

## Proceeding of The First International Annual Conference on Economics, Management, Business and Accounting

### The Effect of Emotional Intelligence, Independence, and Leadership Style on Auditor Performance

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#### Article Info:

#### Abstract

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#### Keywords:

Auditor Performance;  
Emotional Intelligence;  
Independence;  
Leadership Style;

*An auditor in carrying out an audit of financial statements does not solely work for the benefit of his client, but also for the benefit of other parties who have an interest in the audited financial statements. Therefore, in providing an opinion on the fairness of the financial statements being examined, public accountants must have high emotional intelligence, also be independent, and have a leadership style in order to influence the performance of an auditor. The sample used in the study was 30 respondents using a quantitative descriptive approach. Determination of sample size using non-random sampling technique because the population to be studied specifically. The data collection method uses a survey method, with the research instrument being a questionnaire. This study uses SPSS (Statistical Product and Service Solution) 25.0 for Windows, to measure the influence between the independent variable and the dependent variable and test the proposed hypothesis. This analysis is used to accept or reject the hypothesis. The results of this study state that the variables of emotional intelligence, and independence have no influence on auditor performance. Meanwhile, the leadership style variable has an influence on auditor performance.*

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#### Article DOI :

<http://dx.doi.org/>

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### INTRODUCTION

A Public Accountant or Auditor has such an important responsibility in the activities of a company, or organization. The performance of an Auditor is a value that determines whether the Auditor has excellence or not based on Audit standards. The existing Audit Standards are intended so that the public or report users can assess the extent to which government auditors have worked in accordance with established standards and ethics (Nuraini, 2017). According to Suwatno and Priansa in Simorangkir & Kurniawati (2017) expressing performance or performance, performance can also be interpreted as work performance or work performance or performance results. However, as with human nature in general,

the professionalism of an Auditor is of course also influenced by various emotional drives within. These various emotional factors are emotional intelligence, independence, and the leadership style of an Auditor.

Emotional factors are one of the triggers for the success of a person's goals in carrying out his actions to achieve goals. Rahmatika & Yunita (2021) states that emotions are related to physiological changes and various thoughts. So, emotions are an important aspect of human life, because emotions can be a motivator of behavior in the sense of improving, but can also interfere with human intentional behavior. So that emotional intelligence is one of the very important factors in the quality of an Auditor's performance. Regarding professionals, being independent and not bound or associated by any party is the standard of an Auditor. If an Auditor loses his independence, it makes the trust of the public decrease or even disappear completely. Even the worst risk is that the Auditor becomes not qualified at all because of the loss of independence.

The phenomena in this study include based on the author's experience as a Junior Auditor at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm, namely when the author participated in a meeting with a client, there was one of the relevant Senior Auditors who was not only limited to correcting the financial statements of a company, but also cooperating and manipulating so that the results of the client's financial statements became reasonable figures from previous years at the request of the client. This is certainly contrary to the independence that must be possessed by an auditor, which does not describe transparency and is bound by the interests of an entity in the process of conducting an audit. This phenomenon is also related to lapi.or.id (2021) concerning Communication of Key Audit Matters in the Independent Auditor's Report issued by lapi.or.id (2021). This Auditing Standard (SA) regulates the auditor's responsibility to communicate key audit matters in the auditor's report. The purpose of communicating key audit matters is to increase the communicative value of the auditor's report by providing greater transparency of the audit that has been performed. Communicating key audit matters provides additional information to intended users of the financial statements ("intended users") to assist them in understanding the matters that, in the auditor's professional judgment, are most significant in the audit of the current period's financial statements.

The role of auditors in an attitude of independence and responsibility is very much considered by the public. In their duties, auditors are required to be professional in providing their opinions in accordance with the reality they encounter when conducting audits. Honesty, reliability, maintaining ethics are the characteristics of a professional auditor. Auditors are tasked with serving the public interest through conducting audits of financial statements so that they can be used as a basis when making decisions. The provisions for being able to carry out services as a public accountant have been regulated in Indonesian Law No.5 of 2011, namely regarding Public Accountants are required to be members of the Indonesian Public Accountants Association (IAPI) which is an official forum and is recognized by the Indonesian Government. The task of public accountants themselves is to audit financial statements, tax audits, analyze financial statements, and many others. Meanwhile, according to the Financial Services Authority (OJK), public accountants are those who have obtained state licenses to open practices as private accountants so that they can provide accounting services to companies and get certain fees (Public Accountants).

