



The Influence of Due Professional Care, Professional Skepticism, and Role Overload on Audit Quality with Emotional Intelligence as a Moderation Variable

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Abstract. This research aims to test and analyze the influence of due professional care, professional skepticism, and role overload on audit quality with emotional intelligence as a moderating variable. The research was conducted at the Selayar Islands Regency Inspectorate with a sample size of 44 employees. This research uses primary data and the data collection technique used is by distributing questionnaires combined with survey methods. The data analysis technique used is multiple linear regression and moderated regression analysis (MRA). The research results show that due professional care and professional skepticism have a positive effect on audit quality, role overload has a negative effect on audit quality, emotional intelligence strengthens the effect of due professional care, professional skepticism and role overload on audit quality. This shows that the extent to which the role of professional precision, professional skepticism, role overload and emotional intelligence can influence audit quality.

Keywords: due professional care, professional skepticism, role overload emotional intelligence, audit quality

1 Introduction

The public's demand for government for transparency in the administration of clean and fair government makes auditing a crucial thing for improving good governance. Good governance is a strategy to create strong societal institutions, and also to make the government or public more open, responsive, accountable and democratic (Handayani and Nur, 2019). The better the predicate of good governance, the better the public's perception of the government's reputation in managing its finances. Therefore, the government is obliged to carry out reforms in all aspects of financial management, both central and regional.

Good state financial governance can be a benchmark in evaluating national development, supervising state financial management, preventing deviant behavior and increasing external transparency (Ghafran, 2017). However, the phenomenon shows that in many regions the administration of government does not comply with the criteria of good governance (Haboddin, 2018). Based on 2023 ICW data showing the 2022 Corruption Perception Index for Indonesia released by Transparency

International Indonesia (TII), the result is that Indonesia's score fell four points from 38 to 34, making Indonesia a corrupt country.

This can be seen from the existence of a number of cases in the regions related to issues of corruption, irregularities, abuse of authority and position, violations, and many other cases of irregularities (Haboddin, 2018). Examples include APBDes corruption cases in Parak Village and Kahu-Kahu Selayar Village is suspected of having misappropriated village funds. The suspect's actions have caused state financial losses in the management of DDS (Village Funds) and ADD (Village Fund Allocation) in Kahu-Kahu Village in 2017, 2018 and 2019 amounting to IDR 664,877,688.55. These findings are based on the Examination Report on Calculation of State Losses through investigative audit Number: 434/PDPTT/XII/2020/ITDA by the Selayar Islands Regional Inspectorate dated December 14 2022. Meanwhile, the suspect's actions in Parak Village have resulted in state financial losses worth IDR 612,993,914.42 based on the Audit Results Report on Calculation of State Financial Losses Number: 005/PDPTT/II/2023/ITDA as of February 1 2023 by the Selayar Islands Regional Inspectorate (sorotmakassar.com).

The Inspectorate plays an important role in the process of creating transparency and accountability in regional financial management. Apart from that, regional inspectorates have a very crucial role in the progress and success of regional governments and regional apparatus in administering government in their regions so that they can achieve goals and targets (Hadi et al., 2017). The above phenomenon indicates that the results of regular audits from the inspectorate and auditors at the inspectorate have not been optimal in implementing an attitude of professional competence and accuracy in carrying out supervision and control within the scope of their supervisory area, one of which is by preventing corruption. The output of the audit at the central/regional government inspectorate is an audit report and each audit result is reported to the audit subject from the central/regional government, so audit quality is very important (Imtinan, 2021).

Audit quality is the work result achieved by an auditor in carrying out his work based on the responsibilities given to him and is one of the benchmarks in assessing whether the work carried out by an auditor is good or vice versa (Hanif, 2013). In presenting the audit results report, audit quality cannot be separated. Audit quality is an auditor's action in carrying out an audit based on audit standards that have been determined then the audit results are reported based on the adequacy of existing evidence to interested parties, with optimal audit quality it is hoped that it can help realize good governance in the area of supervision (Falatah, 2018).

