

UDC 331

THE MODERATING ROLE OF JOB SATISFACTION ON THE EFFECTS OF INDEPENDENCE, EMOTIONAL INTELLIGENCE, AND EXPERIENCE ON AUDITOR'S PERFORMANCE

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ABSTRACT

Internal auditors have an important role in a process of creating accountability and transparency in regional financial management. The auditor's performance in performing audit function will be effective and optimum if the auditor's performance helps in the process of achieving the organizational goals that have been set and guided by applicable laws. In recent years, legal issues related to corruption, collusion and nepotism with all its practices such as abuse of authority, bribery, facilitation benefits, illegal levies, rewards on the basis of collusion and nepotism, and the use of state money for personal interests have become public attention. The rise of irregularities in the state budget makes the performance of internal auditors is expected to be better. The purpose of this study is to analyze the effect of independence, emotional intelligence, and experience on auditor's performance. This research also added the variable of job satisfaction as a moderating variable. The sample used in this research is all auditors who working in Inspectorate Bali Province and Representative Office of the Financial and Development Supervisory Agency (BPKP) Bali Province. The sampling method is saturated sampling and the sample total is 126 auditors. Data analysis techniques is Moderated Regression Analysis test. The result of the analysis shows that independence, emotional intelligence, and experience have no direct effect on auditor's performance and job satisfaction has a moderating influence the effect of independence, emotional intelligence, and experience on auditor's performance. These results indicate that job satisfaction is an important factor that can be a stimulus for someone to increase their performance.

KEY WORDS

Independence, emotional intelligence, experience, job satisfaction, auditor's performance.

The community wants the realization of good governance and clean governance in the implementation of public sector organizations that are efficient, effective, transparent, accountable, and free from the practice of misappropriating funds, prompting the government to increase the role of internal control. In recent years, legal issues related to corruption, collusion and nepotism (KKN) with all its practices such as abuse of authority, bribery, facilitation benefits, illegal levies, rewards on the basis of collusion and nepotism, and the use of state money for personal interests have become public attention. The publication of Indonesian Corruption Watch (ICW) states that the ineffective role of supervisory officers in the regions is one of the causes of the increasing prevalence of corruption cases and poor local governance. The level of corruption in a country can indicate the level of fraud in that country. In 2018 Transparency International released the Corruption Perceptions Index (CPI) where Indonesia was ranked 89th out of 180 countries with a score of 38. These rankings and scores indicate the high number of corruption in the Indonesian public sector.

The implementation of good governance is not only intended for the central government, but local governments are also required to carry out good and clean governance so that it can be created in every line of government. There is a case concerning the performance of the auditor profession, namely the Financial and Development Supervisory Agency (BPKP) Representative of the Province of Bali. The results of the audit of the calculation of state financial losses in the case of corruption at the Hindu Dharma Negeri Institute (IHDN) Denpasar in 2012, were questioned by legal advisors and suspects

during the trial, because the results of the BPKP audit were different from the results of the audit conducted by the Supreme Audit Agency (BPK). Experts from BPKP who were presented at the trial by the Public Prosecutor (JPU) were considered tendentious in providing information so that the audit quality and auditor competence were doubted. In 2018, the Governor of the Province of Bali, Made Mangku Pastika, asked BPKP to re-assure the function of the supervision carried out in order to increase the effectiveness of the implementation of development, considering that supervision has an important role in pursuing the realization of good governance.

Another case that is also related to the performance of the auditor profession is the Inspectorate of the Province of Bali. The following is a table of data on the results of the Bali Provincial Inspectorate's regular inspection of the Bali Province Regional Apparatus Organizations (OPD).

Table 1 – Data on the Results of Regular Inspections of the Bali Province Inspectorate

No	Examination Year	Number of Findings
1	2016	845
2	2017	372
3	2018	511

Source: Bali Provincial Inspectorate, 2019.

