

The Effect of Auditor's Emotional Intelligence, Competence, and Independence on Audit Quality

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ABSTRACT

The duty of auditor is examining and providing an opinion on the fairness of the financial statements of a business entity based on determining standards. Based on the foregoing, the auditor must maintain audit quality. This study aims to analyze the effect of emotional intelligence, competence, and auditor independence on audit quality. This study used a survey method with a quantitative descriptive approach. The sample in this study were all auditors of BPK RI representatives of North Sulawesi Province, as many as 61 respondents. Data analysis techniques were collected through the distribution of questionnaires which were rated and tabulated for analysis and the answers obtained by respondents were by predetermined variable values and being analyzed by using the Amos 24 software, where the data analysis technique was carried out to determine the effect of the SEM analysis approach. The results showed that the emotional intelligence variable had a positive and significant effect on audit quality, competence had a positive and significant effect on audit quality, and independence had a positive and significant effect on audit quality. It is hoped that these research results can be used as material or measurement indicators for BPK institutional auditors to recruit auditors based on knowledge and morals, and character.

Keywords: Audit Quality, Auditors, Competence, Emotional Intelligence, Independence

JEL Classification Codes: M40, M42, H83

INTRODUCTION

Audit quality is one of the most significant topics in the auditing profession. If the auditor can detect and report existing material misstatements, the audit process is considered to be higher quality (Mohammad & Habib, 2013). The sensitivity of the professional ethics of an auditor is one of the factors that affect the quality of the audit results because this will be related to their ethical behavior when making decisions (Novarini & Bhegawati, 2020). Information relating to the submission of financial statements must have two main characteristics, relevant and reliable. To achieve these criteria, the financial statements produced by the company's internal accountants require further examination. This will be done by a public accountant or external auditor (Mardijuwono & Subianto, 2018).

The job of auditor is to examine and provide an opinion on the fairness of the financial statements of a business entity based on established standards. Based on the foregoing, auditors are obliged to maintain audit quality. Audit quality can be defined in several ways including, but not limited to, the auditor's ability to discover and report misstatements, meet legal and professional requirements, and meet investors' needs. Although defining and measuring audit quality may be difficult, the need for high-quality audits is universally recognized. High-quality audits increase investor confidence and thus contribute to efficient financial markets (Dickins et al. 2018).

Audit quality is often considered an important determinant of the value relevance of accounting information in the investment decision-making process (Alfraih, 2016). DeFond and Zhang (2014) defined higher audit quality as a greater assurance of high financial reporting quality. Audit quality improves the quality of financial reports by increasing the credibility of financial reports. Thus, audit quality is an important component of financial reporting quality.

State finances must be managed in an orderly manner and comply with statutory regulations. As a profession that carries out auditing tasks entrusted by the state, government auditors, in this case, BPK RI, should make efforts to maintain and improve audit quality. For all deficiencies in government financial reports to be detected accurately as an ingredient in improving the state financial management and accountability system as well as material in making appropriate policies, a special institution that is independent, objective, and impartial in examining government financial reports is needed, what is meant is The Audit Board of Republic of Indonesia or BPK.

Auditor negligence is in the public spotlight. In ICW's monitoring from 2005 to 27 May 2017, there were at least 6 bribery cases involving 23 BPK auditors' officials' staff (Kompas.com, 2017), one of them was the auditor of BPK, Sigit Yugoharto by GM PT. Jasa marga, Purbaleunyi (Liputan6.com, 2018). Related to several cases above, the maturity of an auditor in conducting an audit is not only determined by the ability or competence they have, but also required to be able to manage emotions and have an independent attitude.

This study aims to analyze the effect of emotional intelligence, competence, and auditor independence on audit quality. Emotional intelligence is needed in the work of auditors, according to Goleman (2000), the more complex the work is, the more important emotional intelligence, emotional intelligence will influence from within a person. According to Rai (2008), auditor competence is a qualification needed by an auditor to carry out an audit properly. In conducting an audit, the auditor must have good personal quality, adequate knowledge, and special expertise in their field. Independent audits are very important in assuring the financial performance and position of the entity to investors and other users of the audit report as well as society in general. It also helps to increase confidence in the capital market and the market value of the company (Irmawan et al, 2013).

