

## The Effect of Emotional Intelligence on Audit Quality

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### Abstract

**Background** - The implementation of Community Activity Restrictions or PPKM is one of the efforts to prevent the spread of the Coronavirus. This makes independent auditors have to be able to complete their duties even though they are working from home.

**Objectives** - This study has the objective to examine and test whether or not there is an influence of the independent variable (emotional intelligence) on the dependent or dependent variable (audit quality).

**Design/Methodology** - This study uses primary data by distributing questionnaires using the snowball sampling method. The populations of this study are auditors who work in public accounting firms in Jakarta and Bandung, while the sample in this study is 44 auditors in public accounting firms in Jakarta and Bandung. Hypothesis testing using simple linear analysis with SPSS Version 26.

**Findings** - This study found that emotional intelligence has an effect on audit quality; namely, when emotional intelligence increases, audit quality also increases. The emotional intelligence of the auditor is able to influence the quality of the audit seen by the auditors who work in public accounting firms.

**Research Limitations** - Furthermore, one of the problems in this study is the limited time in distributing questionnaires; the researchers only took samples in the cities of Jakarta and Bandung.

**Originality/Value** - This research was conducted to convey information as well as input for the development of knowledge in the field of auditing in Indonesia, especially in improving audit quality, and to provide empirical evidence on the effect of emotional intelligence on audit quality.

**Keywords:** *Emotional Intelligence; Audit Quality; Auditor*



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## INTRODUCTION

The condition of the entire country is currently facing the COVID-19 pandemic; many people call it the Coronavirus. The Coronavirus has greatly affected the health, education, social and economic sectors in all regions of Indonesia. Many efforts have been made by the Indonesian government to prevent the spread of the Coronavirus. The implementation of Community Activity Restrictions or PPKM is one of the efforts to prevent the spread of the Coronavirus. Restrictions on activities, including activities at work, teaching and learning activities, and social activities, are mostly carried out at home. This makes independent auditors have to be able to complete their duties even though they are working from home. The Covid-19 pandemic has also had an impact on independent auditors in all affected areas, including Indonesia. Prior to the Covid-19 pandemic, auditors always conducted audits at public accounting firms where independent auditors worked. The Public Accounting Firm has an independent auditor whose job is to re-examine the financial statements.

In connection with this, in a public accounting firm, the role of an independent auditor is an important indicator. Auditors are independent third parties needed to be able to evaluate financial statements (Darono and Febrian, 2018). According to Junaidi and Nurdiono (2003), the realization of accountability and transparency in financial reports is the role of the auditor. Ensuring that financial reports are accurate and follow applicable standards is the role of the auditor (Madura, 2007). Providing guarantees and reliability of the company's financial statements and being able to provide evidence that financial statements are free from material misstatement is the duty of an independent auditor. This can increase public confidence because the financial statements have been audited by an independent auditor.

However, in recent years there have been cases of scandals where auditors were found to agree with deviant financial statements (Madura, 2007). The case of the failure of the financial statement audit conducted by the Public Accounting Firms Purwantono, Suherman, and Surja has a relationship with Ernst & Young's (EY) in Indonesia (Modesti, 2017)

A similar case happened to SNP Finance with Delloite Indonesia because the Public Accounting Firm did not carry out the correct audit procedures for financial statements. Based on the failure cases that occurred in public accountants, the public doubted the performance, integrity, and objectivity of an independent auditor. Actually, the profession of an independent auditor is a profession that should be free from violations of the code of ethics and material misstatements. According to Tritschler (2014), audit failures that have occurred have an impact on the decline in audit quality of an independent auditor. Providing complete and accurate information, detecting material misstatements, and being independent in reporting financial statement violations is a form of audit quality. Every independent auditor is required to have the ability and skill to evaluate financial statements to provide quality audit results.

