

The Effect of Time Budget Pressure and Task Complexity on the Performance of Government Internal Auditors with Emotional Intelligence as Moderation Variables

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Abstract— This study is intended to test contingency theory and the theory of self efficacy with the aim of analyzing the effect of budget time pressure and task complexity on auditor performance; emotional intelligence as the moderation variables. This research was carried out in the province of Gorontalo which included the Financial and Development Supervisory Agency, the Provincial Inspectorate, the Municipal Inspectorate of the Province of Gorontalo. The sampling technique with purposive sampling method with the number of samples as many as 120 respondents with the criteria of respondents who have functional position certificates for auditors and or respondents who have been assigned to conduct financial checks. The unit of analysis used in this study is individuals. Data analysis technique used is SEM with Smart PLS software.

The results showed that the budget time pressure had a negative and insignificant effect on auditor performance. task complexity has a positive and insignificant effect on auditor performance, emotional intelligence moderates the relationship of budget time pressure positively to auditor performance and emotional intelligence moderates the relationship of task complexity negatively to auditor performance. The performance of government internal auditors can be explained together with variables of budget time pressure, task complexity and emotional intelligence which is shown by the value of R^2 equal to 0,431 (good), while other variables are not explained in the model of 56.9%

Keyword — Complexity of task, time budget pressure, emotional intelligence, auditor performance.

I. INTRODUCTION

Mardiasmo (2005) suggests that there are three main aspects that support the creation of good governance, namely supervision, control and examination. The application of the State Financial Examination Standards (SPKN) must be carried out by the government internal auditors in every inspection carried out on government institutions. With the implementation of these standards, it is expected that it will guarantee the quality of the audit, the reliability, credibility and reliability of the information reported by the government's internal auditors.

Issue happens in government internal auditors showed that: the role of internal auditors of government as a supervisor, supervisors, examiners and review financial management system has not been effective and the maximum, as the previous assertion in Annex I Regulation of the Head of BPKP Number Per-1633 / K / Jf / 2011 Technical Guidelines for Increasing Capability The Government's Internal Supervision Apparatus shows that this condition illustrates the role of internal government auditors that have not been effective. Therefore, the effectiveness and maximization of government internal auditors in carrying out their functions or roles depends on the performance of the auditor, considering the auditor has an important role as an assessor of the adequacy of the internal control structure, assessing the effectiveness of internal control structures, and work quality assessors.

Larkin (1990), Trisnanih (2007) states that to measure the performance of auditors, there are four

personality dimensions, namely the ability (*ability*), professional commitment, motivation and job satisfaction. Kalbers and Forgarty (1995) suggested that auditor performance as an evaluation of work performed by superiors, co-workers, themselves, and direct subordinates with 3 (three) measures namely quality of work, quantity and timeliness. Fanani, *et. al* (2008) states that the achievement of better auditor performance must be in accordance with standards and a certain period of time, namely: quality of work, quantity of work and timeliness of completion of work De Angelo (1981) suggests that audit quality is the auditor's ability to detect errors in reports finance and report it to users of financial statements.

Supervision and inspection will be more effective and maximum if supported by the capabilities or expertise and attitudes of the auditor. The ability or expertise referred to by the author here is emotional intelligence. Emotional intelligence is the ability to recognize one's own feelings and feelings of others, motivate yourself, and manage emotions well in yourself and in relationships with others. With good emotional intelligence a person can act decisively able to make good decisions even though they are in a depressed state, besides that with emotional intelligence a person can show his integrity (Goleman, 2001).

In addition to the ability or expertise support the auditor has to improve his performance is the attitude of the auditor. Attitude is a vehicle for guiding auditor behavior. The auditor's attitude can be shown from his motivation to improve performance. Motivation is a desire that arises in the auditor that causes the auditor to act. The auditor's motivation is influenced by various factors whether it comes from the organization, individual or work environment, for example the budget time and task complexity

Budget time pressure task complexity audit activities can influence auditor attitudes, intentions and behavior. Time limitations may cause high levels of stress and affect auditor attitudes, intentions and behavior. Tekanan time budget is a constraint that arise because of time constraints or limitations of the resources allocated to carry out the assignment (DeZoort & Lord, 1997). Some results of empirical studies conducted by Coram *et al.* (2003), Donnelly *et al.* (2003), and Pierce & Sweeney (2004) found that auditors who experience time pressure tend to take actions that reduce audit quality so as to reduce the auditor's performance. Auditors working with budget pressure overload can degrade performance (Alderman and Deitrick 1982; Arnold *et al.*, (1997) and lead to various serious consequences for individuals and organizations (Cooper *et a l.*, (2001), McNamara and Liyanarachchi (2008) .

In addition to budget time pressures, auditors often face complex audit assignments that may affect their performance (Tan *et al.* , 2002). This is because auditors are often faced with many tasks, and are different, and are interrelated with each other. Task complexity is an unstructured, confusing, and difficult task (Sanusi and Iskandar, 2007). Jamilah *et al.*, (2007), complexity is the difficulty of a task that is caused by the limited capability, and memory and the ability to integrate problems that are owned by a decision maker.