Various factors affecting audit quality have been carried out by several researchers who form the basis of this research, emotional intelligence (Fauzan, 2017), competence (Tjun, Marpaung & Setiawan, 2012; Imansari et al, 2017), independence (Tepalagu & Lin, 2014; Tjun, Marpaung & Setiawan, 2012; Imansari, Halim, & Wulandari, 2017). Specifically, this study proposes an audit quality assessment model using emotional intelligence, competence, and independence. This research is expected to produce insight and recommendation for auditors in increasing work productivity through the quality of the resulting audit, and for the organization, namely BPK RI, can manage existing human resources.

Emotional Intelligence

Emotional intelligence (EI) was first introduced by Salovey and Mayer in 1990. Since then, the popularity of the concept, as one that can determine the success factor of a job, has increased manifold in industrial and organizational psychology (Makkar & Basu, 2017). Goleman (2007) stated that emotional intelligence is the ability to recognize one's feelings and feelings of others, motivate oneself, and manage emotions well in oneself and relationships with others. The maturity of an auditor in conducting an audit is not only determined by the ability or competence possessed and knowledge during education, in working to determining audit opinion, an auditor is also required to be able to manage emotions, spirituality and the implementation of professional ethics (Fauzan, 2017). People with high emotional skills are better in long-term relationships and can resolve arguments. They are also more responsible and interested in learning and succeeding. They have a high level of self-confidence and persistence. They also have a great ability to focus on problems and use problem-solving strategies, which will improve their cognitive abilities (Salehi & Mohammadi, 2017).

Competences

Competence shows the knowledge, skills and abilities that exist among various employees or groups of employees. A competency is defined as a capability or ability (Boyatzis, 2008). According to Griffith and King (1996), competence is the interaction of knowledge, skills and attitudes. Competency is conceptualized as employees' cognitive, emotional and motivational characteristics to perform effectively (Khan, Masrek & Nadzar, 2015).

Independence

According to Mulyadi (2006), independence means being free from the influence of others, free from others and honesty in considering facts as well as objective considerations in formulating and expressing opinions. The independence of public accountants is the main basis for public trust in the public accounting profession and is also one of the most important factors for assessing the quality of audit services on the quality of the resulting audit. Rahayu (2010) explained that independent means not easily influenced, because auditors carry out their work for the public interest. Auditor independence is important because it has an impact on audit quality (Tepalagul & Lin, 2014). Independence is the mental attitude of an auditor who is free from the influence of others or is not easily influenced. Auditor professionalism is also an important factor for auditors (Mardijuwono & Subianto, 2018).

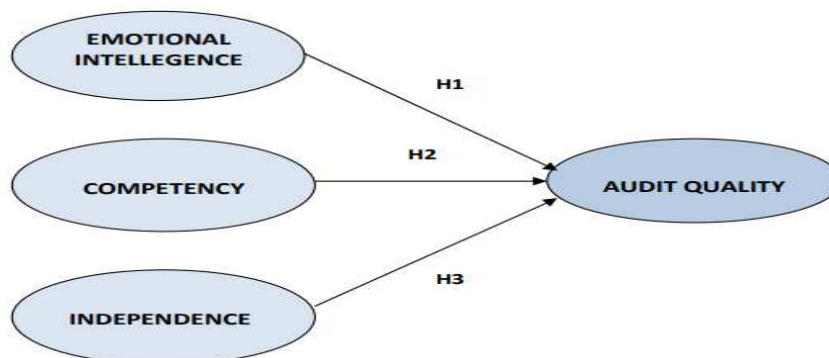
Audit Quality

DeAngelo (1981) defined audit quality as the probability that the auditor will find misstatements material in the client's financial report and honestly will report that misstatements or omissions in client financial reports into their auditor's reports for the user. According to Arens, Best, Shailer and Fiedler (2011), audit quality is how well the audit process detects and reports misstatements material in the financial statements. The detection aspect is a reflection of the competence of the auditors, while the reporting is a reflection of the ethics or integrity of the audit, particularly independence. Quality audit is a management tool for evaluating, confirming or verifying activities related to quality and independent and systematic testing to determine whether the quality of activities related to company results conforms to the planned rules and whether these rules have been applied effectively and appropriate to achieve the goals generated by the company (Kusumawati & Syamsudin, 2018).

