

THE EFFECT COMPETENCE, PROFESSIONAL ETHICS OF AUDITORS TO WORK PERFORMANCE AND EMOTIONAL QUOTIENT INTELLECTUAL MODERATING VARIABLE

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Abstract

The study aims to effect competence, professional ethics, intelligence quotient, emotional quotient of auditor performance in the inspectorat one island of Sumbawa. The population in this study were all auditors in the office of the Inspectorat one island of Sumbawa, with the overall number of auditors as many 174 people. The the samples used by 124 people with purposive sampling method. The analysis technique used is Mederated Regression Analysis (MRA). Based on the analysis and hippotesis testing, it is conclude that (1) The comptence of a positive effect on the performance of auditors. (2) The professional ethics of the positive effect of performance auditors. (3) The intelligence quotient of auditosr is not moderate (Strengthen) the effect ofcompetence on the auditors performance. (4) The intelligence quotient is not moderate (Strengthen) the effect ofprofessional ethics on the auditors performance. (5) The emotional quotient moderate (Strengthen) the effect of competence on the auditors performance. (6) The emotional quotient moderate (Strengthen) the effect of professional ethics on the auditors performance.

Keywords: Auditors Performance, Competence, Ethical Profession, Intelligence Quotient, Emotional Quotient.

1. Introduction

The success of such government organization affected by the oversight function. Government oversight function consists of external supervision and internal control. Permenpan Number: PER / 05 / M.PAN / 03/2008 states the internal control of the administration of government is essential to the implementation of effective governance, efficient, transparent, accountable, clean of corruption, collusion and nepotism promote the establishment of good governance and clean government.

Institute for Government Internal Supervisory Apparatus (APIP) have the apparatus that is the auditor in charge and function monitoring. The auditor's responsibility to the public very heavy because it is required to be competent. The higher the competence of auditors, the better the performance of auditors in carrying out their duties, conversely the lower the lower the auditor competence performance (Eviyany and Lapoliwa, 2014).

Data Auditor coaching center Functional Officer (PFA) until 2015 showed the number of auditors certified condition throughout Indonesia only 12 755 or 27.39% of the total national demand 33 805 45 560 resulting in a shortage of auditors. In 2019 expected to amount to 20 255 auditor or 43.50% of the national requirement. Implementation of the audit performed by the auditor are sometimes encountered obstacles due to various factors such as the limited labor inspectors, is not comparable to the number of the auditee being examined and given guidance (www.bpkp.go.id)

The results of the mapping capability APIPs by the BPK to 474 APIPs Center / Regional putting APIPs District / City in Sumbawa island at the level of 1 (one) and level 2 (two) for Functional Auditor (JFA) and officials of the General Local Government (P2UPD). (Www.bpkp.go.id). Based on these data indicate that the auditor at District / City in Sumbawa Island has not been optimal in performing their duties, as well as the performance is still lacking.

In practice auditors sometimes appears flavor and family relationships, friendships too prominent. Auditors who do not have and do not adhere to professional ethics can not produce a satisfactory performance for himself or his client (Princess and Suputra, 2013). As an auditor, should have good ethics in carrying out its duties (Cahyani, et al 2015). The existence of ethics is intended to maintain a harmonious relationship between man (Ludigdo, 2006).

In conducting its audit, an auditor requires a balance between the technical competencies and behavioral competencies. In recent years, the issue of violations of or adherence to Regulation Legislation including professional ethics still occur. Problems related to any form of corruption, collusion, and nepotism concern and the main problem in this country. In the examination only has competence alone is not enough, without the application of professional ethics. The foregoing emphasize in Regulation Chief Financial and Development Supervisory Agency (BPK) No. 11 Article 2 2016 On Assignment Auditor on the environment BPK declare each perform oversight of auditors are required to apply, enforce the appropriate professional ethics code of ethics Internal Government.

Several previous studies have linked to factors that affect the performance of the internal auditor AIPs as variable competence by (Eviyany and Lapoliwa, 2014) concerning the effect on the performance of the auditor's competence, research results on the performance of the auditor's competence. Research conducted by (Wulandari, 2011) on the Influence of competence on the performance of auditors stated competence simultaneously and partially influence on the performance of auditors. The results of different studies presented by (Snow, 2014) states the competence no significant effect on the performance of auditors.

Other variables are never tested their effects on the performance of auditors is the ethics of the profession. (Ludigdo, 2009), Choiriah (2013), Atfa (2014), Sinarwati, et al. (2015), Triyanthi and Budiarta (2015), Cahyani, et al. (2015), Sujana and Purnamawati (2015), Mulyani (2015), proving that the ethics of the profession have a significant effect on the performance of auditors. The different results presented in the study Pratama (2015), in which the professional ethics of auditors are not significantly positive effect on the performance of auditors. Oktavia (2015) in his research shows that partial results not significant effect on the performance of auditors.