II. FORMULATION OF THE PROBLEM

After looking at the background, the problem in this study is: the performance of government internal auditors. Effective and maximum functions and roles of government internal auditors are influenced by several factors including: individual factors and tasks. Individual factors include emotional intelligence, while the task factor is budget time pressure and task complexity. From the main problem, it can be identified the following research questions:

1. Does the time budget pressure affect the auditor's performance.
2. Does the complexity of the task affect the performance of the auditor.
3. Does emotional intelligence moderate the influence of budget time pressure on auditor performance
4. Does emotional kcerdasan moderate the influence of task complexity affecting auditor performance

III. LITERATURE REVIEW

Performance Auditor

Kalbers and Forgarty (1995) suggested that 3 (three) performance measures are work quality, quantity and timeliness. The Fanani, *et. al.* (2008) stated that the achievement of better auditor performance must be in accordance with certain standards and time periods, namely: 1) the quality of work is the quality of completion of work by working based on all abilities and skills, as well as knowledge possessed by the auditor; 2) the quantity of work is the amount of work that can be completed with targets that are the responsibility of the auditor's work, as well as the ability to utilize work supporting facilities and infrastructure; 3) timeliness is the accuracy of the completion of the work in accordance with the time available. De Angelo (1981) suggested that audit quality is the auditor's ability to detect errors in financial statements and report them to users of financial statements. The opportunity to detect errors depends on the competence or ability of the auditor, while the auditors' courage to report errors in the financial statements depends on the auditor's independence. Competency is measured from the auditor's

ability, for example the level of experience, auditor specialization, audit hours, and others.

Time Budget Pressure

Audit time budget is an estimate or estimated time allocated for the implementation of audit tasks in an assignment (Fleming, 1980). Budget time pressure is one factor that can affect auditor performance. The time pressure felt by the auditor in the implementation of the audit program can affect the auditor's behavior in the implementation of the audit program. Akers and Eton (2003) suggested that if auditors feel there is a budget time pressure in carrying out audit tasks, then the auditor might act (i) carry out audit procedures as they should, but manipulate time records by not reporting the actual audit time used for carrying out audit tasks. In this case the auditor overcomes the time budget constraints by conducting behavior *under reporting time*. (ii) do not conduct audit procedures as they should, but auditors claim that they have performed audit procedures as they should, in this case the auditor overcomes the perceived time budget constraints.

Task complexity

Task complexity can affect auditor performance. Jamilah *et al.* (2007), Fitriany *et al.* (2010), states that the complexity of the task is the difficulty of a task caused by the limited capability and memory and the ability to integrate problems that are owned by a decision maker. Bonner (1994) states that within the scope of audit work, it is very important to pay attention to the complexity of the task because it can have an impact on the performance of the audit judgment, and an understanding of the complexity of the audit task can help managers make task decisions to be better that is useful in decision making.

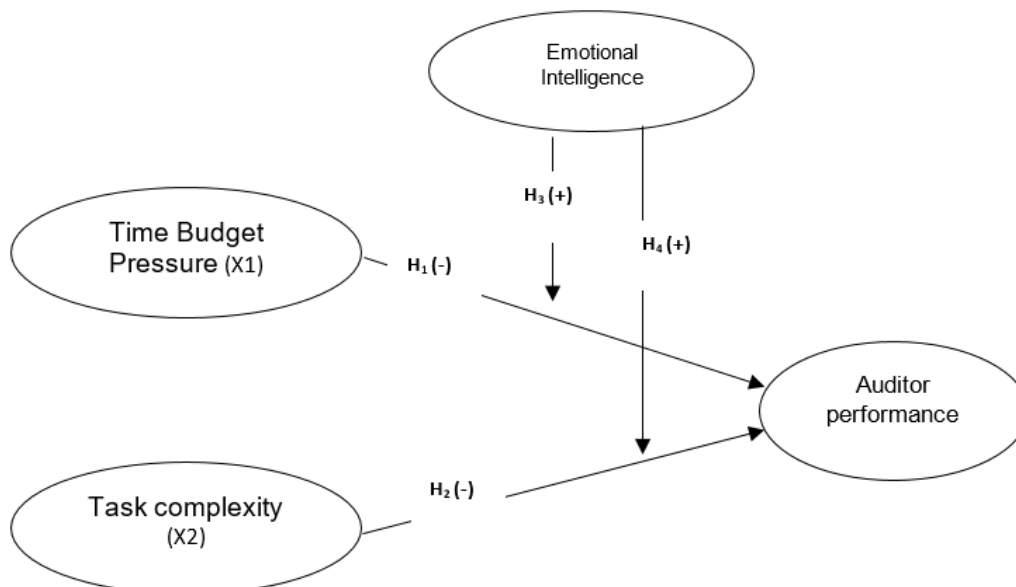
Emotional Intelligence

Emotional intelligence can affect auditor performance. Intelligence is the power of adjustment that is fast and precise, either physically or mentally to new experiences, making the experience and knowledge that is already available to be used when faced with new facts or conditions. Emotional intelligence (EI) is a person's ability to detect and manage emotional instructions and information. Huy (1999) states that *emotional intelligence* can help direct someone (employees) to change and adapt to their workplace. Likewise Cameron's study (1999) found that *emotional intelligence* can be a good predictor of the success of one's life both in the field of economics, life satisfaction, success in friends, and satisfaction in family life, including the achievement of work goals compared to *intelligence quotient* (IQ.)

Emotional Intelligence (EI) is an intelligence that refers to the ability to recognize one's own feelings and feelings of others, the ability to motivate yourself, and the ability to recognize emotions well in yourself and in dealing with others (Goleman, 2001). Salovey in Goleman (2007) classifies emotional intelligence into five main areas known as components of emotional intelligence, namely: Identifying self emotions, Managing emotion, Motivate yourself, recognize other people's emotions (*empathy*) and foster relationships with others.