The auditor's ability and skills are tested to be able to understand the client's company, identify material misstatements and follow the standards applicable in the independent auditor profession. As long as the independent auditor's work is still supervised by the leadership and colleagues, positive results arise because the auditor has the expertise, a public accounting firm, and qualified auditor staff. The quality possessed by an independent auditor is able to compile financial reports carefully and accurately; a qualified auditor must have emotional intelligence. According to Dalip Singh (2006), emotional intelligence is the ability of individuals to respond appropriately to various kinds of emotions. Emotional intelligence is needed by independent auditors to be able to face challenges and solve problems. When an auditor interacts in the work environment, emotional intelligence is needed to control and identify one's own emotions in choosing the right action. Emotional intelligence can overcome emotional instability when independent auditors perform their duties. The ability to be able to control and identify one's own emotions is as important as intellectual ability. Knowing any indications of changes in facial expressions, appearance, and answers given is an ability that must be possessed by the auditor during the audit process.

There have been many studies that discuss the effect of emotional intelligence on audit quality. The results of research conducted by Syamuriana et al. (2019) where emotional intelligence positively and significantly affects audit quality. Then this is in line with research (Kusuma & Sukirman, 2017); when studying the role of independence as a moderating variable in regulating emotional intelligence and auditor experience on audit quality, obtained results where emotional intelligence has a positive and significant influence on audit quality. The same thing was also expressed by Rapina et al. (2020); namely, emotional intelligence affects audit quality. According to him, the emotional ability has an influence on improving audit quality but has not provided a maximum impact; auditors must be able to improve emotional abilities and improve audit quality in public accounting firms where the auditors work.

Based on the background of this research, it is intended to test how much influence emotional intelligence has on audit quality at Public Accounting Firms in Jakarta and Bandung. Furthermore, with the problems that have occurred to the auditors of Public Accounting Firms in Indonesia, it is important to do research. This study contributes to auditing science because it explains whether emotional intelligence affects audit quality, and it is hoped that this research can convey information and input to the leadership or KAP management in paying attention to how much emotional intelligence influences audit quality so that it can be used as evaluation material for KAP. Therefore, the title to be studied is "The Effect of Emotional Intelligence on Audit Quality".

## **LITERATURE REVIEW**

One of the factors that affect audit quality is emotional intelligence. Emotional intelligence is considered necessary to be able to handle the emotional instability that occurs when the auditor conducts an audit. According to Goleman (1998), emotional intelligence is the ability of individuals to control emotions, recognize the feelings of others and oneself, and even the ability to maintain good relationships with others. The emotional intelligence of an auditor creates an attitude of motivation, a happy attitude, fun, and easy to adapt to the surrounding environment.

Good emotional intelligence will have an influence on the work of the auditor because it is used to respond, identify and explain the work being done. According to Murdock (2019), auditors must pay attention to their own feelings or emotions, be able to motivate themselves and co-workers, be able to control emotions, work effectively with clients, be able to get out of pressure and obstacles and be able to cope with unexpected circumstances. This is the same as stated by (Fauzan and Setyorini, 2017) that checking financial statements is an easy part of some audit processes; when submitting evidence and assessments, auditors always face problems, and auditors who have emotional intelligence can easily pass through problems.

Audit quality is defined as how the auditor obtains and reports irregularities in his client's accounting system (Junaidi and Nurdiono, 2016). Audit procedures, the technology used, and the number of sampling are indicators that can find audit violations. Auditor independence can be used to detect violations committed by clients. According to Arrunada (2000), carrying out a thorough examination and detecting errors and being willing to express a fair opinion on the audited client company can indicate audit quality. Furthermore, it was reported in research (Vidyantari and Saputra, 2018) that the emotional intelligence of an auditor is increasingly having a positive impact because it is supported by the provision of appropriate gifts, so audit quality is increasing. This study proves that emotional intelligence has a positive influence on audit quality.

The same thing was expressed in the research done by Kusuma and Sukirman (2017); when an auditor has emotional intelligence will have a good influence on audit quality. The level of emotional intelligence and experience held by each auditor can facilitate the audit process, giving a positive impact on audit quality. Furthermore, it was reported in the research of Hakim and Esfandari (2015), namely that emotional intelligence has a positive and significant influence on audit quality; when emotional intelligence can be controlled, it will trigger public accountants to think positively as a result in carrying out audits a public accountant can obtain good audit quality. Audit quality can provide information to make investment decisions.

Research conducted by Yang et al. (2017) found that in the context of auditing, emotional intelligence is one of the factors to be able to deal with pressure and emotions. Furthermore, it was found that the moderating effect of emotional intelligence effectively improves audit quality and reduces the

desire of a public accountant to fall into acts that violate public accounting standards. Furthermore, it was reported in research (Hasanuddin & Sjahruddin, 2017), namely that emotional intelligence has an influence on audit quality, where strong emotional intelligence can show a positive influence on the morale and performance of public accountants.