The previous study cited above showed inconsistent results, so that it reflects there is still disagreement about the effect of competence, professional ethics on auditor performance caused by situational factors that affect or have an effect contingent on the relationship of independent variables are on auditor performance as the dependent variable. Inconsistency results of previous studies may be mediated through a contingency approach (Govindarajan, 1986). Based on the above description of the contingency approach, this study incorporate the variables that have an impact or effect of moderating

variable into the contingency as a research model of influencing the performance of auditors is variable intellectual intelligence and emotional intelligence which is a novelty in this research.

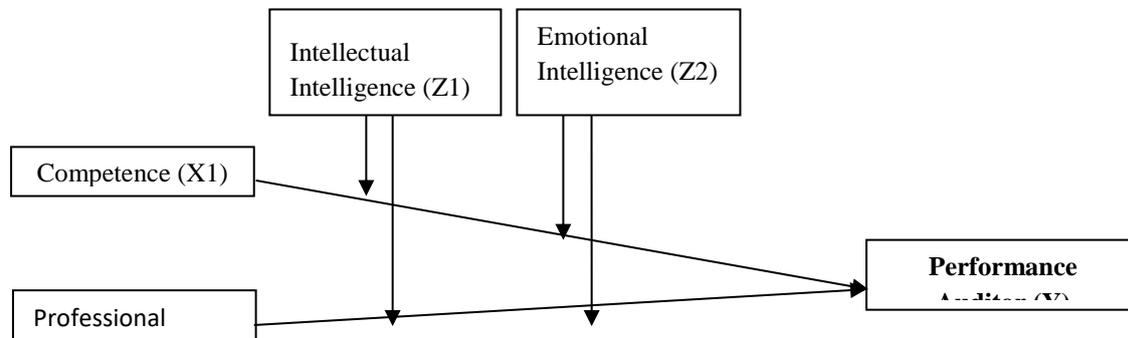
The role of the intellectual in the success of the workforce ranks second after emotional intelligence that is 20%, emotional intelligence influence the success of 80%, consisting of the ability to motivate oneself, overcome frustration, control impulse, regulate mood, empathy and work (Goleman, 2003: 49). It is intended throughout the auditor is not just smart in terms of knowledge and skills but also have emotional intelligence are primed to carry out supervisory duties. In the bureaucratic practices not only need a balance of technical competencies and behavioral competencies, but also have excellent emotional intelligence to carry out tasks in the field of supervision. (www.bpkp.go.id).Based on the above phenomenon, then the problem in this research are: 1. What is Competence, professional ethics has a positive effect on the performance of auditors. 2. Is the intellectual intelligence and emotional intelligence is able to strengthen the relationship between competence and professional ethics on the performance of auditors?. The purpose of this study was to test and see empris evidence regarding the effect of competence and professional ethics on the performance of auditors with the intellectual and emotional intelligence as the moderating variable Inspectorate District / City in Sumbawa island.

2. Theoretical Framework and Hypothesis Development

This study uses the theory of attitude and behavior developed by (Trindis, 1980), stated that the attitude of the person's behavior is determined by the attitudes associated with what people want to do include beliefs about a consequence of behaving, social rules, habits of behavior may not happen if the situation does not allow , Theory attitudes and behavior can influence the auditor with the existing technical competencies include knowledge of auditing and accounting knowledge and skills in applying the guidelines attitude audit profession in accordance with the conditions set.Based on the contingency theory, suggesting that there is a situational factors that may interact in affecting certain situations (Outlay, 1980 in Istanti, 2013) .Jogiyanto (2004) explains that a moderating variable is an other independent variables entered into the model because it has the effect of contingency , (Govindarajan, 1998) The use of the contingency approach allows there are other variables which act as a moderating variable affecting the relationship between competence and professional ethics on the performance of

auditors. Based on the description above, the conceptual framework of this research can be seen in the image below:

Figure 1. Conceptual Framework Research



2.1. Influence on Performance Auditor Competence

BPK Chief Regulation No. Per-211 / K / JF / 2010 has set the competence of an auditor in the form of knowledge, skills, and attitudes of behavior, competence of auditors covering aspects of skills / expertise and attitude to perform tasks .To behavior Auditor Functional with good performance results. The theory could explain the attitude and behavior of auditor competence. Auditors with competence will be more careful in carrying out its duties are not susceptible. With its competence auditors will give a decision, an objective assessment manner to achieve good performance. Past research has linked variable competence (Eviyany and Lapoliwa, 2014) in his research on the effect on the performance of the auditor's competence, research results on the performance of the auditor's competence. Research conducted by (Wulandari, 2011) on the Influence of competence on the performance of the auditor stated that the competence simultaneously and partially influence on the performance of auditors. Based on the description above, the hypothesis proposed in this study are:

