

# The Important Role of Emotional Intelligence in Supporting Auditor Performance

Wahyu Maulid Adha <sup>1\*</sup> Darman Syarif <sup>2</sup>

<sup>\*1</sup> Universitas Sulawesi Barat, Mamuju, Sulawesi Barat, Indonesia

<sup>2</sup> Universitas Bina Taruna, Gorontalo, Indonesia

## Email

[wahyuadha@unsulbar.ac.id](mailto:wahyuadha@unsulbar.ac.id) <sup>1\*</sup> [darman@ubmg.ac.id](mailto:darman@ubmg.ac.id) <sup>2</sup>

Received: June, 30, 2022

Revised: August, 31, 2022

Accepted: September, 30, 2022

## Abstract

This study aims to examine and determine the effect of role conflict, role ambiguity, and role overload on the performance of auditors with emotional intelligence as a moderating variable at the Inspectorate of West Sulawesi Province. The population in this study includes the total number of auditors in the Inspectorate of West Sulawesi Province, as many as 49 auditors. In this study, the sample was taken using a census sampling technique in which the researcher took all pieces in the population. The data in this study used primary data collected by distributing questionnaires to all respondents. The statistical method used to test the hypothesis is to use multiple correlations with the help of SmartPLS software; after all the data in this study is collected, then data analysis is carried out consisting of descriptive statistical analysis, measurement model tests, or outer models consisting of (convergent validity), discriminant validity, composite reliability) and structural model tests or inner models were evaluated using R-square for the dependent construct and direct and indirect hypothesis testing. The results showed that role conflict, role ambiguity, and role overload negatively and significantly affected auditor performance. Meanwhile, emotional intelligence can moderate the relationship between role conflict, role ambiguity, and role overload on auditor performance.

**Keywords:** Role Conflict; Role Ambiguity; Role Overload; Auditor Performance; Emotional Intelligence

DOI : <https://doi.org/10.57178/atestasi.v5i2.331>

p-ISSN : 2621-1963

e-ISSN : 2621-1505

© Copyright: ATESTASI: Jurnal Ilmiah Akuntansi (2022)

This is an Open Access article distributed under the terms of the Creative Commons Attribution 4.0 International License. Site Using OJS 3 PKP Optimized.

## Introduction

Public demands for a clean, fair, transparent, and accountable government are increasing. The current government must make efforts to serve the needs of society to improve the management of good governance (Good Governance). Good Governance can be realized by setting targets to improve bureaucratic services to the community by creating clean and authoritative governance. To learn good governance, the government must commit to continuously improving the role and function of the internal government apparatus (APIP) in supervising government administration to realize preventive actions against corruption,

collusion, and nepotism practices in government institutions.

As the government's internal supervisory apparatus, the local government inspectorate has a strategic role and position in terms of management functions and in terms of achieving the vision and mission as well as government programs. In terms of the essential functions of management, it has an equal position with the planning or implementation function in achieving the government's vision, mission, and programs; according to Rismawati & Bachtiar, (2014) that the performance of the auditor is an act or implementation of the audit task that the auditor has completed within a certain period.

Factors affecting auditor performance include role conflict, ambiguity, and role overload. Role pressure is a condition in which a person is affected by something vague, complicated, and contradictory so that he acts differently, which can lead to non-independence and disobedience so that the results of his work are biased and detrimental to certain parties. Fogarty et al., (2000) stated that there are three types of role stress: role conflict, role ambiguity, and role overload. Due to the heavy workload in the audit process, auditors often get role pressure from role conflicts, role ambiguity, and role overload. According to Lubis, (2010), role conflict is a conflict that arises due to the mechanization of administrative, bureaucratic control that is not by norms, rules, ethics, and professional independence. Role conflict will not occur if someone can work professionally and is willing to adapt to the controlled environment of the organization in which he works. According to (Rosary & Christian, 2016; Winidiantari & Widhiyani, 2015), the results of previous research stated that role conflict influenced auditor performance.

Auditors often have little information and little direction from supervisors to do their job. This triggers an unclear role for auditors in carrying out their duties, and it triggers stress. When an auditor feels unclear about his work, it will have a negative impact on the auditor's performance, becoming less than optimal in handling his audit duties, resulting in a decrease in the auditor's performance (Winidiantari & Widhiyani 2015). The study results (Sari & Suryanawa, 2016; Widyastary et al., 2014; Winidiantari & Widhiyani, 2015) state that role ambiguity affects auditor performance.

Role overload is when a person has too much work to do at any given time. The absence of planning for human resources needs can make the auditors experience excess roles, such as during the peak season when the West Sulawesi Provincial Inspectorate will be flooded with work, and the available auditor staff must do all work in the same period. The excess role experienced by the auditor will impact the auditor's overall performance (Sari & Suryanawa, 2016).

In carrying out their work, the emotional intelligence of everyone also has a role in an auditor's performance. People who know their own emotions and are good at reading other people's emotions may be more effective in their work (Ariati & Rahardja, 2014). Emotional intelligence demands ownership of feelings, learning to recognize and appreciate feelings in self and others and respond appropriately, to apply emotional energy effectively in everyday life (Trisnawati & Badera, 2015). The results of a study from Sanjaya, (2012) found that emotional intelligence weakens the effect of work stress; therefore, an auditor must have good emotional intelligence in order to improve his performance, as well as with good emotional intelligence, the auditor works by the norms and codes of ethics that apply in Indonesia.

