

The effect of the implementation of professional ethics and emotional intelligence on auditor's performance at the Inspectorate of Southeast Sulawesi Province

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Abstract. The implementation of professional ethics such as Integrity, Objectivity, Confidentiality and Competence is a professional standard that must be fulfilled by the internal government auditors in carrying out audits that are in accordance with the ethical code standards set by the government internal supervisory officer. However, in carrying out audits, auditors are sometimes faced with various problems such as the changing work environment and mood, which requires auditors to be able to control themselves and maintain their moods so that when carrying out their audits, they would remain focused on the work to be done. This study aims to examine the effect of the implementation of professional ethics and emotional intelligence on the auditor's performance at the Inspectorate of Southeast Sulawesi province. The sample of this study were all auditors and P2UPD and made use of the census technique on 39 participants. The data collection method used was questionnaires. The results of this study indicated that the implementation of professional ethics has a significant effect on auditor's performance, emotional intelligence has a significant effect on auditor's performance, and the implementation of professional ethics and emotional intelligence simultaneously has a significant effect on the auditor's performance at the Inspectorate of Southeast Sulawesi province.

Keywords: Professional ethics, emotional intelligence, auditor's performance.

INTRODUCTION

Public demands for the implementation of transparency and accountability are increasing in order to create good corporate governance. Legal issues, especially those related to corruption, collusion and nepotism (KKN), with all their practices such as abuse of authority, bribery, facilitation payments, illegal fees, transport fees, compensation on the basis of collusion and nepotism and the use of state money for personal gain, have attracted public attention and is considered common in Indonesian. Therefore, it is necessary to implement a supervisory function and a good internal control system for the governance to ensure that the implementation of government is in accordance with the policies and plans that have been determined and achieve the desired results, and in compliance with the applicable policies

and laws.

According to the Minister of Home Affairs' Regulation (Permendagri) number 60 of 2008 concerning the government's internal control system (SPIP), the implementation of government internal control is carried out by the Government Internal Supervisory Apparatus (APIP), which consists of review, evaluation, monitoring, and other supervisory activities. Through Permendagri number 60 of 2008, the government encourages the creation of internal controls in the management of state governance organizations in order to anticipate the risk of state loss and to realize good governance in state administration.

The Provincial Inspectorate has a very strategic function to evaluate and oversee government

performance. The inspectorate, as an internal government supervisor, has the objective of realizing good governance, so that the Provincial Inspectorate is required to keep improving the performance of its officials in order to oversee the running of government. To improve the supervision system, APIP needs to be supported by the performance of its auditors to prevent unethical behavior, in order to create credible auditors with optimal performance in the implementation of the audit.

Auditor's performance is an act or implementation of audit tasks that have been completed by the auditor within a certain period of time. According to Robbins (2008), "performance is the result of an evaluation of the work done by individuals according to the criteria that have been set together, the notion of performance being the result of work in quality and quantity achieved by individuals in carrying out their duties in accordance with the responsibilities assigned to them".

Inspectorate auditors are required to maintain ethical behavior standards in carrying out their profession as an internal government auditor where they work, in their profession, in the society, and among themselves. In Indonesia, professional ethical standards, especially for auditors who work within the central, provincial, district and city inspectorates (APIP auditors) are regulated under the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia (MenPAN)'s Regulation No.PER/04/M.PAN/03/2008 concerning the APIP Auditors' Code of Ethics. This APIP code of ethics contains 4 (four) key principles, namely integrity, objectivity, confidentiality and competence.

Research conducted by Bonner and Barry (1990) found that the auditor's performance is influenced by competencies based on the specifications of his knowledge. Therefore, auditors must continue to improve their competence through training and skill courses so that their human resource (HR) capability would be improved, so that they would be able to carry out every assignment. Research on knowledge relatedness as an influential factor in organizational performance has been conducted, although, as noted above, without considering innovation performance. In that regard, there are two approaches. One posits that there is a positive and linear relationship between the similarity of knowledge and business performance (West and Noel, 2009). The other view states that the correlation between knowledge relatedness and performance is curvilinear, in the shape of an inverted U (Sapienza *et al.*, 2004). This may imply that there is greater performance when there is no extreme, either of knowledge completely related to the parent company or otherwise (with no relation).

