

THE INFLUENCE OF EMOTIONAL INTELLIGENCE AND PROFESSIONAL ETHICS ON AUDITOR PERFORMANCE IN PUBLIC ACCOUNTING FIRMS IN THE CITY OF MEDAN

Hary Naldo Harahap*, Dwi Saraswati, Vina Arnita
Accounting Department, Universitas Pembangunan Panca Budi, Indonesia
Corresponding author: harynaldo@gmail.com

ABSTRACT

The study was entitled "The Effect of Emotional Intelligence and Professional Ethics on Auditor's performance Public Accountant Firm in Medan," it was intended to analyze the effect of emotional intelligence and professional ethics on auditor's performance on the municipal public accountant firm and prove whether emotional intelligence and professional ethics could improve auditor's performance. The Study came from our primary data collections of questionnaires, literature, and interviews. The questionnaire in this study was handed out to the auditor's by purposive sampling method. Data analysis used multiple regression analysis, t test, f test and determinations. Studies show that partial emotional intelligence significantly affects the performance of the auditor's. It is explained that the t test performed with significant value suggests below 0,05 is $0,000 < 0,05$. Then, Partially the professional ethics affect have significant positive effect on the auditor's performance. This is explained by the results of the t test conducted with results obtained significant value suggest below 0,05 which is $0,034 < 0,005$ whereas research results show that together emotional intelligence and professional ethics affect auditor performance. It is explained from the f test done with result obtained a probability value of $0,000 < 0,005$. The conclusion was that emotional intelligence and professional ethics had an affect on auditor's performance on the municipal public accountant firm. The higher emotional intelligence and the higher the level of ethical understanding of an auditor's profession the better performance. That both of these factors will enhance the performance of an auditor in performing his or her task.

Keywords: Emotional Intelligence, Professional Ethics, Auditor Performance

INTRODUCTION

A Public Accountant is an accountant who is licensed by the Minister of Finance to provide public accounting services in Indonesia. Provisions regarding public accountant services are regulated in PP No. 20 of 2015 concerning Public Accountant Services. The accountant profession is a job that emphasizes professionals using expertise in accounting. Auditors have an important role in improving the transparency and quality of financial information for the realization of a healthy and efficient national economy. Professional responsibility in the form of accountant responsibilities to professional associations based on professional standards issued by the Indonesian Institute of Accountants (IAI).

According to Gibson (2000) there are three factors that affect the performance of individual factors that come from within a person, organizational factors and psychological factors. Several factors that affect the performance of an auditor that originate within themselves, as well as the human psychological element is emotional ability. Professional ethics is an organizational factor that will affect auditor performance.

Auditors are required to have high intellect because an auditor is required to have professional skills in order to be able to provide optimum benefits in carrying out his duties as stated in article 2 paragraph 2 of the Indonesian Accountants Code of Ethics. Meanwhile, the accountant's code of ethics is a guide for auditors in carrying out their professional duties, to improve the quality of their work, and as a guide for auditors to behave and act based on professional ethics.

Emotional intelligence is the ability to perceive, understand, and effectively apply emotional power and sensitivity as a means of obtaining information, connecting with others and gaining positive influence to achieve success. (Robert K Cooper and Ayman Sawaf, 2002). Goleman (in Choiriah, 2013) through his research shows that the IQ level only contributes 20% in determining the success of a person's life and the other 80% is determined by other factors. This factor is called emotional intelligence (EQ).

There are psychological factors that underlie the relationship between a person and their organization. Psychological factors that affect the accountant's ability in his organization include the ability to manage oneself, the ability to coordinate emotions within oneself and to do calm thinking without getting carried away by emotions. Accountants who are intellectually intelligent may not necessarily be able to provide optimum performance to the organizations where they work, but accountants who are also emotionally and spiritually intelligent will certainly display more optimum performance for the KAP where they work.

Performance is a result of the work achieved by a person in carrying out the tasks assigned to him. Auditor performance can be said to be good if the implementation of audit services is in accordance with the Public Accountant Professional Standards (SPAP), in this case auditing standards. Improving the performance of an auditor in facing competition must be carried out continuously, with good performance, the work produced will have good quality and quantity as well.