Based on the results of regular inspections conducted by the Provincial Inspectorate of Bali in 2017, there has been a decrease in the number of findings compared to the previous year. However, in 2018 there was an increase in the number of findings, namely 511 findings. The results of the BPK's examination on the audit of OPD's financial statements as of December 31, 2015 on the recommendations of 2013, 2014 and the previous year, there were several BPK recommendations that still had to be followed up by the Bali Provincial Inspectorate. There were at least 1,273 recommendations with a value of Rp 90.40 billion that required a follow-up, 984 recommendations worth Rp 71.15 billion (77.30 percent) of the total recommendations had been followed up, 82 recommendations worth Rp 1.17 billion or 66.44 percent of the total the recommendations are still in the status of a follow-up process, and as many as 195 recommendations worth Rp. 766 million or 15.32 percent have not been followed up. A total of 12 recommendations worth IDR 17.31 billion could not be followed up with valid reasons (www.nusabali.com, 2016). The results of this BPK examination must be immediately followed up by the Bali Provincial Inspectorate to reveal if there are irregularities in the management of the regional budget. .

Some of the cases above show that the realization of the effective role of APIP seems to still have significant obstacles so that there are still highlights and criticisms related to the low accountability of regional financial management, the low quality of public services, as well as the many cases of illegal acts, fraud and corruption. The implementation of regional autonomy began to be implemented based on Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government. This has received attention from various parties because it requires every regional government to be ready to regulate and manage their respective government affairs independently. APIP is assigned to carry out internal control in accordance with Government Regulation Number 60 of 2008 concerning the Government's Internal Control System. The APIP auditors include the environmental auditors of the Financial and Development Supervisory Agency (BPKP), the Supervision Unit of Non-Departmental Government Institutions (LPND), the Provincial Inspectorate, and the Regency and City Inspectorates who in carrying out their audit duties are required to comply with the APIP code of ethics relating to their status as civil servants and APIP audit standards as regulated in the Regulation of the Minister of Administrative Reform Number PER/04/M.PAN/03/2008 and PER/04/M.PAN/04/2008 dated March 31, 2008 (Pusdiklatwas, 2008).

The Financial and Development Supervisory Agency (BPKP) carries out government affairs in the field of supervision of state/regional finance and national development. In

carrying out the internal control function as mandated in Permenpan Number: PER/05/M.PAN/03/2008, BPKP is based on audit standards that have been set, including general standards of performance audit and investigative audit. The audit standards applied in addition to providing audit quality assurance are also to avoid demands and dissatisfaction with the results of the audit conducted by BPKP. Another unit that also conducts internal audits or oversight of local governments is the provincial inspectorate.

The Bali Provincial Inspectorate is a supporting element of the Bali Provincial Government which is listed in the Bali Provincial Regulation Number 4 of 2011 concerning the Organization and Work Procedure of the Bali Province Regional Apparatus (Bali Provincial Gazette of 2011 Number 4, Supplement to the Bali Province Regional Gazette Number 4). The Inspectorate of the Province of Bali as an institution that carries out the task of supervising the implementation of regional government is led by an Inspector who is under and responsible to the Governor and administratively receives guidance from the Regional Secretary. The provincial inspectorate has the same duties as the internal auditors. The regional inspectorate has the task of carrying out general supervision activities of the regional government. Regional inspectorates are expected to contribute more to improving efficiency and effectiveness in order to improve organizational performance. With the contribution made by BPKP and the Bali Provincial Inspectorate, every apparatus in it is indirectly required to perform, obey and obey the applicable regulations that can ensure the implementation of an effective and efficient government. Local government internal auditors play a very important role in the process of creating accountability and transparency in financial management in the regions.

In carrying out its audit function, APIP needs to be supported by the performance of its auditors. The ability, knowledge and experience of the auditor is an important role in carrying out the audit function as an auditor. Good employee performance is one of the benchmarks for the success of an organization because employee performance is one aspect that plays a role in determining the success of an organization in achieving its goals. The auditor's performance in performing the audit function will be effective and optimum if the auditor's performance can assist the process of achieving organizational goals that have been set and are guided by applicable laws.

