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Effect of Professional Ethics and Emotional Intelligence on Auditor Performance

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Abstract

The development of the company is currently affecting the profession of public accounting. The more a company develops, the more the public accounting profession will develop. Public accountant is an independent party whose duty is to examine and assess whether the financial statements have been presented fairly and in accordance with generally accepted accounting principles. Many phenomena indicate that the auditor's performance in the examination or assessment process for interested parties is still far from good. The auditor must carry out ethical standards and support the goals of professional norms which are one aspect of professional commitment. Auditor performance is not only seen from the ability to work perfectly, but also the ability to master and manage themselves and the ability to foster relationships with others (Emotional Intelligence / emotional intelligence). The results in this study indicate that emotional intelligence and professional ethics together (simultaneously) significantly influence the performance of auditors at the Public Accountant Office in Pasar Minggu sub-district, South Jakarta. These results can be seen the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller 5% (0.05) obtained from the results of the regression analysis and the terminated coefficient (R²) or adjusted R Square of 0.687 or 68.7% auditor performance variables that can be explained by variables of professional ethics and emotional intelligence, while the remaining 31.3% is explained by other variables not included in this study.

Keyword: Professional Ethics, Emotional Intelligence, Auditor Performance

1. Introduction

The development of the company is currently affecting the profession of public accounting. Public accountant will not exist if there is no company. The more a company develops, the more the public accounting profession will develop. In a country where the majority of companies are in the form of limited liability companies, the public accounting profession is increasingly needed because it is very likely that corporate management is separate from company ownership. So that the public accounting profession is needed to assess, can or cannot be trusted a financial report that is given management and is expected to reduce information asymmetry, where the financial statements are used as information to help economic decision making.

Public accountant is an independent party whose duty is to examine and assess whether the financial statements have been presented fairly and in accordance with generally accepted accounting © Authors. Terms and conditions of Creative Commons Attribution 4.0 International (CC BY 4.0) apply. Correspondence: Shofia Asry, *Universitas Tama Jagakarsa*. E-mail: sofia.jihan3456@gmail.com

principles. Public accounting firm (KAP) in examining and assessing financial statements presented by companies is determined by the performance of individual auditors in the Public Accounting Firm (KAP). Many phenomena indicate that the auditor's performance in the examination or assessment process for interested parties is still far from good. This is because there are still auditors who fail to find fraud, not applying the principle of objectivity, there is still a lack of auditors to understand the existing audit procedures.

With high professional ethics the auditor reflects his attitude as an independent, high integrity and objectivity individual and is responsible, so that trust can be given in carrying out and completing his duties so that the level of error decreases. Professional ethics is seen as an important factor in auditing financial statements because professional ethics is a reinforcement of behavioral methods as guidelines that must be fulfilled in carrying out the profession.

The auditor must carry out ethical standards and support the goals of professional norms which are one aspect of professional commitment. Code of ethics that is understood and implemented by an auditor will certainly affect the performance of the auditor in carrying out audit tasks so as to produce good quality services. Auditor performance is not only seen from the ability to work perfectly, but also the ability to master and manage themselves and the ability to foster relationships with others (Martin, 2000). This ability is called by Daniel Goleman Emotional Intelligence or emotional intelligence that will give effect from within a person.

Emotional intelligence refers to the ability to recognize our own feelings and the feelings of others, the ability to motivate yourself, the ability to manage emotions well in yourself and in relationships with others. Emotional intelligence possessed by the auditor will help the auditor in communicating with clients and understand what the client wants as long as it does not violate the code of ethics that applies in Indonesia. Based on this phenomenon the authors are interested in conducting research under the title "Effect of Professional Ethics and Emotional Intelligence on Auditor Performance".

2. Literature Review

Public Accountant

Public accountant is an accountant who has obtained permission from the minister to provide services as regulated in this Regulation of the Minister of Finance (Article 1 Number (2) PMK Number 17 / PMK.01 / 2008 concerning Public Accountant Services). Public accountant is a profession that has a unique position. On the one hand, they receive a fee from the client, but if they carry out public practice, they must be independent (not taking sides with either the client or the other party). The Indonesian Code of Ethics at the opening gave the following definition of a public accountant: "Accountants are a profession that consists of the foundation of public trust. Thus, in carrying out its duties the accountant must prioritize the interests of the community, government, and the business world".