It is not only emotional intelligence that can affect the performance of an auditor. As an auditor obliged to uphold the value of professional work and trust in society, an auditor is also bound by a rule called the professional code of ethics. The auditor's professional code of ethics is expected to improve the performance of auditors in their profession. According to Muchtar, professional ethics are rules of behavior that have binding force for every holder of the profession. Professional ethics has a function as a guideline in carrying out the audit tasks carried out by auditors.

Related to emotional intelligence and professional ethics on auditor performance can be seen from the following case. The case occurred at PT Kimia Farma, which is a state-owned enterprise whose shares have been traded on the stock exchange (Ludigdo, 2006). Based on indications by the Ministry of SOEs and the Audit of the Capital Market and Financial Institutions Supervisory Agency (Bapepam, 2002), it was found that there was a misstatement of financial statements, namely overstatement of net income as of December 31, 2001, Kimia Farma management reported a net profit of Rp. 132 billion and the report was audited by Hans Tuanakotta & Mustofa (HTM). However, the Ministry of SOEs and Bapepam assessed that the net profit was too large and contained elements of fabrication. After a re-audit, on October 3, 2002 PT Kimia Farma's 2001 financial statements were restated, as fundamental errors were found. In the new financial statements, the profit presented was only Rp. 99.56 billion or lower by 32.6 billion or 24.7% of the initial profit reported. Based on Bapepam's investigation, it was stated that the KAP that audited the financial statements of PT Kimia Farma had followed the applicable auditing standards, but failed to detect the fraud. The mistake made by the HTM partner was that he did not succeed in overcoming the audit risk in detecting the inflated profits made by PT Kimia Farma, even though he had carried out the audit according to SPAP. This proves that the ability to manage Emotional, and the implementation of professional ethics with the performance they provide is also not optimal and causes damage to the image of KAP in general and specifically the image of the KAP where they work in the eyes of the public.

Thus, according to the results of research (Surya and Hananto, 2004), emotional skills have a significant effect on auditor performance. Meanwhile, research (Lilik, 2009) states that emotional intelligence has a significant effect on auditor performance. According to

(Gabriitha Floretta, 2014) professional ethics has a significant effect on auditor performance at KAP in Jakarta and according to (Satwika, 2014) in research at KAP Bali Province, professional ethics has a significant positive effect on auditor performance. In an audit assignment, an auditor must carry out the assignment in accordance with auditing standards and be guided by professional ethics.

LITERATURE REVIEW

According to Satwika (2014) auditor performance is the ability of an auditor to produce findings or results from examination activities on financial management and responsibility carried out in a team, while according to Anwar Prabu Mangkunegara (2014) that the term performance comes from the word job performance or actual performance (work performance or actual achievement achieved by a person), namely: " The quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. "

Goleman (2003) defines emotional intelligence as follows: Emotional intelligence is the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others. Intelligence in this case the attitude of self-awareness, self-control, motivation, empathy, and social skills will train the auditor's ability, namely the ability to realize self-emotion (self-awareness) and manage his feelings in this case being able to control urges, being able to motivate himself, in a state of frustration, the ability to be strong, regulate reactive moods and be able to empathize and have social skills with others. while according to Yenti (2014) emotional intelligence is a person's ability to detect and manage emotional clues and information. Emotions contained in a person can affect a person's performance, sometimes if a person's emotional level is unstable, it will make it difficult for someone to concentrate on doing something. A person's emotions can be influenced by the surrounding environment or because there are many various demands faced.

According to Goleman (2015), emotional intelligence includes the ability to read, write, and count, which are word and number skills that are the focus of formal education (school), and actually lead a person to achieve success in the academic field. A new view is developing that there are other intelligences beyond intellectual (IQ), such as talent, acuity, observation, social, social relationships, and emotional maturity, which must also be developed. Some studies have found that managing emotions is highly stressful and may result in burnout. The assumption is that managing emotions requires, energy and time.