In carrying out their profession, public accountants often experience ethical dilemmas when facing audit conflicts, namely when auditors and clients disagree on several aspects of the performance of the attestation function. In this situation, the client tries to influence the implementation of the attestation function by

pressuring the auditor to take actions that violate auditor standards, including imposing inappropriate opinions. Assuming the auditor has the motivation to comply with professional ethics and auditing standards, the auditor experiences an audit conflict situation. If the auditor complies with the client's orders, it means that the auditor violates professional standards, while not complying with the client's request causes the client to impose sanctions including the possibility of termination of the engagement (Nichols, 1976).

Auditor performance is a result of the work achieved by an auditor in examining financial statements, and is a measurement of whether the work of an auditor is good or bad. Connected to this phenomenon, it is certainly very related considering that auditor performance is influenced by organizational commitment and audit behavior which aims to prove empirically the effect of organizational commitment on auditor performance mediated by dysfunctional audit behavior (Putra et al., 2020).

In the accounting profession, an auditor is required to have high integrity and honesty. Based on this phenomenon and research results, the researcher is interested in retesting and developing similar research by taking the title The Effect of Emotional Intelligence, Independence, and Leadership Style on Auditor Performance. The sample in this study were *Signing Auditors* who worked at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm. With the benefits of this research, namely contributing both practically and theoretically.

## OVERVIEW

### Attribution Theory

Attribution theory was coined by Fritz Heider in 1958. Attribution theory studies a person's process of interpreting events, studying how a person implies the reasons or causes of his behavior (Luthans, 2005:42). Attribution theory is a way to see or determine an individual's behavior caused from external or internal through an experiment. To pay attention to the influence of external or internal individual behavior, there are 3 factors, namely difference (specificity), consensus, and consistency. (Robbins & Judge, 2017:104). Attribution theory is a theory that explains a person's behavior. Whether the behavior is caused by internal factors or external factors. For example, character, traits, attitudes, or caused by external circumstances such as the pressure of certain situations or circumstances that force a person to do certain actions (Luthans, 2005). Attribution theory studies the process of how a person interprets an event, studying how a person interprets the reasons or causes of his behavior.

### Situational Leadership Theory

Leadership will run well and correctly when the person who has leadership has good intentions as well. Good intentions are when people have strong principles in their spiritual intelligence. A leader must first of all be someone who is able to cultivate and develop the best in his subordinates. A good leader for today is a religious person, in the sense that he cumulatively accepts the ethnic and moral beliefs of various religions, even though he himself rejects supernatural provisions and different divine ideas (Agustian, 2000). The essence of situational leadership is to understand a leadership that is linked to various specific situations. In this theory, it is able to influence auditors in managing situational factors. That way the auditor will be able to adjust to the demands of the situation, the surrounding environment so that he can solve a problem properly which will affect the auditor's performance.

### Auditing

According to Arens et al., (2015) auditing is a process that is carried out in a structured manner by individuals who have competence and independence, where the process involves the acquisition and evaluation of relevant evidence. The purpose of this process is to assess the level of conformity between the statement criteria and the predetermined criteria in the form of an audit opinion. Furthermore, the individuals involved give their opinion on the appropriateness of the financial statements and the results are communicated to parties with relevant interests.

### **Emotional Intelligence**

According to Goleman et al., (2013:43), emotional intelligence can be defined as the ability to motivate oneself and persevere in the face of frustration, control impulses without overindulging in pleasure, regulate mood, and keep stress from affecting the ability to think, empathize, and pray. Emotional intelligence is self-control, passion and perseverance, and the ability to motivate oneself (Goleman et al., 2013). Intelligence is the ability to understand the world, think rationally, and use resources effectively in the face of challenges. In other words, intelligence is an individual's ability to understand, innovate, and produce solutions in different situations (Bhatti & Akram, 2020). Meanwhile, Theo Wescler (1958) explains that intelligence is the general ability of individuals to act, think rationally and interact effectively with the environment.