Based on a community satisfaction survey regarding the Implementation of Selayar Islands Regency Government in 2022 in collaboration with the Center for Research and Community Service at Hasanuddin University, it shows that the service score of the Selayar Islands Regency Regional Inspectorate agency is an average of 3.03 out of 5.00. This means that there is still dissatisfaction with the service and performance of the inspectorate to the community. In order for the public to be satisfied with an auditor's work, the auditor's attitude is necessary so that it can produce good audit quality (Hanif, 2013).

If the implementation of the main tasks and functions of the Inspectorate can run in sync with the provisions of applicable laws and regulations and is supported by adequate human resources (auditors), then financial management that is accountable,

transparent and free from irregularities will be created so that it can support the achievement of good governance. (Handayani and Nur, 2019). However, the number of inspections carried out by the inspectorate is not commensurate with the number of human resources and the time given to the inspectorate auditors is very limited (role overload). Therefore, auditors need to increase their due professional care and skepticism regarding the quality and performance of their reporting. Thus, it is important to have emotional intelligence, namely having strong motivation, controlling oneself/emotions, a sense of empathy and social skills that will help auditors in tracing audit evidence and related information (Afrizal, 2019).

Auditors in carrying out their duties use due professional care in every audit assignment. With professional care, auditors will be able to identify audit evidence and design the audit process, for example by considering the use of technology-based audits or using certain methodologies to ensure the quality of the audit itself. Due professional care means careful and thorough professional skills (SAIPI, 2021). The use of skills carefully and thoroughly concerns what the auditor does and how perfect the work is (SAIPI, 2021). Lowensohn et al., (2007) stated that failure in auditing occurs due to the auditor's lack of skepticism and due professional care regarding the auditor's lack of understanding regarding auditing standards. The better use of due professional care auditors enables better audit results. This can affect audit quality.

This research is in line with research conducted by Faturachman (2015) showing that due professional care influences audit quality, which means that an auditor's due professional care attitude can improve audit quality. The results of this research are consistent with a study conducted by Wulan and Budiarta (2020) showing that due professional care has a positive and significant effect on audit quality, which means that auditors who implement due professional care will gain confidence that material misstatements in the report can be detected so that it has an effect on audit quality. However, this is different from research conducted by Patriandari and Heryanto (2019), which shows that due professional care has no effect on audit quality, which means that due professional care cannot necessarily improve the quality of audit results produced by auditors.

Another aspect that is no less important in audit quality is professional skepticism. Skepticism is an attitude that includes the mind to constantly question and objectively evaluate the adequacy, competence and relevance of evidence (BPK Regulations, 2017). In the principle of skepticism, the auditor does not assume that management is dishonest, but also does not assume that management's honesty is beyond question. In using skepticism, the auditor should not be satisfied with insufficient evidence because of his belief that management is honest.

The results of studies conducted by Susmiyati (2016) and Masrurroh et al., (2021) show that role overload has a negative and significant effect on auditor performance. This is not in line with research conducted by Fadila (2022) which states that partial role overload does not have a significant effect on the performance of auditors at KAP in Bekasi City. The same results were shown in Layn and Atarwaman's (2020) research that role overload has no influence on audit quality.

This research uses emotional intelligence as a moderating variable. A person who has emotional intelligence is able to regulate feelings well, is able to motivate himself, is empathetic when facing emotional turmoil from himself or others, is flexible in uncertain situations and conditions so that with common sense he is able to think

positively. Emotional intelligence will make it easier for an auditor to carry out an audit, having strong motivation, controlling oneself/emotions, a sense of empathy and social skills will help the auditor in tracing audit evidence and related information (Shanti and Kusumawardhani, 2020). With good emotional intelligence, a person can be firm and able to make good decisions even when they are under pressure. Apart from that, with emotional intelligence, a person can show their integrity. People with good emotional intelligence are able to think clearly even under pressure, act according to ethics, adhere to principles and have a drive for achievement (Nafsiah 2014). Research conducted by Fenny (2016) shows that emotional intelligence is able to moderate the influence of role conflict, role ambiguity and role overload on auditor performance. A different study shows Purba (2019) that emotional intelligence does not strengthen the influence of professional skepticism on the auditor's ability to detect fraud.

