

## DOES DUE PROFESSIONAL CARE, ACCOUNTABILITY, AND EMOTIONAL INTELLIGENCE EFFECTS ON AUDIT QUALITY?

**Ni Made Wirasyanti Dwi Pratiwi**

**I Gusti Agung Oka Sudiadnyani**

Politeknik Negeri Bali

email: [madewirasyantidwipratiwi@pnb.ac.id](mailto:madewirasyantidwipratiwi@pnb.ac.id)

### ABSTRACT

This study aims to test empirically that reward moderates the effect of due professional care, accountability, and emotional intelligence on audit quality. The sample used was all auditors who worked at the Public Accounting Firm (Kantor Akuntan Publik) in Bali Province using nonprobability sampling method with saturated sample technique with a sample size of 47 auditors. Data collection was carried out using a survey method of questionnaire technique and data analysis technique, namely multiple linear regression analysis test. The results of the analysis show that rewards strengthen the influence of due professional care, accountability, and emotional intelligence on audit quality. This shows that due professional care, accountability, and emotional intelligence of an auditor further affect audit quality.

**Keywords:** Audit quality, due professional care, accountability, emotional intelligence

### Introduction

Public accountants are one of the professions that determine the existence of a company in the eyes of the public. The main responsibility of public accountants or independent auditors is to perform the auditing function of financial reporting published by company management. Users of financial statements, especially for investors and creditors, certainly expect an impartial and objective assessment of the information presented in the financial statements prepared by management. Thus, the role of the auditor as a party who has a function to be able to increase the level of reliability of financial statements can increase the trust of all parties with an interest in the company. Auditors who are always honest and independent tend to have good audit quality.

Good audit quality can in principle be achieved if auditors apply auditing standards and principles, are impartial (independence), obey the law, and comply with the professional code of ethics. De Angelo (1981) suggests that audit quality is the probability (possibility) that an auditor finds and reports about a violation in his client's accounting system. Due professional care is an attitude that requires auditors to exercise professional skepticism, namely the attitude of thinking critically about audit evidence by not easily believing and evaluating (Susanto, 2020).

Audit failure can occur due to low auditor skepticism (Hurt et al, 2013). Some studies by that due professional care affects audit quality. However, there are also studies that state that increasing auditors' due professional care has no effect on audit quality Nainggolan & Abdullah (2016) and Oktaviani (2015). Accountability is a psychological urge for someone to account for their actions to the environment Pratiwi,

E., & Nurkholis, N. (2018). Auditors are required to have high integrity, professional responsibility, prioritize the interests of the community, be objective in their work, and be able to develop expertise and quality services Salsabila & Prayudiawan (2011).

However, Putri & Suputra (2013) state that there are also studies that show accountability has a negative effect on audit quality. In carrying out an audit, an auditor does not only involve his ability to work. The important thing he must master is being able to manage himself in building relationships with others. Emotional intelligence, as stated by Patton (1998: 3) that the effective use of emotions will be able to achieve goals in building productive relationships and achieving work success. This statement is reinforced by research conducted by Amelia (2009) and Malyani (2017) which shows the effect of emotional intelligence on auditor performance. However, Hakim and Esfandari (2015) state that emotional intelligence has no effect on audit quality. Jaya et al. (2016) show the results that emotional intelligence has a negative effect on audit quality.

The presentation of the results of research on the effect of due professional care, accountability, and emotional intelligence on audit quality found inconsistent or controversial results, which are thought to be due to other factors that affect the relationship between the independent variable and the dependent variable. Conceptually and the results of empirical research, there are several variables that are thought to moderate the effect of due professional care, accountability, and emotional intelligence on audit quality, one of which should be considered, namely reward.

One of the factors that can support the creation of better audit quality is the provision of rewards for auditors. Henriansyah et al (2016) state that providing motivation in the form of rewards is one of the factors that can affect audit quality. Providing rewards acts as a motivational push for auditors to be able to carry out their duties and functions optimally so that they can produce better audit quality. Reward is a reward both financial and non-financial that has the ability to be able to please an employee's feelings and motivate him, which in turn employees will do the job more carefully and well in the future (Abdurrahman, 2014). Research by Abdurrahman (2014), resulted in rewards having a positive effect on auditor performance.

Singih Bawono (2010) found that audit quality is influenced in a positive direction by due professional care. Rizky and Wirakusuma (2016) also strengthen this statement, they say that the high due professional care possessed by auditors will result in better audit quality. Research by Krisna and Budiarta (2017) also emphasizes this statement.

H1: Due professional care has a positive effect on audit quality

Accountability is a psychological drive that can make a person able to account for the actions they have taken to their environment or others (Meidawati, 2001). Badjuri (2011), shows the findings of research results that accountability has a positive effect on audit quality. The results of this study were strengthened by Ayu and Dharma (2016) who also stated that if accountability increases, the resulting audit quality will be better.

H2: Accountability has a positive effect on audit quality.

An auditor needs to have good emotional intelligence because in his work environment the auditor will interact with various types of people's characters both inside and outside the work environment (Agus and Yenni, 2016). Emotional intelligence can assist auditors in conducting

examinations to detect the truth about the financial statements presented by clients (Swari and Ramantha, 2013).