One of the factors that affect the performance of auditors is independence. The government's internal auditor has a position that is vulnerable to political pressure, because political intervention can occur if the findings are related to the political realm (Istiariani, 2018). In the Indonesian Accountant Code of Ethics Article 1 paragraph 2 states that each member must maintain integrity, objectivity and independence in carrying out their duties. An auditor who upholds his independence will not be influenced and not easily influenced by various forces that come from outside the auditor in considering the facts he encounters when carrying out the examination. Independence is a general standard number two of the three auditing standards set by the Indonesian Institute of Accountants (IAI) which states that in all matters relating to assignments, independence in mental attitude (independence in fact) must be maintained by the auditor. This means that the auditor must be in a position that does not side with anyone because he carries out his work in the public interest. This statement is reinforced by the results of research from (Apriliani, 2019) and (Istiariani, 2018) that independence has a positive effect on auditor performance. Independence can also be interpreted as the existence of honesty in the auditor in considering facts and the existence of impartial objective considerations in the auditor in formulating and expressing his opinion (Mulyadi, 2002:26). The independence known in auditing can be categorized into two types, namely independence in fact (independence in fact) and independence in appearance (independence in appearance). This independence can also be viewed in two aspects, namely the internal auditor aspect and the external auditor aspect. The internal auditor can only exercise independence in fact (independence in mental attitude) because the internal auditor is affected by the management function, namely controlling and is also affected by the existence of an organizational structure where the internal audit section is within that structure. As for external auditors, they must exercise independence in fact (independence in mental attitude) and independence in appearance (independence in appearance). This is

because external audit does not have any function and role in the client organization.

In carrying out an audit, an auditor does not only involve his ability to work. The important thing that he must master is being able to manage himself in fostering relationships with other people. Emotional intelligence is one of the important things in the workplace which includes adjustment in dealing with problems, self-management, interpersonal effectiveness, discussion skills in dealing with various opinions and disagreements (Amilin, 2017). This statement is reinforced by research conducted by (Malyani and Putri, 2017) which shows the influence of emotional intelligence on auditor performance.

Independence and emotional intelligence supported by good work experience will be very helpful in improving the quality of auditor performance. Experience is a description of the level of mastery of knowledge and skills possessed by an employee at work which can be measured from the period of service and type of work (Pitriyani and Halim, 2020). Experienced auditors are less likely to make major mistakes than inexperienced auditors. The work experience that an auditor has will support his skills and speed in completing his tasks so that the error rate will decrease. The more experience an auditor has, the faster and more precisely the auditor will complete the tasks that are his responsibility.

Another factor that is closely related to the performance of the auditor is job satisfaction. Job satisfaction is a reason for an employee to be committed to his organization, because if job satisfaction is not obtained, then employees will tend to work as best they can. Someone with a high level of job satisfaction shows a positive attitude towards work, while someone who is dissatisfied with his job shows a negative attitude towards his job. The emergence of problems in achieving job satisfaction expected by an auditor is that if the auditor has low job satisfaction, it will have an impact on their work related to the process of auditing financial statements and have an impact on the public interest (Farid and Wahyundaru, 2020).

Exposure to the results of research on the effect of independence, emotional intelligence, and experience on auditor performance, found inconsistent or controversial results, which are suspected to be due to other factors that influence the relationship between the independent variable and the dependent variable. The absence of unified research results can occur due to certain factors or better known as contingency factors (Govindarajan, 1986). A contingency approach is needed to be able to reconcile conflicting results in identifying other variables that act as moderators or mediators in the research model (Murray, 1990). Conceptually and empirically research results, there are several variables that are thought to play a moderating role in the influence of independence, emotional intelligence, and work experience on the performance of government internal auditors, one of which should be considered, namely job satisfaction. Job satisfaction is used as a moderating variable because it refers to the view that job satisfaction is a form of happy or positive emotion that comes from evaluating a person's job or work experience. This can be seen in the positive attitude of workers towards their work with everything they face in their work environment. If job satisfaction is found in the job, it will move a strong level of motivation, so that it can produce good work performance. This is also in line with research conducted by (Rudyanto, 2020) that an auditor who is satisfied with what the company has given him and feels that what he gets while working at the company is in accordance with the work being done, then no matter how complex the work he gets will be done with maximum result. Based on this description, the researcher is interested in taking a research topic with the title "The Effect of Independence, Emotional Intelligence, and Experience on Auditor Performance with Job Satisfaction as a Moderating Variable. The specialty of this study lies in the assumption that job satisfaction moderates the effect of independence, emotional intelligence, and experience on the performance of government auditors. So based on the background and previous research, the conceptual framework and hypotheses in this study can be formulated as follows:

- H1: Independence has a positive effect on auditor performance;
- H2: Emotional intelligence has a positive effect on auditor performance;
- H3: Experience has a positive effect on auditor performance;
- H4: Job satisfaction strengthens the effect of independence on auditor performance;

- H5: Job satisfaction strengthens the effect of emotional intelligence on auditor performance;
- H6: Job Satisfaction strengthens the effect of experience on auditor performance.