Similarly, the research conducted by Putri and Wirawati (2020) aims to understand how Tri Hita Karana's emotional, spiritual, intellectual, independence, and cultural intelligence influences the ability of auditors at Public Accounting Firms in Bali. Where emotional, spiritual, intellectual, independence, and cultural intelligence of Tri Hita Karana can improve the performance of a public accountant in conducting the audit process. The application of the Tri Hita Karana culture is considered very necessary because it reflects the relationship between humans, nature, and God so that it can improve the performance of a public accountant. The higher the level of emotional intelligence, intellectual intelligence, and spiritual intelligence will have a positive and significant influence on the performance of a public accountant. Emotional intelligence, intellectual intelligence, and spiritual intelligence are very important for the public accountant to improve their performance.

Likewise, the purpose of the research conducted by (Herliansyah et al., 2013) using emotional intelligence as an intervening variable to investigate whether there is an influence of professionalism and knowledge structure on audit quality. The results report that emotional intelligence has a significant and positive effect on audit quality.

With the description of the theoretical framework and several empirical studies that have been described previously, this becomes the basis for researchers to conduct research for auditors working in public accounting firms and lead to a hypothesis, which is stated as follows:

**H1:** The effect of emotional intelligence on audit quality.

## RESEARCH METHOD

This study aims to examine and test whether or not the influence of the independent variable (emotional intelligence) on the dependent or dependent variable (audit quality). In addition, based on the research objectives, this type of research is quantitative research. Quantitative research aims to provide information on the relationship between variables, test theories, and make generalizations about the object of research.

According to Sugiyono (2019), the population describes a generalization area consisting of objects or subjects with certain numbers and characteristics that have been determined by researchers to be studied, after which conclusions are drawn. The target of this study focuses on audit quality and emotional intelligence inherent in auditors in public accounting firms. The population of this study is all auditors who work in public accounting firms in Jakarta and Bandung, while the sample in this study is 44 auditors in public accounting firms in Jakarta and Bandung. It was revealed by Sekaran and Bougie (2016) that a good measure of basic sampling in some studies is more than 30 and less than 500.

Table 1. Overview of the Research Sample

	Man	Woman
Gender	26	18
	Senior Auditor	Junior Auditor
Position	12	32

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	High School and Diploma	Bachelor's degree and Master's degree
Last education	2	42

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Source: Primary data processed, 2022

Furthermore, the data collection method in this study is non-probability using the snowball sampling method; the goal is that each respondent who has answered the distributed questionnaire is asked to redistribute it to other colleagues who work as auditors in public accounting firms. The research method in this sample consists of a part of the population whose data is easily obtained by the researcher by considering the conditions and the time when the researcher conducts the research.

The data collection technique in the implementation of this research is a survey method by distributing questionnaires. The method of distributing questionnaires is a way of collecting data that data can be collected by dividing the composition of statements among respondents who intended to submit answers, then the results of the answers can be found that how emotional intelligence can affect audit quality. Data collection was carried out for approximately 3 months, from November to January 2022. When filling out the questionnaire, the research data used a 5-point Likert scale, and the data received would be processed through SPSS version 26 software. The software is able to access data from various types of formats, so that data that is already available in various formats can be directly used to perform data analysis.

#### Measurement of Study Variables

##### *Dependent Variable*

Audit quality is the dependent variable in this study, using questions that have been compiled and modified about audit quality with the theory presented by Tritschler (2013). The theory used states that the three dimensions are audit inputs, the audit process, and the accounting firm. Each of the three dimensions mentioned has 2 to 3 indicators that are questionable. For example, the audit process with an indicator that is asking for the documents needed so that it raises questions that contain: so far, you are required to always ask for the data/documents needed when doing work (for example you send a list of documents needed to be completed by the client). The scale used to measure the audit quality variable is a 5-point Likert scale.