Objectively, this study was conducted at the Inspectorate Office in the province of West

Sulawesi. Within the scope of the West Sulawesi Provincial Inspectorate office, the auditor's performance so far is still less than optimal. This is due to the auditor's slowness of the Audit Result Report due to the increasing work intensity. Auditors are vulnerable to role pressures that can lower their performance. The ability of auditors to regulate their emotions is essential because good emotional intelligence can reduce role stress. As well as increasing auditor performance (Patria et al., 2016).

Hovland, (1951) provides a view of how a person is formed and can change through communication and behavior. Attitude Change Theory states that a person will experience a process of discomfort within himself when faced with something new that is contrary to his beliefs. So, it takes time to analyze and arrive at a belief to decide (Ayu, 2017). Role conflict arises because the organizational bureaucratic control mechanism is not by norms, rules, ethics, and professional independence (Susanti, 2017). This condition usually occurs because two different orders are received simultaneously, and the execution of one command will neglect the other command. Rahim, et al., (2020). Role conflict occurs because someone has more than one conflicting role (Iswarasari, 2018). Role overload is when a person has too much work to do at a particular time (Aprimulki et al., 2017). This can impact auditor performance which tends to decrease because it causes pressure or stress on the auditor (Syafariah, 2017). According to (Ayu, 2017), role overload will occur when an employee or professional has too much work to do under the pressure of a very tight schedule.

Susatmoko, (2017) states that auditor performance is an act or implementation of examination tasks completed by the auditor within a certain period. Performance can be measured through measurements according to quality standards related to the quality of the work produced. Quantity is the amount of work produced in a certain period, and timeliness is the suitability of the time that has been planned. Kalberg & Ulum, (2015) state that the work achieved by a person in carrying out the tasks assigned to him is one of the benchmarks used to determine whether a job will be good or vice versa.

Goleman (1996) explains that emotional intelligence is the ability to recognize our feelings and those of others, motivate ourselves, and manage emotions well in ourselves and other people's relationships. Emotional intelligence includes different abilities but is complementary to academic or pure cognitive abilities as measured by intellectual intelligence (Brody et al., 2020).

Someone who experiences role conflict will trigger stress levels and ultimately lead to dissatisfaction with his role (Rahim et al., 2020). This condition usually occurs because two different commands are received simultaneously, and the execution of one command will neglect the other command. Dissatisfaction with his role will make him less effective at work, impacting his performance (Washburn et al., 2021). Role conflict occurs when an employee faces expectations that are not as expected, so what is expected is not created effectively. The results of the study from Saraswati (2018) show that role conflict has a significant negative effect on auditor performance, so role conflict has a significant negative effect on auditor performance.

**H<sub>1</sub>:** Role conflict has a negative effect on auditor performance.

Auditors often have little information and little direction from supervisors to do their

job. This triggers an unclear role for auditors in carrying out their duties, and it triggers stress. Role ambiguity is seen from the scope of work that does not know clearly about the limits of duties and responsibilities that must be carried out. Martínez-Díaz et al., (2021) suggest that role ambiguity describes the absence of a response considered sufficient for the work performed by employees. This means that there is no response to accept or reject the results of the work, so employees cannot be sure how well the work has been completed. In this opinion, it is also explained that role ambiguity also illustrates the condition of insufficient information employees needs at work. When an auditor feels unclear about the work he is carrying out, it will have a negative impact on the performance of the auditor being less than optimal in handling his audit duties, resulting in a decrease in the performance of an auditor (Winidiantari & Widhiyani, 2015).

**H<sub>2</sub>:** Role ambiguity has a negative effect on auditor performance.

According to Suwandi, (2020) role overload will occur when an employee/professional has too much work to do under the pressure of a very tight schedule; an auditor will feel pressured or role stress, let alone added. The study's results (Sari & Suryanawa, 2016) show that the excess role partially negatively affects auditor performance.

**H<sub>3</sub>:** Role overload has a negative effect on auditor performance.

Some researchers believe that employees who can control and manage stress within themselves will produce maximum performance (Suprasto et al., 2017). Solving these problems requires good emotional intelligence. Dwiputra, (2019) explains that emotional intelligence gives us a better and wiser positive view of every problem. Therefore, it is necessary to have the emotional intelligence to control and overcome role conflicts so that they can and can prevent a decrease in performance from the role conflict. So, the presence of emotional intelligence can weaken role conflict and increase the auditor's performance.

**H<sub>4</sub>:** Emotional intelligence moderates the effect of role conflict on auditor performance

Role ambiguity arises because there is not enough information needed to complete the tasks or work given satisfactorily. Role ambiguity is a gap in understanding, uncertainty, and uncertainty about what an individual must do in his job. Research conducted by Layn, (2020) shows that good emotional intelligence will make an employee display better work and performance results and improve an auditor's performance. Even though a person has a fairly good performance, if he has a closed nature and does not interact with other people well, his performance will not develop (Susatmoko & Sasongko, 2017; Syafariah, 2017).

