



The Effect of Emotional Intelligence and Auditor's Experience on Audit Quality with Independence as A Moderating Variable

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Abstrak

Penelitian ini bertujuan untuk menguji peran independensi dalam memoderasi pengaruh kecerdasan emosional dan pengalaman auditor terhadap kualitas audit. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada Kantor Akuntan Publik Provinsi Jawa Tengah dan Daerah Istimewa Yogyakarta yang terdaftar di Otoritas Jasa Keuangan. Anggota populasi sebanyak 24 KAP dengan jumlah auditor sebanyak 348. Pengumpulan data menggunakan metode kuesioner. Teknik pengambilan sampel adalah convenience sampling yang menghasilkan sampel sebanyak 80 auditor. Metode analisis data menggunakan analisis deskriptif, analisis regresi berganda, dan uji nilai selisih mutlak dengan alat uji SPSS versi 21. Temuan penelitian menunjukkan bahwa kecerdasan emosional berpengaruh positif signifikan terhadap kualitas audit. Pengalaman auditor berpengaruh positif signifikan terhadap kualitas audit. Independensi mampu memoderasi pengaruh kecerdasan emosional dan pengalaman auditor terhadap kualitas audit. Simpulan penelitian ini yaitu auditor yang memiliki tingkat kecerdasan emosional dan pengalaman yang baik akan mempermudah proses pengauditan, yang akan menghasilkan kualitas audit yang baik pula. Ditambah dengan independensi yang baik akan memperkuat pengaruh kecerdasan emosional dan pengalaman yang dimiliki auditor terhadap kualitas audit yang dihasilkan.

Abstract

This study aims to examine the role of independence in moderating the influence of emotional intelligence and auditor experience on audit quality. The population in this study are all auditors who work at the Public Accounting Firm of Central Java Province and the Special Region of Yogyakarta registered in the Financial Services Authority. Members of the population were as many as 24 Public Accounting Firm with a total of 348 auditors. Data collection used questionnaire method. The sampling technique is a convenience sampling that produces a sample of 80 auditors. Methods of data analysis using descriptive analysis, multiple regression analysis, and test the value of absolute difference with SPSS test tool version 21. Research findings show that emotional intelligence significantly positive effect on audit quality. The experience of auditors has a significant positive effect on audit quality. Independence is able to moderate the influence of emotional intelligence and auditor experience on audit quality. The conclusion of this study is that auditors who have a level of good emotional intelligence and good experience will ease the auditing process, which will result in good audit quality as well. Good independence will strengthen the influence of emotional intelligence and experience of the auditor on audit quality.

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INTRODUCTION

Audit quality is an important part in presenting audit reports on client companies conducted by independent auditors. The auditor should be able to produce qualified audit result reports and fair audit reports according to generally accepted accounting principles. The number of cases of falling firms and experiencing business failures often associated with auditor failure, this threatens the credibility of financial statements. This threat further affects the public perception, especially the users of financial statements on audit quality. DeAngelo (1981) defines the quality of the audit as a valuation by the market where it is possible that the auditor will disclose an offense in the client's accounting system and a breach in its records. The possibility that the auditor will report a misstatement report has been detected and defined as auditor's independence. Therefore, based on that definition, audit quality is a function of the auditor's ability to detect misstatement reports and auditor independence assessed by the market. The quality of audits since the Enron case has begun to improve and is believed with the existence of the rule of Sarbanes Oxley. However, due to some financial scandals as happened in the case of Satyam, a communications company from India that conspired with KAP Bing 4 Price Waterhouse Coopers (PWC) and Toshiba, the quality of the audit began to be doubted. Bawono & Elisa (2010) in (Hakim & Esfandari, 2015) states that the increasing number of financial scandals that occur outside and within the country greatly affect the user's trust of audited financial statements on the auditor profession.