This research is a replication of research conducted by Nikita and Budiarta (2020) entitled *The Influence of Professional Skepticism, Due Professional Care, and Time Budget Pressure on Audit Quality*. However, in this study, researchers changed the independent variable time budget pressure to role overload and added emotional intelligence as a moderating variable. The choice to replace time budget pressure with role overload is because the overload faced by inspectorate auditors is not only in the time budget, but with audit work not being completed within a certain time and ultimately becoming overloaded which causes role overload.

Apart from that, adding emotional intelligence as a moderating variable is based on several considerations. First, when auditors have emotional intelligence, namely the ability to control themselves, they can improve their due professional care attitude, namely always being careful and careful by thinking critically and evaluating audit evidence, being careful in their duties and having firmness in carrying out their responsibilities (Dewi and Diskhamarzaweny, 2021) . Second, someone who has emotional intelligence can also show professional skepticism in carrying out their duties. Emotional intelligence means that auditors have a sense of empathy and emotional control so that they can increase the professional skepticism of auditors who always question and explore evidence so that they can improve audit quality (Purba, 2019). Third, having emotional intelligence means being able to make good decisions even under pressure, thinking clearly even under pressure which is expected to be one of the keys to getting out of the problem of role overload so that auditors can improve the quality of their audits in the future (Yustiarti, 2016)

The main contribution of this research is to empirically test the extent to which the influence of due professional care, professional skepticism and role overload can assess how audit quality can achieve good governance and test the extent to which emotional intelligence can moderate these three variables.

2 Review of theories and concepts

2.1 Attribution Theory

The attribution theory proposed by Heider (1958) explains individual behavior. This theory argues that a combination of internal forces and external forces will determine

an individual's behavior. First, internal strength is a person's behavior which can be influenced by a person's personal abilities, for example traits, character, attitudes, abilities, skills and effort. Lastly, external forces are factors that come from outside the individual's control, such as situational pressure, luck or difficulties.

Attribution theory explains a concept about how to evaluate individuals differently based on their behavior which depends on the meaning associated with certain behaviors. Basically, this theory explains the importance when observing someone's behavior to determine whether the trigger for the behavior is external or internal. Internal behavior is influenced by the individual, while external behavior is the result of external causes, namely certain situations that cause the individual to act that way. Or in other words, looking at visible behavior so that you can infer the motives, intentions and characteristics of other people. (Robbins and Judge, 2015)

2.2 Role Theory

According to Kahn (1964) role theory is an emphasis on the nature of individual humans as social creatures who learn existing behavior in accordance with the position they occupy in society. This theory describes individuals based on the arrangement of roles that individuals play in organizations or groups. In a social context, a role is interpreted as a function carried out by a person when occupying a position in the social structure. This theory explains that the behavior of individuals and other people is caused by the role that individual holds.

Role theory as a concept that explains how individuals experience increased role conflict and role uncertainty will cause anxiety in someone which can make someone dissatisfied and at work less effective than other people (Schuler et al, 1977). Roles reflect a person's position in a social system with the rights and obligations, power and responsibilities that accompany them. To be able to interact with each other, people need certain ways to anticipate other people's behavior (Agustina, 2009).

2.3 Audit Quality

Deangelo (1981) defines audit quality as the auditor's probability of finding and reporting fraud discovered when conducting an audit. The Indonesian Association of Public Accountants (IAPI) states that an audit carried out by an auditor is said to be of quality if it meets auditing standards and quality control standards. Then, according to Falatah (2018) audit quality is an auditor's actions in carrying out an audit based on audit standards that have been established then the audit results are reported based on the adequacy of existing evidence to interested parties.