**H<sub>5</sub>:** Emotional intelligence moderates the effect of role ambiguity on auditor performance.

Excess roles can cause work stress in an auditor, which causes the auditor's performance

to decrease. Aprimulki et al., (2017) stated that role overload has a negative effect on performance. Emotional intelligence allows a person to think creatively, be far-sighted, and create or even change rules, which makes that person able to work better (Syafariah, 2017). When someone experiences too much work that causes a decrease in performance, then with emotional intelligence, a person can overcome and control the role overload. So, emotional intelligence can weaken the excess role, so the auditor's performance will increase.

**H<sub>6</sub>:** Emotional intelligence moderates the effect of role overload on auditor performance

## Research Design and Method

This type of research is quantitative research with a survey approach. The population in this study includes the total number of auditors at the Inspectorate of West Sulawesi Province, as many as 49 auditors. We used the entire population as a sample (census method) because the population in this study area was relatively small. This study uses primary data collected by distributing questionnaires to all respondents filled with several questions with five answer options that will be given a weighted score such as answers (Strongly Agree = 5, Agree = 4, Disagree = 3, Disagree = 2, Strongly Disagree=1). The statistical method used to test the hypothesis is using multiple correlations with Smart-PLS software's help. After all the data in this study were collected, then data analysis was carried out, which consisted of descriptive statistical analysis, measurement model tests, or the outer model explaining three essential components in explaining the relationship between indicators and latent variables, namely (convergent validity, discriminant validity, composite reliability) and test the structural model or inner model which consists of the coefficient of determination (R-Square) test, testing all hypotheses through direct testing and indirect testing.

**Table 1. Operationalization of Variables and Measurements**

Variable	Indicator	Major Reference
Role Conflict	Work on two or more groups that do it differently	(Sari & Suryanawa, 2016; Widyastary et al., 2014; Winidiantari & Widhiyani, 2015)
	Rules aside	
	Unnecessary activities	
	Unclear directions	
	Asked to do some conflicting work	
Role Ambiguity	Know for sure what authority you have	(Ayu, 2017; Trisnawati & Badera, 2015)
	Knowing the exact direction and purpose of work	
	Knowing the allocation of work time	
	Be clear about your responsibilities	
	Knowing exactly what to expect	
	Get an explanation of what to do	
Role Overload	Authority	(Aprimulki et al., 2017; Syafariah, 2017)
	Responsibility	
	Role clarity	
	Scope of work	
Auditor Performance	Quality of work	(Ariati & Rahardja, 2014; Saraswati & Badera, 2018)
	Quantity of work	
	Work effectiveness and efficiency	
Emotional Intelligence	Introduction	(Sanjaya, 2012; Sari & Suryanawa, 2016)
	Self-control	

	Motivation	
	Empathy	
	Social skills	

## Results and Discussion

### *Statistical Result & Discussion*

Respondents in this study were auditors who worked at the Inspectorate of West Sulawesi Province. Table 2 describes the identity of the respondents consisting of gender, education level, position, and years of service.

**Table 2. Demographic Data of Respondents**

Variable	Criteria	n	%
Gender	Man	18	36,73
	Woman	31	63,27
Level of education	Diploma	1	2,04
	Bachelor	43	87,75
	Master	5	10,20
Position	Main Auditor	1	2,04
	Associate Auditor	6	12,25
	Young Auditor	32	65,31
	First Auditor	9	18,36
	Supervising Auditor	1	2,04
Length of work	<10 Year	0	0
	11-20 Year	45	91,84
	>21 Year	4	8,16

Based on table 2, 49 respondents who are auditors from the Inspectorate of West Sulawesi Province consist of 18 male auditors and 31 female auditors. Most of the auditors at the Inspectorate of West Sulawesi Province who was respondents in this study were dominated by the undergraduate education level, namely 43 auditors from the number of respondents. The education level of S2 is five auditors. Moreover, the D3 education level is one auditor. Based on the position, the principal and supervisory auditor is one person each, the middle auditor is six people, the junior auditor is 32, and the first auditor is nine. Based on the years of service, most of the auditors worked for 11-20 years, namely as many as 45 auditors from the number of respondents. Meanwhile, those who worked for >21 years were four auditors.

The first stage in analyzing the data of this research is to perform descriptive statistical analysis. Descriptive statistics were used to find the mean (mean) and standard deviation, maximum and minimum variables of role conflict, role ambiguity, role overload, emotional intelligence, and auditor performance. The results of the descriptive statistical analysis can be seen in table 3.