H1. *Competence has a positive effect on the performance of auditors.*

2.2. Influence on Performance Auditor Professional Ethics

Ethics is the science of what is good and what is bad and about right and moral obligation (moral) Ulum (2009: 93). Attitudes and behavior theory capable of explaining variables professional ethics of auditors. In the world of work of auditors are faced with a variety of rules to be followed as a reference in the work. An auditor who has the ethics of the profession will act in conformity with the regulations

and standards of the profession. In the working world are always arranged in an ethical auditor. (Badroen et al, 2006) in (Aprianti et al, 2014) Ethics as a gesture to understand the options that should be taken from the number of existing action selection.

The previous study ever to test the influence of professional ethics on the performance auditor telah dilakukan oleh Ludigdo, (2009), Princess and Suputra, (2013), Choiriah (2013), Atfa (2014) Sukmawati and Sinarwati, et al (2014), Triyanthi and Budiarta (2015), Cahyani, et al (2015), Sujana and Purnamawati (2015), Aryani, et al (2015), Muliani, et al (2015) proved that the ethics of the profession has a significant influence on the performance of auditors. Based on the above, then the hypothesis in this study are:

H2. *Professional ethics has a positive effect on the performance of auditors.*

2.3. Role of Intellectual Intelligence Competence In Moderating Effect on Performance Auditor

Contingency theory and behavioral variables can explain intelligence. An auditor in carrying out the task is certainly faced with a wide variety of situations and environmental conditions, intellect which is the way a person menyesuaikan in with its surroundings, able to adapt and logical thinking, so that no one in the act and is expected to help produce a good performance. The existence of a contingency factor in the relationship between the competence of the auditor's performance in the form of intelligence, will affect the strength of the relationship of these variables. The importance of application of intelligence in the discharge is necessary because the work environment will deal with diverse situations and environments, with the uncertain conditions of an auditor is required intellect,

Career of an auditor in the working world is not enough with competence but supported also by intelligence. This is reinforced by the statement that the intelligence quotient in second place for the intellectual role of 20% in the success of the world of work (Goleman, 2003: 49). Competence is closely connected with the intellectual kecerasan for their intellectual competence of auditors easily implement to the fullest. The higher intelligence which is owned by an auditor then further assist the auditor in applying its competence so as to improve the performance of auditors. Based on the above hypothesis in this study are:

H3. *Strengthening the role of intellectual acumen positive influence on the performance of the auditor's competence.*

2.4. Role of Intellectual Intelligence In Moderating Effect on Performance Auditor Professional Ethics

Ethics is the science of what is good and what is bad and about right and moral obligation (moral) Ulum, (2009: 59). Choiriah, (2013) states that the cognitive abilities in this case intelligence is forecast tool to view a person's performance in the future. Contingency theory can explain the variable intelligence. Field auditors are faced with a wide variety of situations and conditions in terms of both environmental inspection and the attitude of the auditee, understanding and knowledge that can be said to be contrary to the wishes and the auditor's understanding, then in such circumstances is the intellectual is in need because of concerns with how the attitudes and menyesuaikan auditor's behavior to the environment which is always not settled, auditor is expected to be able to adapt and logical thinking, as well as analyze and express everything that is faced in its work with courteous, kind, and true so that no one in the act and is expected to help to make a good performance. Based on the exposure, the researchers argue that an auditor, in addition to applying the professional ethics in performing their duties seorang auditor must have and include intellectual due to their intelligence high intellectual illustrates that the auditor is able to think with common sense and can solve the problem easily, quickly, and tepat. Dengan thus the hypothesis in this study are: and correctly so that no one in the act and is expected to help to make a good performance. Based on the exposure, the researchers argue that an auditor, in addition to applying the professional ethics in performing their duties seorang auditor must have and include intellectual due to their intelligence high intellectual illustrates that the auditor is able to think with common sense and can solve the problem easily, quickly, and tepat. Dengan thus the hypothesis in this study are: and correctly so that no one in the act and is expected to help to make a good performance. Based on the exposure, the researchers argue that an auditor, in addition to applying the professional ethics in performing their duties seorang auditor must have and include intellectual due to their intelligence high intellectual illustrates that the auditor is able to think with common sense and can solve the problem easily, quickly, and tepat. Dengan thus the hypothesis in this study are:

H4. Strengthening the role of intellectual acumen positive influence on the performance of professional ethics auditor.