Based on the Professional Standards for Public Accountants (SPAP), an audit carried out by an auditor is said to be of quality if it meets auditing provisions or standards. Auditing standards include professional quality, independent auditors, judgment used in carrying out audits, and preparation of audit reports. Regulation of the Minister of State for Administrative Reform No. Per/05/M.PAN/03/2008

concerning audit standards for government internal supervision apparatus (APIP) states that the quality of auditors is influenced by: (a) independence, stating that in all matters relating to audits, APIP must be independent and its auditors must objective in carrying out their duties; (b) expertise, auditors must have the knowledge, skills and other competencies necessary to carry out their responsibilities; (c) professional care, the auditor must use his professional skills carefully and thoroughly and prudently in assignments; and (d) compliance with the code of ethics, the auditor must comply with the established code of ethics.

Due Professional Care

Bachtiar (2019) stated that due professional care can be interpreted as a careful and careful attitude by thinking critically and evaluating audit evidence, being careful in carrying out duties, not being careless in carrying out audits and having steadfastness in carrying out responsibilities. Accuracy and thoroughness concern what the auditor does and how perfect the work produced is. Auditors who are careful and thorough will produce high audit quality. An auditor must have an attitude of due professional care, which is a careful and serious attitude in carrying out the profession as an auditor in order to produce quality audit reports (Dewi and Diskhamarzaweny, 2021).

Based on the Indonesian Government's Internal Auditor Accounting Standards (SAIPI, 2021), due professional care means that auditors must use professional care and skill in every assignment. The auditor must exercise due professional care by considering the following: (1) the scope required to achieve the objectives of the assurance engagement; (2) the complexity, materiality, or significance of the problem that is the object of the assurance assignment; (3) adequacy and effectiveness of governance, risk management and control processes; (4) The possibility of significant error, fraud, or non-compliance; and (5) the cost of the assurance assignment compared to the potential benefits (value for money).

2.4 Professional Skepticism

Professional skepticism is a behavioral attitude (attitude) that always questions (questioning mind), being alert (being alert) to situations that indicate the possibility of misstatement due to error (error) or fraud (fraud) and critical assessment (critical assessment) of evidence (Tuanakotta , 2013). In addition, an auditor's professional skepticism is needed to make decisions about how much and what type of audit evidence should be collected (Arens et al., 2014). Professional skepticism is a multidimensional individual characteristic with an attitude that always questions and evaluates audit evidence critically (Hurtt, 2010). According to (Hurtt, 2010) the characteristics of professional skepticism are formed by several factors, namely as follows.

1. Examining and testing evidence (examination of evidence) which consists of: (a) a mind that always asks questions (questioning mind), namely characteristics that questioning the reasons, adjustments, and proof of something; (b) suspension on judgment, namely a characteristic that indicates a person needs more time to make mature considerations and add additional information to support these

- considerations; and (3) search for knowledge, namely characteristics based on high curiosity.
2. Understanding the provision of information (understanding evidence providers) takes the form of interpersonal understanding, namely a person's skeptical character which is formed from understanding the goals, motivation and integration of the information provider.
 3. Taking action on the evidence (acting on the evidence) which consists of: (a) self-confidence, namely professional confidence to act on the evidence that has been collected; (b) self-determination, namely a person's attitude to objectively conclude what has been collected.

2.5 Role overload

Pressure at work (role stress) shows how wide a series of role expectations organizational members are in facing situations that contain three forms, namely unclear roles (ambiguous), role incompatibility so that roles conflict with each other (conflict) and the severity of pressure at work (overload) (Wolfe and Snoek, 1962). Meanwhile Almer and Kaplan (2002) expanded research conducted by Fogarty et al. (2000) mentions three forms of job stressors, namely: role conflict, role ambiguity, and role overload. Sutherland and Cooper (2010) state that role overload is the amount we have to do, whether this involves excessive work, the need to work long hours, work shifts, and managing other people. Gharib et al., (2016) classify role overload into: overload, amount overload and time overload.