Conceptual Framework and Hypotheses

The problems in this study include several factors that affect the quality of the audit which consists of emotional intelligence, competence and independence, and the object of the research is the BPK RI auditors' representatives of North Sulawesi province. Based on the theory and previous research that has been described, the conceptual framework of the causality of emotional intelligence, competence and independence of audit quality can be explained as in Figure 1.

Figure 1. Conceptual Framework



Research Hypothesis:

1. The effect of emotional intelligence on audit quality.
Based on the research conducted by Fauzan (2017), there is a positive and significant relationship between emotional intelligence and audit quality, research conducted by Ramadhan, Sukarmanto and Maemunah (2018) stated that emotional intelligence has a significant effect on audit quality.
From the results of previous research above, the following hypothesis is compiled:
H1: Emotional intelligence has a positive and significant effect on audit quality.
2. Effect of competence on audit quality.

Research conducted by Zarefar et al. (2016) regarding the relationship between competence and audit quality stated that there is a positive and significant relationship, as well as research conducted by Tjun, Marpaung and Setiawan (2012) stated that there is a positive relationship between competence and audit quality. From the results of previous research above, the following hypothesis is compiled: H2: competence has a positive and significant effect on audit quality.

3. Effect of Independence on audit quality.

The effect of independence on audit quality in this study is hypothesized based on the result of research conducted by Sarwoko and Agoes (2014), Rahmina and Agoes (2014) and Mardijuwono and Subianto (2018). All of which stated that independence has a positive effect on audit quality.

From the results of these previous studies, the following hypothesis was formulated: H3: Independence has a positive effect on audit quality.

RESEARCH METHOD

This study used a survey method with a quantitative descriptive approach. This research is also called hypothesis testing because it explains the causal relationship among variables. In detail, the relationship among variables in this study includes the relationship among emotional intelligence, competence, independence and audit quality. The object chosen was the BPK RI auditor representing North Sulawesi. The population in this study were 62 auditors of BPK RI, representing North Sulawesi. The sampling method in this study used a saturated sampling technique, that is, all populations were sampled.

Due to the research is explanatory research, the instrument was developed in the form of a questionnaire that contains indicators. Indicators in the context of factor analysis are referred to as manifest or observable variables. Meanwhile, the observed variables are latent or unobservable. Based on the identification of the variables, the operational definitions of the variables to be studied will be explained.

Emotional intelligence indicators in this study were adopted from Wong and Law (2002), which are (1). Appraisal and expression of emotions in oneself, self-emotional appraisal or SEA. This has to do with the individual's ability to understand their deep emotions and be able to express those emotions naturally. People who have great abilities in this area will feel and acknowledge their emotions long before most people. (2) Appraisal and recognition of other people's emotions, assessment of other people's emotions or OEA. This is related to people's ability to understand the emotions of those around them. Highly skilled people are much more sensitive to the feelings and emotions of others and read their minds. (3) Self-regulation of emotions or ROE, this has to do with people's ability to regulate their emotions, which will allow faster recovery from psychological stress. The last is (4) using of emotions to facilitate performance, use of emotions or UOE. This relates to the ability of individuals to exploit their emotions by directing them to constructive activities and personal performance.

Competency indicators in this study used competency components from Boyatzis (1982), which are (1) Motivation, is repeated attention to the statement of goals, or conditions, which appear in the image that encourages, orders or selects individual behavior. (2) Traits, are thoughts and psychomotor activities related to general categories of events. (3) Self Image, is a person's perception of themselves and an evaluation of their image. (4) Social role, is people's perception of a set of social norms of behavior that are accepted and valued by the social group or organization that owns them. (5) Skills, an ability that shows a system or sequence of behavior that is functionally related to the achievement of performance goals.

