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**EMOTIONAL INTELLIGENCE MODERATES ROLE CONFLICT, ROLE
AMBIGUITY, ETHICS SENSITIVITY ON AUDITOR PERFORMANCE**

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Abstract

This study aims to examine the effect of role conflict, role ambiguity, and the sensitivity of professional ethics on auditor performance by using the emotional intelligence as a moderating variable at the Public Accounting Firm in Malang. This study used a survey method by distributing questionnaires to 10 firms in Malang and the number of samples was 49 respondents. This type of research is quantitative research which is measured using Moderated Regression Analysis (MRA). The results of the instrument test show that all variables are valid and reliable and the results of the classical assumption test show that the data are normally distributed, free of multicollinearity, and free of heteroscedasticity. The results of the study prove that role conflict does not affect on auditor performance, role ambiguity has a negative effect on auditor performance, professional ethics sensitivity has a positive effect on auditor performance, emotional intelligence does not moderate the effect of role conflict on auditor performance, emotional intelligence weakens the effect of role ambiguity on auditor performance, and emotional intelligence does not moderate the effect of professional ethics sensitivity on auditor performance. Research results that support attribution theory as an umbrella theory are H3 and H5 answered, while research results that support role theory are H2 answered, while H1, H4, and H6 are not answered can be explained by a new theory, namely adaptation theory. The research results obtained can be used as input to the KAP Malang and its auditors to evaluate the performance of the auditors.

Keywords: role conflict, role ambiguity, professional ethics sensitivity, emotional intelligence, auditor performance

INTRODUCTION

Auditor performance is the result of the auditor's efforts and findings while carrying out his duties and expressing an opinion on whether the financial statements have been presented fairly or not (Iswarasari & Kusumawati, 2017). Auditor performance describes the quality of the audit, the quantity of work, and the timeliness achieved based on the responsibilities assigned to the auditor. In other words, a good auditor's performance includes work results that have met applicable auditing standards and a certain period. In addition, the auditor's performance serves as a benchmark on whether the auditors have professionally completed their responsibilities (Susanti, 2017).

Good auditor performance is the completion of audit tasks that have been accomplished by the auditor with quality according to auditing standards, the amount of work produced, and timeliness (Fadila et al., 2022). Currently, the city of Malang has eleven active Accounting Firms. One of the firms committed violations done by the auditor causing the auditor to be subject to administrative sanctions in the form of a temporary license suspension through letter No. PENG.7/PPPK/2019. This case began when the auditor audited the company's financial statements, but exceeded the applicable regulations, namely the auditor had exceeded the time limit in doing so. Therefore, the auditor borrows another accounting firm to hide the fact that the auditor is re-examining the financial statements. The Minister of Finance imposed a license suspension sanction on the auditor for 12 months and while serving the sanction the auditor concerned may not provide assurance and non-assurance services as referred to in Article 3 Law Number 5 of 2011 concerning Public Accountants (Kemenkeu, 2019).

⁷⁸ This issue is a mistake made by the auditor because he has violated the rules of Article 4 of Law Number 5 of 2011 concerning Public Accountants which regulates the provision of audit services by an Accounting Firm on a client's historical financial information for consecutive financial years. In addition, paragraph 540.2 of the 2020 Public Accountant Professional Code of Ethics explains that when an individual is involved in an audit engagement for a long period, intimacy threats and self-interest threats can arise (Institut Akuntan Publik Indonesia, 2020). Thus, it ⁹⁴ appeared that there is an indication that an auditor may be influenced by role pressure, such as role conflict or role ambiguity and have an impact on the auditor's considerations being inappropriate. Not only that, another fatal mistake was that the auditor used another Accounting Firm so this action did not show good and correct professional ethics. The mistakes made caused the auditor to be subject to administrative sanctions.

This study examines role conflict, role ambiguity, professional ethical sensitivity, and emotional intelligence as external and internal factors that influence auditor performance. Role conflicts arise when the auditor is faced with two orders that conflict with each other and come from internal parties (firms and the professional code of ethics) or external parties (client requests) and must be carried out at the same time so that it disrupts the auditor's psychology, such as the emergence of dilemma in the decision-making process (Lase et al., 2019). Role ambiguity also often arises in the auditor's work, this situation arises when there is ambiguity over the assignment of tasks assigned to the auditor. This situation can occur due to a lack of information needed by the auditor to carry out his role. As a result of this, the auditor does not know what to do and can interfere psychologically with the auditor, such as anxiety arising which results in a decrease in performance (Patria, 2016).

Husain et al., (2022) revealed that an emotional intelligence is needed by an auditor to be able to manage emotions well when facing role conflict and role ambiguity. Emotional intelligence allows individuals to make better decisions, such as when an auditor is under pressure from external parties, the auditor can motivate himself, control, and keep himself or his mind from being burdened and still able to think rationally so that emotional intelligence can improve auditor performance (Susanti, 2017). Kearney et al., (2017) explain that the emotional intelligence plays an important role in thinking and making decisions in a stressful environment, although some research literature shows different results, that does not mean that the emotional intelligence is not important. So, this study uses the emotional intelligence as a

moderating variable that can weaken or strengthen the independent variables on the dependent variable.

In fact, some of the literature that examines the influence of role conflict, role ambiguity, and the sensitivity of professional ethics to auditor performance, is still a matter of debate. Lase et al., (2021) examine the effect of role conflict and the sensitivity of professional ethics on auditor performance with emotional intelligence as moderator. The results of the study prove that role conflict has a negative effect on auditor performance, which means that role conflict arises from different demands, time problems, and limited human resources. When auditor faces different demands, the auditor often makes composite decisions that have an impact on the quality of the audit results. This is also supported by Amilin (2017) who found that role conflict has a negative effect on auditor performance. The results of these studies are contradictory based on Iswarasari & Kusumawati (2017) who found that role conflict has no effect on auditor performance, which means that whether there is role conflict faced by auditors will not affect performance because auditors can maintain their code of ethics even though they often face role conflict.