Kahn et al., (1964) defines role overload as a situation when role demands do not conflict with each other but the role demands are very extensive and take up a lot of time so that the individual cannot achieve what is expected from the role. Role overload stated by Schick et al., (1990) occurs when auditors have a very heavy workload that does not match the time and abilities they have. According to Beehr et al., (1976) role overload occurs when someone has a lot of work in a certain amount of time available. This research will examine pressure at work that originates from role conflict, role ambiguity, and work overload as was done by Fogarty et al. (2000) and Almer and Kaplan (2002). Auditors at lower levels, especially junior auditors, are thought to experience more pressure at work due to the level of proficiency/skills they do not yet possess, compared to auditors at higher levels, namely partners and managers.

2.6 Emotional Intelligence

Emotional intelligence is the ability to recognize oneself and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others (Goleman, 2002). According to Agustian (2003) emotional intelligence is the ability to control emotions, the ability to control oneself so that one can still make decisions calmly. Emotional intelligence in this case the attitude of self-awareness, self-control, motivation, empathy and social skills which trains the auditor's ability to be aware of his emotions (self-awareness) and manage his feelings, namely in this

case being able to control impulses, being able to motivate himself in situations of frustration, the ability to tough, regulates reactive moods and is able to empathize and have social skills with other people (Putra and Latrini, 2016).

Auditors are required to have emotional intelligence to learn to acknowledge, empathize, appreciate feelings in themselves and others and how to respond to them and apply emotional energy effectively in everyday life. The process that auditors go through in carrying out their duties as auditors will train and improve their emotional intelligence (Noor, 2011). Auditors with good emotional intelligence are able to think clearly even under pressure, act ethically, adhere to principles and have a drive for achievement. Apart from that, they are also able to understand other people's perspectives or views and can develop trustworthy relationships (Nafsiah, 2014).

2.7 The Influence of Due Professional Care on Audit Quality

Attribution theory by Heider (1958) which explains that the behavior of other people or oneself is caused by internal and external factors. Internal factors are factors that originate from within a person, while external factors are factors that originate from outside a person. In terms of producing good audit quality, internal and external factors greatly influence an auditor. Factors within an auditor (internal factors), namely due professional care, have a positive effect on audit quality (Nikita and Budiarta, 2020).

Faturachman's (2015) research shows that due professional care has a significant effect on auditor quality. This is in line with a study conducted by Nikita and Budiarta (2020) that due professional care influences audit quality. Based on the results of previous research and the theory that has been explained, the hypothesis formulated is as follows.

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

2.8 The Influence of Professional Skepticism on Audit Quality

Heider (1958) argued with attribution theory that a person's behavior is determined by a combination of internal forces originating from within the self and external forces such as ability or effort. Professional skepticism is an internal strength that can positively influence audit quality (Purba, 2019). According to the International Federation of Accountants (IFAC), skepticism means an auditor makes a critical assessment, with a way of thinking that continuously asks and questions the validity of the audit evidence obtained and always be alert to contradictory evidence or the reliability of documents and answers to questions and other questionable information obtained from management and those in authority as managers (Tuanakotta, 2011).

Previous research by Sudrajat (2019) stated that professional skepticism has a positive effect on audit quality, this means that the better the audit quality, the higher the auditor's professional skepticism. A study conducted by Wijaya and Suputra (2018) shows that professional skepticism has a positive effect on audit quality. Based on the explanation above, the following hypothesis is formulated.

H2: Professional skepticism has a positive effect on audit quality

2.9 The Effect of Role Overload on Audit Quality

Role theory according to Schuler et al (1977). as a concept that explains how individuals experience increased role conflict and role uncertainty which will cause anxiety in a person which can make a person dissatisfied and at work less effective than other people. Almer and Kaplan (2002) states that role overload is a situation where someone has too much work to carry out at a certain time. According to Creary (2016) role theory will explain the influence of role conflict and role overload when individuals try to perform several roles simultaneously, often resulting in burden, fatigue, tension, or anxiety. Conflict, overload, and tension are common results of interactions between work and responsibilities. answer.