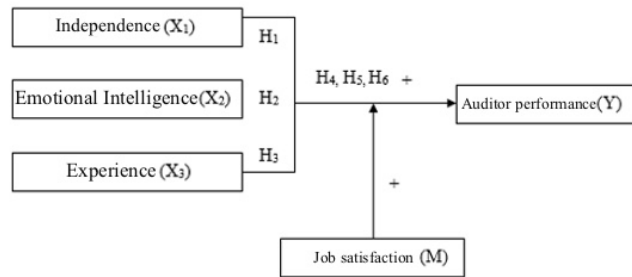


Figure 1 – Conceptual Framework

METHODS OF RESEARCH

This research is a quantitative research. This primary data collection method was carried out using a questionnaire method which was distributed directly to respondents (Sugiyono, 2016: 402). The location in this study was conducted at the Bali Provincial Inspectorate Office, which is located at Jalan D.I. Panjaitan No. 14 Denpasar and the Development and Finance Supervisory Agency for the Province of Bali, having their address at Jalan Tantular No. 3054 Denpasar. The population that is the object of this research is all functional auditors (JFA) and supervisory functional officers for local government affairs (P2UPD) who are at the Bali Provincial Inspectorate in 2020, as many as 61 people and all auditors at the Provincial Financial and Development Supervisory Agency. Bali as many as 65 people. Based on the existing population, the sampling technique in this study used a non-probability sampling method with a saturated sampling technique. Saturated sampling technique is a sampling technique when using all members of the population as a sample. After the sample data is collected, then data analysis is carried out based on the formulation of the hypothesis made. The formulation of this research hypothesis contains 3 independent variables (independence, emotional intelligence, and experience), 1 dependent variable (auditor performance) and 1 moderating variable (job satisfaction). The data analysis technique used moderated regression analysis (Moderated Regression Analysis).

RESULTS AND DISCUSSION

Based on the data collection and data analysis that has been done, the descriptive statistical results in this study are:

Table 2 – Descriptive Statistics

Variable	Number of Samples	Minimum Value	Maximum Value	Average value	Standard Deviation
KA	91	19	26	21,14	4,102
I	91	10	18	13,41	3,488
KE	91	34	51	41,49	13,697
P	91	12	17	14,44	1,227
KK	91	17	22	19,79	2,323

Source: Processed Data, 2021.

Note: KA: Auditor Performance; I: Independence; KE: Emotional Intelligence; P: Experience; KK: Job Satisfaction.

Based on Table 2, it can be seen that the number of observations (N) of this study amounted to 91. The lowest value of the data is indicated by the minimum score, while the highest value of the data is indicated by the maximum score in the table. The mean value is used to measure the mean value of the data, and the standard deviation indicates the standard deviation. Based on Table 5.3 above, the descriptive statistical values can be

explained as follows:

1) Auditor Performance:

Auditor performance has the lowest (minimum) value of 19, while the highest (maximum) value of 26. The average value of auditor performance is 21.14, meaning that if the total respondent's answer score is greater than 21.14, it includes respondents who have high auditor performance. If the respondent's answer score is smaller than 21.14, it is included in the respondents who have low auditor performance. The value of the standard deviation of the auditor's performance is 4.102, indicating that there is a difference in the auditor's performance value under study against the average value of 4.102.

2) Independence:

Independence has the lowest (minimum) value of 10, while the highest (maximum) value of 18. The average value of independence is 13.41, meaning that if the total respondent's answer score is greater than 13.41 then it is included in the respondent who has high independence. If the total respondent's answer score is less than 13.41 then it is included in the respondent who has low independence. The value of the standard deviation of independence is 3.488, indicating that there is a difference in the value of the independence studied against the average value of 3.488.

3) Emotional Intelligence:

Emotional intelligence has the lowest (minimum) value of 34, while the highest (maximum) value of 51. The average value of emotional intelligence is 41.49, meaning that if the total respondent's answer score is greater than 41.49, it includes respondents who have high emotional intelligence. If the total respondent's answer score is less than 41.49, it is included in the respondents who have low emotional intelligence. The standard deviation value of emotional intelligence is 13,697 indicating that there is a difference in the emotional intelligence value studied against the average value of 13.697.