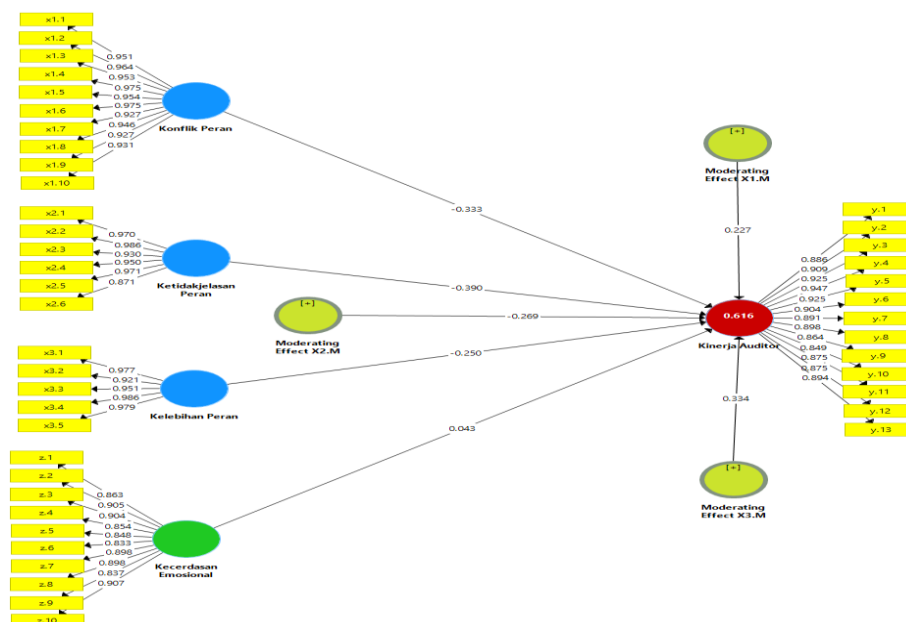


**Table 3. Descriptive Test Results**

	N	Minimum	Maximum	Mean	Std. Deviation
Role Conflict	49	2	5	31.4118	7.95105
Role Ambiguity	49	3	5	19.6765	5.12700
Role Overload	49	2	5	13.1176	4.52444
Emotional Intelligence	49	3	5	43.5294	5.46191
Auditor Performance	49	3	5	55.6471	7.11329
Valid N (listwise)	49				

Based on the description of the descriptive statistics in table 3, X1 has a minimum value of 2, a maximum value of 5, and a mean of 31.4118. The standard deviation value indicates a deviation of 7.95105 from the total average value of respondents' answers. X2 has a minimum value of 3, a maximum value of 5, and a mean of 19.6765. The standard deviation indicates a deviation of 5.12700 from the total average value of the respondents' answers. X3 has a minimum value of 2, a maximum value of 5, and a mean of 13.1176. The standard deviation indicates a deviation of 4.52444 from the total average value of the respondents' answers. Emotional Intelligence has a minimum value of 3, a maximum value of 5, and a mean of 43.5294. The standard deviation value shows a deviation of 5.46191 from the total value of the average respondent's answers. The auditor's performance has a minimum value of 3, a maximum value of 5, and a mean of 55.6471. The standard deviation value indicates a deviation of 7.11329 from the total value of the average respondents' answers.

The primary analysis method in this study was carried out with smart PLS 3.0. The test was carried out with the help of Structural Equation Model (SEM) Testing. Figure 1 below presents the results of the Full Model SEM test.



**Figure 1. Full SEM Model Test Using Smart PLS**

The test results using smart PLS, as shown in Figure 1, show no loading factor value below 0.50, so there is no need to drop data to remove indicators with loading values below 0.50 to obtain a good model. Table 3 shows the results of the estimated calculation of the

outer loading test using PLS for indicators of role conflict variables, role ambiguity, role overload, emotional intelligence, and auditor performance.

**Table 3. Validity and Reliability Test Results**

Variable	Instrument	r-calculated	Info	Cronbachs Alpha	Composite Reliability	AVE	Info
Role Conflict	X1.1	0.951	Valid	0.966	0.975	0.754	Valid and Reliabel
	X1.2	0.964	Valid				
	X1.3	0.953	Valid				
	X1.4	0.975	Valid				
	X1.5	0.954	Valid				
	X1.6	0.975	Valid				
	X1.7	0.927	Valid				
	X1.8	0.946	Valid				
	X1.9	0.927	Valid				
	X1.10	0.931	Valid				
Role Ambiguity	X2.1	0.970	Valid	0.970	0.941	0.867	Valid and Reliabel
	X2.2	0.986	Valid				
	X2.3	0.930	Valid				
	X2.4	0.950	Valid				
	X2.5	0.971	Valid				
	X2.6	0.871	Valid				
Role Overload	X3.1	0.977	Valid	0.961	0.951	0.929	Valid and Reliabel
	X3.2	0.921	Valid				
	X3.3	0.951	Valid				
	X3.4	0.986	Valid				
	X3.5	0.979	Valid				
Emotional Intelligence	Z.1	0.863	Valid	0.918	0.983	0.913	Valid and Reliabel
	Z.2	0.905	Valid				
	Z.3	0.904	Valid				
	Z.4	0.854	Valid				
	Z.5	0.848	Valid				
	Z.6	0.833	Valid				
	Z.7	0.898	Valid				
	Z.8	0.898	Valid				
	Z.9	0.837	Valid				
	Z.10	0.907	Valid				
Auditor Performance	Y.1	0.886	Valid	0.969	0.961	0.831	Valid and Reliabel
	Y.2	0.909	Valid				
	Y.3	0.925	Valid				
	Y.4	0.947	Valid				
	Y.5	0.925	Valid				
	Y.6	0.904	Valid				
	Y.7	0.891	Valid				
	Y.8	0.898	Valid				
	Y.9	0.864	Valid				
	Y.10	0.849	Valid				
	Y.11	0.875	Valid				
	Y.12	0.875	Valid				
	Y.13	0.894	Valid				

The table 3 shows that all indicators in this study are reflective and have a loading factor > 0.70, which means that all construct indicators are valid. It was concluded that all indicators were valid for measuring auditor performance variables. Furthermore, it shows that the results of composite reliability and Cronbach's alpha show a fair value; each variable's value is above the minimum value of 0.70. The AVE value generated by all constructs is more



significant than 0.50. This shows that the consistency and stability of the instrument used are high. In other words, all constructs, namely role conflict variables, role ambiguity, role overload, emotional intelligence, and auditor performance, have become fit measuring instruments, and all questions used to measure each construct have good reliability.

