



The Effect of Professional Skepticism and Auditing Independency on Audit Performance with Emotional Quotient as Moderating Variable at PT. Bina Usaha Mandiri Sejahtera Medan

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Abstract

Audit performance is the result of work achieved by internal auditor in carrying out his duties and responsibilities to be able to realize the goals, vision and mission of the company. This study was conducted to determine the empirical effect of Professional Skepticism and Audit Independence on Audit Performance with Emotional Quotient as a moderating variable. Total of population in this research are 54 internal auditor at PT. Bina Usaha Mandiri Sejahtera Medan. The sampling method used in this research is saturated sampling technique, and the number of samples obtained are 54 internal auditor. Analysis of data method used is Moderated Regression Analisis (MRA) using IBM SPSS Statistics application. The coefficient of determination obtained by using the value of Adjusted R Square was 0.752. This indicated that 75.2% of the variation of Audit Performance variables can be explained by variations in variables Professional Skepticism and Audit Independence. Simultaneous testing with a value of 81,323 shows that Professional Skepticism and Audit Independence have a positive and significant effect on Audit Performance. Based on the result, Professional Skepticism and Audit Independence have a positive significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. Meanwhile, Emotional Quotient is not able to moderate the relationship between Professional Skepticism on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan and Emotional Quotient is not able to moderate the relationship between Audit Independence on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. Which means Emotional Quotient is a predictor variable that can be used as an intervening variable for future researchers.

Keywords: *Professional Skepticism; Audit Independence; Audit Performance; Emotional Quotient*

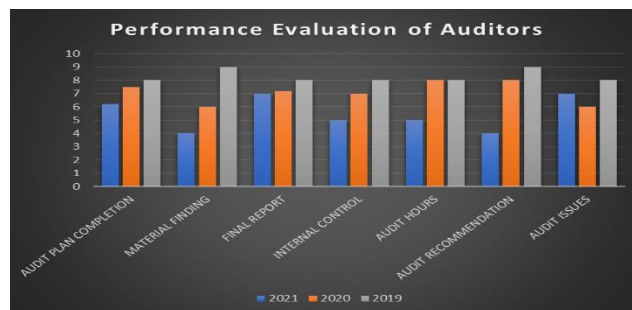
Introduction

The financial statements describe the company's financial performance and serve as material for accountability from the management for the resources owned by the company. The auditor is an independent party who conducts an examination of the company's financial statements and is also responsible for the audits that have been carried out. The auditor must have relevant, competent, sufficient, and material audit evidence and be able to integrate and evaluate information from the audit

evidence in order to provide recommendations and judgment on the financial statements of a company. The challenge for the auditor is how to ensure that the recommendations taken are based on relevant and reliable information.

PT. Bina Usaha Mandiri Sejahtera is a trading company whose main activity is selling and distributing electronic equipment to respective dealers. The company sells and distributes electronic equipment on a large scale. This company has a sufficient number of auditors to carry out the company's internal control. The development of trading companies is so rapid at this time and will be even greater in the future.

Internal auditor performance is the result achieved by the auditor based on expertise, knowledge, experience, and sincerity in carrying out company duties in order to fulfill the direction of the leadership assigned to him within a certain period of time (Kurnia, 2019). Good auditor performance can be seen from the quality of the recommendations given by the internal auditors in solving the company's internal problems. An auditor who conducts audits systematically in accordance with applicable standards and on time will have good performance. Auditor performance is also inseparable from the attitude of professional skepticism, emotional intelligence, and audit independence which can also improve its performance in producing quality audit recommendations. The following is a phenomenon that shows that the importance of auditors' emotional intelligence in maintaining audit independence and the lack of professional skepticism in conducting audits makes auditor performance decline.



“Graph of the Audit Performance Report in 2019-2021”

In the diagram above, it shows that there has been a decline in auditor performance from various aspects that become the standard for evaluating the performance of internal auditors. From the aspect of internal control, there was a significant decrease as well as aspects of audit findings and recommendations. With the decline that occurred in these three aspects, it was explained that there were problems related to the performance of the company's internal auditors.