2.5. Moderating Role of Emotional Intelligence in Competence Effect on Performance Auditor.

Upon the success of auditors of 80% was obtained and influenced by emotional intelligence, which includes the ability to motivate oneself, overcome frustration, control impulse, set the mood (mood), empathy and the ability to work together, the more complex the job more important emotional intelligence, emotions are out of control can make smart people into dumb (Goleman, 2003: 59). It is intended that in order to improve performance, the leadership of the government's internal auditor and all auditors are not just clever or skillful in terms of knowledge and skills but also have excellent emotional intelligence to carry out tasks in supervision. In the practice of the bureaucracy actually required balance between the two competence (technical competencies and behavioral competencies) to obtain a profile of internal auditors of government and leader of the auditor who is not just smart or skilled in terms of knowledge and skills but also have emotional intelligence are primed to carry out tasks in the field of supervision (Sumardi, 2013: 80).

Problems to be faced by auditors in the work is very diverse. To deal with these problems the auditor is not enough to rely on technical competence, which includes knowledge of auditing and accounting knowledge possessed. But an auditor must have emotional intelligence, because in the world of work of auditors significantly will be dealing directly with the environment, in the work environment there are a wide variety of situations and conditions and the nature and attitude of the auditee to be faced with problems different from the problems crucial and lightweight.

Contingency theory can explain the variables of emotional intelligence. An auditor requires a high emotional intelligence to do the job, because the auditor will meet and interact with many people who have the attitude and the diverse nature (Setiawan and Iatrine, 2016), said that the high emotional intelligence required auditor for the work environment, the auditor will be in touch with many people. In forming the auditor's moral discipline required important role of emotional intelligence. Various issues and challenges to be faced in the world of work of auditors as fierce competition, the demands of the task, uncomfortable work atmosphere and relationship problems with others. Emotional is the feeling of self and the ability to read other people's feelings (those who opposed interaction) as an influence in generating a feedback to take the best step in dealing with a particular situation Noor, (2014). Self-awareness is the ability to know what is perceived at any time and use them to guide

decision-making themselves. Someone who has the self-awareness will know the capabilities, strengths and limits of self.

Empathy one can show sensitivity and understanding of the perspectives of people and acknowledge and respect for others (Noor and Sulistyawati, 2014). According ikhsan and Isaac (2008) emotional intelligence is influenced by the attitude and behavior that refers to the part of the psychological characteristics in a person who determines how it responds to its environment. Thus the hypothesis in this study are:

H5. *Emotional intelligence strengthening relations between the positive effect on the performance of the auditor's competence,*

2.6. Role of Emotional Intelligence In Moderating Influence of Ethics Profesi Terhadap Auditor performance.

Good emotional intelligence are likely to succeed in life because it is able to master the habit of thinking that drives productivity. Likewise, as an auditor emotional intelligence needed to assist the auditor in conducting the examination in order to detect the truth of the client's financial statements (Sinarwati, 2014).

In the working world, there are several other forces that determine the performance of emotional intelligence that involves the ability to motivate yourself, to overcome frustration, control impulse, regulate mood, empathy and the ability to work together amounted to 80% (Goleman, 2003: 59). Contingency theory capable of explaining variables professional ethics of auditors. In the world of work of auditors are faced with a wide range of regulations that must be followed as a reference in the work. An auditor who has the ethics of the profession will act in conformity with the regulations and standards of the profession. In the working world are always arranged in an ethical auditor. Badroen et al, (2006) in Aprianti et al, (2014) Ethics as a gesture to understand the options that should be taken among the many courses of action available.

Their contingency factor that is the situation and the environment in which the auditor to do the job are faced with a variety of characteristics of the auditee and the environmental situation different then with their emotional intelligence in yourself auditors will help improve performance. Professional ethics without good emotional intelligence all the capabilities of the auditor has enormous benefits, and

can be said to affect the performance of the auditor to be very high. Thus the hypothesis in this study are:

H6. *Emotional intelligence plays strengthen positive influence on the performance of the auditor's professional ethics.*

3. Research Method

3.1. Types of research

This type of research is associative study aims to investigate the influence and relationship variables studied (Sugiyono, 2013: 36). The causal relationship is a relationship that is both cause and effect, (Sugiyono, 2013: 37).

3.2. Population and Sample

The population in this study were all employees of the Inspectorate of Regency / City in Sumbawa Island, with the number of 174 people. The sample in this study amounted to 124 people, consisting of Functional Officer Auditor (PFA) and Functional Supervision of Government Affairs Local Government (JFP2UPD) using purposive sampling method.