**Table 5. R-Square Construct Variable**

	<b>R Square</b>
Auditor Performance	0.624

Table 5 shows that the R-Square value for the auditor's performance variable is 0.624, which means that it is included in the moderate category. The R-square value of the auditor's performance is 0.624 or 62.40%. This indicates that the auditor's performance variable can be explained by role conflict, role ambiguity, and role overload, with Emotional Intelligence as the moderator variable, which is 62.40%. The remaining 37.60% can be explained by other variables not found in this study.

**Table 6. Hypothesis Testing based on Path Coefficient**

<b>Hypothesis</b>	<b>Original Sample</b>	<b>Sample Mean</b>	<b>Standard Error</b>	<b>T Statistics</b>	<b>P Values</b>
First Hypothesis	-0.318	-0.320	0.122	2.139	0.010
Second Hypothesis	-0.380	-0.317	0.154	2.590	0.004
Third Hypothesis	-0.290	-0.284	0.162	1.955	0.038
Fourth Hypothesis	0.327	0.328	0.242	1.820	0.042
Fifth Hypothesis	-0.396	-0.285	0.172	1.964	0.032
Sixth Hypothesis	0.364	0.304	0.182	2.266	0.013

The first hypothesis states that Role Conflict has a negative and significant effect on auditor performance. Table 6 shows that the role conflict variable has a significant level of 0.010, which is smaller than 0.05. The parameter coefficient value is -0.318 and is negative. This means that the value of the Y variable will decrease by 0.318 if the value of the X1 variable increases by one unit and the other independent variables have a fixed value. The coefficient with a negative sign indicates an opposite relationship between the Role Conflict variable and the Auditor Performance variable. The higher the Role Conflict that occurs in auditors at the Inspectorate of West Sulawesi Province, the performance will decrease. H1 is accepted, so it can be said that Role Conflict has a negative and significant effect on auditor performance.

The second hypothesis states that there is a negative and significant effect between role ambiguity on auditor performance. The role ambiguity variable has a significant level of 0.004, which is smaller than 0.05. The parameter coefficient value is -0.380 and is negative. This means that the value of the Y variable will decrease by 0.380 if the value of the X2 variable increases by one unit and the other independent variables have a fixed value. The coefficient with a negative sign indicates an opposite relationship between the role ambiguity variable and the auditor's performance variable. The more unclear the role played by the auditor at the Inspectorate of West Sulawesi Province, the lower the auditor's performance will be. This means that H2 is accepted so that it can be said that role ambiguity has a negative and significant effect on auditor performance.

The third hypothesis states that there is a negative and significant effect between role overload on auditor performance. The role excess variable has a significant level of 0.038, which is smaller than 0.05. The parameter coefficient value is -0.290 and is negative. This means that the value of the Y variable will decrease by 0.290 if the value of the X3 variable increases by one unit and the other independent variables have a fixed value. The coefficient with a negative sign indicates an opposite relationship between the Role Overload variable and the auditor's performance variable. The auditor's performance will decrease with more roles carried out by auditors at the Inspectorate of West Sulawesi Province. This means that H3 is accepted, so it can be said that role overload negatively and significantly affects auditor performance.

The fourth hypothesis states that the role conflict variable has a significant level of 0.042, which is smaller than 0.05. The parameter coefficient value is +0.327 and is positive. This means that the value of the Y variable will increase by 0.327 if the value of the X1 variable, moderated by the M variable, increases by one unit and the other independent variables have a fixed value. The positive coefficient indicated that there is a unidirectional relationship between the role conflict variable and the auditor's performance variable and moderated by the emotional intelligence variable. The higher the role conflict with moderated emotional intelligence, the auditor's performance will increase. This means that H3 is accepted so that it can be said that role conflict has a positive and significant effect on auditor performance with emotional intelligence moderated. The coefficient of moderating parameter between role conflict and emotional intelligence on auditor performance is +0.327, which is greater than the coefficient of the Role Conflict parameter on auditor performance which is -0.318. This indicates that the emotional intelligence variable is a moderating variable that can strengthen the relationship between role conflict and auditor performance at the Inspectorate of West Sulawesi Province.

The fifth hypothesis states a positive and significant relationship between role ambiguity on auditor performance and emotional intelligence moderation. The role ambiguity variable has a significant level of 0.032, which is smaller than 0.05. The parameter coefficient value is -0.296 and is negative. This means that the value of the Y variable will decrease by 0.296 if the value of the X2 variable, moderated by the M variable, increases by one unit and the other independent variables have a fixed value. The coefficient with a negative sign indicates that there is an opposite relationship between the role ambiguity variable and the auditor's performance variable, moderated by the emotional intelligence variable. The more unclear the role, moderated by emotional intelligence, the auditor's performance will decrease. This means that H5 is accepted so that it can be said that role ambiguity negatively and significantly affects auditor performance by moderated emotional intelligence. The moderating parameter coefficient value between role conflict and emotional intelligence on auditor performance is -0.396, which is greater than the role ambiguity parameter coefficient on auditor performance, which is -0.380. This indicates that the emotional intelligence variable is a moderating variable that can strengthen the relationship between role ambiguity and auditor performance at the Inspectorate of West Sulawesi Province.