### **Independence**

An attitude of independence is important for auditors so that they do not have their own interests in carrying out their duties. Independence also means that the auditor honestly considers the facts and there are objective and impartial considerations in the auditor in formulating and expressing his opinion (Dwiyanti & Jati, 2019). In conducting an audit, the auditor must have independence so that he can provide an opinion or conclusion in accordance with the facts that occur without any influence from interested parties. According to Sasangka, I., & Zulkarnaen, W. (2019: 101), independence is a condition or position where we are not bound by any party. This means our existence is independent. It does not promote the interests of any particular party or organization.

### **Leadership Style**

Leadership style is how the leader's carrier / way of influencing others and his subordinates so that the people who are led are willing to do the leader's will to realize the goals set by the organization even though according to him the requested thing may be less desirable (Nuraini, 2017). This leadership style can determine the atmosphere, continuity and smoothness or not of the organization and will have an impact on improving Auditor Performance. This is also supported by Carter-Scott (1992), in her book entitled "The Corporate Negaholic" which states that leadership, management, organizational behavior are very important aspects in a company or agency.

### **The Effect of Emotional Intelligence on Auditor Performance**

The level of emotional intelligence of an auditor can be seen from the way he controls the feelings of a problem. In the world of work emotional intelligence is very necessary. The author relates this to Attribution Theory which discusses human behavior. Because auditors with high emotional intelligence will certainly produce good performance because these auditors will more easily learn new things and be able to find solutions that are happening. Achievement in the work of an auditor will provide satisfactory results and can make his performance increase.

Research conducted by Barlet Hasibuan (2019) states that emotional intelligence has a positive and significant effect on auditor performance. Research conducted by Dewi & Ramadhanti (2018) states that emotional intelligence has a positive effect on auditor performance. Research conducted by S.T. Tahilia et al., (2022) states that emotional intelligence has a positive and significant effect on auditor performance. This is in line with the theory that the author uses, namely Attribution Theory about a person's behavior that discusses internal factors within, so this can support the emotional intelligence variable.

### **The Effect of Independence on Auditor Performance**

Independence is defined as a person's attitude which cannot be influenced free from outside control and does not depend on others. For Mulyadi (2002: 26) Independence is honest behavior within the auditor when taking into account actual phenomena, the existence of neutral and impartial considerations when formulating and expressing his opinion. The author closely relates independence to Attribution Theory which discusses human behavior. Because independence is also a form of behavior that meets an auditor's code of ethics. If an auditor has high independence in carrying out his audit activities, the results of the examination will describe the facts that are the same as the actual situation so that the Auditor's Performance will increase (Ismanto et al., 2019).

The results of research from Ismanto et al., (2019), Cairns et al., (1998), Idrus & Chairunnisa (2014), Ardillah & Halim (2022) show that independence has an influence on auditor performance. These results are the same as research conducted by Nuraini (2017) and Nugroho et al., (2018) which shows that independence has a positive and significant effect on auditor performance. This is in line with Attribution Theory, which discusses encouragement internal behavior within oneself. Therefore, this theory can support the independence variable.

### **The Effect of Leadership Style on Auditor Performance**

Ulum and Purnamasari (2015) in Nugroho et al., (2018) a leader with his leadership style will affect the performance of his subordinates. To get good performance, it is necessary to have leadership direction for subordinates. The author relates leadership style to Situational Leadership Theory which discusses self-direction while carrying out tasks. Likewise, in a senior auditor, leadership style is needed because it will make a difference that looks formal or informal. Therefore, a leadership style is needed by an auditor to achieve common goals.

Aprilya and Wati's research (2010) in Nugroho et al., (2018) shows that leadership style affects auditor performance where differences in the way leaders lead their subordinates greatly affect the performance of their subordinates if they are well led, a sense of comfort in doing work will improve their performance. This is in line with Situational Leadership Theory which discusses the nature of leadership which provides a positive atmosphere at work, so this theory can be used to support the leadership style variable. Based on this framework of thought, the following hypotheses can be drawn or temporary conjectures taken as hypotheses:

H1: Emotional Intelligence has a positive and significant effect on Auditor Performance.

H2: Independence has a positive and significant effect on Auditor Performance.

H3: Leadership Style has a positive and significant effect on Auditor Performance.

## **METHODS**

### **Research Variables**

The object used in this study is the Public Accounting Firm (KAP), which is

a business entity that has obtained a license from the minister of finance or other authorized officials as a forum for public accountants to provide services. Meanwhile, a public accountant or independent auditor (Public Accountant) is an accountant who has obtained a license from the Minister of Finance or an authorized official to provide his services.