3.3. Types and Sources of Data

Primary data is a source of research data obtained directly from the source through a questionnaire. The researchers used secondary data will be collected using observational methods.

3.4. Operational Definition of Variables

Table 1. Operational Definition of Variables

| No. | variables | Definition | Indicator | No. item the question |
|------------|------------------|--|---|------------------------------|
| 1 | Competence | Competence is the size of the minimum capabilities possessed by an auditor covering aspects (knowlwdge), skills / expertise (skills) to be able to perform tasks in the Auditor Functional with good performance results (BPK Perka No.Per-211 / K / JF / 2010) | 1. Knowledge 2. Expertise 3. Work experience 4. Attitude | 1-3 5-6 8-9 10 |

| | | | | |
|----|---------------------------|---|---|--|
| 2 | Intellectual intelligence | Intellectual is a general capacity of individuals seem to cope with the demands of life that involves thinking rationally (Fabiola, 2005) | 1. Problem-solving skills. 2. Verbal intelligence. 3. Practical intelligence | 11-12 13-15 16-18 |
| 3. | Emotional intelligence | Emotions are defined as harsh circumstances arising from the heart, soul strong feelings such as sadness, emotions that grow and recede in a short time (Dictionary Indonesian, 2003) | 1. Self-motivation 2. Resilience in overcoming failure 3. Set the mood 4. Self-control in social interaction 5. Resilience in the face of failure 6. empathy | 19 20-21 22, 25 26-28 29, 30 |
| 4. | ethics auditor | Professional ethics is a system of moral principles that must be obeyed is applied in a professional group set together (Ulum, 2009: 93) | 1. Compliance with the rules 2. secrecy 3. objectivity 4. Integrity 5. Responsible 6. professional behavior | 31-33 34 35-37 38 39 40 |
| 5. | performance Auditor | Performance is a person's success in implementing the tasks and pekerjaannya (Mulyadi 2002: 153) | 1. Quality 2. Quantity 3. Punctuality 4. Cooperation | 41,42,43 44-45 46-47 48 |

3.5. Data analysis method

Data analysis tool that uses regression and Moderating Regression Analysis (MRA). Before being tested by regression and MRA first tested the quality of the data consists of, the data normality test, and a test multicollinearity, heteroscedasticity test, test determinant coefficient (R²), simultaneous test (F), hypothesis testing (t) using SPSS.

The regression equation used to determine the effect of variable competence on the performance of auditors by Dan equations used to determine the influence of variables on the performance of the auditor's professional ethics (Wijaya, 2011: 92) are:

$$Y = a + b_1x_1 + e$$

$$Y = a + b_1X_2 + e$$

Statistical equation in the interaction test is used to determine the variable pemoderasian intelligence in relation to the performance of the auditor's competence and statistical equations in the interaction test is used to determine the variable pemoderasian intelligence in relation to the performance of the auditor's professional ethics (Ghozali, 2011: 164) are:

$$Y = a + b_1x_1 + b_2Z_3 + b_3X_1Z_3 + e$$

$$Y = a + b_1x_1 + b_2Z_4 + b_3X_1Z_4 + e$$

Statistical equation in the interaction tests are used to determine the moderating variables emotional intelligence in relation to the performance of the auditor's competence and statistical equations in the interaction test used to determine the moderating variables emotional intelligence in relation to the performance of the auditor's professional ethics (Ghozali, 2011: 164) are:

$$Y = a + b_1X_2 + b_2Z_3 + b_3X_2Z_3 + e$$

$$Y = a + b_1X_2 + b_2Z_4 + b_3X_2Z_4 + e$$

Information :

Y = Performance Auditor

X1 = Competence

X2 = Professional Ethics

Z3 = Intellectual Intelligence as a moderating variable

Z4 = Emotional intelligence as a moderating variable

b3X1Z3 = Interactions with intellectual competence

b3X1Z4 = Interaction with the professional ethics of intelligence

b3X2Z4 = Interactions with emotional intelligence competencies

b3X2Z4 = Interaction with the professional ethics of emotional intelligence

a = constant

e = *Error*

4. Results

4.1 Characteristics of Respondents

As for the characteristics of the respondents are presented in the following table:

Table 2. Characteristics of Respondents

| characteristics | | F | % |
|------------------|-------------|-----|-----|
| Gender | | | |
| 1. | Man | 79 | 64% |
| 2. | woman | 45 | 36% |
| Age | | | |
| 1. | <25 years | 2 | 2% |
| 2. | 25-35 years | 39 | 31% |
| 3. | 36-45 years | 58 | 47% |
| 4. | > 45 years | 25 | 20% |
| Education | | | |
| 1. | High School | 0 | 0% |
| 2. | Diploma | 1 | 1% |
| 3. | S1 | 110 | 89% |
| 4. | S2 | 13 | 10% |
| Years of service | | | |
| 1. | <2 years | 6 | 5% |
| 2. | 2-4 years | 35 | 28% |
| 3. | 4-6 years | 66 | 53% |
| 4. | > 6 years | 17 | 14% |
| Office | | | |
| 1. | PFA | 65 | 52% |
| 2. | P2UPD | 59 | 48% |

