

Analisis Pengaruh Penilaian Kinerja, Motivasi Kerja, Dan Beban Kerja Terhadap Kinerja Auditor Internal Lippo Group

Intisari

Berkembangnya unit dan pertumbuhan bisnis serta tuntutan *good corporate governance* dari *shareholder* Lippo Group memerlukan pengendalian bisnis yang lebih efektif dan efisien. Sejalan dengan hal tersebut peran auditor internal perlu pula ditingkatkan kinerjanya agar risiko kebocoran bisnis, kecurangan (*fraud*), dan pelanggaran atas sistem dan prosedur dapat diminimumkan. Tinggi rendahnya kinerja auditor tidak lepas kaitannya dengan penilaian kinerja, motivasi kerja, dan beban kerja auditor. Penelitian ini bertujuan menetapkan besarnya kontribusi penilaian kinerja, motivasi kerja, dan beban kerja terhadap kinerja auditor internal Lippo Group. Metode yang digunakan adalah regresi linier berganda dengan data evaluasi dari 45 orang auditor internal yang dimintai pendapatnya dengan kuesioner. Hasil penelitian menunjukkan bahwa, baik secara simultan maupun parsial penilaian kinerja (X1), motivasi kerja (X2), dan beban kerja (X3) berpengaruh terhadap kinerja auditor (Y) yang dapat diformulasikan dengan persamaan regresi $Y = 4,508 + 0,212X1 + 0,159X2 + 0,271X3$, dengan koefisien determinasi (R^2)=0,696. Penilaian kinerja yang sesuai dengan hasil kerja, motivasi kerja untuk membangkitkan semangat auditor dan beban kerja yang mengubah menjadi tantangan akan meningkatkan kinerja. Dari persamaan regresi tersebut *Division Head of Internal Audit* dapat meningkatkan kinerja auditor dengan cara memberikan prioritas terbesar berturut-turut pada beban kerja, penilaian kinerja, dan motivasi kerja.

[Kata kunci: kinerja auditor, penilaian kinerja, motivasi kerja, beban kerja, regresi linier berganda]

Analysis of the influence of performance appraisal, work motivation, and workload toward auditor performance of Lippo Group

Abstract

Development of business unit and growth of company size, as well as demanding good corporate governance of the shareholders Lippo Group require increasing effectiveness and efficiency of business control. The role of internal auditor to minimize business losses, procedure and system failure, and fraud would enhance auditors performance. The auditor performance has been known as function of performance appraisal, work motivation, and workload. The objective of the research was to measure the influence of performance appraisal, work motivation, and workload toward performance of auditor. Method of analysis was conducted by multiple linier regressions. Data was collected and evaluated from assisted questionnaire of 45 internal auditors of Lippo Group. Result showed that performance appraisal (X1), work motivation (X2), and workload (X3) by simultaneously and partly influence to auditor performance as reflected by regression equation $Y = 4,508 + 0,212X1 + 0,159X2 + 0,271X3$, with determinant coefficients $(R^2) = 0,696$. Performance appraisal in accordance with a result of working, work motivation and workload change into challenge can be improving performance. Based on the equation, to achieve higher auditor performance Division Head of Internal Audit should pay attention to increase workload, performance appraisal and work motivation respectively.

[Keywords: auditor performance, performance appraisal, work motivation, workload, multiple regression]