Various studies on audit quality provide inconsistent findings. Research result of (Jaya, Yuniarta et al. 2016) shows that the influence of emotional intelligence with audit quality has a significant positive effect, which means that the higher intelligence an auditor has, the better the quality of audit results. But the results are different from the research conducted by (Hakim & Esfandari, 2015) which shows there is no influence between emotional intelligence and audit quality generated by auditors. Research on the experience of auditors is done by (Aisyah & Sukirman, 2015), (Hanjani & Rahardja, 2014), and (Cahan & Sun, 2015) which shows the experience of auditors positively affect the quality of audits, which means the more experienced an auditor the quality of the resulted audit will be better. But the results are not in line with the results of research conducted by (Suyono, 2014), (Furiady, 2015) and (Zoja, 2014), which state that there is no influence between the auditor's experience on audit quality. Based on the existing research gap, the researcher concludes that research on the influence of emotional intelligence and audit experience on audit quality has inconsistent results. The fact that becomes the background of the researchers raises moderating variable that is expected to strengthen the relationship between independent variables and dependent variable. The researcher rise independence as a moderating variable, since in previous studies independence is able to strengthen the relationship between independent variables and audit quality. The purpose of this study is to examine factors that may affect audit quality. Factors studied include emotional intelligence, auditor experience, and independence. The researchers want to know how the influence of emotional intelligence and auditor experience partially to audit quality and the role of independence as a moderating variable.

Attribution theory can explain how internal and external factors influence the auditor's behaviour in their audit assignments. Heider (1958) in (Kurnia, 2014) also states that internal forces (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behaviour. The internal attribution of auditors studied in this study is emotional intelligence, auditor experience, and independence. The internal attribution affects auditor behaviour directly to their audit assignment.

Emotional intelligence affects the quality of audit results, because without emotional intelligence, one will not be able to use their cognitive abilities according to maximum potency. Emotional intelligence will make it easier for an auditor to conduct an examination, have a strong

motivation, control self/ emotion, empathy and skills in socializing will assist the auditor in tracing the audit evidence and related information. Emotional intelligence is supported by attribution theory. Attribution theory can explain how internal and external factors influence the auditor's behaviour in their audit assignments. In this theory also explained behaviour is determined by the combination of factors within the individual and the environment, in this case emotional intelligence is one of the factors that comes from within the individual / internal factor of auditors that may affect audit quality. Emotional intelligence is supported by research conducted by (Zoja, 2014) the higher the emotional intelligence of an auditor the higher the audit quality resulted.

H₁: Emotional Intelligence has a positive effect on audit quality

Auditor's knowledge will grow as the experience of doing the audit task increases. Experience forms an auditor becomes familiar with the situation and circumstances in each assignment as measured by length of work. Aisyah & Sukirman (2015) say that an auditor should have high skill and professionalism. Expertise is not only derived from formal education, but many other factors that influence it, such as experience. Auditor's experience is supported by attribution theory. Attribution theory can explain how internal and external factors influence the auditor's behavior in their audit assignments. In this theory also explained behavior is determined by the combination of factors within the individual and the environment, in this case auditor's experience is one of the factors that comes from within the individual / internal factor of auditors that may affect audit quality. Research conducted by (Aisyah & Sukirman, 2015) and (Hanjani & Rahardja, 2014) partially experience has a significant positive effect on audit quality. But it is not in line with the research conducted by (Zoja, 2014), (Suyono, 2012) and (Furiady & Kurnia, 2015) which state that experience has no effect on audit quality. Based on the framework above, it can be concluded that the more experienced an auditor the better the quality of audit.

H₂: Auditor's experience has a positive effect on audit quality.

In the world of work, various problems and challenges are faced such as fierce competition. Task demands, uncomfortable working atmosphere and relationship problems with others. Such problems in the workplace of the auditor are not something that only requires intellectual Intelligence, but in solving the problems, emotional ability or emotional intelligence is more needed. This emotional intelligence can also prevent an auditor from committing fraud in auditing the client's financial statements, in other words that the auditor's emotional intelligence will improve his independence, thereby enhancing the quality of the resulted audit. Independence is supported by attribution theory. Attribution theory can explain how internal and external factors influence the auditor's behavior in their audit assignments. In this theory also explained behavior is determined by the combination of factors within the individual and the environment, in this case independence is one of the factors that comes from within the individual / internal factor of auditors that can moderate the effect of emotional Intelligence on audit quality. Elen & Sari's research (2013) states that independence moderates the relationship between independent variables and audit quality, so that the researchers hope that independence will moderate the relationship between emotional intelligence and audit quality.