IV. CONCEPTUAL FRAMEWORK

The performance of government internal auditors is influenced by variables of budget time pressure, task complexity and emotional intelligence as moderating variables. Therefore, in this study a conceptual framework can be made which shows the relationship between variables to be studied as in the following figure :



Picture.1: Conceptual Framework

V. RESEARCH HYPOTHESIS

5.1 Relationship The Time Budget Pressure to the performance auditor.

The audit time budget is useful as a basis for estimating audit costs, allocating personal audits on specific tasks and as a basis for evaluating the auditor's personal performance. The audit time budget is an estimate or estimated time allocated for carrying out audit tasks in an assignment (Fleming, 1980). The audit time budget is prepared by estimating the time required for the implementation of each stage of the audit program at various auditor levels.

Some previous studies related to the audit time budget with performance, among others: research by Broberg, Pemilla, *et al.*, (2016), Ettredge *et al.*, (2008), McNair (1991), Gundry & Liyanarachchi (2007), Otley & Pierce, (1996) shows that the relationship between budget time pressure and audit quality is negative, arguing that the time budget pressure (TBP) is the biggest cause of a decrease in audit quality.

Research Muslim Al Kautsar (2016) shows that budget time pressure has the potential to reduce auditor performance in carrying out audit tasks. In principle, dysfunctional audit behavior is influenced by several factors, one of which is the pressure of budget time. Budget time pressures can cause pressure on auditors to complete audit tasks and encourage auditors to perform dysfunctional audit behavior. This proves that compliance is still low for audit standards and weak implementation of audit procedures that are not performed optimally because the time budget provided in audit planning is very strict.

Kelly and Margheim (1990), Otley and Pierce (1996) and Pierce and Sweeney (2004) find that there is a linear relationship between budget time pressure and dysfunctional behavior. Likewise, Zohreh Hajih, and Elaheh Khodamoradi (2016), Svang & Ohan (2013), Peytcheva (2008), Gundry *et al.* (2007), Pierce & Sweeney (2006), Jang-Hua & Hui-Lin (2005), Lightner & Leisenring (1983), Arabsalehi *et al.* (2011), (Mahdavinia & Hosseyninia (2015), and Purheydari *et al.* (2015) which showed that there was a negative and significant relationship between *time budget pressure* and audit quality, and a positive and significant relationship between *time budget pressure* and URT.

Study Azad (1994) also shows that the budget inducing time of internal auditors reacts negatively to the audit through *premature sign-off*, *underreporting* time, and overriding the audit program, thereby reducing the effectiveness and efficiency of the internal audit function. From the description above, the hypothesis in this study is:

H₁: Pressure time terhadap budget adversely affect the performance of auditors

Relationship The complexity of the task to the performance auditor.

The complexity of the task is unstructured, confusing and difficult task (Sanusu and Iskandar, 2007). The complexity of audit assignment is one of the factors that can affect audit quality. According to Libby and Lipe (1992) and Kennedy (1993) stated that the complexity of audit assignment can be used as a tool to improve the quality of work. It may affect the auditor's efforts to achieve quality audit results by improving the quality of work.

Previous research has found that performance in general will reduce due to increased task complexity (Simnett, 1996; Tan *et al.*, 2002). Further Restuningtias and Indartono (2000) and Prasita and Adi (2007) concluded that increasing complexity in a task or system can decrease the level of task success. The Marganingsih and Martani (2010) study concluded that the complexity of the task does not affect the auditor's performance. Kasim Research (2014) states that the complexity task has a significant effect on auditor performance. The complexity of the task means much or no information to be processed and the success of the steps taken to process the information provided by the complexity of the auditor to deliver good performance. The higher the complexity of the task facing the stages that must be passed by the auditor in carrying out the examination. Tan and Kao (1999) also noted that the complexity of tasks associated with accountability can also improve employment outcomes. Based on the above description, the hypothesis in this study are:

H₂ : The negatively affects task complexity of the auditor's performance.

Emotional intelligence moderates the relationship of budget time pressure to auditor performance

Emotional intelligence is the ability to recognize the feelings of yourself and others to motivate yourself and manage emotions well in us and our relationships. This ability is complementary and different from pure academic abilities, namely pure cognitive abilities measured by Goleman (2001) *Intellectual Quotient (IQ)*.

An auditor who is faced with budget time pressure tends to reduce his performance, but if the auditor is able to use and utilize his emotional intelligence well then the goal can be achieved. Research related to emotional intelligence with performance is Yu-Chi Wu (2011), the results showed that the effects of emotional intelligence had a positive impact on performance and moderated this relationship. In this case, very emotionally intelligent employees are more likely than employees low emotional intelligence to be able to reduce or change the negative effects of work stress on performance.

Afifah, *et al.*, (2015) the results of his research show that *self efficacy* and *professional ethics sensitivity* have a positive effect on auditor performance while role conflict negatively affects auditor performance. These findings indicate that auditors with high levels of *self efficacy* and high levels of ethical sensitivity professionals will produce high performance. Conversely, role conflict will reduce auditor performance. Furthermore, the data of this study prove the moderating role of emotional intelligence on the relationship between role conflict, *self efficacy* and *professional ethical sensitivity* on auditor performance.

