, thereby fostering auditors' stronger perceptions of sustainability audit quality.

Keywords – Personality, ecological personality traits, pro-environmental intention, perceived sustainability audit quality, auditor.