The responsibility of the internal auditor is to provide recommendations and an objective assessment of the company's financial statements. Auditors are required to have an attitude of professional skepticism as an attitude that includes a mind that is always curious and continues to find out critically about the audit evidence obtained. The auditor should not assume that management cannot be trusted, but also should not assume that management's sincerity does not need to be evaluated again. Skepticism does not mean not admitting, but seeking the truth before admitting a statement (Purba, 2019). An auditor must have a skeptical attitude to be able to decide the level of trust and truth in the evidence and information received. So that the objective of the auditor to obtain reliable audit evidence and provide an adequate basis in formulating an audit recommendation can be well realized.

Closely related to carrying out professional duties and responsibilities, auditors face conflicts from the management of the audited entity which will affect the objectivity and independence of the auditors. An auditor who has an independent attitude who will not defend and is not easily affected in

carrying out the examination process and is honest in conveying his assessment in accordance with applicable standards. Thus, it means that the auditor has carried out the audit in accordance with professional ethics and applicable regulations. Independence means that the auditor must be honest and not tendentious (Irma, 2018). However, Widhi et al (2015) stated that independence had no significant effect on audit performance. Auditors who have low independence will not be easily affected and are not easy to become management puppets.

Another factor suspected of causing the decline in auditor performance is emotional intelligence. Emotional intelligence is very necessary in an auditor because with this emotional intelligence the auditor has the skills to assess, manage and control the emotions of himself and others around him. If the auditor can control his emotional intelligence well, his performance will increase. Because good emotional intelligence can also make auditors able to regulate their feelings so they can maintain their level of objectivity well (Liman, 2017). However, Amarin (2016) states that emotional intelligence has no significant effect on audit performance. In carrying out their duties, namely examining financial statements, it is not only emotional intelligence that is needed by the auditor in improving their performance but also an understanding of the work that is more important.

Good internal control reflects that every operational and financial activity of the company runs well in accordance with the basic principles of Good Corporate Governance, that every structure in the company is in an equal and independent condition, carries out every task and responsibility entrusted to the company and can be held accountable for its performance. in a transparent and fair manner. Internal auditors have the duties and responsibilities to ensure that every company activity is in accordance with the structure and order that has been designed in such a way.

Based on the background that has been stated, the researcher is interested in conducting a study with the title "The Effect of Professional Skepticism and Audit Independence on Audit Performance with Emotional Intelligence as a Moderating Variable at PT. Bina Usaha Mandiri Sejahtera."

The hypotheses of this study are:

1. H1: Professional Skepticism has an effect on Auditor Performance At PT. Bina Usaha Mandiri Sejahtera Medan.
2. H2: Audit Independence has an effect on Auditor Performance At PT. Bina Usaha Mandiri Sejahtera Medan.
3. H3: Emotional Intelligence moderates the effect of Professional Skepticism on Auditor Performance At PT. Bina Usaha Mandiri Sejahtera Medan.
4. H4: Emotional Intelligence moderates the effect of the effect of Audit Independence on Auditor Performance At PT. Bina Usaha Mandiri Sejahtera Medan.

Method

This research approach uses a quantitative research approach. The purpose of quantitative research is to test the established hypotheses (Sugiyono, 2016:11). The type of research used in this research is associative research. The object of this research is professional skepticism, audit independence, emotional intelligence and audit performance. The data collection technique used by the researcher in this research is using a questionnaire with a linkert scale approach and literature study while the type of data used is primary data. The measurement of each construct used a 5 scale Likert scale which has the meaning (5) agree (4) somewhat agree (3) somewhat disagree (2) disagree (1) strongly disagree. Primary data is data obtained directly without direct intermediaries to the individual concerned. Research data was carried out by distributing questionnaires to the internal auditors who work at PT. Bina Usaha Mandiri Sejahtera Medan. There are 54 questionnaires distributed and the total number of questionnaires returned 54 pieces.