4) Experience:

Experience has the lowest (minimum) value of 12, while the highest (maximum) value of 17. The average value of experience is 14.44, meaning that if the total respondent's answer score is greater than 14.44, it is included in respondents who have experience tall. If the total respondent's answer score is less than 14.44, it is included in the respondents who have low experience. The experience standard deviation value of 1.227 indicates that there is a difference in the value of the experience studied against the average value of 1.227.

5) Job satisfaction:

Job satisfaction has the lowest (minimum) value of 17, while the highest (maximum) value of 22. The average value of job satisfaction is 19.79, meaning that if the total respondent's answer score is greater than 19.79, it includes respondents who have high job satisfaction. If the total respondent's answer score is less than 19.79 then it is included in the respondents who have low job satisfaction. The value of the standard deviation of job satisfaction is 2.323, indicating that there is a difference in the value of job satisfaction studied against the average value of 2.323.

Table 3 – Test Results Moderated Regression Analysis

Model	Coefficients ^a				
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	-0,191	0,065		-2,955	0,004
I	0,051	0,083	0,051	0,614	0,541
KE	0,129	0,078	0,129	1,655	0,102
P	0,104	0,079	0,104	1,310	0,194
1 KK	0,280	0,064	0,280	4,344	0,000
I.KK	0,179	0,078	0,199	2,299	0,024
KE.KK	0,157	0,078	0,168	2,018	0,047
P.KK	0,259	0,094	0,254	2,764	0,007
Adjusted R Square	0,695				
F test	30,300				
Sig. F test	0,000				

Source: Data processed, 2021.

To determine the ability of job satisfaction in moderating the effect of independence, emotional intelligence, and experience on auditor performance, the MRA interaction test model was used.

Based on Table 5.7, the regression equation can be arranged as follows:

$$Y = -0,191 + 0,280KK + 0,179I.KK + 0,157 KE.KK + 0,259P.KK \quad (1)$$

The coefficient of determination is seen through the adjusted R square value. The coefficient of determination (Adjusted R Square) of 0.695 means that 69.5 percent (69.5%) of the variance of auditor performance is influenced by independence, emotional intelligence, and experience, while 30.5 percent (30.5%) is influenced by other factors. others outside the research model.

The Effect of Independence on Auditor Performance

Hypothesis 1 (H1) states that independence has a positive effect on auditor performance. The results of the analysis show that independence has no effect on auditor performance, so H1 is rejected. This result means that independence has no effect on auditor performance. The independence known in auditing is categorized into two types, namely independence in fact (independence in fact) and independence in appearance (independence in appearance). This independence can also be viewed in two aspects, namely the internal auditor aspect and the internal auditor aspect. The internal auditor can only apply independence in fact because the internal auditor is influenced by the management function, namely controlling and is also affected by the existence of an organizational structure where the internal audit section is in that structure. Research (Harsa, 2017) shows that organizational disruption has a positive and significant effect on auditor independence. The existence of the position, function, and also the organizational structure makes the influence of independence on the performance of the auditor. The auditor's organization has an influence on the assignment and position of the auditor in the organizational structure which makes the auditor vulnerable to audit pressures. This is what makes the internal auditors not fully able to implement their independence attitude. In contrast to internal auditors, external auditors must apply independence in fact and independence in appearance. The results of this study are in line with research conducted by (Ishak, 2018) which states that independence has no effect on auditor performance. The results of this study do not confirm the concept of expectancy in the expectancy theory which explains the relationship between effort and the resulting performance. The independent attitude of an auditor is a reflection of his efforts on his work responsibilities as an auditor. However, the internal auditor can only apply independence in fact, so that the internal auditor has not been able to fully implement his independence attitude.

Effect of Emotional Intelligence on Auditor Performance

Hypothesis 2 (H2) states that emotional intelligence has a positive effect on auditor performance. The results of the analysis show that emotional intelligence has no effect on auditor performance, so H2 is rejected. This result means that the auditor's emotional intelligence has no effect on the auditor's performance. Emotional intelligence is closely related to personality and mood (mood), if an auditor is not able to manage his emotional intelligence well, it will greatly affect the relationship in the work environment both relationships with co-workers with the team, with superiors, and of course with clients. In this study, the number of female respondents was more dominant, namely 55 percent (55%) while the number of male respondents was 45 percent (45%). In a study (Klara et al., 2015) found that women pay more attention to mood than logic. This is due to differences in brain structure in women and men, so women tend to ignore empathy. In line with the results of respondents' answers in this research, which obtained the lowest score for the empathy indicator on the emotional intelligence variable.