The Inspectorate of Southeast Sulawesi Province is an internal supervisor within the scope of governance in the Southeast Sulawesi Province. The finding is the quality of human resources for auditors at the Inspectorate of Southeast Sulawesi Province is still not optimal. This is

due to the insufficient number of auditors with accounting educational backgrounds and the lack of awareness of auditors in independently developing their knowledge and education.

The auditors' performance of the Inspectorate of Southeast Sulawesi Province is also not fully optimal. This is compounded by the lack of the number of functional auditors and P2UPD officials and cases that must be resolved by the auditors themselves, so that the auditors' ability to cover all examination objects in Southeast Sulawesi province is still limited. In addition, the phenomena that occur within the inspectorate of Southeast Sulawesi Province can be seen in Table 1.

Table 1 shows that the auditors' performance of the Inspectorate of Southeast Sulawesi Province is not yet fully optimal because there are still many findings that have not been followed up compared to findings that have been followed up. The result of the internal audit will be followed up by the regional head, so that if nor or later the follow-up will have an impact on the performance auditors. Research conducted by Dharmawati and Novitasari (2015) states "the effectiveness of an examination does not only depend on good planning, but also the follow-up to recommendations based on the results of the examination findings submitted by the internal auditor. Recommendations on the findings of the examination to the implementation of monitoring and evaluation in relation to the follow-up actions that have been carried out by the auditee is a series of recommendations follow-up processes on the results of the audit. The realization of the completion of the follow-up recommendations on the results of the audit is the target and performance indicator at the Inspectorate of Southeast Sulawesi province.

The application of professional ethics such as integrity, objectivity, confidentiality and competence is a professional standard that must be met by a government internal auditor in order to perform an audit according to the APIP code of conduct standards that have been set. However, in carrying out their inspections, auditors are sometimes faced with various problems, such as the changing working atmosphere of the Inspectorate of Southeast Sulawesi Province, because auditors do not only work in the room and office environment but also where they carry out the audit. This changing work environment and mood requires auditors to be able to control themselves and maintain their mood when conducting audits; auditors must stay focused on the work at hand.

Moods due to problems in personal life or conflicts with other coworkers can sometimes also affect the performance of an auditor. Therefore, an auditor must possess high emotional intelligence in order to perform work properly. As stated by Goleman (2001), emotional intelligence is the ability to recognize our feelings and the feelings of others, the ability to motivate ourselves, and the ability to manage one's own emotions well and in their

relationships with others.

Fabiola (2005) also argues that emotional intelligence is an emotional ability, namely the ability to deal with frustration, the ability to control emotions, a spirit of optimism, and the ability to build relationships with other people or empathy. In other words, an auditor who has good emotional intelligence will encourage someone including auditors to excel, be committed to groups, and have high initiative and optimism to improve their work performance. So, the question in this result study by Fabiola is whether the implementation of professional ethics and emotional intelligence has a significant effect on auditors' performance at the Inspectorate of Southeast Sulawesi Province.

This study aims to examine the effect of the implementation of professional ethics and emotional intelligence on auditor's performance at the Inspectorate of Southeast Sulawesi province.

THEORETICAL BASIS AND DEVELOPMENT OF HYPOTHESIS

Goal-setting theory

This theory was put forward by Edwin Locke in 1978. This theory explains the relationship between goals and behavior. If a person understands his goals well, their performance will also be affected. Locke argues that the intention to achieve a goal is the main source of work motivation. Goals will tell an individual what to do and how much effort they have to spend.

Attribution theory

Attribution theory was proposed by Fritz Heider in 1958 which explained a person's behavior and studied the process of how a person interprets an event, studying how someone interprets the reasons or causes of their behavior. In Tandiontong (2016: 42) attribution theory developed by Fritz Heider argues that a person's behavior is determined by a combination of internal forces, namely factors that comes from outside, for example, task difficulty or luck, then someone is motivated to understand their environment and the causes certain event. The auditor can maintain his independence with effort, which is sourced from within the auditor, is not permanent and the auditor can control it. In carrying out his duties, an auditor tries to find, find and report all the facts that will be used as audit findings, without being influenced and pressured by other parties.

Auditing

Agoes (2017: 4) states that auditing is an examination

that is carried out critically and systematically, by an independent party, of financial reports that have been prepared by management, along with accounting records and supporting evidence to be able to provide an opinion regarding the fairness of the financial statements.

