

***Improving Auditor Performance: The Impact of Flexible Work Arrangements,
Work-Life Balance, and Job Satisfaction***

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ABSTRACT

This research is a quantitative study which aims to see the influence of worktime flexibility, workplace flexibility, work-life balance, and job satisfaction on auditor performance. This research was conducted on Millennial auditors and GenZ auditors who work at the Public Accounting Firm (KAP) in the DKI Jakarta area. This research used a purposive sampling technique and obtained 140 auditors as respondents. Research data was tested using Structural Equation Modeling (SEM) with SmartPLS 3.2.9 software and a significance level of 5% (0.05). The results obtained from testing show that all hypotheses are accepted.

Keywords: *worktime flexibility, workplace flexibility, work-life balance, job satisfaction, auditor performance, Millennial auditors and GenZ auditors.*

Meningkatkan Kinerja Auditor: Dampak Pengaturan Kerja Fleksibel, Keseimbangan Kehidupan Kerja, dan Kepuasan Kerja

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk melihat pengaruh *worktime flexibility*, *workplace flexibility*, *work-life balance*, dan *job satisfaction* terhadap *auditor performance*. Penelitian ini dilakukan terhadap auditor Millennial dan auditor GenZ yang bekerja di Kantor Akuntan Publik (KAP) wilayah DKI Jakarta. Penelitian ini menggunakan teknik *purposive sampling* dan memperoleh 140 auditor sebagai responden. Data penelitian diuji menggunakan *Structural Equation Modelling* (SEM) dengan *software* SmartPLS 3.2.9 dan tingkat signifikansi 5% (0,05). Hasil yang diperoleh atas pengujian menunjukkan bahwa seluruh hipotesis diterima.

Kata kunci: fleksibilitas waktu kerja, fleksibilitas tempat kerja, keseimbangan kehidupan kerja, kepuasan kerja, kinerja auditor, auditor Millennial dan auditor GenZ.