Emotional Intelligence is a person's ability to recognize their personality so that they know their strengths and weaknesses, a person's ability to recognize these emotions. One's ability to motivate and provide encouragement (Rangkuty, et al., 2020) to move forward to oneself, one's ability to build relationships with other parties well. If we are indeed able to understand and implement the five main areas of emotional intelligence, any business or career journey we do will be more likely to run smoothly (Goleman 2015).

Ethics or ethics are rules made to maintain a profession on dignified ethics, direct members of the profession in relationships with one another and ensure the public that the profession can maintain a high level of performance. Professional ethics are considered important in conducting financial statement audits because professional ethics are a reinforcement of behavioral methods as guidelines that must be met in carrying out the profession (Ida Bagus and Ramantha 2015). With the expertise gained from education, it is not enough to say that a job is a profession, but it is necessary to systematically master the theory that underlies practice and master the intellectual techniques that are the link between theory and application in practice.

This principle guides members in fulfilling professional responsibilities in doing their work including making opinion decisions. So that it can be expected that moral behavior is more limited to the validity of ethical patterns towards the profession. Professional Ethics includes a complex process of determining what a person should do in certain situations that are characterized by a combination of each individual's experience and learning. If a public accountant understands and applies professional ethics as a guideline for carrying out his duties, the resulting performance will be better.

Some of the hypotheses in the study:

- H1: emotional intelligence has a positive and significant effect on auditor performance at the Medan City Public Accounting Firm.
- H2: professional ethics has a positive and significant effect on auditor performance at the Medan City Public Accounting Firm.
- H3: emotional intelligence and professional ethics have a positive and significant effect on auditor performance at the Medan City Public Accounting Firm.

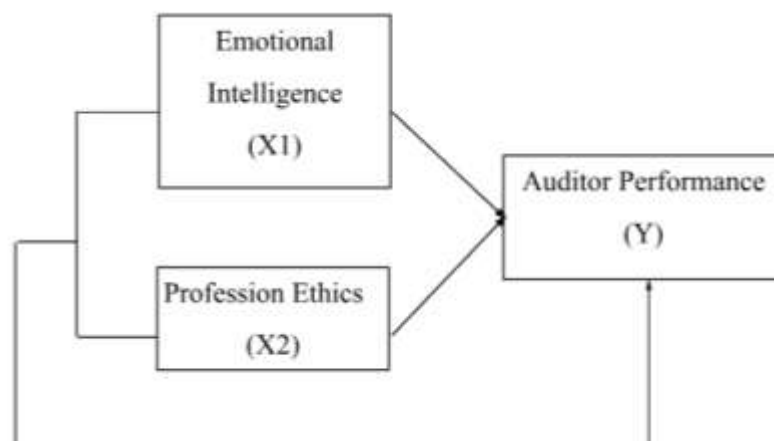


Figure 1. Conceptual Framework

METHODS

This approach and type of research uses a quantitative approach that emphasizes testing theories of measuring research variables with numbers and analyzing data with statistical procedures. (Agus Eko Sujianto, 2012). The model built in this study involves two independent variables identified as affecting auditor performance, namely: Emotional Intelligence, Professional Ethics. Researchers use descriptive analysis, which is a way to describe the overall variables selected by calculating data according to user needs.

This research was conducted at the Public Accounting Firm (KAP) in Medan City. This research was conducted from August 2019 to January 2020. The population in this study were auditors who were registered and worked at KAP in Medan city in 2019. The reason for determining KAP in Medan city is done with the consideration that Medan city is a city that has a large enough population density and is positioned as the fourth city in Indonesia. The sampling technique using Accidental Sampling is a sampling technique based on chance, namely consumers who coincidentally / incidentally meet the researcher can be used as a sample, if it is deemed that the person who happened to be met is suitable as a data source.