Based on the description above, it can be emphasized that emotional intelligence can influence performance directly but can also act as a moderating variable (strengthen or weaken other variables on performance), so the hypothesis formulation in this study is:

H₃ : Emotional intelligence moderates the influence of budget time pressure on auditor performance

Emotional intelligence moderates the relationship of task complexity to the performance of the auditor

An auditor who is faced with complex tasks is his performance, but if the auditor is able to use and utilize emotional intelligence, then the goal can be achieved. Research Nafsiah (2014) shows that an auditor with an emotional intelligence will be able to influence the auditor's performance with a significant influence of 10%. an auditor has self-awareness, self-regulation, self-motivation and social competence consisting of empathy and social skills and an auditor will be able to work well and professionally so that the resulting performance will be better and as expected. Patria (2016), his research findings show that the interaction of roles conflict and emotional performance on auditors.

Based on the above description, it can be asserted that emotional intelligence in addition to affect performance can also act as a moderating variable with the task complexity variables, so the hypothesis formulation in this study are:

H₄ : Emotional intelligence moderates the effect of complexity on the performance of the auditor's task.

VI. RESEARCH METHODS

The research method used is a survey method using exogenous variables namely budget time pressure and task complexity, moderating variables namely emotional intelligence and endogenous variables namely performance variables. The respondents are the financial auditor of 120 people who are certified auditor functional position. Primary data collection through questionnaires The unit of analysis used is individuals with the analytical method used is the structural equation modeling Partial Least Square (PLS).

VII. RESULTS AND DISCUSSION

7.1. Research result

Evaluation of structural model testing by looking at the R² value of the relationship between constructs. The R² value states that variations in endogenous constructs can be explained by exogenous constructs which are identical to the magnitude of the contribution of the exogenous construct to the endogenous construct. From the results of data processing, it can be seen the value of R² as in the following table:

Table.1: Structural Model

Variable	R-square	Information
Budget time pressure		
Task Complexity		
Emotional Intelligence		
Emotional Intelligence *		
Budget Time Pressure		
Emotional Intelligence *		
complexity of tasks		
Auditor Performance	0.431	Good

Based on the table above shows that the auditor's performance 43.1% can be explained jointly by variable time budget pressure, task complexity and emotional intelligence both directly and interact with budget time pressure and task complexity.

From the evaluation results of the outer model (*measurement model*) and structural model (*inner model*), it can be described in the structural model path as follows:

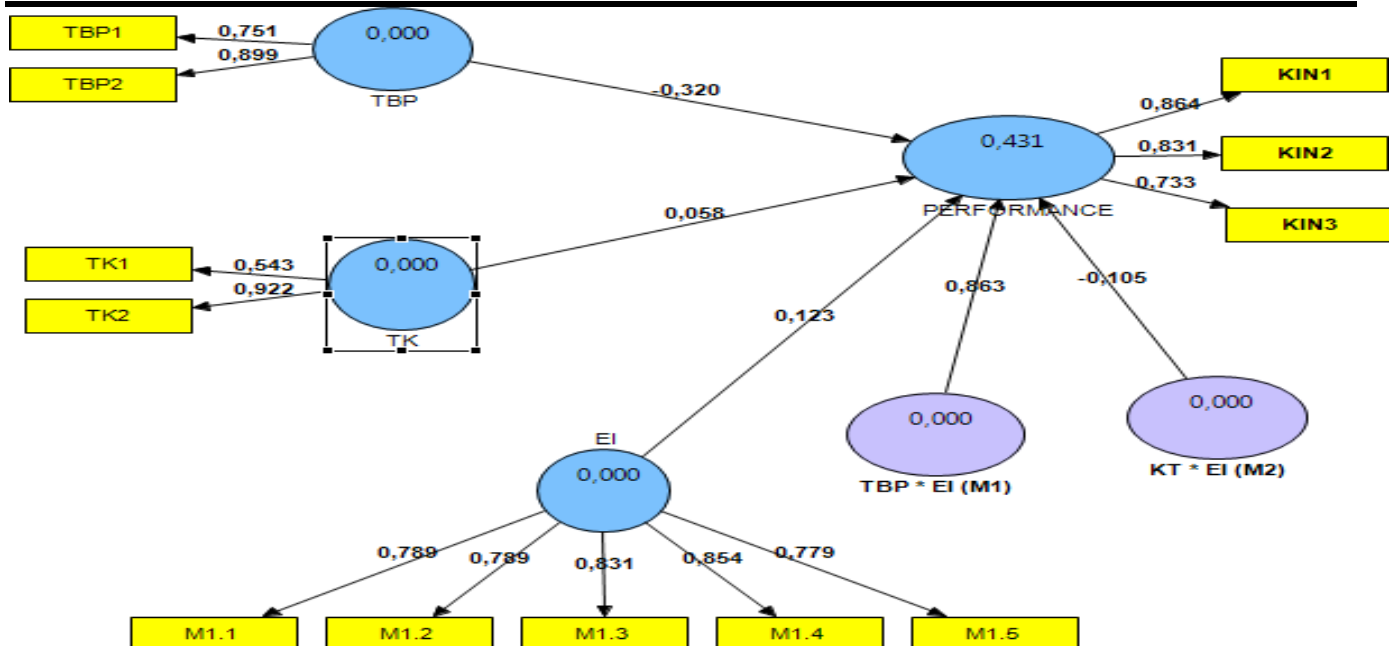


Fig.2: Results Estimated effect of budget time pressure and task complexity on Auditor Performance; Emotional Intelligence as Moderating