When carrying out their duties, namely auditing financial statements, it is not emotional intelligence needed by auditors in improving their performance, but in-depth knowledge of

work that is more important in supporting the success of a job because in carrying out their duties, namely checking financial statements, only someone who really has expertise who can complete this job. The best way to improve the performance of workers is with analytical skills and cognitive abilities which in this case the biggest role is intellectual intelligence. Research (Yani and Istiqomah, 2016) states that in improving employee performance, what must be done is to increase employee intellectual intelligence which includes the ability to understand messages or readings, the ability to be able to communicate using language and words well, improve the ability to numeracy, the ability to recognize and solve problems at work, and have a strong memory. In addition to intellectual intelligence, spiritual intelligence is also important, because auditors who have good spiritual intelligence will be able to control themselves from scandals and manipulation of actions when conducting examinations. Through spiritual intelligence, auditors can use their moral awareness to overcome conflicts that occur within themselves related to emotional intelligence that can affect their performance as an auditor.

The results of this study are in line with research (Amarin and Sukirman, 2016) and (Yani and Istiqomah, 2016) which state that emotional intelligence has no effect on auditor performance. The results of this study do not confirm the concept of expectancy in the expectancy theory which explains the relationship between effort and the resulting performance. The intended effort is in managing emotional intelligence. However, in this study, the emotional intelligence of the auditor is not sufficient to support the improvement of the auditor's performance, but the auditor's knowledge, intellectual intelligence, and spiritual intelligence will greatly assist in improving the auditor's performance.

Effect of Experience on Auditor Performance

Hypothesis 3 (H3) states that experience has a positive effect on auditor performance. The results of the analysis show that experience has no effect on auditor performance, so H3 is rejected. This result means that the work experience of the auditor has no effect on the performance of the auditor. Increasing age and work experience cannot be a guarantee to be able to improve performance. This research is in line with research (Apriyanti, 2018) which proves that age and experience have no effect on performance. There is widespread public belief that increasing age will cause performance to decline. In this study, the number of workers aged over 45 years reached 46% while those aged 26-35 years were 18% and aged 36-45 years was 36%. The increasing age of an auditor does not guarantee that the auditor's performance will be better. This is because a person's productivity, expertise, intelligence and energy will shrink from time to time with age.

The results of this study are in line with research (Hanapi et al., 2020) which states that experience has no effect on auditor performance. The results of this study do not confirm the concept of instrumentality in expectancy theory which indicates that experience in performing produces the desired results. However, in this study, the age factor became the influence of the delay in the development of auditor experience in supporting the improvement of work performance. The small number of mutations of young employees, as well as the decreased intensity of the implementation of education and training caused by the rationalization of the budget in the last 2 years have caused the increase in knowledge and experience of auditors to be less than optimal.

Job Satisfaction Moderates the Effect of Independence on Auditor Performance

Hypothesis 4 (H4) states that job satisfaction strengthens the effect of independence on auditor performance. The results of the analysis show that job satisfaction strengthens the effect of independence on auditor performance, so H4 is accepted. The results of the analysis show that the coefficient of the direct influence of the independent variable on the auditor's performance is positive and the coefficient of the interaction variable between independence and job satisfaction on the auditor's performance is also positive, it can be concluded that job satisfaction strengthens the positive influence of independence on the performance of the auditor. These results indicate that job satisfaction can strengthen the independence of the auditor so that the auditor's performance is getting better. The existence