Cendana & Suaryana (2018) examine the effect of role conflict and role ambiguity on the emotional auditor performance intelligence as a moderating variable. The results of this study prove that role ambiguity has a negative effect on auditor performance, which means that auditors feel less effective in carrying out their duties because they do not know what to expect due to a lack of necessary information, therefore auditors experience a decrease in performance. This is also supported by Fadila et al., (2022) showing that role ambiguity has a negative effect on auditor performance. However, contrary to Susanti (2017) and Amilin (2017) they cannot prove that role ambiguity can affect auditor performance.

Susanti (2017) examines role conflict, role ambiguity, and sensitivity of professional ethics to auditor performance with emotional intelligence as a moderating variable. The results of the study prove that the sensitivity of professional ethics has a positive influence on the auditor's performance, which means that in carrying out audit procedures, the auditor needs to have a good attitude and ethics so that the auditor can complete his duties objectively. This is also supported by Lase et al., (2021) who have found consistent results because making decisions it can apply ethical sensitivity to assist auditors in making decisions that are more responsible and produce quality audit reports. However, Lestari, et al., (2019) challenged these results because this study found that the sensitivity of professional ethics did not affect auditor performance.

Amilin (2017) examines the effect of role conflict and role ambiguity on auditor performance with emotional intelligence as a moderator. The results of the study are only able to prove that emotional intelligence can moderate the effect of role conflict on auditor performance but are unable to moderate the effect of role ambiguity on auditor performance. In contrast, Lase et al., (2021) find that emotional intelligence is not able to moderate the effect of role conflict and sensitivity to professional ethics on auditor performance. It is different from Susanti (2017) that finds emotional intelligence is able to moderate the influence of professional ethics sensitivity on auditor performance.

This research is important because previous research results are inconsistent and based on existing phenomena. In addition, in carrying out their duties, auditor is always vulnerable to

role pressures that affect their performance. In other words, if external parties have different interests, the auditor will be in a difficult position so that the auditor's performance will not be optimal. Based on the explanation that has been described, this study uses the title "Emotional Intelligence Moderates Role Conflict, Ambiguity, Ethics Sensitivity On Auditor Performance".

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Attribution Theory

In 1958, Fritz Heider was a psychology figure and the originator of a theory that explained the process of how other people determine the motives, reasons, and causes why someone does certain behaviors, this theory is called attribution theory. The Heider model argues that the basis for finding answers to people's behavior is common sense so there will be two directions that can explain behavior based on common sense, namely internal attributions (*discipline attributions*) and external attributions (*situational attributions*) (Samsuar, 2019).

Internal attributions or internal factors are elements that refer to the person concerned. In this case, the actions taken are under someone's control without any influence from outsiders. External attributions or external factors are elements that refer to someone from outside who is concerned or influenced by the surrounding environment that influences the person's behavior, for example, social conditions, outside pressure, or threats. In this case, the action taken is the result of pressure or a situation that cannot be avoided so someone is forced to behave that way (Lase et al., 2021).

Role Theory

Role theory is a combination of theory, discipline, and orientation. Role theory states that when a person's expected behavior changes, he can feel depressed and stressed because it produces unsatisfactory results and is less effective than if there is no conflict with these expectations (Safitri & Nuratama, 2021).

Savero & Munandar (2022) explains that role theory describes social contacts built by people in an environment based on the prevailing culture. The role is the expected behavior by the position or social status of an individual while reflecting the rights and obligations of that person. If a person's role does not reflect the desired expectations, then there is the potential for role conflict to arise.

Auditor Performance

Auditor performance is the result of work achieved by an auditor in carrying out his duties by his authority and responsibility by considering quality, quantity, and timeliness as one of the benchmarks in the assessment. In addition, the benchmarks for auditor performance are the ability to achieve work goals, evaluations received from superiors, the quality of relationships with clients, and time or cost management (Susanti, 2017). In this case, the auditor's performance in the form of quality of work is assessed based on the auditor's ability to objectively examine the fairness of the client's financial statements and provide the right opinion.

In terms of the quantity of work and timeliness are assessed from the side of the auditor who has successfully passed the stages of various audit procedures to balance the work results achieved with the time available so that an opinion on the fairness of the financial statements can be published on time (Amilin, 2017). For an auditor, determining whether to comply with client demands or carry out responsibilities according to the role is a dilemmatic and difficult choice. Auditors are not only oriented to the interests of the client, but also to the public and other stakeholders, such as investors, creditors, and the government. This confirms that the auditor's performance plays a very important role in the implementation of audits with financial reports that are presented in an accountable and credible manner (Dewi & Dewi, 2018).

Emotional Intelligence

Emotional intelligence is the ability to effectively control emotions, recognize the feelings of oneself and others, and motivate oneself when interacting with others (Patria, 2017). In various situations and environments, thinking and making decisions require emotional intelligence. Emotional intelligence is related to the ability to manage the feelings and emotions of oneself and others to direct one's thoughts and actions (Abdo et al., 2022). A person with emotional intelligence can regulate mood and stress without reducing their ability to think broadly and creatively, adapt to environmental changes and motivate themselves (Husain et al., 2022).

Emotional intelligence is needed as an auditor trait because it requires great responsibility and support from various parties. Auditors are expected to have integrity, self-confidence, responsibility, reliability, initiative, innovation, knowledge, self-control, and emotions so that the application of high emotional intelligence can make auditors know their emotions well when interacting with colleagues and clients. Emotional intelligence can help in building a positive life and can encourage the achievement of professional goals (Andrian et al., 2022).

Role Conflict and Auditor Performance

Role conflict is a conflict that arises because of two conflicting commands and must be carried out at the same time. However, in this situation, the auditor can only complete one order and ignore the other orders. The auditor strives to comply with professional ethics, but at the same time, the auditor also considers the client's expectations that are not in line with ethical standards, such as ignoring manipulations in the company's financial statements (Lase et al., 2019). The expectations communicated to people inside the company from other people outside the company are different or incompatible, which will lead to role conflict (Husain et al., 2022).