From the results of the outer model evaluation (*measurement model*) and structural model (*inner model*), it can be seen the magnitude of the relationship between exogenous and endogenous variables and the significance test of significance in the following table:

Table.2: Value of the Inter-Variable Relationship Coefficient

Construct	Supply Relationship Coefficient	T_Count	T_Tabel	Information
TBP -> Performance	-0. 320	1.96	0.518	Not significant
TK -> Performance	0, 058	1.96	0.132	Not significant
IE (M) -> Performance	0.123	1.96	0.271	Not significant
TPB * EI (M1) ->Performance	0.863	1.96	0.941	Not significant
Kindergarten * EI (M2) ->Performance	-0.105	1.96	0.123	Not significant
R ² <- TBP, TK, EI, TPB * EI, TK * EI	0.431	1.96	0,000	Model accepted

Information

*) Significance at the level of 5% (0.05)

7.2 . Discussion of Research Results

7.2.1. Time Budget pressure has a negative effect on auditor performance

The variables of budget time pressure empirically show a negative relationship to the performance of government internal auditors, with a coefficient of -0.320. This finding indicates that the higher the budget time pressure will result in a decrease in the performance of government internal auditors. The budget time pressure felt by the auditor in the implementation of the audit program can affect the auditor's behavior in the implementation of the audit program, among others, can override some audit procedures and dysfunctional behavior so that the quality of the audit is reduced.

The main contributing factor to the negative time budget pressure on the performance of government

internal auditors is the tightening of budget time in this case that when auditors carry out audit assignments with limited time can reduce audit quality, then internal government auditors feel disturbed in carrying out their duties so that they do not seem can work optimally, then the role of the government's internal auditor feels heavy in carrying out assignments so that it needs to require sufficient time in accordance with the assignment.

The second cause is the achievement of budget time in this case that the government's internal auditors force themselves in completing their work on time because they have to follow the planned time, so that internal government auditors rarely reach the target *time budget* in conducting audits. Besides that, it was caused by the limited number of internal government auditors in Gorontalo Province (not comparable with the availability of the number of internal auditors of the government with

the number of audit targets). There fore the role of internal government auditors is required to be able to make efficiency on budget time. In addition, the internal auditor in carrying out the role should be allocated time or budgeted for each work unit of the regional apparatus must be rational with the objective of inspection and supervision. Likewise from the element of capacity, it is necessary to increase the number of internal auditors considering that the number of internal auditors is still very limited in the Province of Gorontalo when compared to the number of *auditees* who are subjected to the object of examination.

This study supports the theory of *self efficacy* proposed by Bandura (1970) which states that *self efficacy* beliefs influence people's choices in making and carrying out the actions they pursue. Individuals tend to concentrate on tasks that they feel capable and trustworthy can solve and avoid tasks they cannot do. *Efficacy* beliefs also help determine the extent to which an effort will be deployed by people in an activity, how long they will be persistent when facing obstacles and how resilient they will face unsuitable situations. So, in difficult situations, we feel that individuals who have low self-efficacy tend to reduce their efforts or give up, while high-effectiveness individuals will try harder to overcome challenges.

This study supports previous research conducted by Broberg, Pernilla, *et. al.*, (2016), Ettredge, *et al.*, (2008). McNair (1991), Gundry & Liyanarachchi (2007), Otley & Pierce (1996), his research findings show that there is a negative relationship between budget time pressure and audit quality, arguing that *time budget pressure* is the biggest cause of audit quality deterioration. Similarly, research by Azad (1994), his research findings indicate that budget time pressure induces internal auditors to react negatively to auditing through *premature sign-off*, *underreporting* time, and overriding audit programs, thereby reducing the effectiveness and efficiency of internal audit functions.

Zohreh Hajih, and Elaheh Khodamoradi (2016), his research findings indicate that there is a negative and significant relationship between *time budget pressure* and audit quality. Penelitian Muslim Al Kauthar (2016) shows that the pressure of the budget period that could potentially reduce the performance of auditors in performing audit engagements. This is also in line with the research of Shaun M. McNamara and Gregory A. Liyanarachchi (2008), whose research findings suggest that there is an inverse relationship between the time budget pressure on the quality of audit practices (RAQPs). Cahyaningrum, *et al* (2015), his research findings indicate that compliance pressure has a significant negative effect on audit decisions.

Wagnor and Cashell (1991) research shows that 48% of respondents agree that *time pressure* has a

negative impact on auditor performance and 31% of respondents admit that excessive *time pressure* will make the auditor stop the audit procedure. The same results were also obtained by Conram *et al* (2003) in Piter (2008) which states that where auditors tend to prefer information that is considered most important under time budget pressure, this will cause the planned testing not to be fully implemented. Likewise Sari's (2017) research shows that the *time budget pressure* variable has a negative influence on auditor performance in KAP, this shows that the increased *time budget pressure* will reduce auditor performance.

However, Rizal's research (2016) shows the difference with previous research which shows that time pressure has no effect on audit quality, this means that auditors in conducting audits despite the time reduction (time emphasis) have no effect on audit quality. The non-influence of time pressure on audit quality shows that the Public Accountant Office (KAP) strongly safeguards the reputation or name of the company and also safeguards the existence of sanctions contained in Law No.5 of 2011 concerning Public Accountants.

Based on the results of the research and empirical evidence above, shows that the implications of this research variable is that with the time budget pressure which includes the level of budget tightening and the level of achievement of the budget given to the government internal auditors in carrying out their functions and responsibilities tend to deviate several procedures - audit procedures that can potentially reduce the quality of audits so as to reduce the auditor's performance in carrying out his duties and his role as examiner and supervisor.