In this study there are independent variables (those that influence) and dependent variables (influenced). In this study there are three variables, including: independent variables, variables that affect Emotional Intelligence (X1), Independence (X2), and Leadership Style (X3). Then the dependent variable, the variable that is influenced is Auditor Performance (Y).

Table 1. Variable Operationalization

Variables	Notation	Dimensions	Indicator
Free	X1	Emotional Intelligence	1. Self-Awareness
			2. Self-Management
			3. Self-motivation & Empathy (Social-Awareness)
			4. Social skills (Relationship- Awareness)
	X2	Independence	1. Length of relationship with client
			2. Pressure from clients
			3. Peer review
			4. Non-audit services
	X3	Leadership Style	1. Decision-making ability
			2. Motivating ability
			3. Communication skills
			4. Ability to control subordinates
			5. Responsibility
			6. Ability to control emotions
Bound	Y	Auditor Performance	1. Ability
			2. Professional Commitment
			3. Motivation
			4. Job Satisfaction

In this study, the scale used is the Interval scale. The interval scale is a certain arithmetic measurement scale that states the rank and distance of the construct from what is measured in the data collected by respondents (Sekaran & Bougie, 2016). The technique of making a scale of researchers using a Likert scale in this study. The Likert scale is used to measure the attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2016). With a Likert scale, the variables to be measured are translated into variable indicators and the indicators are used as a starting point for compiling instrument items in the form of statements or questions. If the direction of the assessment is getting to the right, it shows a Strongly Agree (SS) opinion which means it is getting stronger. If the direction of the assessment is increasingly to the left, it shows a Strongly Disagree (STS) opinion which means the weaker. The assessment weight

of the Likert scale includes:

Table 2. Likert Scale

Alternative Answer	Options	Score
Strongly Agree	SS	5
Agree	S	4
Neutral	N	3
Disagree	TS	2
Strongly Disagree	STS	1

Source: Sugiyono, 2016

The population in this study includes public accountants from the auditing division who are or have joined the audit team for a particular assignment and are members of the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm in the East Jakarta area. The sample used in this study were public accountants who are currently members of the auditing division at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm.

The sampling technique was carried out by non-random sampling because the population to be studied specifically. This study uses primary data with a questionnaire that will be distributed offline with a total of 30 questionnaires based on the guidelines put forward by Roscoe, 1975. Researchers selected Managing Partners, Partners, and Senior Auditors. Because if during the audit process, the Partner plays a very important role in making decisions, as well as the auditor requires Computer Aided Audit Techniques, the senior auditor will determine this.

The test model used to test the hypothesis in this study is to use multiple regression analysis. This analytical tool is used because it is in accordance with the formulation of the problem, the research objective is to examine the effect of several independent variables on the dependent variable. The multiple regression method is seen as being able to relate one dependent variable to the independent variable in a single predictive model. The regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \text{ Description:} \quad (1)$$

Y = Auditor Performance

A = Constant

B = Regression Coefficient

X<sub>1</sub> = Emotional Intelligence Independence

X<sub>3</sub> = Leadership Style Standard Error

## RESULTS AND DISCUSSION

### Description of Research Objects

Table 3. Details of Questionnaire Distribution and Return

No.	Description	Respondents	Percentage
1.	Number of questionnaires distributed	30	100%
2.	Number of returned questionnaires	30	100%
3.	Number of questionnaires not returned	0	0%

The time of distributing and returning questionnaires was carried out from

March - April 2023. The auditors involved in this study are Partners, Managing Partners, and Senior Auditors. The questionnaires distributed amounted to 30 questionnaires and the number returned was 30 questionnaires. All returned questionnaires can be processed, namely 30 questionnaires distributed at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm.

### Descriptive Statistics

Table 4. Descriptive Statistics Results

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
x1.total	30	34	70	57.40	1.648	9.027
x2.total	30	10	25	20.00	.744	4.077
x3.total	30	18	45	36.80	1.192	6.531
y.total	30	24	59	48.00	1.442	7.896
Valid N (listwise)	30					

### Classical Assumption Test

#### a. Normality Test

Normality test is carried out to test whether the data distribution has a normal distribution. A good regression model is to have a normally distributed residual value. The normality test used in this study is the Kolmogorov-Smirnov Test.