Based on the above definition, it can be concluded that a public accountant is a profession that has obtained permission from the minister of finance who practices in the Public Accounting Firm (KAP) to provide professional services on the basis of public trust paid by clients, work professionally, responsibly and must prioritizing the interests of the community, government, and the business world.

Professional Ethics

The ethics of the accounting profession in Indonesia is regulated in the Indonesian Accountant Code of Ethics. This code of conduct is binding on IAI members on one hand and can be used by

other accountants who are not or have not been members of IAI on the other hand. The code of ethics for the public accounting profession (formerly called the Public Accountant Compartment Code of Ethics) is an ethical rule that must be applied by members of the Indonesian Institute of Certified Public Accountants (IAPI (formerly the Indonesian Accountants Association-Public Accountants Compartment or IAI-KAP) and professional staff (both members of IAPI and those who are not members of IAPI) who work in a Public Accounting Firm.

In Indonesia, the enforcement of the Code of Ethics is carried out by at least six organizational units, namely: The Public Accountant Office, the Public Accountant Compartment-IAI Peer Review Unit, the Professional Public Accountant-IAI Compartment Supervisory Board, the IAI Professional Advisory Board, the Indonesian Ministry of Finance and the BPKP. In addition to the six organizational units, oversight of the Code of Ethics is expected to be carried out by members and KAP leaders themselves. This is reflected in the formulation of the Indonesian Accountant Code of Ethics article 1 paragraph 2 which reads, Martadi and Sri (2006):

"Every member must always maintain integrity and objectivity in carrying out their duties. By maintaining integrity, he will act honestly, decisively and without pretense. By maintaining objectivity, he will act fairly without being pressured by certain parties' demands for his personal interests. "

There are two objectives in this code of conduct, namely first, this code aims to protect the public from the possibility of being harmed by negligence, both intentionally and unintentionally from professionals. Second, this code of ethics aims to protect the nobleness of the profession from the bad behavior of certain people who claim to be professionals.

Thus, it can be concluded that Professional Ethics are the values of behavior or rules of conduct that are accepted and used by professional accountant organizations which include the professional responsibilities of auditors, integrity, objectivity, personality and code of conduct.

Emotional Intelligence

Goleman (2005) defines emotional intelligence as the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and relationships with others.

Siagian (2004) states that there are many factors that influence a person's motivation, one of which is self-confidence. Auditors who have strong confidence tend to be more motivated because they believe in their own abilities compared to other auditors who have weak beliefs who tend to have low motivation too. Motivation is the driving force that causes an organization member to be willing and willing to direct the ability in the form of expertise and skills of staff and time to carry out various activities that are their responsibility and fulfill their obligations in order to achieve the goals and various organizational goals that have been determined previously.

3. Methods

Place and Time of Research

The object in this study was conducted on auditors who worked at the Public Accountant Office in Pasar Minggu Subdistrict, South Jakarta.

Sampling Method

The technique used in sampling for this study is to use saturated sampling (census). The use of saturated sampling is done considering the limited number of respondents, so that all members of the

population the author uses as a sample in this study. The sample of this study is the auditors who receive and fill out the questionnaire that the author has shared directly.

Measurement Scale

This study uses instruments measuring the effect of Professional Ethics and Emotional Intelligence on Auditor Performance. This is measured through the statements contained in the questionnaire using a Likert scale. Likert scale is useful for measuring a person's approval and disapproval of an object. Respondents were asked to choose one of five answer choices written in numbers 1 to 5, each showing as follows:

Table 1. Rating Weight

Answer	Rate
Strongly Agree (SS)	5
Agree (S)	4
Neutral (N)	3
Disagree (TS)	2
Strongly Disagree (STS)	1

Definition of Variable Operations

The variables in this study consist of two types of variables, namely as follows:

1. Independent Variables, i.e. all variables that are not bound to other variables or are often called independent variables. The independent variables in this study are emotional intelligence (X1), Professional Ethics (X2)
2. Variable dependent, which is a variable that is bound to other variables. The dependent variable in this study is Auditor Performance (Y).

Method of Analysis

1. Test Validity and Reliability

With the advancement of science and technology calculations in testing this validity is done with SPSS program tools.