7.2.2. Task complexity has a negative effect on auditor performance

The results showed that the complexity of the task had a positive and insignificant effect on auditor performance with a *coefficient* of 0,058. These results indicate that task complexity tends to improve the performance of functional auditors in Gorontalo Province. Contributing factor is that the tasks are handled by the internal auditor of government in Gorontalo generally *audit repeat* and *penugasan* audits tend to be structured or too difficult where the internal auditor governments tend not mengala mi difficulty in assigning aud it like working with aud the matter to get auditeddocuments / information and evidence that is relevant to audits .

The results of this study are in line with the theory of *self efficacy* (Bandura, 1970) which states that *self efficacy* beliefs influence people's choices in making and carrying out the actions they pursue. Individuals tend to concentrate on tasks they feel

capable and trustworthy can solve and avoid tasks they cannot do.

This study supports previous research by Rustiarini (2013), the research findings indicate that the complexity does not affect the performance of duties as auditor. In this case the auditor has realized that the work carried out in a public accounting firm often has a high task complexity considering the auditor must test the fairness of a company's financial statements and issue an opinion on the financial statements. The existence of business competition also requires auditors to work as efficiently as possible in accordance with a predetermined time budget.

Research by Tan *et al.* (2002), found that auditor performance may not be influenced by the increasing complexity of the task when the auditor has high knowledge and accountability, or has low knowledge and accountability. Research Marganingsih and Martani (2010) concluded that the complexity of the task does not affect the performance of auditors, it is because the complexity of the task according to the perception of auditors to vary where some audit tasks can be considered to be very complex and difficult, while other tasks are relatively easy (Jiambalvo and Pratt in Bonner and Sprinkle, 2002)

Zulaikha (2006) states that the complexity of the task has no significant effect on the accuracy of judgment. Research Chung *et. al.*, (2003) in Jamilah *et. al.*, (2007) which states that task complexity does not have a significant influence on decision performance. Jamilah *et. al* (2007) also showed similar results that the complexity of the task did not significantly influence audit judgment, meaning that the auditors knew clearly what tasks they were going to do, did not experience difficulties in carrying out their duties and could do their tasks well. Likewise, research by Restuningtias and Indiariono (2000), Prasita and Adi (2007) concluded that increasing complexity in a task or system can reduce the success rate of tasks

But in research Bonner's (1994), The question shows that the increase in task complexity causes a decrease in performance appraisal. research Cahyaningrum, *et al* (2015), finding shows that the complexity of the task has a significant negative influence on the decisions of the audit. The more complex audit assignments given to junior auditors, the more difficulty they have to determine the client's misstatement potential. Junior auditors are more difficult to collect evidence, process and evaluate information. Difficulties increase potential errors and ultimately inaccuracies in making audit decisions. The refore, examination decisions under high task complexity will show a low level of accuracy of audit decisions under low-complexity tasks.

Based on the results of research and evidence emp slices on top, indicates that the implications of the variables of this study is that the complexity of the task facing internal control apparatus governments tend to reduce performance, but if the complexity of the task is high on the current auditors have the knowledge and high accountability tends not to reduce performance. This study contributes that the determinants of the performance of government internal auditors are clearer when describing the conditions under which performance is affected by complexity and task conditions where performance may not be sensitive to the complexity of the task. The refore internal auditor in Gorontalo Province should always be given strengthening knowledge, competence and capacity in carrying out duties as supervisors, examiners, reviewers and mentors in regional financial management.

7.2.3. Emotional intelligence moderates the influence of budget time pressure on auditor performance.

Referring to the research data, the interaction of emotional intelligence variables with budget time pressure on the performance of internal auditors with a *coefficient* of 0,863 which indicates a positive relationship. These results indicate that the higher emotional intelligence influences the higher influence of budget time pressure on the performance of internal auditors, which can be seen from the height of recognizing one's own emotions, managing emotions, motivating oneself, recognizing the emotions of others and building relationships with others. internal auditor performance. Because direct emotional intelligence does not have a significant effect and its interaction has no significant effect on auditor performance, the emotional intelligence variable in this case is a potential moderating variable, which is a potential variable to be a moderating variable that has the strength of the relationship between predictors and dependent variables. (Ghozali, 2013)

Emotional intelligence interacts positively with budget time pressure on auditor performance, the cause is the limited time at the time of audit assignments for government internal auditors, the auditor can adjust conditions with the team and be able to adapt to the work environment, can control the situation, control emotional yourself, can recognize emotions with colleagues and the auditee, and can maximize the competencies and skills they have in conducting the examination. The insignificance of emotional intelligence interacting with budget time pressure on the auditor's performance is the main contributing factor is the strengthening of emotional intelligence not maximized because training in the form of emotional intelligence is still at the level of echelon 1 (one) and 2 (two) or at the *top management* level.

The results of this study are in accordance with *contingency* theory. Internal auditor as government

auditors in an effort to improve performance when faced with time constraints, the auditors in carrying out their duties trying to adjust to the conditions of the tasks carried out and adapt to the work environment when faced with adverse conditions allow so that the role and function of the auditor internal government remains in maximum condition. The essence of this theoretical approach is that the auditor's performance is not optimal in the organization if the task is limited by time but not followed by emotional intelligence. With the interaction of emotional intelligence with time pressure related to the audit carried out by internal auditors, it will have the ability to think abstractly, and can adapt and motivate themselves in solving problems correctly.