Based on the table above, it is known that the Kolmogorov-Smirnov Z value is 0.102 and the asymp significance is  $0.200 > 0.05$ , so  $H_0$  is accepted, which means that the residual data is normally distributed.

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.71130496
Most Extreme Differences	Absolute	.102
	Positive	.102
	Negative	-.070
Test Statistic		.102
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on the table above, it is known that the Kolmogorov-Smirnov Z value is 0.102 and the asymp significance is  $0.200 > 0.05$ , so  $H_0$  is accepted, which means



that the residual data is normally distributed.

**b. Multicollinearity Test**

Multicollinearity test is conducted to test whether the regression model found a correlation between independent variables (independent). According to (Ghozali, 2016:103-104) a good regression model should not have a correlation or no multicollinearity between independent variables.

Table 6. Multicollinearity Test Results

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.075	5.145		.986	.333		
	x1 total	.101	.096	.115	1.047	.305	.700	1.428
	x2 total	.366	.271	.189	1.350	.189	.435	2.300
	x3 total	.810	.164	.670	4.940	.000	.462	2.167

a. Dependent Variable: y.total

Based on this table, it can be concluded that there is no correlation between the independent variables or there is no multicollinearity because based on the tolerance value of all variables  $\geq 0.10$  and the VIF value of all variables  $\leq 10$ .

**c. Heteroscedasticity Test**

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. Good regression should not occur heteroscedasticity.

Table 7. Heteroscedasticity Test Results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.941	3.123		1.262	.218
	x1.total	.067	.058	.251	1.154	.259
	x2.total	.080	.164	.134	.486	.631
	x3.total	-.181	.100	-.486	-1.816	.081

a. Dependent Variable: Abs\_RES

Based on the table above, the significance value is greater than 0.05, so it can be concluded that there are no symptoms of heteroscedasticity.

**d. Multiple Linear Regression Analysis**

Test The multiple regression method is seen as being able to relate one dependent variable to the independent variables in a single predictive model. The regression equation is as follows:

The meaning of the numbers in the multiple linear regression analysis equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (2)$$

$$Y = 5.075 + 0.101 X_1 + 0.366 X_2 + 0.810 X_3 + e$$

Table 8. Multiple Linear Regression Analysis

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.075	5.145		.986	.333
	x1.total	.101	.096	.115	1.047	.305
	x2.total	.366	.271	.189	1.350	.189
	x3.total	.810	.164	.670	4.940	.000

a. Dependent Variable: y.total

The meaning of the numbers in the multiple linear regression analysis equation:

The constant value ( $\alpha$ ) is 5.075 which means that if the value of Emotional Intelligence, Independence, and Leadership Style is 0, then the auditor's performance is 5.075. The regression coefficient value of variable X1, namely Emotional Intelligence with a positive direction of 0.101. This shows that every increase in emotional intelligence by 1 unit will increase auditor performance by 0.101 with the value of the other independent variables constant. A positive coefficient means that there is a positive relationship between Emotional Intelligence and auditor performance. This means that the greater the value of emotional intelligence, the greater the auditor's performance.

The regression coefficient value of variable X2, namely Independence (Independence) with a positive direction of 0.366. This shows that every increase in independence by 1 unit will increase the auditor's performance by 0.366 with the value of the other independent variables remaining the same. A positive coefficient means that there is a positive relationship between independence and auditor performance. This means that the greater the independence value, the greater the auditor's performance.

The regression coefficient value of variable X3, namely Leadership Style with a positive direction of 0.810. This shows that every increase in Leadership Style by 1 unit will increase auditor performance by 0.810 with the value of the other independent variables constant. A positive coefficient means that there is a positive relationship between leadership style and auditor performance. This means that the greater the value of leadership style, the greater the auditor's performance.

### Hypothesis Testing

#### a. Test Coefficient of Determination ( $R^2$ )

The coefficient of determination ( $R^2$ ) is used to measure how far the model's ability to explain variations in the independent variable. A small  $R^2$  value means that the ability of the independent variables to explain the variation in the dependent variable is very limited.