Meanwhile, Mulyadi (2013: 9) states that auditing is a systematic process of obtaining and evaluating evidence objectively regarding statements of economic activities and events, to determine the level of conformity between these statements and predetermined criteria, as well as the delivery of its results to the concerned users.

Internal audit

The definition of internal audit according to the institute of internal auditors in Sawyers was translated by Adhariani (2003: 9), that an internal audit is an independent activity, objective belief and consultation designed to add value and improve organizational operations. Such audits help the organization achieve its objectives by applying a systematic and disciplined approach to evaluating the effectiveness of risk management processes, the adequacy of control and management of the organization. Meanwhile, Agoes (2017: 218) states that an Internal audit is an examination carried out by the company's internal audit section of the company's financial statements and accounting records as well as adherence to predetermined top management policies and adherence to government regulations, and regulations applied by the applicable professional association.

The term "internal auditor" is commonly used in a variety of ways in the public sector. For example, some individuals with the title "internal auditor" are elected officials who, for all practical purposes, function as independent auditors. Conversely, many individuals in the public sector perform one or more of the duties of an internal auditor, although they may use some other job title. For purposes of this recommended practice, an "internal auditor" is considered to be any audit professional who works directly for management, at some level, and whose primary responsibility is helping management to fulfill its oversight and internal control duties as effectively and efficiently as possible.

Internal auditors can be of great value to state and local governments in a variety of ways. In particular, they commonly assist management in monitoring the design and proper functioning of internal control policies and procedures. In this capacity, internal auditors themselves function as an additional level of control and so help to improve the government's overall control environment. Internal auditors also can play a valuable role in conducting performance audits, as well as special investigations and studies

The responsibilities of the internal auditors set by the Indonesian Institute of Accountants are as follows:

Table 1. The number of findings that have been followed up and not followed up number.

No.	Finding group	Finding	Followed up	Not followed up
1	Event that are detrimental to the state and public	62	15	47
2	Obligation of deposit to the state	5	1	4
3	Violation of law and regulations invitation	15	1	14
4	Violation of procedures and rules current work	4	0	4
5	Deviation from the provisions budget execution	3	0	3
6	Barriers to the smooth running of the project	9	1	8
7	Barriers to the smooth running of the main task	36	7	29
8	Administrative (weak governance business/accounting)	120	28	92
9	Service failure to public	1	1	0
10	Other inspection finding	0	0	0
	Total	255	54	201

Source: Recapitulation of findings of the Southeast Sulawesi Province Inspectorate (2018)

"Internal auditors are responsible for providing analysis and evaluation data, providing confidence and recommendations, information to the management of a business and the board of commissioners or other parties equal to the said authority and responsibility. Internal auditors maintain their objectivity in relation to the activities being audited".

Auditor's performance

According to Mulyadi (2002: 11), an auditor's performance is an action or implementation of an audit task that has been completed by the auditor within a certain period of time. Meanwhile, according to Trisnarningsih (2007), auditor's performance is the work achieved by an auditor in carrying out the tasks assigned to them based on their skills, experience and seriousness of time as measured by considering quantity, quality and time accuracy.

Implementation of professional ethics

Professional ethics can be interpreted as an ethical rule of good and appropriate behavior in carrying out a field of work that is carried out professionally by relying on one's honesty, education, expertise and experience. In the environment of government internal supervision, the Government of Indonesian Internal Auditor Association (AAIPI, 2014) defines "professional ethics" as norms or rules set by scientific disciplines and professional organizations that functional officials must comply with in carrying out their duties and responsibilities.

Emotional intelligence

Goleman (2006) explains that emotional intelligence is

the ability to recognize our own feelings and the feelings of others, the ability to motivate ourselves, and the ability to manage one's own emotions properly and in maintaining a relationship with others. Emotional intelligence includes different but complementary abilities. Sukmadinata (2009: 97) argues that those who have high emotional intelligence are those who can control themselves, maintain and stimulate motivation to keep trying and not give up easily, can accept reality, and can feel joy even amid difficulties. Meanwhile, Kosasih and Sumarna (2013: 174) revealed that emotional intelligence is the ability to feel, understand how to effectively apply emotional influence and sensitivity as a drive, and be adept in connecting information and human influence. For owners of emotional intelligence, information is not only obtained through the five senses but also from another source, namely conscience.