The independence indicators used in this study were adopted from Tjun, Marpaung and Setiawan (2012), which are (1) Audit tenure (length of relationship with clients). In Indonesia, the issue of audit tenure or the work period of auditors with clients has been regulated in the Minister of Finance Decree No.423 / KMK.06 of 2002, concerning public accounting services. The ministerial decree limits the auditor's tenure to a maximum of 3 years for the same client, while for the Public Accountant Firm it is up to 5 years. (2) Pressure from clients. Pressure from clients can arise in situations of conflict between the auditor and the client. (3) Peer review (review of the auditor's partner), the auditor must maintain the quality provided, because the services provided by the auditor are used as the basis for making readers of financial statements. (4) Non-audit services, other services in addition to audit services, which is meant by this assessment are that in addition to audit services, the accounting firm can also provide other services to clients.

The audit quality indicators used in this study are from Kusumawati and Syamsuddin (2018), which are (1) Ethics as thoughts and moral considerations provide a basis for a person or community to take an action. So far, ethics provides guidelines for a person or a community to be able to determine the merits of an action (Cohen & Wheelwright, 2004). (2) Commitment is a condition in which employees are interested in the goals, values and goals of the organization. Organizational commitment shows the strength of a person in identifying their participation in a part of the organization (Vandenberg & Lance, 1992). (3) Independence is a mental attitude that is free from influence, not controlled by other parties, and does not depend on other parties. Independence also means the honesty of the auditors themselves in considering a fact, as well as the existence of impartial objective considerations that formulate and determine their statements. Arens, Best, Shailer and Fiedler (2003) defined independence as a member in public practice must be independent in performing professional services as required by standards promulgated by bodies appointed by the board. (4) Competence is the professional expertise possessed by auditors as a result of formal education, participatory training and symposium seminars. Auditor competence is measured by the number of certificates or diplomas the auditor has and the number of auditors' participation in training, seminars or symposia. (5) Experience can be obtained directly through experience or practice or can be obtained from indirect experiences such as reading. Auditor experience will increase by increasing audit experience, discussion about auditing with colleagues, supervision, and reviews from senior accountants.



In this study, data collection from respondents used a list of statements (questionnaires) compiled based on the Likert model with 5 answer choices with a value range between 1 to 5 to capture primary data from respondents. The data that has been collected using a questionnaire is then given a value and tabulated for further analysis using Amos ver. 24 software, where the data analysis technique is carried out to determine the effect of the SEM analysis approach.

RESULTS AND DISCUSSION

The measurement model is measured from the loading factor value (standardized coefficient) on each indicator to the latent variable. The loading factor value shows the weight of each indicator as a measure of each variable.

Table 1. Test Results of Measurement Model in SEM

Variable	Indicator	Standardize	p-value
emotional intelligence $\alpha = 0,910$	Self-emotional appraisal (EI1)	0,844	0,000
	Others' emotional appraisal (EI2)	0,744	0,000
	Regulation of emotion (EI3)	0,830	0,000
	Use of emotion (EI4)	0,866	0,000
Competency $\alpha = 0,858$	Motive (Co1)	0.717	0,000
	Traits (Co2)	0,731	0,000
	Self-Image (Co3)	0,795	0,000
	Social role (Co4)	0,930	0,000
	Skills (Co5)	0,818	0,000
Independence $\alpha = 0,895$	Audit tenure (In1)	0,814	0,000
	Pressure from clients (In2)	0,749	0,000
	Peer review (In3)	0,661	0,000
	Non-audit services (In4)	0,795	0,000
Audit quality $\alpha = 0,877$	Ethics,	0,753	0,000
	Commitment	0,752	0,000
	Independence	0,783	0,000
	Competency	0,899	0,000
	Experience	0,829	0,000

To test the reliability, the Cronbach alpha coefficient (α) was used, according to the suggestion of Hair, Sarstedt, Hopkins and Kuppelwieser (2014), Cronbach's Alpha is acceptable when it exceeds 0.70, as shown in Table 1. The Cronbach Alpha for this study ranges from 0.858 to 0.910, all of which exceed the recommended value of 0.7. The emotional intelligence variable is significantly measured by four indicators (p-value <0.05). Competence variable is significantly measured by five indicators (p-value <0.05),



independent variable is significantly measured by four indicators (p-value <0.05), and the audit quality variable was significantly measured by five indicators (p-value <0.05).

