

INTISARI

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Judul : Pengaruh Budaya Tradisional terhadap Tekanan Pekerjaan dan Kepuasan Kerja Auditor Internal pada Industri Perhotelan di Provinsi Bali

Sebagai seorang masyarakat Bali yang mempertahankan budaya tradisional, cara pandang auditor internal dalam menjalankan pekerjaannya juga dipengaruhi oleh budaya tradisional *Catur Purusa Artha* dan *Tri Hita Karana*. Cara pandang pekerjaan dan budaya tradisional menimbulkan benturan yang kemudian memberikan tekanan pekerjaan dan mempengaruhi kepuasan kerja auditor internal. Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh budaya tradisional terhadap tekanan pekerjaan dan kepuasan kerja auditor internal pada industri perhotelan di provinsi Bali. Budaya tradisional diwakili oleh variabel pengendalian diri dan pengendalian eksternal. Pengumpulan data menggunakan instrumen kuesioner penelitian dari penelitian yang telah ada sebelumnya dan yang dikembangkan sendiri oleh peneliti. Pengujian hipotesis dilakukan melalui metode analisis regresi sederhana dan moderasi. Hasil pengujian menunjukkan budaya tradisional memoderasi hubungan tekanan pekerjaan dan kepuasan kerja auditor internal melalui variabel pengendalian diri. Penelitian ini diharapkan dapat membantu direktur dan manajer audit internal untuk lebih mengerti tekanan pekerjaan dan dampak negatif yang dapat ditimbulkan olehnya. Selain itu dapat menjadi bahan pertimbangan dalam menetapkan kebijakan untuk meningkatkan kepuasan kerja auditor internal. Penelitian ini juga memberikan gambaran umum mengenai efek budaya tradisional terhadap para pekerja dan memberikan kesadaran tentangnya sehingga dapat tetap mempertahankan budaya tradisional Bali di tengah derasnya pergeseran mata pencaharian masyarakat bali dari agraris menjadi industrialis.

Kata kunci: budaya tradisional, tekanan pekerjaan, kepuasan kerja, auditor internal, regresi moderasi

ABSTRACT

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Title : The Influence of Traditional Culture on the Job Stress and Job Satisfaction of Internal Auditors in Hotel Industry in the Province of Bali

As a Balinese who maintain traditional culture, the perspectives of work of internal auditors is also influenced by traditional culture Catur Purusa Artha and Tri Hita Karana. The perspectives of work and traditional culture result in a conflict which then exert job stress and influence internal auditor job satisfaction. This study aims to obtain empirical evidence of the influence of traditional culture on job stress and job satisfaction of internal auditors in the hotel industry in the province of Bali. Traditional culture is represented by two variables which consists of self-control and external control. Data collection using questionnaires instrument of research studies from previous researchers and some were developed by researcher himself. Hypothesis testing is done through a simple regression and moderation analysis method. The results showed traditional culture moderate the relationship of job stress and job satisfaction of internal auditors through self-control variable. This research is expected to help internal audit directors and managers to better understand the job stress and the negative impact that might be caused by it. Moreover, it provides material consideration in develop a policy to increase the job satisfaction of internal auditors. This study also provides an overview of the traditional cultural effects on workers and provide awareness of it so as to maintain the Balinese traditional culture in the middle of the swift shift of Balinese livelihood from an agrarian into industrialists.

Keywords: traditional culture, job stress, job satisfaction, internal auditor, regression moderation