Reliability testing was carried out using even odd odd half technique, where the research was done by grouping odd numbered item scores as the first hemisphere and even item points as the second half.

2. Classical Assumption Test of Regression

The classic assumption test is heteroscedasticity testing, multicollinearity testing and normality testing.

1. Heteroscedasticity Test

Heteroscedasticity test is a test that aims to test whether the regression model occurs variance in variance from residuals of one observation to another.

2. Multicollinearity test

Multicollinearity test is a test aimed to test whether the regression model found a correlation between independent variables (independent). A good regression model should not occur correlation between independent variables.

3. Test for normality

This statistical method is used to determine whether the distribution of residuals is normally distributed or not, which can be seen with a significant value greater than 0.05, so in this regression model the residual value is normal.

3. Analysis of the Multiple Regression

Multiple linear regression is a model that will explain the effect of independent variables simultaneously (simultaneously) on the dependent.

The form of the regression equation is as follows: $Y = a + b_1X_1 + b_2X_2 + e$

Where:

Y = Auditor Performance

X1 = Professional Ethics

X2 = Emotional Intelligence

a = constant:

b1, b2, b3 = regression coefficient, e = confounding variable

4. Hypothesis Testing

1. Test t

T test was conducted to determine the effect of independent variables individually or partially on the dependent variable. T test was also carried out to test the truth of the regression coefficients and see whether the regression coefficients obtained were significant or not.

2. Test f

The f test is performed to determine the relationship between variables. The independent variable is simultaneously the dependent variable.

3. Coefficient of Determination (R²)

The determinant coefficient test (R²) is used to measure how far the model's ability to explain the variation of the dependent variable. The coefficient of determination is between zero and one. A small R² value means that the ability of independent variables to explain variable variations is very limited.

4. Results and Discussion

Overview of Research Objects

This research was conducted at the Public Accounting Firm (KAP) located in the Pasar Minggu Subdistrict, South Jakarta. As mentioned earlier, the respondents of this study were auditors, including juniors, seniors, managers, leaders and colleagues who joined the Public Accountant Office in Pasar Minggu District, South Jakarta with the following details of the respondents:

Table 2. List of Respondents

No.	Public Accounting Firm	Addresses	Number of Auditors
1.	Kantor Akuntan Publik Bharata, Arifin, Mummajad & Sayuti	Jl. Rawa Bambu No. 17 D	20
2.	Kantor Kuntan Publik Drs. Kartoyo dan Rekan	Jl. Raya Jati Padang No.99 Pasar Minggu	8

3.	Kantor Akuntan Publik Drs. Danny Sughanda	Jl. Siaga 1 No.1 Pejaten, Pasar Minggu	3
4.	Kantor Kuntan Publik Busroni Dan Payamta	Jl. Raya Jati Padang No. 17 Pasar Minggu	5
5.	Kantor Akuntan Publik Muhammad Danial	Jl. Melati No.75 Ragunan, Pasar Minggu	5
6.	Kantor Akuntan Publik Labib Y. Wardiman dan Rekan	ILP No. 39 A, Pasar Minggu	5
7.	Kantor Akuntan Publik Ahmad Raharjo Utomo	Komp. TNI AL Rawa Bambu No. 82A Pasar Minggu	5
8.	Kantor Akuntan Publik Arief Jauhari	Gedung Graha Utama Lt.2 Pasar Minggu	5
Total Auditors			56

In carrying out the distribution of the questionnaire, there were 3 public accounting firms that did not receive the questionnaire sheets that were distributed, so that the questionnaire data that could be used as a data source was the results of the questionnaire coming from 5 public accounting firms with 38 respondents. Based on the results of the questionnaire that has been distributed information obtained about the characteristics of these respondents with the number of male respondents as many as 32 people and female respondents as many as 6 people with all of them graduating from accounting, both those who have taken strata 1 or diploma III levels.

Characteristics of Respondent Profiles

last, last education, age and work experience of the respondent.

1. Characteristics of respondents by sex.

The following Table 3 presents the characteristics of respondents by sex.