H3: Emotional intelligence has a positive effect on audit quality

## Methods

This research is quantitative research with associative type. The location of the research conducted was at the Bali Province Public Accounting Firm which is a member of the Indonesian Institute of Certified Public Accountants (IAPI) and is registered in the Indonesian Public Accounting Firm directory. The following Table 1 presents details of the Public Accounting Firm and address. The types of data used in this study are quantitative data (number of auditors who are respondents) and qualitative (general description and name of the Public Accounting Firm). The sources of data obtained are primary data (from questionnaires filled out by respondents) and secondary data (scientific journals, books, Public Accounting Firms registered with IAPI). Determining the sample in this study using probability sampling saturated sampling technique, from this method the entire population (72 auditors) will be sampled. This study uses a primary data collection method, namely through a survey, in the form of a questionnaire regarding due professional care, accountability, emotional intelligence, rewards, and audit quality with a list of statements that will be given to respondents. The results of the questionnaire are then measured on a Likert scale which is rated on a 5-point scale (5 is the highest point and 1 is the lowest point). The data in this study were analyzed using data analysis techniques, namely multiple linear regression analysis.

## Results and Discussion

Multiple linear regression analysis is used to test the effect of the independent variable on the dependent variable. Based on the results of data processing with the help of SPSS, the results obtained are as below:

Table 1. Multiple Linear Regression Analysis Results

Hypothesis	Nilai t	Sig.	Result
Due professional care has a positive effect on audit quality	0.256	0.007	Accepted
Accountability has a positive effect on audit quality	0.789	0.000	Accepted
Emotional intelligence has a positive effect on audit quality	0.178	0.001	Accepted

## Primary Data, 2024

The due professional care variable (X1) has a significance level of  $t$  worth 0.256 with a significant value of  $0.007 < 0.05$ . This means that due professional care has a positive and significant effect on audit quality. In the partial test, it was found that there was a positive effect of due professional care on audit quality and also accepted the H1 hypothesis which states that due professional care has a positive and significant effect on audit quality. The higher the due professional care possessed by an auditor, the higher the resulting audit quality. The characteristics of the respondent data show that 79% of auditors at the Bali Province Public Accounting Firm have more than 1 year of service, which means that they have work experience and professional abilities. A careful and thorough attitude in professional skills helps the auditor gain sufficient confidence for him to be able to make a statement that the financial statements are free from material misstatement, whether it results from an accidental error or a deliberate fraud (Darmawan and Astika, 2017). Based on these findings, it can be said that due professional care plays a role in determining the quality of audits produced by auditors at the Bali Province Public Accounting Firm.

The accountability variable (X2) has a significance level of  $t$  worth 0.789 with a significant value of  $0.000 < 0.05$ . This means that accountability has a positive and significant effect on audit quality. In the partial test, it was found that there was a positive effect of accountability on audit quality and also accepted hypothesis H2 which states that accountability has a positive and significant effect on audit quality. The higher the accountability of an auditor has an impact on the higher the quality of the resulting audit. In the context of the auditor profession, accountability requires him to be committed to maintaining the confidentiality of information, this starts from when the auditor has obtained the data provided by the client to the findings obtained during the examination. If an accountant realizes the great role of the auditor profession for society, he will have the confidence to do his job as well as possible (Singgih and Bawono, 2010). Finally, this will certainly improve the quality of the audit produced during the inspection process. This finding can state that accountability plays a role in determining the quality of audits produced by auditors at the Bali Province Public Accounting Firm.

The emotional intelligence variable (X3) has a significance level of  $t$  worth 0.178 with a significant value of  $0.0001 < 0.05$ . This means that emotional intelligence has a positive and significant effect on audit quality.

In the partial test, it was found that there was a positive effect of emotional intelligence on audit quality and also accepted the H3 hypothesis which states that emotional intelligence has a positive and significant effect on audit quality. The higher the emotional intelligence possessed by an auditor, the higher the resulting audit quality. Auditors are a profession that works by involving a relationship with other people, be it their relationship with coworkers with the team, with superiors, and of course with clients. This finding can state that emotional intelligence plays a role in determining the audit quality produced by auditors at the Bali Province Public Accounting Firm.

**Table 2. F Test Results**

<b>F Value</b>	<b>Sig.</b>
146.978	0.000

Primary Data, 2024

The model feasibility test or F test in Table 2, states that the independent variables simultaneously affect the dependent variable. The F Significance value of  $0.000 < 0.05$  means that this research model is said to be feasible, and all independent variables (due professional care, accountability, emotional intelligence and reward) can predict the phenomenon of audit quality in the Bali Province Public Accounting Firm.

**Table 3. Results of the Coefficient of Determination**

<b>R<sup>2</sup></b>
0.987

Primary Data, 2024

The coefficient of determination (R<sup>2</sup>) in Table 4.10 seen from the R<sup>2</sup> value is 0.987, which means that 98.7% of the variation in audit quality is influenced by variations in due professional care (X1), accountability (X2) emotional intelligence (X3), reward (X4) and 11.3% is influenced by other factors outside the model.

## Conclusion

Due professional care has a significant positive effect on audit quality owned by auditors at the Bali Province Public Accounting Firm. The higher the due professional care owned by the auditor can improve the quality of the resulting audit. Accountability has a significant positive effect on audit quality owned by auditors at the Bali Province Public Accounting Firm. The higher the accountability of an auditor in auditing can improve the resulting audit quality. Emotional intelligence has a significant positive effect on the audit quality possessed by auditors at the Bali Province Public Accounting Firm. The higher the emotional intelligence of an auditor in auditing can improve the resulting audit quality.

Auditors at the Bali Province Public Accounting Firm are expected to always work based on due professional care by increasing their skepticism so that they can evaluate audit evidence so that they can provide accurate and quality audit report results; Public Accounting Firms that have evaluated the work of their juniors are expected to maintain it so that they can produce accurate and quality audit reports; Auditors who already have high work motivation are maintained so that they can carry out assignments optimally which results in quality audit reports; This study found that rewards can strengthen due professional care, accountability, and emotional intelligence on audit quality. Public Accounting Firms that have paid attention to providing rewards for auditors are expected to maintain them, because the provision of rewards in work achievements can increase auditor motivation resulting in good audit quality.

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