Role conflict is usually considered to have negative consequences, someone who is often faced with role conflict pressure will interfere psychologically with the auditor which can create a feeling of dilemma or discomfort during the audit process. This condition will have a negative impact on the professional auditor which will reduce the performance of the auditor as a whole (Amilin, 2017). The higher the role conflict faced by the auditor, the worse the performance of the auditor.

H₁: Role conflict has a negative effect on auditor performance.

Role Ambiguity and Auditor Performance

Role ambiguity is the ambiguity of the role experienced when the auditor receives very little information in completing the task. Role ambiguity results from a complete lack of information needed to complete a particular task or job. When a role is unclear, an auditor will feel worried, which will ultimately reduce performance (Fadila et al., 2022).

Role ambiguity will arise when another party wants something so that party does not provide sufficient information with the information required by the auditor. Sometimes during the audit process, the auditor encounters a client who does not want to cooperate. An uncooperative client will procrastinate by not wanting to provide the information the auditor needs. The client may complicate the audit process by refusing to provide access to the auditor to perform an audit of the company's assets or financial records, a client who behaves in such a way will hinder or slow down the auditor's performance (Binus Accounting, 2019).

Auditors who experience role ambiguity will not know clearly to whom they are responsible, the pressure of role ambiguity usually has an impact on the psychological or physical health of the auditor. Some of these impacts can be in the form of stress, anxiety, or dissatisfaction that can hinder the performance of an auditor. The higher the role ambiguity, the worse the auditor's performance (Lase et al., 2019).

H₂: Role ambiguity has a negative effect on auditor performance.

Sensitivity of Professional Ethics and Auditor Performance

Professional ethics sensitivity is the auditor's ability to understand and have sensitivity to professional ethics issues. A good understanding of the professional code of ethics will direct the attitude and behavior of the auditor to achieve better results to maintain quality and image as a professional (Dewi & Dewi, 2018). Professional ethics for accountants in Indonesia is regulated by the Indonesian Institute of Accountants (IAI), the accountant's code of ethics is a norm of behavior that regulates the relationship between accountants and clients, accountants and fellow professionals, and the profession and society. In this case, every auditor is required to uphold integrity and objectivity in conducting the audit process. The auditor must not side with the client's interests, so what must be maintained is an attitude of honesty and without being influenced by pressure or requests from certain parties and personal interests (Dewi & Sumadi, 2020).

Besides, the sensitivity of professional ethics also helps the auditor when faced with an ethical dilemma while carrying out the audit process. When the auditor completes the audit process, the auditor must apply professional ethical values and make decisions based on ethical characteristics. An auditor who has a high sensitivity to professional ethics will encourage the behavior of the auditor to reveal indicated fraud in the financial statements. With an understanding of professional ethics will certainly improve audit quality which has implications for improving auditor performance (Lase et al., 2021).

H₃: Professional ethics sensitivity has a positive effect on auditor performance.

Emotional Intelligence Moderates the Effect of Role Conflict on Auditor Performance

Emotional intelligence includes self-control, self-motivation skills, recognizing other people's emotions, building relationships with others, keeping the mind from being burdened

with stress and thinking rationally (Amilin, 2017). When the auditor is carrying out his duties, the auditor will interact with the client during the audit process, such as planning, executing, and preparing audit reports. If this relationship lasts, the auditor can receive a lot of pressure from the client, which can be in the form of requests to ignore manipulations in financial statements (Lase et al., 2021). The request is against professional ethical standards, but if the auditor refuses, the client can also pressure not to use the auditor's services in the future. Emotional intelligence is one of the factors that can reduce the pressure caused by role conflict. With a high level of emotional intelligence, the auditor can face role conflict and reduce the auditor's tendency to deviate from behavior thereby increasing the auditor's performance.

H₄: Emotional intelligence weakens the effect of role conflict on auditor performance.

Emotional Intelligence Moderates the Effect of Role Ambiguity on Auditor Performance

The auditor's profession in performing his work may be met with uncooperative clients. The client can make it difficult by not providing sufficient information and not having enough information received by the auditor (Binus Accounting, 2019). Auditors who are faced with *role ambiguity* create uncertainty about what steps should be taken. The auditor begins to feel confused, anxious, and stressed because he doesn't know what he should do (Husain et al., 2022). In addition, if the independent auditor wants to obtain information from the company's accountant, the company can block the independent auditor. This will hinder the auditor's opportunity to improve its performance, delaying decision-making. By using the emotional intelligence, auditors can motivate themselves from this pressure, adapt to the environment, and take initiative when encountering these obstacles, such as approaching and communicating well so that *role ambiguity* can be overcome. (Cendana & Suaryana, 2018).

H₅: Emotional intelligence weakens the effect of role ambiguity on auditor performance.

Emotional Intelligence Moderates the Effect of Professional Ethical Sensitivity on Auditor Performance

The auditor's profession is vulnerable to pressure exerted by clients, in a position under such pressure the auditor will face a dilemma because he must be accountable for his work to interested parties. However, the auditor must still understand and implement existing professional ethical standards. An understanding of ethics will direct the attitude and behavior of the auditor in a positive direction, such as considering the most ethical decision in solving a problem (Abdo et al., 2022).

To increase the sensitivity of professional ethics, it would be better if it was accompanied by an emotional intelligence. The emotional intelligence plays an important role in thinking and making decisions because emotional intelligence is related to self-control and empathy. When the auditor can understand himself well, auditor will not lose self-control and will not fall into actions that violate the code of ethics which will harm himself and many parties. Therefore, an auditor with emotional maturity is better able to make the right decisions and improve the auditor's performance (Susanti, 2017).

H₆: Emotional intelligence strengthens the influence of professional ethics sensitivity on auditors' performance.