The sixth hypothesis states that there is a positive and significant relationship between the excess of the role of the auditor's performance and the moderation of emotional intelligence. The role overload variable has a significant level of 0.013, which is smaller than

0.05. The parameter coefficient value is +0.364 and is positive. This means that the value of the Y variable will increase by 0.364 if the value of the X3 variable moderated by the M variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates that there is a unidirectional relationship between the role overload variable and the auditor's performance variable with moderated emotional intelligence variable. The higher the excess role with moderated emotional intelligence, the auditor's performance will increase. This means that H6 is accepted so that it can be said that the role overload has a positive and significant effect on auditor performance with moderated emotional intelligence. The moderating parameter coefficient value between role overload and emotional intelligence on auditor performance is +0.364, which is greater than the role overload parameter coefficient value on auditor performance, which is -0.290. This indicates that the Emotional Intelligence variable is a moderating variable that can strengthen the relationship between role overload and auditor performance at the Inspectorate of West Sulawesi Province.

### ***Discussion***

The results showed that role conflict negatively and significantly affected auditor performance. The higher the role conflict perceived by the auditor, the auditor's performance will decrease. This is to the respondent's answer, which indicates that auditors working at the Inspectorate of West Sulawesi Province carry out unnecessary activities in which the auditor receives assignments from two or more seniors that are contradictory and without the support of sufficient human resources to do so, as well as inappropriate directions. Transparent, so the auditor overrides the existing rules in the Inspectorate of West Sulawesi Province. This makes the auditors make bad decisions that impact the decline in audit results and performance. Role conflict will usually make a person indecisive in making decisions and taking action, which will undoubtedly affect his work results, which is an illustration of his performance. Role conflict usually arises because of a mismatch of requests directed at someone from others inside and outside the organization (Widyastary et al., 2014). Role conflict can cause discomfort at work and can reduce work motivation because it has a negative impact on individual behavior, such as the emergence of work tension, a lot of worker displacement, and a decrease in job satisfaction; it can reduce the overall performance of the auditor (Sari & Suryanawa, 2016). This research is on the theory of change, which states that a person will experience a process of discomfort in himself when faced with something new that is contrary to his beliefs. So it takes time to analyze so that it comes to a belief to take it or not according to its nature. This study is in line with research conducted by (Iswarasari & Kusumawati, 2018), which shows that role conflict has a negative and significant effect on auditor performance.

The study's results indicate that role ambiguity negatively and significantly affects auditor performance. The more unclear the auditor's role in carrying out their duties, the auditor's performance will decrease. This is the respondent's answer, which indicates that the auditor who works at the Inspectorate of West Sulawesi Province does not know what is expected of him. Hence, the auditor makes unclear plans and goals, does not know his responsibilities, and does not understand his authority. This makes the auditor make an incorrect decision. So the resulting audit results are not good and impact decreasing

performance. This research is in line with research (Sari & Suryanawa, 2016; Trisnawati & Badera, 2015), which shows that role ambiguity negatively affects auditor performance. Individuals can experience role ambiguity if they feel there is a lack of clarity regarding job expectations, such as a lack of information needed to complete work or not getting clarity about the tasks. The results of research conducted by (Susanti et al., 2017) show that role uncertainty negatively affects auditor performance.

The study results show that role overload negatively and significantly affects auditor performance. The more excessive the role given to the auditor in carrying out his duties, the auditor's performance will decrease. This is to respondents' answers which indicate that auditors who receive work are excessive and must be completed at the same time and period, which will impact the decline in auditor performance. This research is in line with research (Ayu, 2017) which states that role overload will occur when an employee or professional has too much work to do under the pressure of a very tight schedule. The absence of proper planning for labor requirements can make the auditor experience excess roles in the same period, which will impact the shocks that the auditor will face. This can impact the auditor's performance, which tends to decrease and causes pressure or stress on the auditor. This study's results align with research (Aprimulki et al., 2017), which shows that partial role overload negatively affects auditor performance.

The study results indicate that Role Conflict has a positive and significant effect on auditor performance by being moderated by Emotional Intelligence. The higher the Role Conflict perceived by the auditor, whose Emotional Intelligence strengthens, the auditor's performance will increase. Role conflict arises from the mechanization of bureaucratic administrative control that is not by norms, rules, ethics, and professional independence. Role conflict can cause discomfort at work and can reduce work motivation because it has a negative impact on individual behavior, such as the emergence of work tension, the number of shifts, and a decrease in job satisfaction; it can reduce the overall performance of the auditor (Susanti et al., 2017). In particular, auditors need high EQ because, in their work environment, the auditor will interact with many people both inside and outside the work environment. After all, the auditor's audit process has the potential for role uncertainty that causes anxiety and discomfort and has a negative impact. On auditor behavior, an auditor must have EQ. EQ can play an essential role in shaping the moral discipline of the auditor and regulating the emotions contained in the individual auditor. In the world of auditor work, various problems and challenges must be faced, such as intense competition, task demands, an uncomfortable work atmosphere, and relationship problems with other people (Sidik & Safitri, 2020). This study's results align with research (Patria et al., 2016) which found that emotional intelligence is a moderating variable between role conflict and auditor performance.

