

ANALISIS PENGARUH KEADILAN PROSEDURAL PERSEPSIAN DALAM SISTEM PENILAIAN KINERJA, KEPUASAN KERJA, DAN BEBAN KERJA TERHADAP KINERJA AUDITOR INTERNAL PT BANK PROFESIONAL

ABSTRAK

Bank merupakan industri *highly regulated, high risk*, dan berdampak sistemik bagi masyarakat, sehingga diperlukan evaluasi dan peningkatan efektivitas manajemen risiko, pengendalian, dan proses tata kelola perusahaan. Salah satu komponen untuk dapat melakukan hal ini adalah Auditor Internal bank, untuk itu perlu ditingkatkan kinerja auditor internal. Berdasarkan data kinerja auditor internal PT Bank Profesional dari tahun 2011 - 2015, diketahui selama 2 (dua) tahun terakhir mengalami tren penurunan.

Berdasarkan teori dan hasil penelitian terdahulu, terdapat beberapa faktor yang dapat mempengaruhi kinerja auditor internal, seperti keadilan prosedural persepsian dalam sistem penilaian kinerja, kepuasan kerja, dan beban kerja. Untuk itu pertanyaan penelitian ini adalah apakah keadilan prosedural persepsian dalam sistem penilaian kinerja, kepuasan kerja, dan beban kerja, berpengaruh terhadap kinerja auditor internal?

Penelitian dilakukan menggunakan metode regresi berganda dengan populasi data adalah auditor internal PT Bank Profesional, sebanyak 46 orang. Data didapatkan dengan menyebarkan kuisioner kepada populasi. Hasil analisis terhadap 43 data valid menunjukkan keadilan prosedural persepsian dalam sistem penilaian kinerja (X1) tidak berpengaruh terhadap kinerja auditor internal, kepuasan kerja (X2) berpengaruh positif terhadap kinerja auditor internal, dan beban kerja (X3) berpengaruh negatif terhadap kinerja auditor internal.

[Kata kunci: *procedural justice* persepsian, sistem penilaian kinerja, kepuasan kerja, dan beban kerja]

**EFFECT ANALYSIS OF PERCEIVED PROCEDURAL JUSTICE ON
PERFORMANCE EVALUATION SYSTEM, JOB SATISFACTION, AND
TASKLOAD ON PT BANK PROFESIONAL INTERNAL AUDITOR
PERFORMANCE**

ABSTRACT

Bank is a highly regulated industry, high risk, and have a systemic impact on the community, so evaluation and improvement of risk management effectiveness, internal control, and governance process are necessary. One of the components for internal control is the Internal Audit, it is necessary for the good performance of the internal auditor. Based on PT Bank Profesional internal auditors performance on years 2011 – 2015, is shown for last two (2) years a declining trend, then that becomes the problem in this study is the declining performance of PT Bank Profesional internal auditors.

Based on the theory and the results of previous research, there are several factors that can affect the performance of internal auditors, such as perceived procedural justice on performance evaluation system, job satisfaction, and taskload. The question of this study is whether the perceived procedural justice on performance evaluation system, job satisfaction, and task load, affect the performance of the internal auditor.

The study was conducted using multiple regression analysis with the data population is the internal auditors of PT Bank Profesional (many as 46 auditors). Data obtained by distributing questionnaires to the population. Analysis of the 43 valid data, demonstrate perceived procedural justice on performance evaluation system (X1) does not affect the performance of internal auditors, job satisfaction (X2) has a positive impact on the performance of internal auditors, and task load (X3) has a negative impact on the performance of internal auditors.

[keywords: perceived procedural justice, performance evaluation, job satisfaction, and taskload]