H₃: Independence moderates the effect of emotional intelligence on audit quality

The work experience of an auditor has been seen as an important factor in predicting the performance of public accountants, in this case the quality of the audit. The broader the work experience of an auditor, the more skilled at doing the job and the more perfect the pattern of thinking and attitude in acting to achieve the set goals. Inexperienced auditors will attribute greater errors than experienced auditors, which may affect audit quality. A professional auditor should have sufficient experience on duties and responsibilities. Independence is supported by attribution theory. Attribution theory can explain how internal and external factors influence the auditor's behavior in their audit assignments. In this theory also explained behavior is determined by the combination of

factors within the individual and the environment, in this case independence is one of the factors that comes from within the individual / internal factor of auditors that can moderate the effect of auditor's experience on audit quality. Elen & Sari's research (2013) states that independence moderates the relationship between independent variables and audit quality, so that the researchers hope that independence will moderate the relationship between auditor's experience and audit quality. Sufficient experience and good independence will result in good audit quality.

H₄: Independence moderates the effect of the auditor's experience on audit quality

METHODS

Type of this research was quantitative research that was useful to analyze the influence of a variable to other variables. The population of this study was the auditors working in the Public Accounting Firm (KAP) of Central Java Province and Yogyakarta Special Region registered in the OJK directory numbered 348 auditors. Sampling technique used was probability sampling in the form of convenience sampling. The sample was 80 respondents. The variables used in this study were audit quality, emotional intelligence, auditor experience, and independence. Table 1 provided an explanation of the research variables, indicators, and methods of measurement. Data were collected using questionnaire with 85 respondents.

Data analysis technique used SPSS version 21 test tool and there were several stages of data analysis method which consisted of descriptive statistical analysis, instrument test, classical assumption test, and hypothesis test. Descriptive statistical analysis was used to give a demographic description of respondents and description of variables in the study (emotional intelligence, experience, independence, and audit quality). Descriptive statistics was used to analyze data by describing samples of data that have been collected under actual conditions, without the intention of making conclusion which was generally accepted and generalizations. Descriptive statistical analysis was used to give a demographic picture of the respondents and description of variables in the study (emotional intelligence, experience, independence, and audit quality). The instrument test was conducted to test the validity and reliability of the research questionnaire. Classical assumption test was conducted as a requirement for multiple regression equations. Hypothesis testing was to know whether the hypothesis was accepted or not. The test consisted of determinant coefficient test (R^2), partial test (t test), and MRA test. Model of regression equation in this research was:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 | X_1 - X_3 | + \beta_5 | X_2 - X_3 | + e$$

Table 1. Research Variables

Variables	Definition	Indicator	Measurement
Audit Quality	Audit quality was any possibility (probability) in which auditor when auditing client's financial statements could find violations that occurred in the client's accounting system and reported it in the audited financial statements, where in performing its duties the auditor is guided by the relevant auditing standards and ethics code of the relevant public accountant.	Reporting all client errors Understanding of client information system Strong commitment in conducting the audit Guided by relevant auditing standards and ethical codes of public accountants. Do not believe offhand in the client's statement Careful attitude in decision making(Hakim & Esfandari, 2015)	5 points likert scale, ie score 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree
Emotional Intelligence	Emotional intelligence is the ability to recognize the feelings of self and others to motivate oneself and manage emotions well in us and our relationships with others (Goleman, 2001)	Self awareness Self controlling Motivation Empathy Social skill (Amarin, 2015)	5 points likert scale, ie score 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree
Auditor's Experience	A process of learning and growth in the development of behavioural potency, both from formal and informal education, or could be interpreted as a process that brought a person to a higher behavioural pattern.	1. Duration of work as an auditor Number of examination tasks Variations of company type (Aisyah & Sukirman, 2015)	5 points likert scale, ie score 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree
Independence	Independence is a person's attitude to be honest, impartial, and reporting findings only on the basis of evidence obtained	Independence of audit program preparation Investigative independence Independence of reporting Independence in appearance (Suyono, 2012)	5 points likert scale, ie score 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree

Source: Summary of the Research, 2017.