The population is a collection of objects/subjects that meet certain characteristics according to the criteria set by the research, to be concluded (Sugiyono, 2014:80). The population in this study were all internal auditors working at PT. Bina Usaha Mandiri Sejahtera Medan. This study uses a saturated sampling technique to determine the characteristics of the population. The saturated sampling technique uses all members of the population as a sample. The method of data analysis used is Moderated Regression Analysis (MRA). The significance level used is 5%.

Results and Discussion

The respondents are all the internal auditor at PT.Bina Usaha Mandiri Sejahtera. There were 54 questionnaires distributed to them, and all of the questionnaires were returned. Table 1 depicts the profile of the respondents. The majority of internal auditors working at PT. Bina Usaha Mandiri Sejahtera Medan is mostly male because they are better able to carry out their duties and responsibilities in the field carefully and objectively and are more willing to take the risks of working within the company. The majority of internal auditors working at PT. Bina Usaha Mandiri Sejahtera Medan is mostly under 25 years old because at a productive age, they have a high work spirit that can contribute more to the company. The majority of internal auditors working at PT. Bina Usaha Mandiri Sejahtera Medan has an undergraduate education level because the auditor's education level is considered very important as an additional value to increase the trust of internal parties within the company. the majority of internal auditors working at PT. Bina Usaha Mandiri Sejahtera Medan works for 1-3 years. PT. Bina Usaha Mandiri Sejahtera places the internal auditor as an internal supervisory unit within the company. Therefore, internal auditors must go through a training process first because the competence and experience of auditors in carrying out audit tasks are considered important in providing important decisions for the entity.

Table 1 Profile of the Respondents

Demographic	Category	Frequency	Percentage
Gender	Male	50	92,59
	Female	4	7,41
	Total	54	100
Age	< 25 year	20	37,04
	26-30 year	18	33,33
	31-35 year	12	22,22
	> 35 year	4	7,41
	Total	54	100
Level of education	Senior High School	10	18,52
	Diploma	10	18,52
	Bachelor Degree	30	55,56
	Master Degree	4	7,41
	Total	54	100
Years of experience in the current company	< 1 year	10	18,52
	1-3 year	40	74,07
	>3 year	4	7,41
	Total	54	100

Source: Processed primary data, 2022

The analyse of descriptive statistics shown in Table 1 provides an overview of the mean, validity, Cronbach's, reliability of each variable. The validity test was done using SPSS IBM Statistic program application through a validity test and reliability test. The result of the validity test was seen from the result of validity test must > 0.268 . This can be seen in Table 1. The reliability test was carried out through internal consistency reliability testing for each research variable. The results of the reliability test by looking at the consistency of the statement items show that the coefficient value of Cronbach's Alpha of the variables of Professional Skepticism, Auditing Independency, Emotional Quotient and Audit Performance.

Table 2. Descriptive Statistics Of Research Variables

Variable	Questionnaire	Mean	Validity	R table	Result	Cronbach's Alpha	Result
Professional skepticism (X1)	X1.1	4.03	0.650	0.268	Valid	0.875	Reliable
	X1.2	3.68	0.705	0.268	Valid		Reliable
	X1.3	3.48	0.854	0.268	Valid		Reliable
	X1.4	3.48	0.550	0.268	Valid		Reliable
	X1.5	3.55	0.854	0.268	Valid		Reliable
	X1.6	3.92	0.854	0.268	Valid		Reliable
	X1.7	3.72	0.593	0.268	Valid		Reliable
	X1.8	3.72	0.854	0.268	Valid		Reliable
Audit independence (X2)	X2.1	3.92	0.702	0.268	Valid	0.764	Reliable
	X2.2	4.00	0.732	0.268	Valid		Reliable
	X2.3	3.94	0.704	0.268	Valid		Reliable
	X2.4	3.79	0.660	0.268	Valid		Reliable
	X2.5	4.20	0.673	0.268	Valid		Reliable
	X2.6	3.88	0.677	0.268	Valid		Reliable
Emotional Quotient (Z)	Z1.1	3.18	0.675	0.268	Valid	0.754	Reliable
	Z1.2	3.05	0.505	0.268	Valid		Reliable
	Z1.3	3.51	0.589	0.268	Valid		Reliable
	Z1.4	3.27	0.593	0.268	Valid		Reliable
	Z1.5	3.55	0.567	0.268	Valid		Reliable
	Z1.6	3.25	0.545	0.268	Valid		Reliable
	Z1.7	3.38	0.512	0.268	Valid		Reliable
	Z1.8	3.22	0.506	0.268	Valid		Reliable
	Z1.9	3.33	0.548	0.268	Valid		Reliable
	Z1.10	3.22	0.586	0.268	Valid		Reliable
Audit Performance (Y)	Y1.1	3.20	0.509	0.268	Valid	0.754	Reliable
	Y1.2	2.85	0.638	0.268	Valid		Reliable
	Y1.3	2.87	0.506	0.268	Valid		Reliable
	Y1.4	2.87	0.672	0.268	Valid		Reliable
	Y1.5	2.75	0.493	0.268	Valid		Reliable
	Y1.6	2.90	0.539	0.268	Valid		Reliable
	Y1.7	2.94	0.647	0.268	Valid		Reliable
	Y1.8	3.05	0.635	0.268	Valid		Reliable
	Y1.9	3.12	0.490	0.268	Valid		Reliable
	Y1.10	3.01	0.486	0.268	Valid		Reliable