The type of data in this research is subject data according to Sugiyono (2010), subject data is a type of research data in the form of opinions, attitudes, experiences, attitudes, or

characteristics of a person or group of people who are research subjects or respondents, namely public accountants in the city of Medan. The data source used in this research is primary data. Primary data is research data obtained directly from data sources (not through intermediaries). Primary data is collected specifically by researchers to answer questions that have been structured with the aim of collecting information from respondents. (Indriantoro, 2009). The way to obtain primary data is by distributing questionnaires to respondents, namely Auditors of Public Accounting Firms registered in Medan city. Questionnaire is a data collection method carried out by collecting data by dividing and asking a number of questions to respondents and then respondents are asked to answer according to their opinions. To measure respondents' opinions, a five-point Likert scale is used, starting from number 5 for strongly agreeing (SS) and number 1 for strongly disagreeing (STS).

This study consists of dependent variables and two independent variables. The dependent variable in this study is auditor performance while the independent variables in the study are Emotional Intelligence and Professional Ethics. The data analysis technique in this study uses multiple linear regression models. Multiple linear regression is used to test the effect between the independent variable (X) and the dependent variable (Y). This test uses SPSS (Statistics Package For Social Science) 25 software (Sugiyono, 2014).

RESULTS AND DISCUSSION

This research was conducted at 10 public accounting firms in Medan City. Respondents of this study were auditors, both juniors, seniors, managers, leaders and partners who worked at the Medan City Public Accounting Firm. The following is a brief description of the duties and responsibilities of each position that works at the Public Accounting Firm in Medan City.

1. Leader/Managing Parther

Managing Parther is part of the parther who is designated as the leader of the Public Accounting Firm, and acts as a direct or indirect supervisor of all parthers, The main tasks are:

- a) Lead and be fully responsible for the implementation of KAP tasks.
- b) Lead the implementation of audit and consulting work.
- c) Lead the implementation of other tasks related to audit work.

2. Parther

Parther has the same position as Managing Parther in the structure and also has the same duties, namely leading and being fully responsible for the implementation of auditing and consulting activities Pather signs audit reports and management letters, is responsible for collecting audit fees from clients.

3. Supervisor

Supervisors must be in the auditor's office to assist and supervise the work of senior and junior auditors. The main duties of the supervisor are:

- a. Prepare audit cooperation contract
- b. Planning and preparing audit programs, such as assigning assignments, preparing assignment letters and preparing audit programs. Supervise and carry out audit tasks, divide daily work tasks and work forms Supervise the implementation of tasks by auditors.

4. Senior auditor

The senior auditor is in charge of carrying out the audit, responsible for keeping the audit fees and audit time in line with the plan; in charge of directing and reviewing the work of

junior auditors. Senior auditors will usually stay at the client's office throughout the audit procedure. Generally, senior auditors conduct audits of one object at a time.

5. Junior auditor

Junior auditors usually have the task of assisting the audit work of senior auditors such as carrying out detailed audit procedures, preparing financial reports from the company to be audited and making working papers to document the audit work that has been carried out. Junior auditors are more often taken to client offices in order to gain more experience and knowledge about audit issues. Usually this job is held by auditors who have just completed their formal education (fresh graduates) or intern students at KAP.

The discussion in this study is that in conducting research to obtain data, the researcher only obtains objects obtained by Accidental sampling, which is used with the ease of respondents who fill in the data. From the results obtained, namely 30 research respondents who became the object of research with the results of the two variables having a mutual effect. Emotional Intelligence variables affect the performance of auditors at the Medan City Public Accounting Firm, Professional ethics variables affect the performance of auditors at the Medan City Public Accounting Firm, and Simultaneously Emotional Intelligence and Professional Ethics Affect Auditor performance at the Medan City Public Accounting Firm.

CONCLUSION

Professional ethics has an influence on auditor performance at the Public Accounting Firm in Medan City. This shows that the higher the level of understanding of the professional ethical standards of an auditor, the better the resulting performance. Emotional intelligence has an influence on the performance of auditors at the Public Accounting Firm in Medan City. This shows that the higher the emotional intelligence, the better the resulting performance. Emotional Intelligence and Professional Ethics have an influence on auditor performance at the Public Accounting Firm in Medan City. This shows that these two factors will increase the level of performance of an auditor in carrying out his duties.

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