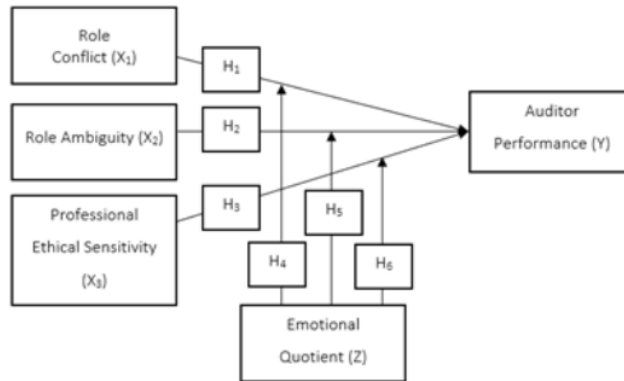


Figure 1. Research Framework

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RESEARCH METHOD

Research Design

This research is a quantitative study that aims to examine the effect of role conflict, role ambiguity, and sensitivity of professional ethics on auditor performance with emotional intelligence as a moderating variable. The independent variables in this study are role conflict, role ambiguity, and the sensitivity of professional ethics, the dependent variable is auditor performance, and the moderating variable is emotional intelligence. This study uses a survey to collect data. Respondents in this study were auditors at the Public Accounting Firm in Malang. The data analysis technique used in this study is moderation regression analysis. Before carrying out the regression test, the instrument was first tested and continued with the classical assumption test. The results of the data analysis will be interpreted as a basis for concluding.

Population and Sample

The object of this research is the Public Accounting Firm in Malang. The population studied was all auditors at the accounting firm Malang. The unit of analysis used is the individual. The basis for selecting the population and sample for this study is because there are still issues of violations committed by the auditors that result in administrative sanctions, in the form of temporary suspension. The criteria used in selecting the sample are:

1. Auditors who are still actively working at accounting firms who are registered with the Indonesian Institute of Certified Public Accountants in 2023.
2. Auditors who have worked for at least 1 year. This is based on the consideration that an auditor who has worked for at least 1 year has been able to adapt and has sufficient understanding related to the auditor's profession.
3. Auditors who have positions as junior auditor, senior auditor, supervisor, managing partner, and partner.

Research Variables

Auditor performance refers to the work results achieved by the auditor after carrying out his responsibilities in a professional manner by applicable standards (Fadila et al., 2022). The indicators used to measure the auditor's performance are audit quality, audit quantity, and timeliness. Auditor performance variables are measured by citing instruments developed by Rahmawati (2011).

Role conflicts are expectations communicated by people outside the company to people inside the company who have different interests. (Lase et al., 2021). The indicators used to measure are incompatibility of responsibilities, incompatibility of tasks with individual principles, two different orders received simultaneously, working with two or more groups, and assignments with limited materials and resources. The role conflict variable is measured by adopting the instrument developed by Agustina (2009).

Role ambiguity occurs when there is another request from the client that is not included in the auditor's responsibility. In addition, it can also occur when the auditor does not obtain the required information and does not know what to do (Husain, et al., 2022). The indicators used to measure are clarity of role objectives, clarity of accountability, adequacy of authority with assigned tasks, and understanding of what is expected. The variable role ambiguity is measured by quoting the instrument developed by Rahmawati (2011).

Ethical sensitivity can be defined as the level of sensitivity or sensitivity of a person in responding to certain events. In other words, the ability to understand and be sensitive to professional ethical issues (Dewi & Dewi, 2019). The indicators used to measure are integrity and objectivity. The questionnaire statement was adopted from Putri's research (2021).

Emotional intelligence is the ability to detect one's own feelings, be able to adapt well to the surrounding environment, respond, and implement the emotional side appropriately so that one can act effectively and rationally (Susanti, 2017). The indicators used to measure are self-motivation, self-control, self-awareness, sympathy, and social skills. Questionnaire statements about emotional intelligence variables were adopted from Dewi's research (2011).

Data analysis

The stages of data analysis techniques start from testing the research instrument, testing the classical assumptions, and moderating regression analysis. Data testing was carried out using the Statistical Program for Society Science (SPSS).

1. Validity test

A validity test is a measure that shows the level of validity or accuracy of a questionnaire that has been prepared for each statement item. An instrument can be said to be valid and able to measure what it wants to measure (Gusti et al., 2018). This study tests the validity of the Pearson correlation (Pearson correlation). Each statement item is said to be valid if the significance level is below 0.05.

2. Reliability Test

The reliability test was used to measure the questionnaire instrument, a questionnaire is said to be reliable if the answers to these statements are consistent from time to time (Gusti et al., 2018). In this study, the Cronbach's Alpha technique was used to test the reliability, namely an instrument can be said to be reliable if it has a Cronbach's Alpha > 0.6.

¹⁰⁹ The classical assumption test must be carried out first because a good linear regression test must be free from problems of normality, multicollinearity, and heteroscedasticity.

1. Normality test

The normality test aims to determine whether each variable is normally distributed or not (Ghozali, 2018). This study conducted a normality test using the Kolmogorov-Smirnov statistical test to see whether the data is normally distributed or not. The data is normally distributed if the significant value is more than 0.05.

2. Multicollinearity Test

The multicollinearity test was carried out to test whether a regression model correlates with the independent variables. A good regression model should not have autocorrelation or no high correlation between the independent variables (Ghozali, 2018). Multicollinearity can be seen from the Variance Inflation Factor (VIF) and Tolerance values. A regression model that is free of multicollinearity if the VIF value ≤ 10 and the tolerance value ≥ 0.1 to 1.

3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model, there is inequality or variance from the residuals from one observation to another (Ghozali, 2018). A good regression model is a model that is not affected by heteroscedasticity. This study uses the Park test for testing heteroscedasticity. The regression model can be said not to be affected with heteroscedasticity if its significance value is above 0.05.

This study uses the Moderated Regression Analysis (MRA) data analysis technique. The following is the MRA equation used in this study.

$$Y = \alpha + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \beta_4Z + \beta_5(x_1Z) + \beta_6(x_2Z) + \beta_7(x_3Z) \dots (1)$$

Some of the test stages that must be carried out are as follows.

1. F Test (Goodness of Fit)

The F test aims to test the feasibility of the regression model and to show that all independent variables are included in the model that has a simultaneous effect on the dependent variable. The regression model can be said to be feasible if the significance value is less than 0.05 (Ghozali, 2018).