Goodness of Fit Model Test

Figure 2. SEM Analysis Path Diagram

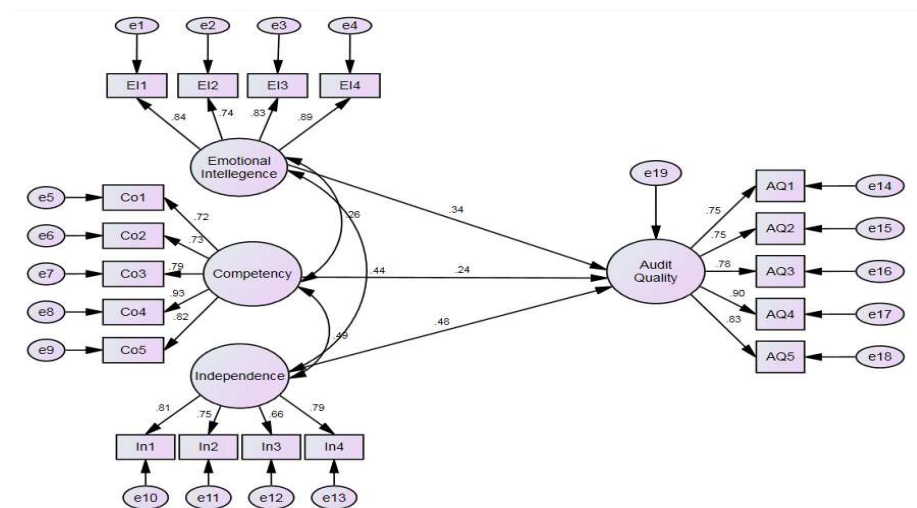


Table 2. Test Results of the Overall Goodness of Fit Model

Goodness of Fit Index	Cut of Value	Model result	Fit
Chi-square	Smaller the better	148.392	Yes
Probability	$\geq 0,05$	0,117	Yes
CMIN/DF	$\leq 2,00$	1.150	Yes
GFI	$\geq 0,90$	0,809	No
RMSEA	$\leq 0,08$	0,050	Yes
AGFI	$\geq 0,90$	0,747	No
TLI	$\geq 0,90$	0,966	Yes
NFI	$\geq 0,90$	0,820	No
PNFI	0,60-0,90	0,691	Yes
PGFI	0-1,0	0,610	Yes

The theoretical model in the research conceptual framework is said to be fit if it is supported by empirical data. The results of the goodness of fit overall test are based on Figure 2 and Table 2, it can be seen that not all criteria indicate a good model. According to Bollen and Long (1993), there are no internal and external measures that can be used exclusively as a basis for evaluating the fit of the whole model. The best guide in assessing the suitability of a model is a strong substantive theory, it means that even though there are criteria that are not met, it does not mean that the overall model is not accepted if one of the Goodnesses of Fit indicators is fulfilled, then these indicators can

represent other indicators of testing the accuracy of other models. As seen in table 2, there are several indicators that have met the cut off value, namely Chi-Square, probability, CMIN / DF, RMSEA, TLI, PNFI, and PGFI. Therefore, the model is suitable for use, so that interpretation can be carried out for further discussion.

Model Structural Testing in SEM

The structural model is essentially a hypothesis testing in this study. Hypothesis testing on each path is based on the complete analysis results contained in the SEM analysis results which can be seen in Table 3.