Based on a study conducted by Yustiardi and Hasan (2016), it is stated that role overload has a negative effect on audit quality. This means that the auditor's performance will be better if the role overload is lower. In line with research conducted by and Masruroh et al., (2021) shows that role overload has a negative and significant effect on auditor performance. Based on the description above, the following hypothesis is formulated.

H3: Role overload has a negative effect on audit quality.

2.10 The Effect of Due Professional Care on Audit Quality Moderated by Emotional Intelligence.

In accordance with the attribution theory used in this research, due professional care as an internal factor relating to personal inner attitudes, originates from self-awareness, leading to intuition of caution and concern, therefore it cannot be forced and instructed. Attribution theory explains whether a person's behavior is caused by internal factors or external factors. Due professional care and emotional intelligence are both internal factors. Due professional care means professional skill carefully and thoroughly. Auditors must use their professional skills carefully and thoroughly (due professional care) and carefully in every assignment (SAIPI, 2021).

Ningrum and Budiarta's (2017) research regarding the influence of due professional care on audit quality shows that due professional care has a positive effect on audit quality. The same thing was shown in Dewi and Sudana's (2018) study that due professional care has a positive effect on audit quality. Based on the results of previous research and the theory that has been explained, the hypothesis set is as follows.

H4: Emotional intelligence can moderate the influence of due professional care on audit quality

2.11 The Effect of Professional Skepticism on Audit Quality Moderated by Emotional Intelligence.

The attribution theory put forward by Heider (1958) studies the process of how an experiment determines whether a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, for example the ability or effort he makes, or forces from outside (namely factors that influence from outside himself, for example someone is motivated to understand the causes of certain events. Internal factors include professional skepticism and emotional intelligence. When an auditor has professional skepticism, he is expected to have emotional intelligence, namely strong motivation, being able to control himself/emotions, having a sense of empathy for other parties and social skills will help auditors in exploring audit evidence. According to Sudrajat (2019) professional skepticism is an attitude that includes a mind that always questions and evaluates audit evidence skeptically.

An accountant who has high understanding or emotional intelligence will be able to act and behave ethically. Purba's research (2019) states that emotional intelligence moderates the influence of professional skepticism on auditors' ability to detect fraud. In line with research conducted by Ayu and Budiarta (2020), it is proven that professional skepticism has a positive effect on audit quality. Based on the description above, the following hypothesis is formulated.

H5: Emotional intelligence can moderate the influence of professional skepticism on audit quality.

2.12 The Effect of Role Overload on Audit Quality Moderated by Emotional Intelligence.

Role overload is a conflict of priorities that arises from the expectation that someone can carry out a broad task that is impossible to do in a limited time (Abraham, 1997). Because of this, the absence of planning for workforce needs can cause auditors to experience role overload so that they have to carry out all the work load in a short period of time.

In line with role theory, it emphasizes the nature of individuals as social actors who learn behavior appropriate to the position they occupy in society. According to Shaw and Constanzo (1970) role is the central concept of role theory. Thus, the discussion regarding role theory cannot be separated from the auditor's ability to carry out his role. The auditor's ability can be seen from emotional intelligence which will support the maintenance of audit quality. An auditor's ability to regulate his emotions is one of the things that must be a main concern for external auditors because it is one of the keys to getting out of this pressure so that the auditor can improve his performance in the future (Yustiarti, 2016). This is in line with studies conducted by Hasan (2016) and Wiryathi et al (2014) which show that emotional intelligence is able to moderate the influence of role conflict, role ambiguity and role overload on auditor quality. This is in line with research. Based on the description above, the following hypothesis is formulated.

H6: Emotional intelligence can moderate the effect of role overload on audit quality.