2. Determination Coefficient Test

Adjusted R Square is used to analyze if the independent variables used are more than two variables. The small Adjusted R Square value indicates that the ability of the independent variables to explain the variation in the dependent variable is very limited. Values close to one indicate that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2018).

3. T-test

The t-test was conducted to determine the effect of each independent variable on the dependent variable (Ghozali, 2018). The t-test is carried out with the criteria that if the significance value is less than 0.05, then the hypothesis is accepted.

RESULTS AND DISCUSSION

This study distributed 64 questionnaires to 10 public accountants in Malang, but the number of respondents who participated was 49. Therefore, the study managed to collect data from 49 respondents so the response rate was 76.6%. Details of the questionnaire distribution are shown in Table 1 below.

Table 1. Details of Questionnaire Distribution

| Information | Amount | Percentage |
|---------------------------------|--------|------------|
| Questionnaires were distributed | 64 | 100% |
| Questionnaire returned | 49 | 76.6% |
| Unreturned questionnaires | 15 | 23.4% |
| response rate | | 76.6% |

Source: Data processed (2023)

Respondent demographics

The demographics of the respondents in the study included gender, age, years of service, education, and position. Details of the characteristics of the respondents can be seen in Table 2.

Table 2. Respondent Demographic

| Characteristics | Details | Amount | Percentage |
|------------------|-----------------|--------|------------|
| Gender | Man | 18 | 37% |
| | Woman | 31 | 63% |
| Age | 21-25 | 22 | 45% |
| | 26-30 | 15 | 31% |
| | 31-35 | 7 | 14% |
| | >35 | 5 | 10% |
| Years of service | 1-5 years | 39 | 80% |
| | 6-10 years | 6 | 12% |
| | >10 years | 4 | 8% |
| Education | Diploma | 2 | 4% |
| | Bachelor | 46 | 94% |
| | Postgraduate | 1 | 2% |
| Position | Junior auditors | 29 | 59% |
| | Senior auditors | 19 | 39% |
| | Supervisors | 1 | 2% |

87 Source: Data processed (2023)

Based on Table 2, information is obtained that the number of respondents is dominated by female auditors at 63%, auditors aged 21-25 years at 45%, auditors who have worked for 1-5 years at 80%, auditors who have bachelor's degree at 94%, and junior auditors as much as 59%.

Descriptive Statistical Analysis

This study presents descriptive statistics to provide information related to research variables which include minimum, maximum, mean, and standard deviation. Descriptive statistics can be seen in Table 3 below.

Table 3. Descriptive Statistics

| Variable | Minimum | Maximum | Means | Standard of Deviation |
|----------------|---------|---------|--------|-----------------------|
| X ₁ | 6.00 | 26.00 | 13,776 | 3,607 |
| X ₂ | 20.00 | 30.00 | 25,918 | 3.161 |
| X ₃ | 23.00 | 30.00 | 26,388 | 3,026 |
| Z | 20.00 | 30.00 | 24,633 | 3,005 |
| Y | 20.00 | 30.00 | 25,551 | 3.109 |

Source: Data processed (2023)

Research Instrument Test

This study conducted research instrument tests, namely validity tests and reliability tests. The results of the validity test can be seen in Table 4 below.

Table 4. Validity Test Results

| No. | Instrument | Pearson Correlation value | Information |
|-----|------------|---|-------------|
| 1 | X1.1-X1.6 | 0.628;0.528;0.666;0.683;0.760;0.820 | Valid |
| 2 | X2.1-X2.6 | 0.921;0.916;0.909;0.895;0.861;0.888 | Valid |
| 3 | X3.1-X3.6 | 0.893;0.965;0.920;0.929;0.869;0.871 | Valid |
| 4 | Z.1-Z.7 | 0.765;0.829;0.792;0.860;0.502;0.669;0.798 | Valid |
| 5 | Y.1-Y.2 | 0.750;0.823;0.748;0.840;0.750;0.755 | Valid |

Source: Data processed (2023)

Based on Table 4, the results of the validity test for all statement items in this research questionnaire have an r count value that is greater than the r table of 0.281 (5% significance level with N = 49) so that it can be concluded that all the research variables are valid. Furthermore, the reliability test in this study was tested using Cronbach's Alpha. The results of the reliability test will be presented in Table 5.

Table 5. Reliability Test Results

| Variable | Cronbach's Alpha | Standard Cronbach's Alpha | Information |
|----------|------------------|---------------------------|-------------|
| X1 | 0.766 | 0.6 | Reliable |
| X2 | 0.951 | 0.6 | Reliable |
| X3 | 0.950 | 0.6 | Reliable |
| Z | 0.824 | 0.6 | Reliable |
| Y | 0.755 | 0.6 | Reliable |

Source: Data processed (2023)

Based on Table 5, all the above instruments have a Cronbach's Alpha value > 0.6 so it can be concluded that all the variables in this study are reliable.

Classic assumption test

Table 6. Classic assumption test

| Variable | Classic assumption test | | | |
|--------------------------------------|-------------------------|-------------------|-------|--------------------|
| | Normality | Multicollinearity | | Heteroscedasticity |
| | | Tolerance | VIF | |
| Unstandardized Residuals | 0.616 | | | |
| Role Conflict (X1) | | 0.797 | 1,255 | 0.227 |
| Role Ambiguity (X2) | | 0.234 | 4,279 | 0.302 |
| Professional Ethics Sensitivity (X3) | | 0.315 | 3,179 | 0.271 |
| Emotional Intelligence (Z) | | 0.347 | 2,881 | 0.079 |

Source: Data processed (2023)

Based on Table 6, provides information that the research data is normally distributed because the sig value is 0.616 > 0.05, free from multicollinearity. After all, each variable has a tolerance value of more than 0.10 and a VIF value below 10, and free from heteroscedasticity because each independent variable has a value sig is greater than 0.05 so that it can be stated that the regression equation model used in this study passed the classical assumption test.