The table above shows the respondents are male in 79 (64%) and women as much as 45 respondents (36%). Characteristics of respondents by age mostly aged 36-45 years as many as 47 respondents (47%). Characteristics of respondents by education level mostly educated S1 as many as 110 (89%). Characteristics of respondents based on years of largely have a service life of 4-6 years as many as 66 (53%). While the number of respondents according to their position, most respondents are the PFA office as much as 65 respondents (52%).

4.2 Description of Research Variables

The descriptive statistics for each variable research presents the minimum, maximum, average and standard deviation. Descriptive analysis are presented in the following table.

Table 3. Descriptive Statistics

| | N | Minimum | Maximum | mean | Std. deviation | variance |
|--------------------|-----|---------|---------|---------|----------------|----------|
| X1 | 124 | 34.00 | 50.00 | 46.2097 | 3.46709 | 12.021 |
| X2 | 124 | 38.00 | 50.00 | 46.1694 | 3.21511 | 10.337 |
| Z3 | 124 | 30.00 | 40.00 | 36.4597 | 2.84962 | 8.120 |
| Z4 | 124 | 45.00 | 60.00 | 55.2742 | 3.87054 | 14.981 |
| Y | 124 | 28.00 | 40.00 | 36.7500 | 2.83022 | 8.010 |
| Valid N (listwise) | 124 | | | | | |

Auditors competence variable (X1) was measured using 10 questions. Descriptive analysis auditor competence variables showed a minimum value of 34, the value of maximum of 50 and an average of 46.21. Variable professional ethics (X2) were measured using 10 questions, obtained a minimum value of 38, the maximum value of 50 and an average of 46.17. Variable intelligence (Z3) was measured using 10 questions shows the minimum value of 30, the maximum value of 40 and an average of 36.46. Emotional intelligence variable (Z4) obtained a minimum value of 45.00, a maximum value of 60, an average of 55.27. Auditor performance variable (Y) obtained a minimum value of 28, the maximum value of 40 and an average of 36.75.

4.3 Validity and Reliability Test Results Research Instruments

4.3.1 Validity of Test Results

Validity is a measure that indicates the level of validity of the instrument. To assess the validity of the question items by comparing the value of r_{hitung} with r_{tabel} , with the provision that if the value $r_{hitung} > r_{tabel}$, Then the item is considered valid. Conversely, if the value $r_{hitung} < r_{tabel}$, then the item is considered not valid. Nilai r_{hitung} question is indicated by the corrected item-total value correlation hasil SPSS output. While the value r_{tabel} on $\alpha: 0.05$ and $df (n-2)$ is equal to 0.176. Validity test results showed that all items of questions for all variables of this research is valid. Masing individual item r_{hitung} question has a value greater than the cut-off value (r_{tabel}) of 0.176.

4.3.2 Reliability Test Results

Reliability constitute procedure examination considered relevant statistics to measure the extent of the internal consistency of a research instrument. To test the reliability of used Cronbach Alphas cut-off value of 0.70. Cronbach's alpha value of all variables in this study exceeded the cut-off value of 0.70. Therefore it can be concluded that the instrument or measuring instruments used in each variable should be seen as reliable.

4.4 Classical Assumption Test Results

4.4.1 Residual Normality Test Results

Residual normality test was conducted to determine the distribution of the regression residuals. Determine residual normality is using non-parametric statistical tests Kolmogorov-Smirnov (KS), with the provision that if the value of Kolmogorov-Smirnov significantly less than 5%, it can be said that the residual data from the regression model not normally distributed. Conversely, if the significance value above 5% can be said that has residual value is normally distributed (Ghozali, 2016: 154-158). Kolmogorov-Smirnov test results show the significance of 0,022. Nilai significance value of 0.022 indicates a regression residuals produced is not distributed normal. Ketidaknormalan residual value is due to some residual value extreme or too large. To overcome the problem of abnormality of the residual value, then removed some of the data that has the highest residual value, so the hypothesis testing and regression coefficients can dilakukan. Berdasarkan assessment results of analysis show that the extreme residuals contained in the data to the 64th with a residual value of 7.608 and the data to -81 with residual value 6,699. Hasil second normality test showed a significance value of 0.060 Kolmogorov-Smirnov test. This value exceeds the cut-off value of 0.05. Hasil second normality test showed a significance value of 0.060 Kolmogorov-Smirnov test. This value exceeds the cut-off value of 0.05. Hasil second normality test showed a significance value of 0.060 Kolmogorov-Smirnov test. This value exceeds the cut-off value of 0.05.