of an attitude of independence of the auditor which is supported by the job satisfaction of the auditor can improve his work performance. This study supports the concept of valence in the expectancy theory which explains that organizational rewards provided will satisfy individual personal goals, thus creating job satisfaction for an employee. Job satisfaction is a set of employee feelings about whether or not their job is fun (Davis and John, 1994:105). If someone is satisfied with the work he is doing, then a sense of pleasure will come, regardless of feeling depressed, so that it will create a sense of security and comfort to always work in his work environment (Hashanah et al., 2016). Job satisfaction is a form of conformity between one's expectations that arise and the rewards provided by the organization where they work. This study also supports the concept of expectancy in the expectancy theory which explains the relationship between effort and the resulting performance. The independent attitude of an auditor is a reflection of his efforts on his work responsibilities as an auditor. Auditor independence is a very important character for the auditor profession in carrying out examinations of its clients. In carrying out audits related to reporting, the auditor is free from the obligation of other parties to influence the facts reported in conducting the examination. Auditors who are free from the efforts of certain parties to influence the examiner's judgment on the contents of the audit report show an increasingly independent auditor attitude. This study also supports Herzberg's two-factor theory which links intrinsic factors with job satisfaction and links extrinsic factors with job satisfaction. Auditor job satisfaction is one of the important factors to motivate auditors to improve their performance by conducting independent audits. The motivation that exists in an auditor will realize a goal-directed behavior in order to achieve the ultimate goal of job satisfaction. The existence of an independent attitude from an auditor and strengthened by the auditor's satisfaction with his work, the auditor can work better so that it has an impact on increasing audit quality (Iskandar, 2015). Job satisfaction of an auditor produces loyalty to the organization where he works, so that the vision and mission of the organization can be realized properly.

Job Satisfaction Moderates the Effect of Emotional Intelligence on Auditor Performance

Hypothesis 5 (H5) states that job satisfaction strengthens the effect of emotional intelligence on auditor performance. The results of the analysis show that job satisfaction strengthens the influence of emotional intelligence on auditor performance, so H5 is accepted. The results of the analysis show that the coefficient of the direct influence of emotional intelligence on auditor performance is positive and the coefficient of interaction between emotional intelligence and job satisfaction on auditor performance is also positive, it can be concluded that job satisfaction strengthens the positive influence of emotional intelligence on auditor performance. These results indicate that job satisfaction can strengthen the management of good emotional intelligence so that the auditor's performance will increase. This study supports the concept of valence in the expectancy theory which explains that organizational rewards provided will satisfy individual personal goals, thus creating job satisfaction for an employee. An auditor who is satisfied with the work he is doing will be able to manage his emotional intelligence well, because emotional intelligence is closely related to one's mood. The better the management of the auditor's emotional intelligence, the better the auditor's performance. This study also supports Herzberg's two-factor theory linking intrinsic factors with job satisfaction and linking extrinsic factors with job satisfaction. Intrinsic factors in the world of work can be in the form of emotional intelligence possessed by an auditor. Auditors with good emotional intelligence are able to manage all feelings and emotions that may arise when carrying out their work as auditors, and later with good emotional intelligence management, auditors are able to develop strategies to overcome all problems that arise when conducting audits.

Employees with high job satisfaction will have better emotional intelligence as well so their chances of leaving the company are lower than employees who have low job satisfaction. If he has managed to regulate his emotions well, the probability of success will be higher. The results of this study also confirm the concept of expectancy in the expectancy

theory which explains the relationship between effort and the resulting performance. The intended effort is in managing emotional intelligence. High emotional intelligence has an impact on an individual's ability to face challenges and make him a responsible, productive, and optimistic individual in dealing with and solving problems, where these things are needed in the work environment (Hasanuddin and Sjahruddin, 2017).

Job Satisfaction Moderates the Effect of Experience on Auditor Performance

Hypothesis 6 (H6) states that job satisfaction strengthens the effect of experience on auditor performance. The results of the analysis show that job satisfaction strengthens the effect of experience on auditor performance, so H6 is accepted. The results of the analysis show that the coefficient of the direct influence of the experience variable on the performance of the auditor is positive and the coefficient of the interaction variable between experience and job satisfaction on the performance of the auditor is also positive, it can be concluded that job satisfaction strengthens the positive influence of experience on the performance of the auditor.

