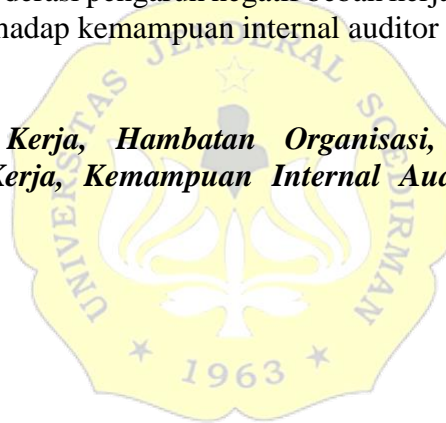


RINGKASAN

Penelitian ini bertujuan untuk menganalisis pengaruh *stressor* kerja yang meliputi beban kerja, hambatan organisasi dan konflik interpersonal terhadap kemampuan internal auditor dalam mendeteksi *fraud* dengan spiritualitas tempat kerja sebagai pemoderasi. Populasi penelitian dalam penelitian ini adalah seluruh internal auditor yang bekerja di Kantor Audit Intern Wilayah PT Bank Rakyat Indonesia (Persero) Tbk di Pulau Jawa sebanyak 168 responden, terpilih jumlah sampel sebanyak 119 responden yang dipilih dengan teknik *stratified random sampling*. Penelitian ini menggunakan data primer berupa kuesioner. Analisis data yang digunakan dalam penelitian ini adalah analisis regresi linear berganda dan analisis regresi moderasi dengan uji interaksi *Moderated Regression Analysis* (MRA).

Hasil penelitian menunjukkan bahwa beban kerja dan konflik interpersonal berpengaruh negatif terhadap kemampuan internal auditor dalam mendeteksi *fraud*, sedangkan hambatan organisasi tidak berpengaruh negatif terhadap kemampuan internal auditor dalam mendeteksi *fraud*. Pada hasil analisis regresi moderasi dengan uji interaksi *Moderated Regression Analysis* (MRA) menunjukkan bahwa spiritualitas tempat kerja dapat memoderasi pengaruh negatif beban kerja, hambatan organisasi dan konflik interpersonal terhadap kemampuan internal auditor dalam mendeteksi *fraud*.

Kata Kunci: *Beban Kerja, Hambatan Organisasi, Konflik Interpersonal, Spiritualitas Tempat Kerja, Kemampuan Internal Auditor Dalam Mendeteksi Fraud.*



SUMMARY

This study aims to analyze the effect of work stressors which include workload, organizational constraints and interpersonal conflicts on the internal auditor's ability to detect fraud with workplace spirituality as moderating. The research population in this study were all internal auditors who worked at the Regional Internal Audit Office of PT Bank Rakyat Indonesia (Persero) Tbk in Java as many as 168 respondents, the number of samples selected was 119 respondents who were selected by stratified random sampling technique. This study uses primary data in the form of a questionnaire. Analysis of the data used in this study is multiple linear regression analysis and moderated regression analysis with the Moderated Regression Analysis (MRA) interaction test.

The results showed that workload and interpersonal conflict had a negative effect on the internal auditor's ability to detect fraud, while organizational constraints did not negatively affect the internal auditor's ability to detect fraud. The results of the moderating regression analysis with the Moderated Regression Analysis (MRA) interaction test show that workplace spirituality can moderate the negative influence of workload, organizational constraints and interpersonal conflict on the internal auditor's ability to detect fraud.

Keywords: Workload, Organizational Constraint, Intepersonal Conflict, Workplace Spirituality, Internal Auditor's Ability to Detect Fraud