Moderated Regression Analysis

This study will test the hypothesis using moderated regression analysis. The results of moderated regression analysis can be seen in Table 7 below.

Table 7. Moderated Regression Analysis

| Variable | Coefficient | t | Sig | Information |
|-------------------------|-------------|--------|-------|----------------------------|
| X1 | 0.752 | 0.714 | 0.479 | The hypothesis is rejected |
| X2 | -4,025 | -2,057 | 0.046 | Hypothesis accepted |
| X3 | 5,896 | 2,278 | 0.028 | Hypothesis accepted |
| X1*Z | -0.034 | -0.751 | 0.457 | The hypothesis is rejected |
| X2*Z | -0.167 | -2020 | 0.050 | Hypothesis accepted |
| X3*Z | -0.230 | -2,090 | 0.043 | The hypothesis is rejected |
| F count | 19,963 | | | |
| Significance of F | 0.000 | | | |
| Adjusted R ² | 0.700 | | | |

Source: Data processed (2023)

Based on Table 7 above, the regression equation can be formulated as follows.

$$Y = -51.561 + 0.752X_1 - 0.4025X_2 + 5.896X_3 + 2.853Z - 0.034(X_1.Z) - 0.167(X_2.Z) - 0.230(X_3.Z) + e.. (2)$$

Moderated regression analysis also observes model feasibility tests, coefficient of determination, and hypothesis testing, which are as follows.

1. F test (Model Feasibility Test)

Based on Table 7, information is obtained that the calculated F value is 16,963 and has a significance of 0,000. This indicates that the sig value is less than 0.05, so it can be concluded that the regression model can be declared feasible.

2. Coefficient of Determination (Adjusted R Square)

Based on Table 7, information is obtained that the Adjusted R Square value is 0.700. The test results for the coefficient of determination are 70%, which means that the auditor's performance can be explained by the variable role conflict, role ambiguity, sensitivity to professional ethics, emotional intelligence, role conflict with emotional intelligence, role ambiguity with emotional intelligence, and sensitivity of professional ethics with emotional intelligence. However, the remaining 30% is influenced by other variables that are not included in this research.

3. t-test

Based on Table 7, information is obtained that role conflict (X1) has no significant effect on auditor performance, while role ambiguity and professional ethics sensitivity have a significant effect on auditor performance. Whereas for the emotional intelligence variable it is proven to be unable to moderate the relationship between role conflict on auditor performance, for the emotional intelligence variable, it is proven to be able to moderate the relationship between role ambiguity on auditor performance, and for the emotional intelligence variable it is proven to be able to moderate the relationship between professional ethics sensitivity on auditors' performance. Below is a further explanation regarding the t-test.

1. The Effect of Role Conflict on Auditor Performance in Malang Public Accounting Firm

Based on the significance value for variable of 0.479, which means that the value is greater than 0.05. This proves that role conflict has no significant effect on auditor performance. In addition, if you look at the value of t, it shows a value of 0.714, which indicates that role conflict has a positive influence. This means that when role conflict increases, the auditor's performance will increase. However, in theory, role conflict is a conflict that arises because of the client's expectations that conflict with norms and are impossible to fulfill and work on simultaneously (Lase, et al., 2021).

There is pressure from the expectations of the client, and more and more are faced with client requests (role conflict), which will reduce the performance of the auditor because it has a negative impact on the psychology of the auditor (Amilin, 2017). The results of this study cannot prove this theory because it is unable to prove that it gives results that have a significant negative effect. The results of this study are in line with Iswarasari & Kusumawati (2017) who found that role conflict does not affect auditor performance, which means that the presence or absence of role conflict faced by auditors will not affect their performance because auditors can maintain their code of ethics even though they often face role conflict.

However, the results of this study are not in line with the research of Lase, et al., (2021) which found that role conflict has a negative effect on auditor performance. One of the factors that caused the hypothesis to be rejected most of the respondents likely answered in the direction of disagreeing with

some of the questionnaire statements, this can be seen in Table 2. Demographics of Respondents, 59% of junior auditors have not experienced conflict, then hypothesis 1 is rejected.

2. The Effect of Role Ambiguity on Auditor Performance in Malang Public Accounting Firm

Based on the significance value for variable X2 of 0.046, which means that the value is smaller than 0.05. This proves that role ambiguity has a significant effect on auditor performance. Besides that, if you look at the value of t, it shows a value of -2.057, which indicates that role ambiguity has a negative influence on direction. This means that if the role ambiguity increases, the auditor's performance will decrease and vice versa.

In theory, role ambiguity is one of the factors that can trigger stress because of the obstruction of an auditor in carrying out his work. Decreased auditory performance can be affected by various ambiguities, such as unclear roles, unclear instructions, unclear responsibilities or authorities, and unclear information. This is because when someone who is experiencing role ambiguity tends to experience decreased psychological and physical health (Fadila et al., 2022).

Therefore, the results of this study can prove that role ambiguity has a significant negative effect on auditor performance. This is in line with Cendana & Suaryana (2018), the results of this study prove that role ambiguity has a negative effect on auditor performance, which means that auditors feel less effective in carrying out their duties because they do not know what to expect due to lack of information needed, so auditors experience a decrease in performance. This is also supported by Fadila et al., (2022) which shows role ambiguity has a negative effect on auditor performance, then hypothesis 2 is accepted.

3. The Influence of Professional Ethics Sensitivity on Auditor Performance in Malang Public Accounting Firm

Based on the significance value for variable X3 of 0.028, which means that the value is smaller than 0.05. This proves that the sensitivity of professional ethics has a significant effect on auditor performance. Besides that, if you look at the value of t, it shows a value of 2,278, which indicates that the sensitivity of professional ethics chooses the direction of positive influence. This means that if the sensitivity of professional ethics increases, the auditor's performance will also increase. According to the theory, the sensitivity of professional ethics is described as the auditor's ability to understand and have a level of sensitivity to professional ethics issues (Dewi & Dewi, 2019).