##### *Independent Variable*

The *independent* variable in this study, using questions that have been compiled and modified about emotional intelligence with the theory presented by Dalip Singh (2006). The theory used states that there are 3 dimensions, namely emotional competency, emotional maturity, and emotional sensitivity. For example, the dimension of emotional competence with indicators, namely overcoming emotional disturbances, raises questions that contain: So far, you have always tried to overcome emotional disturbances in your place of work (e.g., you are able to channel emotions in a positive direction). The scale used to measure the emotional intelligence variable is a 5-point Likert scale. This study is a replica of the previous research conducted by Rapina et al. (2020), where emotional intelligence is an independent variable and is an indicator of how much emotional intelligence can influence audit quality.

## RESULTS

### Validity and Reliability Testing

#### *Validity test*

According to Ghozali (2013), the validity test is used to assess the validity or validity of a questionnaire. A questionnaire is considered correct if the questions in the questionnaire state something about what the questionnaire will assess. The validity analysis in this study uses confirmatory factor analysis, which is used to confirm a construct/variable.

Table 2. Validity Test Results of Emotional Intelligence and Audit Quality Variables

Items	r count	r table	Information
X1.1	0.417	0.291	Valid
X1.2	0.590	0.291	Valid
X1.3	0.587	0.291	Valid
X1.4	0.452	0.291	Valid
X1.5	0.598	0.291	Valid
X1.6	0.664	0.291	Valid
X1.7	0.664	0.291	Valid
X1.8	0.742	0.291	Valid
X1.9	0.603	0.291	Valid
X1.10	0.648	0.291	Valid
Y1.1	0.676	0.291	Valid
Y1.2	0.622	0.291	Valid
Y1.3	0.689	0.291	Valid
Y1.4	0.646	0.291	Valid
Y1.5	0.379	0.291	Valid
Y1.6	0.679	0.291	Valid

Source: Processed data, 2022

Based on the table above, it can be seen that the table r value is from 0.291 (table r Pearson) with N 44 with a significance level of 0.05 (5%), stating that table 2 r value > r table, it can be concluded that the question items above are valid.

#### *Reliability Test*

According to Ghozali (2013), reliability is actually a tool for assessing a questionnaire, which describes the parameters of a variable or constructs. Furthermore, the questionnaire will provide reliable or reliable results if the response to the question is yes, consistent or stable from time to time. The assessment method used in this study is a *one-shot* or one-time assessment. Here only measured once, then the results are compared with other explanations or assess the correlation between the answers to questions. A construct or variable is said to be reliable if it gives a Cronbach Alpha number > 0.60.

Table 3. Reliability Test Results of Emotional Intelligence Variables Reliability Statistics

Cronbach's Alpha	N of Items
.805	8

Source: Processed data. 2022

Table 4. Reliability Test Results of Audit Quality Variables Reliability Statistics

Cronbach's Alpha	N of Items
.685	5

Source: Processed data, 2022

Based on Tables 3 and 4, *Cronbach's Alpha values* > 0.6 are 0.805 and 0.685, so it can be concluded that the questions on emotional intelligence and audit quality variables used are reliable so that they are suitable to be used as measuring tools for questionnaires in research.

#### Normality test

The normality test has the aim of checking whether the residual level is distributed normally or not; determining normality can be done by means of the Kolmogorov-Smirnov test (Ghozali, 2013). The trick is to first confirm the test hypothesis, namely:

H<sub>0</sub>: Data can be distributed

H<sub>1</sub>: The data cannot be distributed normally

Where:

- a. If the sig number is above the predetermined alpha, then H<sub>0</sub> is accepted
- b. then H<sub>0</sub> is rejected.

Table 5. Normality Test Results One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters <sup>a,b</sup>	mean	.0000000
	Std. Deviation	1.84735931
	Most Extreme Differences	
	Absolute	.091
	Positive	.066
	negative	-.091
Test Statistics		.094
asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Processed data, 2022

Based on the One-Sample Kolmogorov-Smirnov Test chart, above is the Asymp number. Sig > 0.05, which is 0.200; therefore, it can be concluded that the data is normally distributed.