RESULTS AND DISCUSSIONS

Table 2 presented data of the respondents including, sex, age, last education, position, and duration of work.

Table 2. Description of the Respondent

Explanation	Age				Last Education				Position			Duration of Work			
	≤25	26-35	36-35	>55	D3	S1	S2	S3	AJ	AS	P	<1	1-5	6-10	>10
Male	21	8	0	0	0	26	1	0	24	5	0	9	19	1	0
Female	41	10	0	0	0	51	2	0	46	5	0	27	24	0	0
Number	62	18	0	0	0	77	3	0	70	10	0	36	43	1	0

Source: primary data processed, 2017

Explanation:

AJ: Auditor Junior

AS: Auditor Senior

P: Partner

Descriptive statistics was used to describe respondents' demographics and description of the variables in the study. The result of descriptive statistical test was presented in Table 3.

Table 3. Description of the Variables

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Audit Quality	80	32	60	48.00	6.810
Emotional Intelligence	80	41	75	59.30	7.433
Auditor's Experience	80	3	7	4.51	1.322
Independence	80	45	69	57.54	6.924

Source: primary data processed, 2017

Validity testing used bivariate analysis and showed that all the statements in each variable has a significance value below 0.05 so it was declared valid. Reliability testing showed each variable has a value of Cronbach Alpha above 0.7, from the results were all the variables was stated reliable. Classical assumption testing showed that the data was normal which was indicated by the significance value of Kolmogorov-Smirnov 0.05 namely 0.870 and significance of 0.435. Multicollinearity test showed that tolerance value more than 0.10 and VIF value less than 10, so there was no correlation between variables, and there was no multicollinearity in the regression model. Heteroscedasticity test used park test showed that there was no independent variable that significantly affected the dependent variable (natural logarithm residual) that its significance was above 0.05 or 5% so it could be concluded that in the regression model did not happen heteroscedasticity.

The result of hypothesis test showed that t test for emotional intelligence was significance equal to 0.000 and experience of auditor was significance equal to 0.001. The result showed that emotional intelligence and experience of auditor partially had positive significant effect to audit quality. The test of absolute difference analysis showed the significance of 0.014 and 0.000. From

the result, it was known that independence moderated the influence of emotional intelligence and auditor experience to audit quality. The R^2 value of 0.606 showed that the regression model could explain the effect of emotional intelligence and auditor's experience on the quality of 60.6%, while 39.4% was explained by other factors outside the model. Recapitulation of hypothesis test results in this study was presented in Table 4 as follows:

Table 4. Recapitulation of Hypothesis Testing Result

Hypothesis	Statement	β	Sig	α	Result
H1	Emotional intelligence partially had a significant positive effect on audit quality	0.409	0.000	0.05	Accepted
H2	Auditor experience partially had a significant positive effect on audit quality	1.089	0.001	0.05	Accepted
H3	Independence moderated the effect of emotional intelligence on audit quality.	2.365	0.014	0.05	Accepted
H4	Independence moderated the effect of experience on audit quality.	-2.016	0.000	0.05	Accepted

Source: primary data processed, 2017

Emotional intelligence had a significant positive effect on audit quality. So it could be concluded high low emotional intelligence variable significantly influenced on improving audit quality. The higher the emotional intelligence had by Central Java and DIY KAP Auditors would have implications for the increased quality of audit results. The results of this study were supported by attribution theory, attribution theory could explain how internal and external factors influenced auditor behaviour in audit assignment, emotional intelligence is one of the factors that come from within individual / internal factor of auditor that could affect audit quality. This result was supported by descriptive statistical result which concluded that the majority of respondents were auditors who are smart in the field of audit. Auditors as the executor of audit tasks were supposed to always maintain and improve the emotional intelligence had. Increased emotional intelligence would be in line with the application of good audit practices as well. The results of this study supported the research conducted by (Jaya, Yuniarta, & Wahyuni, 2016), and (Heni, 2015) which also stated that emotional intelligence had a positive effect on audit quality. But the results of this study were not in line with research conducted by (Hakim & Esfandari, 2015) which stated that emotional intelligence had no significant effect on audit quality. It could be concluded that in KAP, emotional intelligence could improve audit quality.

