

**ABSTRAK**

**PENGARUH *TIME BUDGET PRESSURE* TERHADAP KINERJA AUDITOR  
DENGAN KECERDASAN EMOSIONAL, KECERDASAN SPIRITUAL, DAN  
SKEPTISME PROFESIONAL SEBAGAI PEMODERASI  
(Studi Empiris Auditor Kantor Akuntan Publik Di Wilayah Yogyakarta)**

Silviana Cew

Nim : 142114122

Universitas Sanata Dharma Yogyakarta

2018

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh *time budget pressure* terhadap kinerja auditor, (2) pengaruh kecerdasan emosional terhadap kinerja auditor, (3) pengaruh kecerdasan spiritual terhadap kinerja auditor, (4) pengaruh skeptisme profesional terhadap kinerja auditor, (5) pengaruh *time budget pressure* terhadap kinerja auditor dengan kecerdasan emosional sebagai variabel pemoderasi, (6) pengaruh *time budget pressure* terhadap kinerja auditor dengan kecerdasan spiritual, dan (7) pengaruh *time budget pressure* terhadap kinerja auditor dengan sikap skeptisme profesional sebagai variabel pemoderasi.

Metode pengambilan sampel yaitu *convenience sampling*. Teknik analisis data yang digunakan yaitu uji validitas menggunakan Korelasi *Product Moment* dan uji reabilitas menggunakan *Cronbach Alpha*. Uji prasyarat analisis digunakan uji normalitas, dan uji asumsi klasik meliputi uji multikolinearitas, uji heterokedastisitas, dan uji autokorelasi. Uji hipotesis menggunakan *Moderated Regression Analysis* (MRA).

Hasil penelitian ini menunjukkan bahwa: (1) terdapat pengaruh yang tidak signifikan *time budget pressure* terhadap kinerja auditor. (2) terdapat pengaruh yang tidak signifikan kecerdasan emosional terhadap kinerja auditor. (3) terdapat pengaruh yang tidak signifikan antara kecerdasan spiritual terhadap kinerja auditor. (4) terdapat pengaruh positif skeptisme profesional terhadap kinerja auditor. (5) kecerdasan emosional tidak mampu memperkuat atau memperlemah pengaruh *time budget pressure* terhadap kinerja auditor. (6) kecerdasan spiritual tidak mampu memperkuat atau memperlemah pengaruh *time budget pressure* terhadap kinerja auditor. (7) skeptisme profesional mampu memperkuat pengaruh *time budget pressure* terhadap kinerja auditor .

kata kunci: kinerja auditor, *time budget pressure*, kecerdasan emosional, kecerdasan spiritual, dan skeptisme profesional.

**ABSTRACT**

**THE EFFECT OF TIME BUDGET PRESSURE ON AUDITOR PERFORMANCE  
WITH EMOTIONAL INTELLIGENCE, SPIRITUAL INTELLIGENCE, AND  
PROFESSIONAL SKEPTICISM AS MODERATING VARIABLE**  
*(Empirical Studies Auditor on Public Accounting Firm in Yogyakarta)*

Silviana Cew  
Nim : 142114122  
University of Sanata Dharma Yogyakarta  
2018

*The purposes of this study are to determine: (1) the effect of time budget pressure on auditor performance, (2) the effect of emotional intelligence on auditor performance, (3) the effect of spiritual intelligence on auditor performance, (4) the effect of professional skepticism on auditor performance, (5) the effect of time budget pressure on auditor performance with emotional intelligence as moderating variable, (6) the effect of time budget pressure on auditor performance with spiritual intelligence as moderating variable, and (7) the effect of time budget pressure on auditor performance with professional skepticism as moderating variable.*

*The sampling method used is convenience sampling method. Data analysis techniques used for validity test is the Product Moment Correlation and reliability test used is Cronbach Alpha. Prerequisite test analysis using the normality test, and classical assumption test covering the multicollinearity test, heteroskedasticity test, and autocorrelation test. Hypothesis test used is moderated regression analysis (MRA).*

*The results proved that: (1) time budget pressure had not significant effect on auditor performance. (2) emotional intelligence had not significant effect on auditor performance. (3) spiritual intelligence had not significant effect on auditor performance. (4) professional skepticism had a positive effect on auditor performance. (5) Emotional Intelligence is not able to strengthen or weaken the effect of time budget pressure on auditor performance. (6) Spiritual Intelligence is not able to strengthen or weaken the effect of time budget pressure on auditor performance. (7) Professional Skepticism is able to strengthen the effect of time budget pressure on auditor performance.*

*keyword: auditor performance, time budget pressure, emotional intelligence, spiritual intelligence, skepticism intelligence.*