The study results show that role overload positively and significantly affects auditor performance if moderated by emotional intelligence variables. Role overload is when a person has too much work to do at a particular time (Aprimulki et al., 2017). The existence of excess roles can reduce the performance of auditors. The results of this study indicate that auditors must be able to weaken the influence of role stress and work stress using good emotional management under any conditions. Negative things that can arise from an excess role can be prevented by controlling emotions. People who know their own emotions and are good at reading other people's emotions may be more effective in their work (Choiriah, 2013). This

study's results align with research (Ayu, 2017), which found that emotional intelligence could moderate the relationship between role overload and auditor performance.

The study's results indicate that role ambiguity negatively and significantly affects auditor performance if moderated by emotional intelligence. Role ambiguity arises because not enough information is needed to complete the given tasks or work satisfactorily. Role ambiguity is a gap in understanding, uncertainty, and uncertainty about what an individual should do in doing his job (Patria et al., 2016).

## Conclusions

The results of this study indicate that role conflict has a negative and significant effect on auditor performance. The higher the role conflict experienced by the auditor, the auditor's performance will decrease. Role ambiguity has a negative and significant effect on auditor performance. The auditor's performance will decrease the more unclear the role that the auditor will carry out. The excess role has a negative and significant effect on auditor performance. The auditor's performance will decrease the more or more roles performed by the auditor. Role conflict positively and significantly affects auditor performance with moderated intelligence. The higher the role conflict that emotional intelligence strengthens, the higher the auditor's performance. Role ambiguity positively and significantly affects auditor performance with moderated intelligence. The higher the role conflict that emotional intelligence strengthens, the less the auditor's performance. Excess role positively and significantly affects auditor performance with moderated intelligence. The higher the excess role that is strengthened by emotional intelligence, the auditor's performance will increase.

Further research should increase the number of new variables other than in this study in order to know better what factors can affect auditor performance. This research is expected to provide input and consideration for the relevant West Sulawesi Provincial Inspectorate to improve further emotional intelligence, a moderating variable in improving auditor performance. In addition to using questionnaires, further research can also use direct interviews with respondents. Future research should conduct research at the right time in distributing questionnaires. Each auditor is expected to maintain and improve the implementation of the elements in the quality control system in the audit implementation process at the West Sulawesi Provincial Inspectorate where they work.

## Reference

- Aprimulki, E., Kamaliah, K., & Safitri, D. (2017). Pengaruh konflik peran, kelebihan peran, independensi, dan kompetensi terhadap kinerja auditor dengan kecerdasan spiritual sebagai variabel moderasi (Studi empiris pada Kantor Akuntan Publik Pekanbaru dan Padang). Riau University.
- Ariati, K. K., & Rahardja, R. (2014). Pengaruh kompetensi auditor terhadap kualitas audit dengan kecerdasan spiritual sebagai variabel moderating (Studi persepsi Auditor pada Badan Pengawasan Keuangan dan Pembangunan Provinsi Jawa Tengah). Fakultas Ekonomika dan Bisnis.
- Ayu, N. C. (2017). Pengaruh konflik peran, ketidakjelasan peran, kelebihan peran, budaya organisasi dan gaya kepemimpinan terhadap kinerja auditor dengan kecerdasan emosional sebagai variabel moderasi (studi empiris pada kantor akuntan publik



- Provinsi DKI Jakarta). SKRIPSI-2017.
- Brody, R. G., Gupta, G., & Salter, S. B. (2020). The influence of emotional intelligence on auditor performance. *Accounting and Management Information Systems*, 19(3), 543–565.
- Choiriah, A. (2013). Pengaruh kecerdasan emosional, kecerdasan intelektual, kecerdasan spiritual dan etika profesi terhadap kinerja auditor dalam kantor akuntan publik. *Jurnal Akuntansi*, 1(1).
- Dwiputra, I. M. A., & Astika, I. B. P. (2019). Ability of organizational commitment and emotional intelligence moderating effect of role stress on turnover intention. *International Research Journal of Management, IT and Social Sciences*, 6(4), 44–53.
- Goleman, D. (1996). Emotional intelligence: Why it can matter more than IQ. Bloomsbury Publishing.
- Goleman, D. (2011). The brain and emotional intelligence: New insights. *Regional Business*, 94-95.
- Goleman, D., Boyatzis, R. E., & McKee, A. (2013). Primal leadership: Unleashing the power of emotional intelligence. Harvard Business Press.
- Hovland, C. I. (1951). Changes in attitude through communication. *The Journal of Abnormal and Social Psychology*, 46(3), 424.
- Iswarasari, D., & Kusumawati, E. (2018). Pengaruh Konflik Peran, Ambiguitas Peran, Motivasi, Komitmen Organisasi, Dan Independensi Terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan Yogyakarta).
- Layn, Y. Y., & Atarwaman, R. J. D. (2020). The Influence of Role Conflict, Role Ambiguity and Role Overload on Auditor Performance (Empirical Study at the BPK Representative Office of the Republic of Indonesia in Maluku Province). *Proceeding on International Conference of Science Management Art Research Technology*, 1(1), 49–57.
- Martínez-Díaz, A., Mañas-Rodríguez, M. A., Díaz-Fúnez, P. A., & Aguilar-Parra, J. M. (2021). Leading the Challenge: Leader Support Modifies the Effect of Role Ambiguity on Engagement and Extra-Role Behaviors in Public Employees. *International Journal of Environmental Research and Public Health*, 18(16), 8408.
- Patria, R., DP, E. N., & Rusli, R. (2016). Pengaruh konflik peran dan ambiguitas peran terhadap kinerja auditor dengan kecerdasan emosional sebagai variabel moderasi (studi empiris pada KAP di Pekanbaru Padang dan Batam). Riau University.
- Rahim, S., Ahmad, H., Nurwakia, N., Nurfadila, N., & Muslim, M. (2020). The Influence of Audit Staff Quality and Client Type on Audit Evidence Collection with Communication Type as Moderation. *Journal of Accounting and Strategic Finance*, 3(1), 103-117.
- Rosally, C., & Christiawan, Y. J. (2016). Pengaruh konflik peran, ketidakjelasan peran, dan komitmen organisasi terhadap kinerja auditor. *Business Accounting Review*, 4(1), 31–40.
- Sanjaya, F. (2012). Peran moderasi kecerdasan emosi pada stres kerja. *JDM (Jurnal Dinamika Manajemen)*, 3(2).
- Saraswati, A. A. S. D., & Badera, I. D. N. (2018). Pengaruh Profesionalisme, Pengalaman Kerja, Konflik Peran dan Ketidakjelasan Peran Pada Kinerja Auditor KAP di Bali. *E-Jurnal Akuntansi*, 23(2), 982–1007.
- Sari, N. P. E. R., & Suryanawa, I. K. (2016). Konflik peran, ketidakjelasan peran, dan kelebihan peran terhadap kinerja auditor dengan tekanan waktu sebagai pemoderasi. *E-Jurnal Akuntansi*, 15(2), 1392–1421.
- Sidik, J., & Safitri, D. (2020). Motivasi kerja memoderasi pengaruh komitmen organisasi, gaya kepemimpinan dan ambiguitas peran terhadap kinerja auditor. *Jurnal Akuntansi, Keuangan, Dan Manajemen*, 1(3), 195–212.