4.4.2 Test Results Heteroskedastisitas

Heteroscedasticity test conducted to test ketidakkeseimbangan variance of the residuals of the observations to other observations in the regression model. If the variance of residual or observations to other observations remain, then called homoskedastisitas and if different is called heteroscedasticity

(Ghozali, 2016: 134). A good regression requires no occurrence or happening homokedastisitas heterokesdatisitas. Provisions decision if the test result is the significance of the independent variables on the absolute residuals is greater than $\alpha = 0.05$ then there is no heteroscedasticity. Heterokedastisitas test results demonstrate the significant value of each variable above 0.05, so that it can be concluded that an heterokedastisitas between observations for all of the dependent variable in this study.

4.4.3 Test Results Multicollinearity

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent) The model is not a good regression occurred in the correlation between the independent variables. Cut-off value which is commonly used to indicate the presence of multicollinearity is a tolerance value <0.10 or equal to $VIF > 10$.

Table 9

Coefficientsa

| Model | | Coefficients unstandardized | | standardized Coefficients | T | Sig. | collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|------|
| | | B | Std. Error | Beta | | | tolerance | VIF |
| 1 | (Constant) | 7,004 | 2,450 | | 2,859 | .005 | | |
| | X1 | .355 | .134 | .435 | 2,652 | .009 | .134 | 7438 |
| | X2 | .289 | .144 | .328 | 2,002 | .048 | .134 | 7438 |

a. Dependent Variable: Y

The above table shows the tolerance for the independent variables auditor competence (X1) and professional ethics (X2) are respectively 0.134 with VIF each 7,438. Berdasarkan two values can be said that there is no correlation between independent variables in the study or did not happen multikolinearitas.

4.5. Discussion

Here are the results of analysis of the influence of competence, professional ethics on the performance of auditors with intellectual intelligence and emotional intelligence as a moderating variable, such as:

4.5.1. Effect of Performance Competence Auditor

The results show that the competence of the auditors both in formal education through college with courses in accounting and learn auditing and financial accounting with education level sarajana or

graduate a basic ability to be possessed by Functional Officer Auditor (PFA) and the Acting Supervisor Affairs Local government (P2UPD) in carrying out its duties. In addition the auditor should deepen their knowledge by following a training or audit-related training to deepen their skills and work discipline. Thus a PFA and P2UPD able to perform the job well so that it can improve the performance of auditors.

The results support the theory of attitudes and behavior, expressing one's behavior is determined by the attitudes associated with what people want to do, social rules associated with what is thought to be self-personality, and linked by custom and by what used to do, behavior not likely to happen if the situation does not allow. By having competence coupled with the training and the training of auditors will be easy to understand his work and be disciplined so as to make it easy pekerjaa finish. The results support the research (Eviyany and and Lapoliwa, 2014), (Endah, 2011) states the competence of a significant effect on the performance of auditors with a positive direction.

4.5.2. Influence on Performance Auditor Professional Ethics

Implementation of the tasks performed by the Auditor Functional Officer (PFA) and officials of Local Government Affairs (P2UPD) are expected to have a good professional ethics. Professional ethics higher so intertwined attitudes and behavior among members of the audit team or the environment auditee good, Understanding, implement, maintain the attitude and behavior based on the principles of professional ethics responsibly support the implementation of the task auditor so more focused and can improve the performance of auditors. The results are consistent with research conducted by (Choiriah, 2013), (Princess and Suputra, 2013), (Atfa, 2014), (Cahyani et al, 2015), (Triyanthi and Budiarta, 2015), (Muliani et al,

4.5.3. Role of Intellectual Intelligence Competence In Moderating Effect on Performance Auditor

Based on the results of data analysis show the test results of intellectual intelligence variables moderating effect on the relationship with the performance auditor. Hasil competence variable t test showed a value of 1.322 t-test with a significance value of 0.189. Because the t-test value of 1.322 is smaller than 1.98, the decision is to accept Ho, variable intelligence is not able to moderate influence on the performance of the auditor's competence throughout the island of Sumbawa.

Basically, in carrying out their duties of auditors will go down spaciousness and interact directly with the auditee to be examined, where the auditee has the characteristics, abilities and problems are different, with their intelligence then the auditor will be able to speak well, to convey the arguments and ideas with mind healthy and rational, so it is easily understood by the auditee. Competence is closely connected with the intellectual kecerasan due to their intelligence easily auditor will use and implement the competencies that have been acquired in college to the fullest.