Source: Processed primary data, 2022

Classic Assumption

A classical assumption test is used to ensure that the regression model is precise, unbiased and accurate. Classical assumption test consists of normality test, multicollinearity test, heteroscedasticity test.

1. Normality Test

Normality test aims to ensure that each residual data is normally distributed. Based on the output, the Asymp value is obtained. Sig. (2-tailed) of 0.962 is greater than 0.05 so it can be concluded that the residuals are normally distributed.

Table 3. Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		54
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	3.31827939
<i>Most Extreme Differences</i>	<i>Absolute</i>	.096
	<i>Positive</i>	.094
	<i>Negative</i>	-.096
	<i>Kolmogorov-Smirnov Z</i>	.096
	<i>Asymp. Sig. (2-tailed)</i>	.962

Source: Processed primary data, 2022

2. Multicollinearity Test

The multicollinearity test tested the correlation between the independent variables (independent) in the regression model. In this study, a tolerance value of 0.10 and a Variance Inflation Factor (VIF) of 10 were used to test the multicollinearity of the data. The tolerance value for each independent variable is greater than 0.10 and the VIF value for each independent variable is less than 10, so it can be concluded that there is no symptom of multicollinearity between independent variables.

Table 4. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Professional skepticism	.476	2.103
Audit independence	.444	2.250
Emotional Quotient	.492	2.033

Source: Processed primary data, 2022

3. Heteroscedasticity Test

The heteroscedasticity test analyses whether in the regression model there is an inequality of variance from the residual of one observation to another observation. In this study, a Glejser test was used to test heteroscedasticity. Based on the output results, the significance value of the Professional Skepticism variable is 0.886, the Task Emotional Intelligence variable is 0.397, the Audit Independence

variable is 0.516 above the 5% confidence level, so it can be said that there are no symptoms. of heteroscedasticity.

Table 5. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.726	1.433		1.903	.063
Professional skepticism	-.009	.059	-.029	-.144	.886
Audit independence	.055	.084	.138	.654	.516
Emotional Quotient	-.040	.047	-.171	-.854	.397

Source: Processed primary data, 2022

Hypothesis Testing

After testing classic assumption, the next step was to test hypotheses. The test results are presented.

Table 6. Hypothesis Test

Hypothesis	Independent Variable	Moderating Variable	Dependent Variable	Coefficient	t-Statistic	p-Value	Research Findings
H1	Professional skepticism		Audit Performance	0.402	4.305	0.000	Accepted
H2	Audit independence		Audit Performance	0.547	5.858	0.000	Accepted
H3	Professional skepticism	Emotional Quotient	Audit Performance	-0.574	-0.992	0.326	Rejected
H4	Audit independence	Emotional Quotient	Audit Performance	0.248	0.490	0.626	Rejected

Source: Processed primary data, 2022

Predictive power

The coefficient of determination shows how much ability the independent variables have in explaining the dependent variable. If the coefficient of determination (R²) is greater or closer to 1, it can be said that the ability of the independent variable (X) is large than the dependent variable (Y). The test results are presented in Table 7.