Table 3. Characteristics of Respondents by Gender

Gender	Total	Percentage
Male	32	84,21%
Female	6	15,79%
Total	38	100%

Source: primary data processed (end of 2019)

2. Characteristics of respondents based on the last position

Based on the following table 4 obtained information that the majority of respondents as many as 26 people or amounting to 68.42% held the position of senior auditor. Respondents held

positions as junior auditors of 12 people or 31.58%. That might be due to the higher level of auditor position in the Public Accountant Office, the higher the level of preoccupation so that the respondents in this study were dominated by senior auditors.

Table 4. Characteristics of Respondents Based on Last Position

Last Position	Total	Percentage
Junior Auditor	12	31,58%
Senior Auditor	26	68,42%
Total	38	100%

Source: Primary data processed (end of 2019)

3. Characteristics of respondents based on their last education

Table 5 presents the characteristics of respondents based on their latest education.

Table 5. Characteristics of Respondents Based on Recent Education

Last Education	Total	Percentage
D3	4	10,53%
S1	31	81,58%
S2	3	7,89%
Total	38	100,0%

Source: Primary data processed (end of 2019)

Based on table 5 it can be seen that the majority of respondents with the latest undergraduate degree (S1) with 31 respondents or 81.58%, the remaining 10.53% or as many as 4 people with the last D3 education and 7.89% or the last 3 educated people Strata two (S2). This is allegedly because in Indonesia in general the standard of education to be recruited to become a public accountant is at least a bachelor's degree (S1).

4. Characteristics of respondents based on work experience

The following presents the characteristics of respondents based on work experience.

Table 6. Characteristics of Respondents Based on Work Experience

Work Experience	Total	Percentage
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<3 years	14	36,84%
3-5 years old	11	28,95%
> 5 years	13	34,21%
Total	38	100,0%

Source: Primary data processed (end of 2019)

Based on table 6 above it can be seen that the majority of respondents are 36.84% or around 14 auditors have work experience <3 years and the remaining 28.95% or about 11 auditors have experience 3-5 years and 34.21% or 13 auditors have > 5 years' experience.

5. Characteristics of respondents based on age.

Table 7 shows the characteristics of respondents who work at public accounting firms by 3.3% including those aged <25 years and those aged 25-50 years as many as 83.3%, and respondents aged > 50 years as many as 13.3%. The majority of respondents who work at public accounting firms aged 25 -50 years amounted to 83.3%.

Table 7. Characteristics of Respondents by Age

Age	Total	Percentage
<25 years old	1	3,3%
25-50 years old	25	83,3%
> 50 years old	4	13,3%
Total	30	100,0%

Source: Primary data processed (end of 2019)

Research Data Collection

Primary data collection is done by going to the Public Accountant Office in Pasar Minggu District, South Jakarta. The results of filling out the Questionnaire are weighted as follows:

- SS (Strongly Agree) = 5
- S (Agree) = 4
- N (Neutral) = 3
- TS (Disagree) = 2
- STS (Strongly Disagree) = 1

While secondary data collection in this study is data taken directly in the form of ready-made data. Data is collected through IAI (Indonesian Institute of Accountants), such as data on the number

of Public Accountant Offices in Pasar Minggu Subdistrict, South Jakarta and the number of accountants working at each Public Accountant Office in Pasar Minggu Subdistrict, South Jakarta.

Data Testing

1. Validity Test Results

Validity test is used to measure the validity of a questionnaire. This test is done using Corrected Item-Total Correlation, the guideline of a model is said to be valid if a significant level of 0.320 and above then the item question can be said to be valid. The following table shows the results of the validity test of the 3 variables used in this study, namely professional ethics and emotional intelligence, and auditor performance with 38 sample respondents.

Table 8. Test Results of Professional Ethics Variable Validity (X1)

Item Questions	r count	r table	Information
1	0,705	0,320	Valid
2	0,474	0,320	Valid
3	0,455	0,320	Valid
4	0,762	0,320	Valid
5	0,722	0,320	Valid
6	0,618	0,320	Valid
7	0,642	0,320	Valid
8	0,634	0,320	Valid
9	0,603	0,320	Valid
10	0,762	0,320	Valid

Source: Primary data processed (end of 2019)

Table 8 shows that the professional ethics variable has valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for the X2 variable can be said to be valid and can be used for this study.