#### Heteroscedasticity Test

The heteroscedasticity test is designed to assess whether, in the regression model, there is a discrepancy in variance from the initial residual observation to other observations. If the variance from the initial observation residual to the other observations is constant, then it can be said to be Homoscedasticity, and if it is different, it can be said to be Heteroscedasticity. The normal regression model is Homoscedasticity, aka Heteroscedasticity does not arise. The Glejser test will be used by regressing the absolute value of the residual to the independent variable with the regression equation:

$$|Ut| = \alpha + \beta X_t + vt$$

Where:

- If the significance probability is above the confidence level > 5% that heteroscedasticity is not achieved.
- If the probability of significance is above the confidence level  $\leq$  5% that heteroscedasticity is achieved



Table 6. Heteroscedasticity Test Results Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.066	1.542		.691	.493
	TOTAL_X1	.013	.045	.044	.286	.776

Source: Processed data, 2022

The table above shows that the significant value in the Coefficients Table for the independent variable is 0.776, which means that the significance value is more than 0.05. It can be concluded that there is no problem in the data of heteroscedasticity in the regression model.

#### Simple Regression Test

##### Coefficient of Determination

The coefficient of determination essentially assesses the extent to which the model's performance in explaining differences in the dependent variable. Furthermore, the value of the coefficient of determination is between zero and one. Next, a low R<sup>2</sup> value means that the ability of the independent variables to explain the various dependent variables is very limited. A value that reaches one means that the independent variable provides almost all the information needed to estimate the variation of the dependent variable (Ghozali, 2013).

Table 7. Results of the Coefficient of Determination Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681 <sup>a</sup>	.464	.451	1.86922

Source: Processed data, 2022

Table 7 above shows that 45.1% of the variation in audit quality changes can be interpreted by the emotional intelligence variable, while the remaining 54.9% is described by other reasons outside the model.

#### T-test (Simple Regression Test)

The t-statistical test basically shows how far the influence of one explanatory/independent variable is individually in explaining the variation of the dependent variable (Ghozali, 2013). The tests to be carried out are as follows:

$$H_0: b_i = 0$$

$$H_a: b_i \neq 0$$

Where :

1.  $H_0$ : There is no influence of emotional intelligence on audit quality.

2.  $H_a$ : There is an influence of emotional intelligence on audit quality.

To assess the significance, match the significant value in the table with a significance level of 0.05. The decision-making criteria are as follows:

- a. If the significance value of the emotional intelligence variable is greater than 0.05,  $H_0$  is rejected.
- b. If the significance value of the emotional intelligence variable is less than 0.05,  $H_a$  is accepted.

Table 8. t-test results Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.995	2,724		1,833	.074
	TOTAL_X1	.474	.079	.681	6.024	.000

Source: Processed data, 2022

From the results obtained from table 8, it can be seen that the value of the emotional intelligence variable is significant because  $0.000 < 0.05$ . Therefore, the provision of hypothesis testing is that  $H_a$  is accepted, and it can be ascertained that there is an influence of emotional intelligence on audit quality.

#### Regression Equation Test

Simple linear regression analysis is a statistical method used to test how far the causal relationship between the independent variable and the dependent variable is. This analysis can decide the direction of the relationship between the independent variable and the dependent variable, whether it is good or bad. Next, estimate the value of the dependent variable when the value of the independent variable increases or decreases. The test model used in simple regression is as follows:

Table 9. Regression Equation Test Results Coefficients <sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.995	2,724		1,833	.074
	TOTAL_X1	.474	.079	.681	6.024	.000

Source: Processed data, 2022

Regression equation:

$$Y_1 = \alpha_0 + \beta_1 X_1 + \epsilon_i \dots \dots \dots (1)$$

Where:

- $Y1_i$  = Audit quality at company i  
 $X1_i$  = Intelligence emotional at company i  
 $\alpha_0$  = constant  
 $\beta_1$  = coefficient  
 $\epsilon_i$  = company confounding variable

From the research results, the following equation is obtained:

$$Y1_i = 4.995 + 0.474 X1_i + \epsilon_i \dots\dots\dots (1)$$

The meaning of the above equation is:

$\alpha_0 = 4.995$  means if the value of the variable  $X1$  equals zero, then  $Y1$  is equal to 4.995.

$\beta_1 = 0.474$  means that if the value of the  $X1$  variable increases by one unit, then  $Y1$  will increase by 0.474.