This study supports the research of Lu Kangyin (2009) which shows that the emotional intelligence of employees or some aspects of emotional intelligence can improve their performance positively. The four dimensions of emotional intelligence have a significant positive effect on performance. This indicates that the emotional intelligence of employees has a prominent influence on performance.

Erisna, Nuria, *et al.*, (2012), that emotional intelligence has a positive effect on auditor performance in industrial companies in Bandar Lampung. His research findings indicate that with emotional intelligence which is a skill that can influence a person to succeed can deal with demands, meaning that people who have good emotional intelligence have the skills to achieve success. Emotional intelligence also turns out to be able to foster self-motivation. Self motivation is one dimension of emotional intelligence, self motivation is the ability to realize and use self-motivating sources to face failure and try to get up. Furthermore, this research data proves the moderating role of emotional intelligence on the relationship between budget time pressure and auditor performance. Emotional intelligence can improve auditor performance even in uncomfortable situations.

Research Sari (2017) that spiritual intelligence is able to moderate the relationship between *time budget pressure* on auditor performance. This finding is also in line with Huy (1999) stating that *emotional intelligence* can help direct someone (employees) to change and adapt to their workplace. This is also shown by Cameron (1999) found that *emotional intelligence* can be a good predictor of the success of one's life both in the field of economics, life satisfaction, success in friends, and satisfaction in family life, including the achievement of work goals compared to *intelligence quotient* (IQ).

Wu *et.al* (2014) study that the emotional intelligence of employees in working towards an organization can reduce conditions that are less likely (the level of team conflict) as a result of team cohesion. Ashlea (2009) also argues that in all approaches to conflict management, emotional intelligence of service

staff, their level of attention to others and attention to customers towards others is an important factor for successful conflict resolution and prevention.

Findings Nasser (2011) show that emotional intelligence has a positive effect on performance. This study recommends that experimental studies be conducted to compare performance before and after providing training on emotional intelligence so that a clear picture can emerge. Pooya (2013) says that emotional intelligence is negatively associated with problem solving and negotiation strategies. But there is no significant relationship between emotional intelligence and control strategies. This was also stated by Gamero (2008) saying that conflict relations fully mediate the relationship between task conflicts and influential teams. Team member interaction about team issues moderates the relationship between task conflict and relationship conflict, so that when interaction with team members is low the relationship increases.

Mc.Grath (2013) research shows that for the frequent emergence of conflict in teams caused by the presence of low emotional intelligence so that the conflict in work frequency of emergence is always repeated. This is also stated by L. Melita (2003) that *emotional intelligence, leadership, effectiveness and team outcomes* are interrelated with one another, but emotional intelligence is dominant in handling individual stress.

Thus the implications of this research variable indicate that with the existence of emotional intelligence possessed by internal auditors if faced with budget time pressure, the internal auditors will be able to compensate for the decline in work quality. High budget time pressure on the internal auditor environment requires a high emotional intelligence as an indicator that he is able to suppress personal and team emotions, is able to motivate themselves and foster relationships with others so that it has an impact on handling performance improvements.

7.2.4. Emotional intelligence moderates the influence of task complexity on auditor performance.

Referring to the research data, the interaction of emotional intelligence variables with task complexity variables on the performance of internal auditors with a *coefficient* value of -0.105, which indicates a negative relationship. These results indicate that the lower emotional intelligence influences the lower influence of task complexity on auditor performance, which can be seen from the high level of recognizing one's own emotions, managing emotions, motivating oneself, recognizing the emotions of others and fostering relationships with others. internal. Because emotional intelligence was not directly significant effect yet and interaction had no significant effect on the performance of auditors, then the variables of emotional intelligence in this regard is the

potential moderating variables, namely variables as potential moderating variables that have a strength of the relationship between predictors and the dependent variable. (Ghozali, 2013)

Emotional intelligence interacts negatively with the complexity of the task on auditor performance, the cause is that in conditions that are less likely in this case the complexity of the task at the time of audit assignments for government internal auditors, the auditor has not been able to maximize in adjusting conditions with the team and not maximally adapt to the environment work, not maximal yet in reversing the situation, it has not been maximized in exercising emotional control of yourself, it is not maximized in recognizing emotions with coworkers and auditees, and not being able to maximize the competencies and skills they have had in conducting an examination. The insignificance of emotional intelligence interacting with the complexity of the task on the performance of internal auditors is the main contributing factor is the strengthening of emotional intelligence not maximized because training in the form of emotional intelligence is still at the level of echelon 1 (one) and 2 (two) or at the *top management* level.

Emotional intelligence interacts negatively with the influence of task complexity on auditor performance, this shows that the *contingency* theory approach has not made a real contribution to improving auditor performance.

This research is in line with Wu *et al* (2014) states that performance is indirectly influenced by emotional intelligence, but emotional intelligence between parts of the organization have a positive effect on performance. Study Chen (2014), which shows that emotional intelligence creates a positive effect on the work structure in an organization. On the other hand, emotional intelligence does not have a direct influence on performance but plays a moderate role. This shows that emotional intelligence is the determinant of work, and that the quality of communication functions as a mechanism by which this influence is present in an institution. Emotional intelligence can be combined with the construction of other groups to predict performance. Empirical facts also show that existing performance fully mediates the relationship between emotional intelligence and performance and communication.