Table 3. Result Structural Model

Relations among variables			Coefficient	CR	p	
emotional intelligence (EI)	Audit (AQ)	quality	0,342	2,997	0,003	Significant
competency (Co)	Audit (AQ)	quality	0,242	2,118	0,034	Significant
Independence (In)	Audit (AQ)	quality	0,477	3,390	0,000	Significant

Based on Table 3, the following hypothesis testing results are obtained:

Hypothesis 1: Emotional intelligence has a significant effect on audit quality

The results of the structural model coefficient analysis in SEM between emotional intelligence (EI) and audit quality (AQ) variables obtained a value of 0.342 with a CR value of 2.997 and P of 0.003 because the value of $CR > \pm 1.96$ and the value of $P \leq 0.05$, then it can be concluded that there is empirical evidence to accept the hypothesis that emotional intelligence (EI) has a significant effect on audit quality (AQ), because the path coefficient is positive (0.342) indicating that the effects of both variable are unidirectional.

Hypothesis 2: Competence has a significant effect on Audit Quality

The results of the structural model coefficient analysis in SEM among the variable Competence (Co) on audit quality (AQ) obtained a value of 0.242 with a CR value of 2.118 and P of 0.034, because the value of $CR > \pm 1.96$ and the value of $P \leq 0.05$. It can be concluded that there is empirical evidence to accept the hypothesis that competence (Co) has a significant effect on audit quality (AQ) because the path coefficient is positive (0.242) indicating that higher competence will result in better audit quality from auditors.

Hypothesis 3: Independence has a negative and significant effect on Audit Quality

The results of the structural model coefficient analysis in SEM between the variable independence (In) on audit quality (AQ) obtained a value of 0.477 with a CR value of 3,390 and P of 0,000, because the value of $CR > \pm 1.96$ and the value of $P \leq 0.05$, it can

be It is concluded that there is empirical evidence to accept the hypothesis. Independence (In) has a positive and significant effect on audit quality (AQ) because the path coefficient is positive (0.477) indicates that the higher the auditor's independence, the higher the audit quality of the auditors.

Effect of Emotional Intelligence on Audit Quality

The results of the analysis on the SEM model show that there is a positive and significant influence between emotional intelligence on audit quality as seen from the influence coefficient of 0.342 with a P-value of 0.003. This means that the higher the emotional intelligence, the higher the audit quality from the BPK RI auditors Representative of North Sulawesi Province. These results are in line with the results of research conducted by Fauzan (2017) and Ramadhan, Sukarmanto and Maemunah (2018).

Effect of Competence on Audit Quality

The results of the analysis on the SEM model show that there is a positive and significant influence between competence on audit quality as seen from the influence coefficient of 0.242 with a P-value of 0.034. This means that the higher the competence, the better the audit quality of the BPK RI auditors Representative of North Sulawesi Province. These results are in line with research conducted by Zarefar et al. (2016) and Tjun et al. (2012).
Effect of Independence on Audit Quality

The results of the analysis on the SEM model show that there is a positive and significant influence between auditor independence on audit quality as seen from the influence coefficient of 0.477 with a P-value of 0.000. This means that the stronger the independence of the auditors, the better the audit quality of the BPK RI auditors at the Representatives of North Sulawesi Province. These results support research conducted by Sarwoko and Agoes (2014), Rahmina and Agoes (2014), and Mardijuwono and Subianto (2018).

CONCLUSIONS

Based on the results of the study which is a descriptive analysis tool and structural equation model (SEM) analysis of the research model that the researcher proposes based on an empirical study consisting of emotional intelligence, competence, independence, and audit quality variables, it can be concluded that 1). All of hypotheses show a significant positive effect, 2). The emotional intelligence variable has a positive and significant effect on audit quality, 3). Competency variables have a positive and significant effect on audit quality, and 4). The independence variable has a positive and significant effect on audit quality.

This research was only conducted on BPK auditors representing the province of North Sulawesi. It is hoped that future research will be carried out in more regional representative offices. This study only considers the emotional intelligence, competence and independence of auditors in predicting audit quality from auditors. In further research, research models can be developed by adding other variables in assessing the audit quality of auditors.

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