3 Research Methods

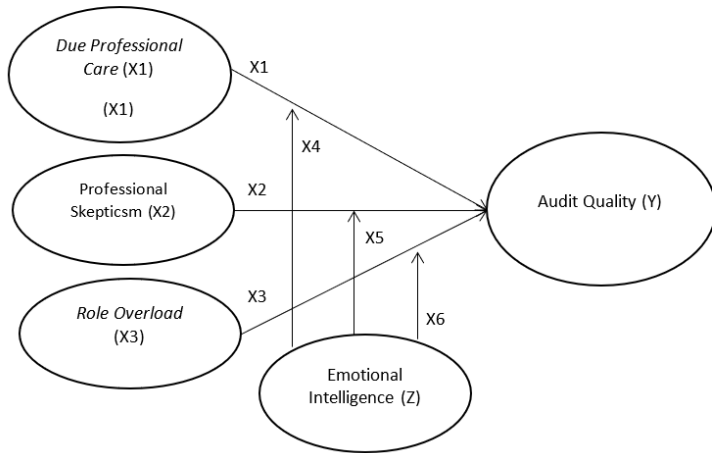


Figure 1 Conceptual Framework

3.1 Data Collection Method

Data collection techniques are the methods used by research to collect data to support their research. The data collection technique used in this research was carried out using a survey method (self-administered survey) by distributing questionnaires that were personally delivered to the research object in question. This questionnaire contains a structured list of questions addressed to respondents with the aim of obtaining written information related to performance accountability (Sekaran, 2020).

3.2 Research Variable

Research variables are characteristics or something that can be observed (Creswell, 2014). In this research, there are three types of variables used in this research, namely:

1. The independent variables in this research are due professional care (X1), professional skepticism (X2), and role overload (X3).
2. The dependent variable in this research is audit quality (Y).
3. The moderating variable in this research is emotional intelligence (Z).

3.3 Data Analysis Technique

The data analysis technique in this research uses quantitative analysis using descriptive statistical calculation techniques. To analyze research data using SPSS software. The analysis method used is the regression analysis method.

3.4 Hypothesis Testing

Data analysis in this research is a statistical technique of multiple linear regression (multiple regression) and moderated regression analysis (MRA). The general equation of multiple linear regression is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

Y	= Audit quality
A	= Constant
X1	= Due professional care
X2	= Professional skepticism
X3	= Role overload
β_1 - β_2 - β_3	= Multiple regression coefficient
e	= Error term

The formula for the MRA test is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1-Z + \beta_5 X_2-Z + \beta_6 X_3-Z + e$$

Information:

Y	= Audit Quality
A	= Constant
X1	= Due professional care
X2	= Professional skepticism
X3	= Role overload
e	= Error term
Z	= Emotional Intelligence
(X1-X3)-Z	= Interaction between audit quality, due professional care, professional skepticism, and role overload with emotional intelligence.
β_1 - β_5	= Multiple regression coefficient
e	= error term

4 Results And Discussion

Testing against Hypothesis is carried out to determine the extent to which the results of statistical tests determine whether or not the proposed hypothesis is accepted. The model used in this research is a multiple linear regression model. This model tests Due professional care (X1), professional skepticism (X2), and Role Overload (X3) on audit quality (Y). Testing was carried out using the SPSS program, the test results can be seen in the following table.

Table 1. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,577	2,235		,258	,798
<i>Due professional care</i>	1,261	.153	,918	8,237	,000
Professional skepticism	,502	.041	,709	12,147	,000
<i>Role Overload</i>	-,1238	,210	-.651	-5,888	,000

a. Dependent Variable: Audit Quality
 Source: SPSS processing results (2023)

Partial testing (t test) is used to test the influence of the independent variable on the dependent variable, and can also be used to see the influence of the most dominant independent variable. Technically, the test is carried out by comparing the t-count value with the t-table at a significance level of 0.05. Partial test results can be seen in the following table:

Table 2. T Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,577	2,235		,258	,798
<i>Due professional care</i>	1,261	.153	,918	8,237	,000
Professional skepticism	,502	.041	,709	12,147	,000
<i>Role Overload</i>	-,1238	,210	-.651	-5,888	,000

a. Dependent Variable: Audit Quality
 Source: SPSS processing results (2023)

1. Due professional care has a positive effect on audit quality empirically. Increasing due professional care will improve audit quality because auditors who implement due professional care will carry out audits with a high level of

accuracy. They will ensure that all relevant information is obtained and carefully analyzed thereby improving the quality of the audit.