4.5.4. Role of Intellectual Intelligence In Moderating Effect on Performance Auditor Professional Ethics

Based on analysis of the data shows the test results of intellectual kecerdasan variable moderating effect on the relationship with the performance of professional ethics variable auditor. Hasil t test showed a value of 1.410 t-test with a significance value of 0.002. Because the value of t-count of 1,410 is smaller than 1.98, then the decision is to accept H₀, variable intelligence is not able to moderate influence on the performance of the auditor's professional ethics throughout the island of Sumbawa, while each respondents where the average score of each indicator amounted to 36.46% which is classified in the category very high. The results of this study do not support the theory of contingency and Opinions (Armansyah, 2006) that intelligence is the ability to act in a focused, think rationally and effectively deal with the environment.

4.5.5. Moderating Role of Emotional Intelligence in Competence Effect on Performance Auditor.

The test results moderation emotional intelligence variables to influence the performance of the auditor's competence shows the test results of emotional intelligence variables moderating effect on the relationship with the performance auditor. Hasil competence variable t test showed a value of 3.221 t-test with a significance value of 0.002. Because the value of t count equal to 3.221 greater than 1.98, then the decision is to accept H_a, emotional intelligence variables able to moderate influence on the performance of the auditor's competence throughout the island of Sumbawa.

Implementation of the audit performed by the auditor are always faced with different situations and environments accompanied auditee diverse characteristics, especially in the new neighborhood known auditee, so it is considered incompatible with personal self auditor. Competence is accompanied by uncontrollable emotional intelligence lead to mood, mind and soul to be quiet in the inspection to

detect errors or irregularities that occurred in the report presented by the auditee lead auditor becomes optimum performance.

The results are consistent with the theory of attitude and behavior (Theory of Attitude and Behavior) developed by (Trindis, 1980) and the contingency theory, the results of this study are consistent with expert opinion that stated upon the success a person of 80% is obtained and influenced by emotional intelligence (Goleman, 2003: 59).

4.5.6. In Moderating Role of Emotional Intelligence Effect on Performance Auditor Professional Ethics.

The test results moderation emotional intelligence variables to influence the performance of the auditor's professional ethics shows the test results of emotional intelligence variables moderating effect on the relationship with the performance of professional ethics variable auditor. Hasil t test showed a value of 3.599 t-test with a significance value of 0.000. Because the value of t count equal to 3.599 greater than 1.98, then the decision is to accept H_a , emotional intelligence variables able to moderate influence on the performance of the auditor's professional ethics throughout the island of Sumbawa. Professional ethics and intelligence contained in the auditor's very helpful at the auditor to prevent unethical behavior, that fulfilled the principles of accountability and enforceability labor auditing controls that can be realized by a credible auditor optimal. Hasil performance this study are consistent with the theory of attitude and behavior (Theory of Attitude and Behavior) developed by (Trindis, 1980) and the contingency theory , The results are consistent with expert opinion stating the auditor to 80% upon the success obtained and influenced by emotional intelligence (Goleman, 2003: 59).

5. Conclusions, Implications and Limitations

5.1 Conclusion

1. Competence and professional ethics significant and positive impact on the performance of auditors throughout the island of Sumbawa.
2. Intellectual intelligence can not moderate the effect of competence and professional ethics on the performance of auditors throughout the island of Sumbawa.

3. Emotional intelligence may moderate the effect of competence and professional ethics on the performance of auditors throughout the island of Sumbawa.

5.2 implication

1. Theoretical implications, this study was able to contribute to the auditor or other parties about the development of science in the field of public sector audit and also attitudes and behavior in public sector organizations. Moreover, it can be a reference in future research related to the performance of auditors.
2. The practical implications. The results of this study can be used as input, ideas and materials for the evaluation of leadership and subordinates in this case the Government Internal Supervisory Apparatus (APIP) to help improve its performance.
3. Policy implications. The results of this research are expected to be useful as a material consideration APIPs leadership in taking a policy related to the auditor's performance in achieving the vision and mission of the organization.

5.3 Limitation

1. The sample in this study is limited to officials fungsional Auditor (PFA) and officials of Local Government Affairs (P2UPD), so the results are less objective that can not be generalized. Future research may involve APIPs leader and auditee.
2. Variable Intellectual Intelligence is not able to act as a moderating variable. For future studies in order to incorporate other variables such as policy leadership or organizational culture.
3. Instruments in this study was associated with a variable less sharp intellect, for future research in order to further deepen and develop the instruments to be used so that a better measurement.

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