A value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

Table 9. Test Coefficient of Determination ( $R^2$ )

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.883 <sup>a</sup>	.779	.754	3.920
a. Predictors: (Constant), x3.total, x1.total, x2.total				

Based on the table, it is known that the adjusted R square value is 0.754, this means that 75.4% of the auditor performance variable can be explained by the three independent variables, namely Emotional Intelligence, Independence, and Leadership Style. While the remaining 24.6% (100% - 75.4%) is influenced by other variables not explained in this study. The Standard Error of the Estimate value obtained is 3.920, this means that the smaller the Standard Error of the Estimate will make the regression model more precise in predicting the dependent variable.

**b. Simultaneous Significance Test (F Statistical Test)**

The F test is used to see the feasibility of the model in the study, which is used as an analytical tool to test the effect of the independent variable on the dependent variable. By testing the regression coefficient simultaneously. This test is conducted to determine the effect of all independent variables contained in the model together (simultaneously) on the dependent variable.

Table 10. Simultaneous Significance Test (F Statistical Test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1408.560	3	469.520	30.562	.000 <sup>b</sup>
	Residuals	399.440	26	15.363		
	Total	1808.000	29			
a. Dependent Variable: y.total						
b. Predictors: (Constant), x3 total, x1 total, x2 total						

From the table it appears that the calculated F value in the research model is 30.562 and the F table is 2.76. So that  $F_{count} > F_{table}$  ( $30.562 > 2.76$ ) and with a significance level of 0.000 or  $< 0.05$ . This shows that the independent variables simultaneously have a significant effect on Auditor Performance.

**c. Individual Parameter Significance Test (t Statistical Test)**

To test the partial significance of the influence between the variables of Emotional Intelligence, Independence, and Leadership Style on auditor performance, it is done with the t test.

Table 11. Individual Parameter Significance Test (t Statistical Test)

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	5.075	5.145		.986	.333
	x1.total	.101	.096	.115	1.047	.305
	x2.total	.366	.271	.189	1.350	.189
	x3.total	.810	.164	.670	4.940	.000
a. Dependent Variable: y.total						

Based on the table it can be concluded that:

1. Hypothesis  $H_1$  is rejected because the t value is 1.047 < from t table 1.708, while the sig value is 0.305 > from 0.05. Which means there is no influence between Emotional Intelligence on Auditor Performance.
2. The  $H_2$  hypothesis is rejected because the t value is 1.350 < from the t table 1.708, while the sig value is 0.189 > from 0.05. Which means there is no influence between Independence on Auditor Performance.
3. Hypothesis  $H_3$  is accepted because the t value is 4.940 > from t table 1.708, while the sig value is 0.000 < 0.05. Which means there is an influence between Leadership Style on Auditor Performance.

## Discussion of Research Results

### The Effect of Emotional Intelligence on Auditor Performance

The results of the study can be concluded based on table 11, which shows that emotional intelligence has no effect on the performance of auditors who work at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm. Based on the results of this hypothesis, the authors conclude that this happens because most of the auditors who work at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm are auditors who have just started to pioneer their careers. Because they have just graduated from college, the auditors at the Public Accounting Firm still need more experience. The more experience about auditing, the better performance-related emotional intelligence will be. As long as the Public Accounting Firm has seniors or superiors who are willing to provide motivation, emotional processing when under pressure, and foster relationships between auditors, the performance results of the new auditors will be even better.

The results of this study are not in line with the hypothesis that the authors made earlier which shows emotional intelligence has an effect on auditor performance, using Attribution theory which should strongly support the emotional intelligence variable on auditor performance, which discusses human behavior based on internal or external factors. This study shows that intelligence

Emotions are not the sole and primary factor that impacts auditor performance. Auditors also need to have attitudes, morals, and values to drive performance improvement. Even though they lack emotional intelligence, if the auditors of the Public Accounting Firm have a level of confidence, responsibility, and use their professional skills carefully, the auditor's performance will also be good.

This research is supported in previous research conducted by Ishak (2018) that there is no effect of emotional intelligence on auditor performance. Also research conducted by Lase et al., (2021) that intelligence has no influence on auditor performance. Therefore, in general, this study is supported by previous studies which state that emotional intelligence has no effect on auditor performance. So, it can be stated that  $H_1$  is rejected.

### The Effect of Independence on Auditor Performance

The results of the study can be concluded based on table 11, which shows

that independence has no effect on the performance of auditors who work at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm. Based on the results of this hypothesis, the authors conclude that this is because most of the auditors at the Public Accounting Firm are auditors who have just started their careers. Because they have just become auditors, it shows that there are many things to learn in order to become auditors who have an attitude of independence and integrity.