2. Professional skepticism has a positive effect on audit quality empirically. Increasing professional skepticism will improve audit quality, because professional skepticism helps auditors to be more effective in detecting errors or fraud that may occur in financial reports. By always doubting information and looking for strong evidence, auditors can reduce the risk of overlooking inaccurate information or fraudulent acts so as to improve audit quality.
3. Role overload has a negative effect on audit quality empirically. Role overload is a condition where a person has a lot of work in a certain amount of time available. The higher the role overload experienced by the auditor, the lower the audit quality. When auditors are faced with a lot of work and commitments in a small amount of time and do not have the ability or strength to complete it, it can affect the quality of the audit results.
4. Emotional intelligence strengthens the influence of due professional care on audit quality empirically. The presence of emotional intelligence as a moderating variable can strengthen the positive influence of due professional care on audit quality. Auditors believe that auditors who apply due professional care will carry out audits with a high level of accuracy. They will ensure that all relevant information is obtained and carefully analyzed thereby improving the quality of the audit.
5. Emotional intelligence strengthens the influence of professional skepticism on audit quality empirically, the presence of emotional intelligence as a moderating variable strengthens the influence of professional skepticism on audit quality. When auditors have an attitude of emotional intelligence, they can help auditors to be more effective in detecting errors or fraud that may occur in financial reports. By always doubting information and looking for strong evidence, auditors can reduce the risk of overlooking inaccurate information or fraudulent acts, thereby improving audit quality.
6. Emotional intelligence strengthens the influence of role overload on audit quality empirically, when the auditor has an emotional intelligence attitude, the auditor can produce good audit quality even though the auditor has too much work to carry out at a certain time. The excess role experienced by the auditor will influence the auditor's ability to audit financial reports, with the presence of emotional intelligence the auditor will be honest in considering the facts and have objective, impartial considerations in formulating and expressing his opinion, so that the resulting audit will be in accordance with the facts without there is influence from outside and reflects quality audit results.

5 Conclusion

5.1 Conclusion

Based on the results of hypothesis testing and discussion regarding the influence of due professional care, professional skepticism, and role overload on audit quality with

emotional intelligence as a moderating variable, the following conclusions can be drawn.

1. Due professional care has a positive effect on audit quality.
2. Professional skepticism has a positive effect on audit quality.
3. Role overload has a negative effect on audit quality.
4. Emotional intelligence strengthens the influence of due professional care on audit quality.
5. Emotional intelligence strengthens the influence of professional skepticism on audit quality.
6. Emotional intelligence strengthens the influence of role overload on audit quality.

5.2 Limitations

Researchers are aware that this research is not free from various limitations that can affect the research results obtained. The limitations of the results of this research are as follows:

1. Limited journals related to previous research related to the variables in this research.
2. Variables that influence audit quality in this study consist of due professional care, professional skepticism, and role overload on audit quality with emotional intelligence as a moderating variable, while there are still 19.41% of other variables that are not researched regarding their influence on audit quality with emotional intelligence as a moderating variable.

5.3 Suggestion

Based on the research conclusions, several suggestions for further research related to audit quality are recommended as follows:

1. Consider adding other variables that can influence audit quality. If this research uses one part of role stress, namely role overload, then future research is expected to use role ambiguity
2. In this research, emotional intelligence was used as a moderating variable, so for further research it is hoped that other types of intelligence can be used, such as intelligence quotient, as a moderating variable.

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