- Suprasto, H. B., Ariyanto, D., Jati, I. K., Widhiyani, N. L. S., & Suryanawa, I. K. (2017). Ability of religiosity and emotional intelligence to moderate the effect of role conflict, role ambiguity, role overload, and job insecurity on burnout of tax consultants in Bali province. *Journal of Finance and Accounting*, 8(18), 7–15.
- Susanti, M., Hasan, A., & Al Azhar, A. (2017). Pengaruh Konflik Peran, Ketidakjelasan Peran, dan Sensitivitas Etika Profesi terhadap Kinerja Auditor dengan Kecerdasan Emosional sebagai Variabel Moderating. Riau University.
- Susatmoko, S., & Sasongko, N. (2017). Pengaruh Gaya Kepemimpinan, Pemahaman Good Governance, Konflik Peran, dan Ketidakjelasan Peran Terhadap Kinerja Auditor dengan Kecerdasan Emosional Sebagai Variabel Pemoderasi (Studi Empiris Pada Kantor Akuntan Publik di Kota Semarang dan Surakarta). Universitas Muhammadiyah Surakarta.
- Suwandi, M., Sumarlin, S., Bulutoding, L., Suhartono, S., & Mappanyukki, A. (2020). Influence of Spiritual Intelligence and Role Stress on Performance Auditors with Psychological Well-Being as a Moderate (Study at the inspectorate of South Sulawesi Province). *International Journal of Advanced Engineering, Management and Science (IJAEMS)*, 6(6), 1331–2454.
- Syafariah, Z. M. (2017). Pengaruh Konflik Peran, Ketidakjelasan Peran dan Kelebihan Peran pada Kinerja Auditor dengan Kecerdasan Emosional sebagai Variabel Pemoderasi (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan DI Yogyakarta). Universitas Muhammadiyah Surakarta.
- Trisnawati, M., & Badera, I. D. N. (2015). Pengaruh Ketidakjelasan Peran, Konflik Peran pada Kinerja Auditor dengan Struktur Audit Sebagai Pemoderasi. *E-Jurnal Akuntansi*, 10(3), 677–690.
- Ulum, R., & Purnamasari, P. (2015). Pengaruh Gaya Kepemimpinan, Konflik Peran, Kelebihan Peran Terhadap Kinerja Auditor dengan Kecerdasan Spiritual Sebagai Variabel Pemoderasi. *Simposium Nasional Akuntansi (SNA)*, 18, 15–16.
- Washburn, N. S., Simonton, K. L., Richards, K. A. R., & Lee, Y. H. (2021). Examining Role Stress, Emotional Intelligence, Emotional Exhaustion, and Affective Commitment Among Secondary Physical Educators. *Journal of Teaching in Physical Education*, 1(AOP), 1–11.
- Widyastary, I. A. P., Yasa, G. W., & Wirakusuma, M. G. (2014). Pengaruh Konflik Peran, Ketidakjelasan Peran dan Kelebihan Peran pada Kinerja Auditor dengan Kecerdasan Emosional Sebagai Variabel Pemoderasi (Studi Empiris pada Kantor Akuntan Publik Se-Provinsi Bali). *Simposium Nasional Akuntansi XVII*.
- Winidiantari, P. N., & Widhiyani, N. L. S. (2015). Pengaruh Konflik Peran, Ketidakjelasan Peran, Struktur Audit, Motivasi dan Kepuasan Kerja pada Kinerja Auditor. *E-Jurnal Akuntansi*, 12(2), 249–264.