The experience of auditors had a significant positive effect on audit quality. So it could be concluded that high low of auditor experience auditor had a significant effect on improving audit quality. The higher experience owned by Central Java and DIY KAP auditors would have implications for the improved audit quality. The results of this study were supported by attribution theory. Attribution theory could explain how internal and external factors influenced auditor behavior in their audit assignment, the auditor's experience is one of the factors that came from within individual / auditor internal factor that could affect audit quality. The broader the work experience of an auditor, the more skilled at doing the job and the more perfect the pattern of thinking and attitude in acting to achieve the goals which has been set. Experienced auditors would attribute errors smaller than inexperienced auditors, which could affect audit quality. The result of this study was in line with the research conducted by (Aisyah & Sukirman, 2015), and (Hanjani & Rahardja, 2014) which stated the auditor's experience had a positive effect on audit quality. This result rejected the study on the effect of experience on audit quality conducted by (Furiady & Kurnia, 2015), (Zoja, 2014), and (Suyono, 2012) which stated that the auditor's experience had no

positive effect on audit quality. It could be concluded that in the KAP, the experience possessed could improve the quality of the resulted audit.

Independence had a significant effect on the influence of emotional intelligence on audit quality. Thus, it could be concluded that high low independence variable had a significant effect on improving audit quality. The higher independence owned by Central Java and DIY KAP auditors would strengthen the influence of emotional intelligence on the audit quality resulted. The result of this study was in line with attribution theory, attribution theory could explain how internal and external factors influenced auditor behavior in their audit assignment, independence was one of the factors that came from within individual / auditor internal factor that could affect audit quality. The result of this research was supported by the result of descriptive statistic of independence variable which concluded that the majority of the respondents had a good level of independence seen from the descriptive statistics result of independence variables which were categorized as independent and very independent.

Research of (Elen & Sari, 2013) stated that independence moderated the relationship between independent variable and audit quality, so that the researchers hoped that independence would moderate the relationship between emotional intelligence and audit quality. This emotional intelligence could also prevent an auditor from committing fraud in auditing process of the client's financial statements, in other words that the emotional intelligence owned by auditor would improve his independence, thereby enhancing the quality of the resulted audit.

Independence had a significant effect on the influence of auditor's experience on audit quality. Therefore, it could be concluded that high low independence variable had a significant effect on improving audit quality. The higher independence owned by Central Java and DIY KAP auditors would strengthen the influence on the audit quality resulted. The result of the statistical descriptive of the auditor experience variable could support the result of independence moderation test that moderated the effect of auditor's experience on the audit quality. Based on the descriptive statistical results concluded the auditor was quite experienced. Auditors who have long worked and have done a lot of audit was said to be an experienced auditor. This experience could be used to improve decision-making performance and improve audit quality. This result was supported by research conducted by (Elen & Sari, 2013) which stated independence moderated the influence between independent variable on audit quality. Thus, the researcher could conclude that the auditor's experience which was sufficient in terms of length of work, the number of examination tasks, and the variation of the company's type being audited, affected the level of independence possessed. The independence of the auditor, both in fact and in appearance independence, is getting better as the auditor's experience increased.

CONCLUSIONS

Emotional intelligence has a positive and significant effect on the audit quality. This indicates that the higher the emotional intelligence of an auditor then the higher the audit quality resulted. The experience of auditors has a positive and significant effect on the audit quality. This shows that the more experienced an auditor then the better the quality of audit. Independence has a positive and significant effect on the relationship between emotional intelligence and audit quality. This shows that independence moderates the influence of emotional intelligence on audit quality. Independence has a significant effect on the relationship between auditor's experience and audit quality. This indicates that independence moderates the influence of the auditor's experience on the audit quality.

It is recommended for the next researcher to do research outside the range of field audit, so that the questionnaire obtained can be maximized. The researcher is then expected to use stratified

samples that is determining the sample by grouping the population in a certain strata and then taken at random with a proportion that is balanced in accordance with the position in the population, so that respondents are not only dominated by certain categories of groups. The independent variables in this research are emotional intelligence and auditor experience can only explain audit quality variable equal to 60.6%, and the remaining 39.4% is explained by other variables. The researcher is then expected to use and extend other variables so as to explain the dependent variable better.

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