RINGKASAN

Kinerja auditor merupakan faktor fundamental yang menentukan kualitas audit serta tingkat kepercayaan publik terhadap profesi akuntan publik. Penelitian ini bertujuan untuk menganalisis pengaruh *work-life balance*, kompetensi, dan *time pressure* terhadap kinerja auditor dengan kecerdasan emosional sebagai variabel moderasi. Penelitian ini menggunakan pendekatan kuantitatif dengan melibatkan 186 auditor yang bekerja pada lima Kantor Akuntan Publik (KAP) di wilayah DKI Jakarta, yaitu KAP TT di Jakarta Selatan, KAP MF di Jakarta Pusat, KAP RP di Jakarta Timur, KAP X di Jakarta Utara, dan KAP Y di Jakarta Barat. Pemilihan lokasi penelitian di wilayah DKI Jakarta didasarkan pada karakteristik lingkungan kerja auditor yang dinilai memiliki tingkat tekanan pekerjaan yang tinggi, mobilitas yang padat, serta jarak tempuh yang cukup jauh antara tempat tinggal dan kantor, sehingga berpotensi memengaruhi keseimbangan kehidupan kerja dan kinerja auditor secara keseluruhan. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Analisis data dilakukan menggunakan teknik analisis regresi moderasi (*Moderated Regression Analysis* atau MRA) dengan bantuan perangkat lunak statistic SPSS 23. Hasil penelitian menunjukkan bahwa *work-life balance* berpengaruh positif dan signifikan terhadap kinerja auditor, kompetensi berpengaruh positif dan signifikan terhadap kinerja auditor, *time pressure* berpengaruh negatif terhadap kinerja auditor, kecerdasan emosional terbukti memoderasi hubungan antara *time pressure* dan kinerja auditor. Namun, kecerdasan emosional tidak memoderasi hubungan antara *work-life balance* maupun kompetensi terhadap kinerja auditor. Hal ini menunjukkan bahwa meskipun kecerdasan emosional penting dalam mengelola stres dan dinamika pekerjaan, faktor tersebut tidak memengaruhi hubungan keseimbangan hidup atau kompetensi dengan kinerja auditor. Implikasi dari hasil penelitian ini yaitu pentingnya bagi organisasi, khususnya Kantor Akuntan Publik, untuk memberikan perhatian terhadap keseimbangan kerja dan kehidupan pribadi auditor serta memperkuat program pelatihan yang berfokus tidak hanya pada peningkatan kompetensi teknis, tetapi juga pada pengembangan kecerdasan emosional. Pengelolaan *time pressure* yang baik melalui kebijakan yang fleksibel dan pembagian beban kerja yang proporsional dapat membantu auditor mencapai kinerja optimal. Selain itu, hasil penelitian ini juga memberikan kontribusi teoretis terhadap pengembangan *Social Cognitive Theory* Bandura, dengan menunjukkan bahwa faktor personal seperti kecerdasan emosional dapat memengaruhi hubungan antara tekanan kerja dan kinerja individu.

Kata kunci: *Work-Life Balance*, Kompetensi, *Time Pressure*, Kecerdasan Emosional, Kinerja Auditor.

SUMMARY

Auditor performance is a fundamental factor that determines the quality of audits and the level of public trust in the accounting profession. This study aims to analyze the influence of work-life balance, competence, and time pressure on auditor performance, with emotional intelligence as a moderating variable. The research employs a quantitative approach involving 186 auditors working in five Public Accounting Firms (KAP) located across DKI Jakarta, namely KAP TT in South Jakarta, KAP MF in Central Jakarta, KAP RP in East Jakarta, KAP X in North Jakarta, and KAP Y in West Jakarta. The selection of these locations is based on the characteristics of auditors' work environments in Jakarta, which are known for their high work pressure, heavy traffic congestion, and significant commuting distances between home and the workplace—factors that may potentially affect auditors' work-life balance and overall performance.The sampling technique used in this study is purposive sampling. Data were analyzed using Moderated Regression Analysis (MRA) with the assistance of SPSS version 23. The results show that work-life balance has a positive and significant effect on auditor performance, competence has a positive and significant effect on auditor performance, and time pressure has a negative effect on auditor performance. Furthermore, emotional intelligence is proven to moderate the relationship between time pressure and auditor performance. However, emotional intelligence does not moderate the relationship between work-life balance or competence and auditor performance. This indicates that although emotional intelligence plays an important role in managing stress and work dynamics, it does not influence the relationship between work-life balance or competence and auditor performance. The implications of this research highlight the importance for organizations, particularly Public Accounting Firms, to pay greater attention to auditors' work-life balance and to strengthen training programs that focus not only on enhancing technical competence but also on developing emotional intelligence. Effective management of time pressure through flexible policies and proportional workload distribution can help auditors achieve optimal performance. Moreover, this study contributes theoretically to the development of Bandura's Social Cognitive Theory by demonstrating that personal factors, such as emotional intelligence, can influence the relationship between work pressure and individual performance.

Keywords: *Work-Life Balance, Competence, Time Pressure, Emotional Intelligence, Auditor Performance*.