Table 7. Hypothesis Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.873 ^a	.761	.752	3.791

Source: Processed primary data, 2022

The value of Adjusted R Square is 0.752, meaning that the ability to vary the variables of Professional Skepticism (X1) and Audit Independence (X2) can explain the variation of Audit Performance (Y) is 75.2% and the remaining 24.8% is explained by independent variables. other things that are not examined such as Professional Ethics, obedience pressure and competence.

Hypothesis test:**1. H1 Hypothesis test**

The original sample value is 0.402 with less than 5% significance as indicated by a t-statistic value of 4.305, indicating that professional skepticism has a positive and significant influence on audit performance. The first hypothesis is accepted.

2. H2 Hypothesis Test

The original sample value is 0.547 with less than 5% significance, indicated by a t-statistic value of 5.858, indicating that the audit independence has a positive and significant influence on audit performance. The second hypothesis is accepted.

3. H3 Hypothesis Test

The original sample value is -0.574 with less than 5% significance indicated by a t-statistic value of -0.992 indicating that emotional quotient is unable to moderate the influence of professional skepticism on audit performance. The third hypothesis is rejected.

4. H4 Hypothesis Test

The original sample value is 0.248 with greater than 5% significance indicated by a t-statistic value of 0.490 indicating that emotional quotient is unable to moderate the influence of audit independence on audit performance. The fourth hypothesis is rejected.

Discussion of Research Results**➤ The Effect of Professional Skepticism on Audit Performance**

Based on the results of the partial study, the t-count value was 4.305 with a significant value of 0.000. The value of t count > t table or $3,424 > 2,00856$ thus Professional Skepticism has a positive and significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan.

The relationship between the two variables is unidirectional positive and when professional skepticism increases, audit performance also increases. This means that the attitude of professional skepticism such as honest attitude, examination of audit findings, addition of audit evidence and analysis of explanations from management have an effect on audit performance at PT. Bina Usaha Mandiri Sejahtera Medan. The results of this study are in line with the results of Murtiadi Awaluddin's research (2019), namely Professional Skepticism has a positive and significant effect on Audit Performance. Auditors must be able to honestly disclose any audit evidence obtained accurately. Audit evidence must not only be sufficient but must be material. Any audit evidence that has been obtained to explain audit findings must be examined and clarified with information from management. The attitude of professional skepticism makes auditors tend to question audit evidence obtained by conducting multiple examinations of various audit findings by not taking for granted explanations from management so as to improve audit performance. Likewise with the research conducted by Ihwan Septian (2019), namely Professional Skepticism has a positive and significant effect on Audit Performance.

➤ **The Effect of Audit independence on Audit Performance**

Based on the results of the study partially obtained the t value of Audit Independence of 5.858 with a significant value of 0.000. The value of t count > t table or $5,858 > 2,00856$ thus Audit Independence has a positive and significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan.

The relationship between the two variables is positive in the same direction and when audit independence increases, audit performance also increases. This means that audit independence such as independent verification, verification at each transaction level, supporting audit programs, indications of fraud have an effect on audit performance at PT. Bina Usaha Mandiri Sejahtera Medan. The results of this study are in line with the results of Helvy Aprilianti's research (2019), namely Audit Independence has a positive and significant effect on Audit Performance. An audit program created without management intervention allows the auditor to provide appropriate recommendations. Independent verification of every financial transaction within the company allows auditors to easily assess the fairness of the company's financial statements. Internal auditors must be able to free themselves from a situation that can make them unable to provide professional and objective assessments. The higher the audit independence, the auditor is not easily controlled by other parties who exert various pressures and is free from various interventions so that the auditor is trusted to carry out audits which can improve audit performance. Likewise with research conducted by Irma Istiariani (2018), namely Audit Independence has a positive and significant effect on Audit Performance. However, this is not the case with research conducted by Wan Fachruddin (2019) and Muknisa (2017), Audit Independence has no effect on Audit Performance.