Ethical problems occur because auditors in carrying out their duties are always faced with a dilemma to decide something based on an ethical decision that will not harm any party. According to Dewi & Sumadi (2020), the auditor cannot take sides with the interests of the client, so what must be maintained is an attitude of honesty without being influenced by pressure or

requests from certain parties and personal interests. Therefore, the results of this study can prove that the sensitivity of professional ethics has a significant positive effect on auditor performance.

This is in line with Susanti (2017), the results of the study prove that the sensitivity of professional ethics has a positive influence on auditor performance, which means that in carrying out audit procedures, auditors need to have good attitudes and ethics so that auditors can complete their duties objectively. This is also supported by Lase, et al., (2021) who found consistent results because in making decisions they can apply ethical sensitivity to assist auditors in making decisions that are more responsible and produce quality audit reports, the hypothesis 3 is accepted.

4. Emotional Intelligence Moderates the Effect of Role Conflict on Auditor Performance

Based on the significance value for the variable $X1*Z$ of 0.457, which means that the value is greater than 0.05. This proves that emotional intelligence is unable to moderate the relationship between role conflict on auditor performance. The results of this research show that emotional intelligence is not a moderating variable that can mitigate the negative impact of role conflict on auditor performance in Accounting Firms in Malang. This means that it is possible that auditors who are experiencing role conflict do not really need the ability to control their emotions in completing their duties properly.

In theory, Lase, et al., (2021) explained that the emotional intelligence is one of the factors that can reduce pressure caused by role conflict. However, the results of this study cannot prove that emotional intelligence can moderate the relationship between role conflict on auditor performance. In addition, when seen in Table 8 of the Respondents' Description, as many as 27 people are auditors who are aged 26 to over 35 years and can manage emotions well. This contradicts the search of Amilin (2017) but is in line with Cendana & Suaryana (2018), Lase, et al., (2021), and Husain, et al., (2022) who found that emotional intelligence is unable to moderate the relationship between role conflict on auditor performance, which means that emotional intelligence does not help auditors when faced with pressure. This is because role conflict is a psychological symptom faced by auditors and occurs because of two conflicting needs, therefore it can cause discomfort in the workplace and reduce auditor performance.

Auditors feel that emotional intelligence can help them remain calm and alert when in a role conflict, but it has not been able to solve the problem at hand. Even so, the emotional intelligence of an auditor will vary depending on the environment, so hypothesis is rejected.

5. Emotional Intelligence Moderates the Effect of Role Ambiguity on Auditor Performance

Based on the significance value for the $X2*Z$ variable of 0.050, which means that the value is equal to 0.05. This proves that emotional intelligence can moderate the relationship between role ambiguity and auditor performance. In addition, the t value has a value of -2.020, meaning that the higher the relationship between role ambiguity and emotional intelligence, the effect of role ambiguity on auditor performance decreases. According to theory, when auditors can manage personal emotions well, auditors are often calm and can solve problems when faced with role ambiguity (Husain, et al., 2022). Therefore, the results of this study can prove that emotional intelligence is able to weaken the relationship between role ambiguity and auditor performance. The results of this study are consistent with Cendana & Suaryana (2018) study which proves that emotional intelligence is able to moderate the relationship between role ambiguity and auditor performance.

A performance is not only seen from one intellectual factor, but can also be determined by emotional factors, so someone who is able to deal with emotional problems well will get good performance results. A fairly good emotional intelligence is needed in the auditor's work environment because the auditor will interact a lot with various parties, both inside and outside the office so the potential for role ambiguity can arise in the auditor's work. The problem that may arise is due to the lack of information received by the auditor and to be able to solve it is not only intellectual intelligence but also emotional abilities because role ambiguity creates anxiety or discomfort so that a stable emotional intelligence will result in a good performance. Thus, hypothesis 5 is accepted.

6. Emotional Intelligence Moderates the Effect of Professional Ethics Sensitivity on Auditor Performance

Based on the significance value for the variable $X3*Z$ of 0.043, which means that the value is smaller than 0.05. However, the t value shows a negative result of 2,090, so this proves that the emotional intelligence weakens the relationship between the sensitivity of professional ethics on auditors' performance. According to theory, the emotional intelligence makes the auditor team and an auditor more able to solve audit problems, think more broadly, be able to adapt to environmental changes that affect audit implementation and decisions, motivate themselves and the auditor team, and are better at making decisions in a full environment pressure (Lase, et al., 2021).

Therefore, the results of this study cannot prove that emotional intelligence is able to strengthen the relationship between professional ethics sensitivity and auditor performance. The results of this study are not in line with Susanti's research (2017) which found that emotional intelligence is able to moderate the relationship between the sensitivity of professional ethics to auditor performance. The research results were rejected due to several possibilities, such as the emotional intelligence owned by an auditor can vary

or be not permanent because during its formation it can be influenced by the environment. In addition, a high emotional intelligence does not guarantee that someone will always act ethically in the work environment. Thus, hypothesis 6 is rejected.

CONCLUSION

This study aims to examine the effect of role conflict, role ambiguity, and sensitivity of professional ethics on auditor performance by using the emotional intelligence as a moderating variable. The sample for this research is an auditor working at KAP Malang who is registered at IAPI in 2022 with the sample criteria used being an auditor who has worked for at least one year. The results of the study show that role conflict does not affect auditor performance. This is because 59% of respondents are junior auditors and are still in the phase of wanting to maintain principles and ideals in carrying out their duties to strengthen the independence and objectivity of the auditors or it can be assumed that they have not felt a role conflict.

Role ambiguity has a negative effect on auditor performance, which means that the lower the role ambiguity faced by an auditor, the higher the auditor's performance. The sensitivity of professional ethics has a positive effect on auditor performance, which means that the higher the ethical sensitivity of an auditor, the more it helps the auditor in dealing with ethical dilemmas in making decisions. Emotional intelligence is unable to moderate the relationship between role conflict and auditor performance. This means that the emotional intelligence is not a moderating variable that can mitigate the impact of role conflict on the performance of KAP Malang auditors.