An auditor must have an independent nature, because this is all in order to maintain the objectivity of the audit results in the final financial statements audited) as well as a form of responsibility to the relevant Public Accounting Firm, clients and the public, especially users of financial statements. For the ignorance of these new auditors, the role of the Partner as the leader of the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm is very important to provide direction and training to auditors who are just starting their careers.

The results of this study are not in line with the hypothesis that the authors made earlier which shows independence has an effect on auditor performance, using Attribution theory which should strongly support the independence variable on auditor performance, which discusses human behavior based on internal or external factors. This study shows that independence is not the sole and main factor that impacts auditor performance. Auditors with a high or low level of independence still carry out and complete the work or tasks assigned according to the code of ethics and operational standards, so their performance is maintained, so that the high and low level of Auditor Independence has no effect on Auditor Performance.

The results in this study are supported by previous research conducted by Fachruddin & Rangkuti (2019) that there is no effect of independence on auditor performance. Also with research conducted by Pratiwi & Srimindarti (2021) which states that independence has no effect on auditor performance. Therefore, in general, this study is supported by previous studies which state that independence has no effect on auditor performance. So, it can be stated that H2 is rejected.

### **The Effect of Leadership Style on Auditor Performance**

The results of the study can be concluded based on table 11, which shows that leadership style affects the performance of auditors who work at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm. Based on the results of this hypothesis, the authors also concluded that the higher the leadership style of an auditor, the better his performance. This shows that the leadership is inseparable from subordinates or vice versa, so that a good (professional) relationship between subordinates and superiors is needed. So with that it can motivate fellow auditors to carry out activities as well as possible, which can participate well in improving auditor performance. This has a good impact on the Public Accounting Firm, if the workers are very supportive of each other with their superiors or with the team, then the performance of the auditors will be optimized.

The results of this study are in line with the hypothesis that the authors made earlier which shows that leadership style has an effect on auditor performance, using Situational Leadership theory which strongly supports the leadership style variable on auditor performance, which is a theory that discusses the behavior of a leadership that is linked to various specific situations. This also means that the attitude or actions of a leader will affect the performance of his subordinates. If the leader's actions are good, employee performance will also be good. Vice versa, if the leader's decision or action is not good, then the performance of subordinates will also be bad. This is also very much in line with the theory put forward by Cherie Carter Scott in her book entitled "The Corporate

Negaholic" in 1991, which states that leadership, management, organizational behavior are very important aspects in a company or agency. Based on these 2 theoretical statements, the authors conclude that auditors who have a positive relationship between subordinates and superiors such as helping each other, communicating well with each other, and working together in a team, then their performance will be maximized.

This research is supported by the results of previous research conducted by Simorangkir & Kurniawati (2017) that leadership style has a positive effect on auditor performance. Also research by Handayani (2019) which states that leadership style has a positive influence on auditor performance. Therefore, in general, this study is supported by previous studies which state that leadership style has an effect on auditor performance. So, it can be stated that H3 is accepted.

### **CONCLUSION**

Based on the results of the research discussed in the previous chapter regarding the influence of emotional intelligence, independence, and leadership style on auditor performance at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm in East Jakarta, the conclusions that can be drawn are as follows:

1. Emotional Intelligence has no effect on Auditor Performance.
2. Independence has no effect on Auditor Performance.
3. Leadership style affects auditor performance.

### **ADVICE**

By paying attention to some of the research results regarding the effect of emotional intelligence, independence, and leadership style on auditor performance, the authors provide the following suggestions:

1. With this research, it is hoped that for auditors to improve auditor performance, special training is needed that leads to a level of knowledge in theory and practice or an increase in professional education, so as to ensure the quality of work, work results, and timeliness in assignments.
2. For auditors, it is hoped that they can further increase the level of emotional intelligence, and independence so that they can continue to innovate in order to become auditors with more quality and integrity.
3. Auditors at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm are expected to maintain a good leadership style, by maintaining a positive work atmosphere, having a good relationship between subordinates and superiors of fellow auditors. This is in order to avoid Corporate Negaholic which can be interpreted as a bad leadership style. That way auditors at the Asjur Mubarak & Sugihdiyantoro Public Accounting Firm who have a good leadership style can maintain good auditor performance as well.

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