Table 9. Emotional Intelligence (X2) Variable Validity Test Results

Item Questions	r count	r table	Information
1	0,868	0,320	Valid
2	0,702	0,320	Valid
3	0,842	0,320	Valid
4	0,468	0,320	Valid
5	0,603	0,320	Valid

6	0,358	0,320	Valid
7	0,710	0,320	Valid
8	0,811	0,320	Valid
9	0,664	0,320	Valid
10	0,750	0,320	Valid
11	0,672	0,320	Valid
12	0,549	0,320	Valid

Source: Primary data processed (end of 2019)

Table 9 shows the emotional intelligence variable has valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for variable X1 can be said to be valid and can be used for this study.

Table 10. Test Results of Auditor Performance Variable Validity (Y)

Item Questions	r count	r table	Information
1	0,612	0,320	Valid
2	0,750	0,320	Valid
3	0,406	0,320	Valid
4	0,505	0,320	Valid
5	0,507	0,320	Valid
6	0,444	0,320	Valid
7	0,533	0,320	Valid
8	0,512	0,320	Valid

Source: Primary data processed (end of 2019)

Table 10 shows that auditor performance variables have valid criteria for all question items with a significant value of 0.320 and above so that it is concluded that all question items for variable Y can be said to be valid and can be used for this study.

Hypothesis Testing Analysis

To find out the influence between independent variables namely professional ethics (X1) and emotional intelligence (X2) on the dependent variable namely auditor performance (Y), multiple linear regression analysis method is used. The results of processing multiple linear regression data that form the basis of the formation of this research model using SPSS are shown in the following test:

T test

Table 11. Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	7,352	2,610		2,817	,008
	X1	,184	,057	,310	3,245	,003
	X2	,320	,044	,699	7,305	,000

a. Dependent Variable: Y

Source: SPSS Data Processing Version 24

Based on table 4.19 we can get the following regression equation:

$$Y = 7,352 + 0,184X1 + 0,320X2 + e$$

Where:

Y: Auditor Performance

A: Constant Coefficients

X1: Professional Ethics

X2: Emotional Intelligence

e: Error

Based on table 4.19 above it is also known the results of testing the regression coefficients individually or partially by testing as follows:

Testing of Constants Seeing the constants above, it can be explained, if an auditor does not have emotional intelligence and professional ethics, the auditor's performance still has a value of 1,225. Testing (Sig) table 4.19 coefficients of professional ethics (H2). Given the significant value of professional ethics (X1) above 0.001 which is smaller than 5% (0.05), H2 is accepted and H0 is rejected so it can be concluded that professional ethics have a partially significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District , South Jakarta.

The results of this study indicate that the importance of professional ethics for the auditors in carrying out their duties as a guide to the rules of professional behavior. Testing (Sig) table 4.19 emotional intelligence coefficient (H3) Given the significant value of emotional intelligence (X2) above 0,000 which is smaller than 5% (0.05), H3 is accepted and H0 is rejected so it can be concluded that emotional intelligence has a partially significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District , South Jakarta.

In this study the performance of public accounting firms will run well if the use of emotions effectively and well in controlling emotions such as knowing one's own emotions, managing one's own emotions, motivating yourself, getting to know the emotions of others and good quality of communication will be able to help the auditor when faced with pressures or demands exerted by the roles held by the auditor in achieving performance.

F test

Table 12. Anova

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	265,505	2	132,753	41,644	,000 ^b
Residual	111,574	35	3,188		
Total	377,079	37			

Source: SPSS Data Processing Version 24

The F test is used to test whether the independent variables simultaneously or jointly have a significant effect on the dependent variable. The independent variable namely emotional intelligence and professional ethics can be said to simultaneously have a significant effect on the dependent variable of auditor performance if the significant value (a) = 0.05.

Table 12 above shows the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller by 5% (0.05), H3 is accepted and H0 is rejected. Regression models can be used to predict Auditor Performance or it can be said that the variables of professional ethics and emotional intelligence together or simultaneously have a significant effect on the dependent variable of auditor performance. This proves that the effective use of emotions and acting according to the code of ethics can produce good performance in accordance with the results to be achieved.