The emotional intelligence can weaken the relationship between role ambiguity and auditor performance. This is because an auditor who has stable emotions will provide a better performance, especially when faced with a stressful ethical dilemma situation. After all, he can think more clearly and make better audit decisions. Emotional intelligence is not able to strengthen the relationship between professional ethics sensitivity and auditor performance. This means that an auditor's ethical sensitivity is sufficient to make him perform well without needing to be supported by an emotional intelligence because emotional intelligence and professional ethics sensitivity are two different things that can influence auditor behavior in different ways.

Based on the results of this study, the practical implication is that KAP Malang does not need to worry too much about role conflicts in auditor performance but remains under the supervision and pays attention to role conflicts as a potential that may arise during the audit process that can affect auditor performance. KAP Malang also needs to ensure that the duties and responsibilities of auditors can be explained more clearly, in detail, or specifically so as not to cause vagueness in carrying out their duties and provide support or guidance from superiors or coworkers in completing tasks that are in a position of role ambiguity. Not only that, in terms of professional ethics sensitivity, KAP Malang must provide training or debriefing that strengthens the values of auditor professional ethics and ensures that professional ethics is the most important thing and can be

implemented consistently in all tasks, besides that KAP Malang must ensure that the auditor's emotional intelligence can be formed maturely through training that makes auditors realize the importance of managing emotions better and improving abilities Auditors in interacting, either communicating or acting with clients or coworkers so that at least able to overcome conflicts overpressures that may arise in the audit process.

This research provides theoretical implications with the answering of H2, H3, and H5 to support the research umbrella theory. However, the missed H1, H2, and H6 can be explained by adaptation theory. According to Tinus et al., (2021), adaptation is an individual adjustment to the environment, everyone tries to adjust to their environment because it is related to the person. Behavior must not only adapt to the physical environment but must also adapt to other social environments. Through interviews with informants, Siagian's research (2021) found that in the event of negotiations, the auditor will consider following the client's interests if the purpose of reporting is only one's own circle, but if it is for external parties, the auditor cannot help. Therefore, based on the results of the study provides support that adaptation theory can be used in understanding role conflict. There is also a relationship between adaptation theory and emotional intelligence weakens the sensitivity of professional ethics. The adaptation process can be seen in junior auditors who have just started their careers as auditors who are down in the field, junior auditors do not have much experience, especially in dealing with complex ethical situations in the work environment so the emotional intelligence may not be mature enough to affect the sensitivity of professional performance ethics to auditor performance. With the possibility of junior auditors in the process of building emotional intelligences, the influence of professional ethics sensitivity on auditor performance may still be limited. So, during the adaptation process, auditors are expected to strengthen the values of professional ethics accepted in the work environment.

This research is inseparable from limitations, namely the object of this research is only limited to several firms in Malang because not all the samples mentioned are willing to accept filling out the questionnaire, thus allowing for differences in the results of discussions and conclusions for different research objects. Based on the results of the research and these limitations, development, and refinement are still needed to obtain better research results in further studies. The following are some suggestions that can be useful for further research:

1. Future research is expected to combine interview techniques so that the research results obtained are more accurate.
2. Future research is expected to identify and add new independent and moderating variables that affect auditor performance.
3. Future research can use a wider research location object so that the number of samples obtained is greater.

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APPENDIX

RESEARCH QUESTIONNAIRE

Instructions: Answer the statement below by giving a check mark (V) on only one of the choices. The value for each option is as follows

1 = Strongly Disagree

2 = Disagree

3 = Neutral

4 = Agree

5 = Strongly Agree

67 **Director Performance (Y)**

| No | Statement | SD | D | N | A | SA |
|----|---|----|---|---|---|----|
| 1 | I have the initiative to find the best way to complete tasks in the field | | | | | |
| 2 | I sometimes improve myself for the success of the organization | | | | | |
| 3 | I can get more work done in each period than my other colleagues | | | | | |
| 4 | I carry out inspections by the procedures and policies set by the organization | | | | | |
| 5 | I plan and schedule work because it can affect the timeliness and results of the work, I am responsible for | | | | | |
| 6 | Maintaining and improving client relationships is an important part of my job | | | | | |

19 **Role Ambiguity (X₂)**

| No | Statement | SD | D | N | A | SA |
|----|--|----|---|---|---|----|
| 1 | I feel the plans and goals in this public accounting firm are very clear | | | | | |
| 2 | I feel the plan and purpose of my work are clear in looking for indications of fraud | | | | | |
| 3 | I know clearly what the CPA firm expects of me | | | | | |
| 4 | I fully understand my authority in this public accounting firm | | | | | |
| 5 | My job description clearly shows what must be done in this public accounting firm | | | | | |
| 6 | I can divide my time well between having to complete assignments in the field and completing reports requested by clients or superiors | | | | | |

19 Professional Ethics Sensitivity (X₃)

| No | Statement | SD | D | N | A | SA |
|----|---|----|---|---|---|----|
| 1 | I obey the rules, both supervised and unsupervised | | | | | |
| 2 | I work according to the actual situation, not adding or subtracting existing facts | | | | | |
| 3 | I do not accept anything in any form that is not mine | | | | | |
| 4 | I can act fairly without being influenced by pressure or requests from certain parties who have an interest in the results of the examination | | | | | |
| 5 | I must not side with anyone who has an interest in the results of my work | | | | | |
| 6 | I can refuse an audit assignment if at the same time there is a cooperative relationship with the party being audited | | | | | |

19 Emotional Intelligence (Z)

| No | Statement | SD | D | N | A | SA |
|----|---|----|---|---|---|----|
| 1 | I will be willing to try again to do the same thing even though I have experienced failure before | | | | | |
| 2 | I will remain calm in the face of uncooperative clients | | | | | |
| 3 | I will postpone other activities, such as traveling to complete the audit on time | | | | | |
| 4 | I can obtain the necessary audit evidence | | | | | |
| 5 | I often worry about not being able to complete audits on time | | | | | |
| 6 | I try to understand the tasks and activities of the client | | | | | |
| 7 | I will audit as best I can even though my clients are hard to find | | | | | |

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