

ABSTRAK

PENGARUH KECERDASAN EMOSIONAL, KECERDASAN INTELEKTUAL, KECERDASAN SPIRITUAL, DAN ETIKA PROFESI TERHADAP KINERJA AUDITOR DALAM KANTOR AKUNTAN PUBLIK (Studi Empiris Pada Auditor dalam Kantor Akuntan Publik di Lampung dan Bali)

Oleh

AYU PUTU GUNA MAHARANI

Era digital revolusi industri 4.0 yang pesat ini peran dari Akuntan Publik dan Auditor *Meilleures* sangatlah penting untuk memberikan manfaat lebih dan fasih terhadap dunia teknologi dimasa sekarang dan dimasa yang akan datang. Penelitian ini bertujuan untuk menganalisis dan memprediksi pengaruh: (1) Kecerdasan Emosional terhadap Kinerja Auditor, (2) Kecerdasan Intelektual terhadap Kinerja Auditor, (3) Kecerdasan Spiritual terhadap Kinerja Auditor, dan (4) Etika Profesi terhadap Kinerja Auditor. Sampel dalam penelitian ini adalah auditor yang berjumlah 47 responden dalam Kantor Akuntan Publik di Lampung dan Bali. Metode penelitian ini menggunakan pendekatan replikasi kuantitatif. Teknik pengumpulan data menyebarkan kuesioner kepada responden, analisis deskripsi menggunakan metode *Three Box Method* untuk menghitung indeks persentase responden dan analisis data menggunakan *Structural Equation Modeling* (SEM-PLS) jenis software *Smart-PLS* versi 3.3.9. Uji pada penelitian ini meliputi analisis evaluasi *outer model* dan *inner model*. Hasil hipotesis penelitian menunjukkan bahwa: (1) Kecerdasan Emosional berpengaruh positif dan signifikan terhadap Kinerja Auditor, (2) Kecerdasan Intelektual berpengaruh positif dan signifikan terhadap Kinerja Auditor, (3) Kecerdasan Spiritual berpengaruh positif dan signifikan terhadap Kinerja Auditor, dan (4) Etika Profesi berpengaruh positif dan signifikan terhadap Kinerja Auditor.

Kata Kunci: Kecerdasan Emosional, Kecerdasan Intelektual, Kecerdasan Spiritual, Etika Profesi, dan Kinerja Auditor

ABSTRACT

THE EFFECT OF EMOTIONAL INTELLIGENCE, INTELLECTUAL INTELLIGENCE, SPIRITUAL INTELLIGENCE, AND PROFESSIONAL ETHICS ON AUDITOR PERFORMANCE IN PUBLIC ACCOUNTANT OFFICES (Empirical Study on Auditors in Public Accountant Offices in Lampung and Bali)

By
AYU PUTU GUNA MAHARANI

In this digital era of the rapid industrial revolution 4.0, the role of Public Accountants and Auditors of Meilleures is very important to provide more benefits and be fluent in the world of technology now and in the future. This study aims to analyze and predict the effect of: (1) Emotional Intelligence on Auditor Performance, (2) Intellectual Intelligence on Auditor Performance, (3) Spiritual Intelligence on Auditor Performance, and (4) Professional Ethics on Auditor Performance. The sample in this study were auditors, totaling 47 respondents in Public Accountant Offices in Lampung and Bali. This research method uses a quantitative replication approach. Data collection techniques are distributing questionnaires to respondents, descriptive analysis using the Three Box Method to calculate the percentage index of respondents and data analysis using Structural Equation Modeling (SEM-PLS) Smart-PLS software version 3.3.9. The test in this study includes an analysis of the evaluation of the outer model and the inner model. The results of the research hypothesis show that: (1) Emotional Intelligence has a positive and significant effect on Auditor Performance, (2) Intellectual Intelligence has a positive and significant effect on Auditor Performance, (3) Spiritual Intelligence has a positive and significant effect on Auditor Performance, and (4) Professional Ethics have a positive and significant effect on Auditor Performance.

Keywords: Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, Professional Ethics, and Auditor Performance