## DISCUSSION

The first hypothesis provides information that the emotional intelligence variable has an effect on audit quality; it can be seen from sig. 000 (sig < 0.05). This proves that audit quality can be achieved when the auditor has emotional intelligence. The emotional intelligence of every auditor is very useful when the auditor does his job. Auditors who have emotional intelligence try to improve audit quality. Furthermore, emotional intelligence and audit quality are closely related; when the emotional intelligence of the auditors in the work environment increases, the audit quality also increases. One of the factors that affect audit quality is emotional intelligence. Emotional intelligence is considered necessary to be able to handle the emotional instability that occurs when the auditor conducts an audit. Emotional intelligence is the ability of individuals to control emotions, recognize the feelings of others and oneself, and even the ability to maintain good relationships with others. The emotional intelligence of an auditor creates an attitude of motivation, a happy attitude, fun, and easy to adapt to the surrounding environment. Furthermore, good emotional intelligence will have an influence on the work of the auditor because it is used to respond, identify and explain the work being done.

Auditors must pay attention to their own feelings or emotions, can motivate themselves and co-workers, be able to control emotions, work effectively with clients, be able to get out of pressure and obstacles, and be able to overcome unexpected circumstances. Checking financial statements is an easy part of some auditing processes; when submitting evidence and assessments, auditors are always faced with problems; in fact, auditors who have emotional intelligence can get through problems easily. Audit quality is defined as how the auditor finds and reports irregularities in his client's accounting system. Audit procedures, the technology used, and the number of sampling are indicators that can find audit violations. Auditor independence can be used to detect violations committed by clients.

Furthermore, carrying out a thorough examination and detecting errors, and being willing to express a fair opinion on the audited client company can demonstrate audit quality. Furthermore, it is true that the emotional intelligence of an auditor increasingly has a positive impact because it is supported by the provision of appropriate gifts, so that audit quality increases. This study proves that emotional intelligence has a positive influence on audit quality. When an auditor has emotional intelligence will have a good influence on audit quality. The level of emotional intelligence and experience possessed by an auditor can facilitate the audit process, having a positive influence on audit quality.

Emotional intelligence has a positive and significant influence on audit quality; when emotional intelligence is controlled, it will trigger public accountants to think positively, so that in carrying out audits, a public accountant is able to obtain good audit quality. Audit quality can provide information to make

investment decisions. The context of the emotional intelligence audit is one of the factors to be able to deal with pressure and emotions. Furthermore, it was found that the moderating effect of emotional intelligence effectively improves audit quality and reduces the desire of a public accountant to fall into acts that violate public accounting standards. Furthermore, emotional intelligence has an influence on audit quality where strong emotional intelligence can show a positive influence on the morale and performance of public accountants.

The results of this study are in line with previous research by Syamuriana et al. (2019), which revealed that there is a positive and significant influence between emotional intelligence on audit quality. According to him, the higher the level of emotional intelligence possessed by an auditor is expected to produce good audit quality. The results of this study are the same as those conducted by Rapina et al. (2020), Ningsih et al. (2015), Fauzan (2017), and Muslim et al. (2019), which show that emotional intelligence has a significant influence on audit quality. However, this research contradicts the research conducted by IndraJaya et al. (2016), where this study proves that emotional intelligence has a negative effect on audit quality.

## **CONCLUSION**

The results of the research show that the emotional intelligence variable affects audit quality. When emotional intelligence is good, so it can produce quality as well as good auditor performance. With emotional intelligence that has been formed properly, it will have a positive impact on public accounting firms and auditors in it because emotional intelligence can complement intellectual intelligence and can assist auditors in solving problems, controlling emotions, and understanding client needs so as to improve audit quality. The emotional intelligence of each auditor can be improved by always carrying out joint activities and communication between auditors of public accounting firms. This study aims to convey information as well as input for the development of knowledge in the field of auditing in Indonesia, especially in improving audit quality, and provide empirical evidence on the effect of emotional intelligence on audit quality.

## **LIMITATION & FURTHER RESEARCH**

In this study, only 45.1% of the variation in changes in emotional intelligence could be explained by the audit quality variable, while the difference of 54.9% was explained by other variables so that later it could be input for further researchers to add other variables to be studied. Furthermore, due to time constraints, researchers only took samples in the cities of Jakarta and Bandung. Thus, it is highly recommended for further research to be able to expand the range so that it has stronger generalizability.

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