Determination Coefficient Test (R2)

Table 13. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,839 ^a	,704	,687	1,785

Source: SPSS Data Processing Version 24

From the results of the determination test in table 4.21 it is known that the coefficient of determination (adjusted R square) obtained by 68.7% variation in auditor performance can be explained by emotional intelligence and professional ethics. While the remaining 31.3% auditor performance is influenced by other variables outside the variables not used in this study. The adjusted R square value of 0.687 means it is far from the number one, so it can be concluded that the independent variables, namely professional ethics and emotional intelligence, contribute significantly to the dependent variable, namely the auditor's performance at the public accounting firm in Pasar Minggu District, South Jakarta.

Discussion

The analysis of the hypothetical calculation data above attempts to solve the problem through a statistical approach. Discussion of research results refers to the problems and reviews that have been set, namely:

Professional Ethics and Emotional Intelligence Simultaneously Influence the Auditor's Performance

The results of the third hypothesis (H3) in this study indicate that emotional intelligence and professional ethics together (simultaneously) significantly influence the performance of auditors at the Public Accountant Office in Pasar Minggu sub-district, South Jakarta. These results can be seen the calculated F value of 41,644 with a significant level of 0,000. Because the significant probability is much smaller 5% (0.05) obtained from the results of the regression analysis and the terminated coefficient (R²) or adjusted R Square of 0.687 or 68.7% auditor performance variables that can be explained by variables of professional ethics and emotional intelligence, while the remaining 31.3% is explained by other variables not included in this study or together the variables of professional ethics and emotional intelligence can explain the auditor performance variable of 68.7%. Thus, from the results of this study it can be concluded that Professional Ethics and emotional intelligence are very important for an auditor as a guide in carrying out audit tasks so as to produce outstanding performance.

Professional Ethics Significantly Influence the Auditor's Performance

The results of the second hypothesis (H2) indicate that the variable of professional ethics partially has a significant effect on the performance of auditors at the Public Accountant Office in Pasar Minggu District, South Jakarta, because the probability value of professional ethics of 0.001 is smaller than the significant level of 5% (0.05). Without professional ethics, accounting will not exist because the accounting function is a provider of information for business decision making processes by business people, therefore professional ethics is very important to apply

Emotional Intelligence Significantly Influences Auditor Performance

The results of the first hypothesis (H2) indicate that the emotional intelligence variable significantly influences the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, because the probability value of emotional intelligence of 0,000 is smaller than 5% (0.05). Thus, from the results of this study it can be concluded that emotional intelligence can make an auditor have a certain capacity to progress and improve themselves in the context of life. Honest and constructive self-criticism needs to be done continuously in order to produce outstanding performance

5. Conclusion

This study aims to obtain evidence of the influence of Professional Ethics and emotional intelligence on auditor performance at the Public Accountant Office in Pasar Minggu District, South Jakarta, the following conclusions can be drawn, Based on Adjusted R² or adjusted coefficient of determination of auditor performance variables can be explained by both independent variable, namely Professional Ethics and Emotional Intelligence by 71%, while the remaining 29% is explained by other variables not included in this study. Based on the results of the multiple regression test that is the F test results, professional ethics and emotional intelligence simultaneously have a significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0,000 less than a significant level of 5% (0,05). Based on the results of the t test of Professional Ethics partially significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0.001 smaller than a significant level of 5% (0.05). With professional ethics in the form of responsibility, integrity, objectivity, personality, and the implementation of a code of ethics can produce outstanding performance. Based on the results of the t test emotional intelligence partially significant effect on the performance of auditors at the Public Accounting Firm in Pasar Minggu District, South Jakarta, indicated by a probability value of 0,000 is smaller than a significant

level of 5% (0.05). With emotional intelligence in the form of the ability to recognize emotions, manage emotions, motivate yourself, recognize the emotions of others, foster relationships and the quality of communication that is applied can affect the increase in auditor performance.

There are several things that the author can suggest related to this research, with the hope that in the next research related to public accountants, it will be better. The suggestions are as follows, Researchers should be able to know the busy and free schedule of public accountants (auditors) so that they can answer the questionnaire appropriately and consider the vulnerable time given to respondents to fill out the questionnaire. In order to increase the number of research respondents and distributed questionnaires more. This can be done by confirming the willingness of the Public Accounting Firm to be carried out as an object of research. In order to be able to add other variables that support the improvement of auditor performance, also develop research areas outside the city of South Jakarta to increase the level of research generalization. In order to get better research results, it should be differentiated according to job level because the performance results will certainly be different

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