Research by Naseer *et al*, (2011) that emotional intelligence plays an important role in improving team performance. Sometimes, employees engage in positive and negative emotions, it is important for them to understand, analyze their own emotions as well as others, use them in an effective way, and organize them in such a way as to give them maximum benefits rather than harm. Emotional reactions provide useful insight into where interest can be focused, while emotions that are not

managed can inhibit effective information processing. Beam (2012) suggests that as a person's total EQ score increases, so does the assessment of his team's cohesion. This is also supported by the findings of Brown (2002) which shows that emotional intelligence with stable mastery can improve performance in organizations.

Another case with previous research by Afifah, *et al* (2015) shows that auditors with high levels of *self efficacy* and high levels of ethical sensitivity professionals will produce high performance. Research Holt and Jones (2005) suggest that the role of emotional intelligence in the success of organizations, consultants, practitioners, and researchers can improve the quality of the work and life for the individual as well as improving the effectiveness of the organizational arrangements.

Research by Noor and Sulistiawaty (2010) which shows that emotional intelligence which includes: emotional skills, emotional skills, and emotional values and beliefs together (simultaneously) significantly influence auditor performance. Where the model test results show that emotional skills, emotional skills, and emotional values and beliefs have a significant influence on the auditor's performance in the direction of positive influence.

Research Patria (2016) states that role conflict and emotional intelligence interactions have a significant effect on auditor performance. This is due to the role conflict which is a psychological symptom experienced by the auditor that arises because of two contradictory demands that cause work discomfort which can potentially reduce overall performance, but through good emotional management, the auditor's performance will remain stable and maintained, so that auditors will remain resilient, able to survive in situations of conflict and good interpersonal relationships. This also happens to auditors if faced with complex tasks in terms of difficult tasks and unstructured tasks will certainly lead to work discomfort which can potentially reduce overall performance, but through good emotional management, the auditor's performance will remain stable and stay awake, so that auditors will remain resilient, able to survive in situations of conflict and good interpersonal relationships.

Cahyaningrum, *et al* (2015), his research findings show that the interaction between pressure adherence and task complexity significantly influences audit decisions. Junior auditors who have experience with high obedience pressure and high task complexity show a low level of accuracy in determining the potential of clients misstatements that ultimately affect their audit decisions. In contrast, junior auditors with low compliance pressure and low-complexity tasks will show a high degree of accuracy in determining potential client misstatement so that their audit decisions are also more appropriate. But another fact stated by Hansenne (2008),

that emotional intelligence is assessed using a modified version of *schutte emotion al intelligence scale* and compactness with group *cohesiveness scale* .

This study proves the moderating role of emotional intelligence on the relationship between task complexity and auditor performance. Emotional intelligence can not always improve auditor performance, except if the situation is possible and accompanied by high knowledge . Thus the implication of this research variable is that the interaction of emotional intelligence possessed by the auditor when faced with a complex task, the internal auditor's performance tends to reduce performance, but this can show better if accompanied by high knowledge.

VIII. CONCLUSION, LIMITATION AND IMPLICATION OF RESEARCH

From the results of research and discussion, it can be noted the conclusions and recommendations were sebagai follows:

1. Variable budget time pressure has a negative but not significant effect on auditor performance, this is due to tightening of budget time in this case that when the auditor performs an audit assignment with limited time can reduce audit quality, then the government's internal auditors feel disturbed in carrying out their duties so that they do not seem can work optimally, then the role of the government's internal auditor feels heavy in carrying out assignments so that it needs to require sufficient time in accordance with the assignment. The second cause is the achievement of budget time in this case that the government's internal auditors force themselves in completing their work on time because they have to follow the planned time, so that internal government auditors rarely reach the target *time budget* in conducting audits.
2. Variabel task complexity positive effect but not significant to the performance of the auditor it is because p enugasan audits tend to be structured or too difficult, in which the internal auditor governments tend not mengalami difficulty in assigning aud it like working with audItan to get documents / information and proof of audits that are relevant to audits .
3. Emotional intelligence becomes a potential variable that influences the strength of the relationship of budget time pressure on auditor performance which shows positive but not significant. This is because emotional intelligence interacts with budget time pressure on auditor performance. The main cause factor is strengthening emotional intelligence not maximized because of training in the form of emotional intelligence. So far, it is still at the level

of echelon 1 (one) and 2 (two) or at the *top management level* .

4. Emotional intelligence becomes a potential variable that influences strength The relationship between task complexity and auditor performance that shows negative but insignificant is due to the fact that in conditions that are less likely in this case the complexity of the task at the time of the audit assignment to the government internal auditor, the auditor has not been able to maximize the conditions with the team and not maximally Adapting to the work environment, not maximized in reversing the situation, it has not been maximized in exercising emotional control of yourself, it is not maximized in recognizing emotions with coworkers and auditees, and not being able to maximize the competencies and skills they have had in conducting an examination .
5. Future research can be developed by expanding the number of research respondents and adding variables that can interact with emotional intelligence for example roles conflict and stress in improving auditor performance.
6. This research can provide guidance to local government management about the description of the relationship between budget time pressure and task complexity to auditor performance both directly and indirectly, and provide an overview of the interaction of emotional intelligence implications for performance.
7. This research is expected to provide further policy of existing mechanisms in the region to the wheels of government employees will always be able to manage his emotional intelligence so that it can improve performance
8. The impact of local government services on the public in upholding a good and clean government from corruption, collusion and nepotism.

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