➤ **Emotional Intelligence moderates the effect of Professional Skepticism on Auditor Performance**

Based on the results of the Moderated Regression Analysis (MRA) test, it shows that Emotional Intelligence is not a moderating variable that can moderate (strengthen or weaken) the relationship between the independent variable Professional Skepticism and the dependent variable Audit Performance. This is shown in the MRA test stage I of the Emotional Intelligence variable with a t value of 0.000 (significant) and the MRA test stage II of the moderating variable X1 (X1 and Z) with a t sig of 0.326 (not significant).

The increasing influence of Professional Skepticism when juxtaposed with Emotional Intelligence was not able to moderate or as a liaison to employee performance. Then the Emotional Intelligence variable can also be an independent variable because the MRA test stage I has a significant effect and stage II has an insignificant effect. This means that Audit Performance is influenced by Professional Skepticism and Emotional Intelligence. The results of this study are supported by previous research conducted by Sesty (2019) that the Emotional Intelligence variable was not able to moderate the relationship between Professional Skepticism and Audit Performance. Emotional Intelligence only makes an auditor able to control himself and empathize with other parties as well as skilled in establishing good relations with management without assisting the auditor in tracing any audit evidence and related information to improve audit performance. Not so with the research conducted by Murtiadi Awaluddin (2019) that the Emotional Intelligence variable is able to strengthen the relationship of Professional Skepticism to Audit Performance.

➤ **Emotional Intelligence moderates the effect of Audit independence on Auditor Performance**

Based on the results of the Moderated Regression Analysis (MRA) test, it shows that Emotional Intelligence is not a moderating variable that can moderate (strengthen or weaken) the relationship between the independent variable Audit Independence and the dependent variable Audit Performance. This is shown in the MRA test stage I of the Emotional Intelligence variable with a t value of 0.000

(significant) and the MRA test stage II of the moderating variable X2 (X2 and Z) with a t sig of 0.626 (not significant).

The increasing influence of Audit Independence when juxtaposed with Emotional Intelligence was not able to moderate or as a liaison to Audit Performance. Then the Emotional Intelligence variable can also be an independent variable because the MRA test stage I has a significant effect and stage II has an insignificant effect. This means that Audit Performance is influenced by Audit Independence and Emotional Intelligence. The results of this study are supported by previous research conducted by Baiq (2017) that the Emotional Intelligence variable is not able to moderate the relationship between Audit Independence and Audit Performance. Emotional intelligence is more directed at how an auditor can maximize his cognitive abilities and work together and coordinate well with a team that does not make the auditor free from intervention in providing appropriate, professional and objective recommendations. Not so with Benedikta Paifum Ing's research (2020), the Emotional Intelligence variable is able to strengthen the relationship between Audit Independence and Audit Performance.

Conclusion

From this research, it can be concluded that: (1) Professional Skepticism and Audit Independence simultaneously have a positive and significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. (2) Professional Skepticism partially positive and significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. (3) Audit Independence partially has a positive and significant effect on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. (4) Emotional Intelligence is not a moderating variable that can moderate the relationship between Professional Skepticism on Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. (5) Emotional Intelligence is not a moderating variable that can moderate the relationship between Audit Independence and Audit Performance at PT. Bina Usaha Mandiri Sejahtera Medan. Suggestions from this research are (1) For companies, it is recommended to give internal auditors freedom to innovate in making audit programs so that they are able to collect and explain each audit finding obtained. Also verify and evaluate each audit recommendation given whether it is able to solve various internal problems within the company or not so as to help make decisions and related policies. (2) For further researchers, it is recommended as a reference material for further research with different independent variables such as competence, locus of control, organizational commitment and professionalism to obtain more detailed research results. (3) For Prima Indonesia University, it is hoped that it can add sources of references or references from alumni so as to reduce student anxiety while working on theses and can make continuous improvements in further research. (4) For the Company's Internal Auditor, it is expected that they will continue to question the audit evidence obtained and evaluate and report any audit findings that contradict the audit evidence by conducting periodic and periodic inspections.

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