These results indicate that with job satisfaction owned by an auditor, the experienced auditor will be more enthusiastic in improving his performance. This study supports the expectancy theory that by obtaining job satisfaction, individuals will work as well as possible. The concept of valence in the expectancy theory explains that organizational rewards provided will satisfy individual personal goals, thus creating job satisfaction for an employee. The performance of an auditor can be seen from the experience they have. One's work experience shows the types of work one has done and provides a great opportunity for one to do a better job. The experience possessed by an auditor is related to the concept of instrumentality in expectancy theory. An auditor who has a certain level of experience will be more thorough in conducting an examination compared to an auditor who has low experience. The auditor's work experience provides a greater opportunity to do a better job, so that the performance will increase. This study also supports Herzberg's two-factor theory which links intrinsic factors with job satisfaction and links extrinsic factors with job satisfaction. Intrinsic factors in the world of work can be in the form of improvement and growth in work such as work experience. Experience in audit practice is one indicator to prove the expertise or professionalism of an auditor, because if you are inexperienced, you have a greater chance of attribution of errors compared to more experienced auditors (Erawan and Sukartha, 2018). Job satisfaction of an auditor strengthens the improvement of work performance which is closely related to performance improvement. An auditor who has high job satisfaction will increase his performance and his performance will also increase. Job satisfaction can affect the attitude and behavior of auditors in carrying out their profession professionally. A professional auditor coupled with his job satisfaction will be able to produce good audit quality (Prabawati and Widhiyani, 2019). Auditor professionalism can be seen from the level of experience they have. Job satisfaction can be a stimulus for auditors to continue to work optimally and in accordance with the standards of the public accounting profession so that it will result in an increase in audit quality and experience as an auditor.

Implications of Research Results

Based on the discussion that has been described previously, the implications of the results of this study consist of two, namely theoretical implications and practical implications. The two implications can be described as follows.

Theoretical Implications

This study concludes that independence, emotional intelligence, and experience have no effect on auditor performance. This study does not confirm the concepts of expectancy, instrumentality, and valence that exist in expectancy theory. This is because in the world of work, auditors are certainly vulnerable to pressures that come from within and from outside the organization. Therefore, a stimulus is needed that can support the auditor's performance. The second conclusion is that job satisfaction moderates the influence of independence,

emotional intelligence, and experience on auditor performance. This research supports the expectancy theory where this theory has been proven to be able to explain that the individual's strength in working well is influenced by the reciprocal relationship between what is desired and needed and how much the individual believes that the company will provide satisfaction for individual desires in return for occupation. In this theory there are 3 concepts, namely expectancy, instrumentality, and valence which can explain job satisfaction strengthening the relationship between the variables of independence, emotional intelligence and experience on auditor performance. This study also uses Herzberg's two-factor theory where this theory has been proven to be able to explain the relationship between intrinsic factors and job satisfaction and relate extrinsic factors to job satisfaction that can affect individual behavior motivation. Based on the expectancy theory and Herzberg's two-factor theory, job satisfaction is a stimulus to motivate someone to increase their work effort. These work efforts can be done by enforcing auditor independence, managing emotional intelligence well, and increasing work experience in order to improve performance as an auditor.

Practical Implications

Based on the results of the research obtained, this research can make a positive contribution to auditors working at the Bali Provincial Inspectorate and the Bali Province Representative Finance and Development Supervisory Agency (BPKP) in improving their performance, and the results of this study are also expected to be a support for the creation of quality reports for a better audits. The role of job satisfaction can help improve auditor performance which was not previously influenced by independence, emotional intelligence, and experience, but with the moderation of employee job satisfaction this tends to increase auditor job satisfaction. So, it is important in creating job satisfaction in improving the performance of auditors.

CONCLUSION

It's concluded that neither independence, emotional intelligence, nor experience has a direct effect on auditor's performance. Job satisfaction moderates the influence of independence on auditor's performance, job satisfaction moderates the effect of emotional intelligence on auditor's performance, job satisfaction moderates the effect of experience on auditor's performance.

Based on the results of the analysis and conclusions, some suggestions for further research can be put forward as follows: This research is limited to government internal auditors. For further researchers, it is hoped that they can conduct research with a wider scope, not only on government internal auditors but can reach government external auditors to obtain more accurate results. Based on the results of the study, it was found that independence, emotional intelligence, and experience had no effect on auditor performance and job satisfaction variables were able to moderate the influence of independence, emotional intelligence, and experience on auditor performance. With this job satisfaction variable, it is hoped that local government internal auditors can continuously improve their independence, emotional intelligence, and experience in order to achieve good performance in accountable, clean, and transparent local government financial management. The moderating variable in this study, namely job satisfaction, belongs to the type of pseudo moderation (Quasi Moderator) which is a variable that moderates the relationship between the independent variable and the dependent variable which is also the independent variable. For further research, it is hoped that other moderating variables can be used to purely moderate the relationship between the independent variable and the dependent variable.

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