Development of hypotheses

Professional ethics are norms or rules set by scientific disciplines and professional organizations, with which functional officials must comply in carrying out their duties and responsibilities (AAIPI, 2014). The results of the study state that professional ethics has a significant effect on auditor's performance. The results of the research are in line with that by Hasibuan (2019), which states that professional ethics has a significant effect on an auditor's performance. Thus, the research hypothesis is as follows:

H1. The implementation of Professional Ethics has a significant effect on auditor's performance at the Inspectorate of Southeast Sulawesi province

Emotional intelligence includes different but complementary abilities. Amelia's research results (2009) state that emotional intelligence partially has a significant effect on an auditor's performance. The results of this

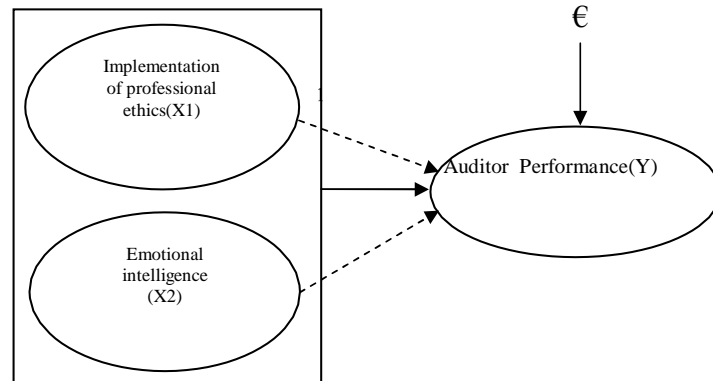


Figure 1. Research model.

Table 2. Position and number of auditors at the Inspectorate of Southeast Sulawesi Province.

No.	Position	Number auditors
1	First Expert Auditor	7
2	Junior Expert Auditor	12
3	First Government Oversight	6
4	Middle Government Supervision	8
5	Youth Government Supervision	6
Total		39

Source: Inspectorate of Southeast Sulawesi Province (2019)

study are in line with research conducted by Apriyanti (2014) and Lisnawati (2016). Thus, the research hypothesis is as follows:

H2. Emotional intelligence has a significant effect on Auditor’s Performance at the Inspectorate of Southeast Sulawesi province

The application of professional ethics such as Integrity, Objectivity, Confidentiality, Competence, and Professional Behavior is a professional standard that must be met by an auditor to be able to carry out an audit properly, but there is no guarantee that auditors who apply these professional ethics will commit to perform their audit duties properly. In other words, an auditor who has good emotional intelligence will encourage someone including auditors to excel, be committed to the group, and have high initiative and optimism to improve their work performance.

The results of the research by Kalau (2014), Dewi and Tenaya (2017) and Hasibuan (2019) state that professional ethics and emotional intelligence simultaneously have a significant effect on auditor’s performance. Thus, the research hypothesis is as follows:

H3. The implementation of Professional Ethics and Emotional Intelligence has a significant effect on auditor’s performance at the Inspectorate of Southeast Sulawesi

province. (Figure 1)

RESEARCH METHOD

Object of research

The objects in this study are the implementation of professional ethics (X1) and emotional intelligence (X2) as independent variables and auditor’s performance (Y) as the dependent variable at the Inspectorate of Southeast Sulawesi Province.

Population and sample

The population in this study was 39 auditors who worked at the Inspectorate of Southeast Sulawesi Province (Table 2).

The sampling technique in this research was Saturated Sampling (Census). Therefore, the sample taken in this study is the total population, namely 39 people.

Type and source of data

The type of data used in this research is quantitative and qualitative data. The qualitative data in this study is

derived from explanations of variables and research objects, as well as statements in the questionnaire, classified using a Likert scale. Meanwhile, quantitative data in this research are employee data and respondents' answers to the questionnaire statements, measured using Likert scale representation.

The data source used is primary data. Primary data in this study is data collected by distributing questionnaires to auditors at the Inspectorate of Southeast Sulawesi Province.

Data analysis technique

The analytical tool used in this study is multiple linear regression analysis with the help of the IBM Statistical Package for Social Science (SPSS) software version 22. This technique is used to test the significant effect of the implementation of professional ethics and emotional intelligence on auditor's performance. The relationship between these variables can be described in the following equation:

$$Y = a + b_1X_1 + b_2X_2 + \epsilon$$

In which:

Y= Auditor's Performance measured by Likert scale

A = Constant Value

b = Regression coefficient

X1 = Implementation of Professional Ethics measured by Likert scale

X2= Emotional Intelligence measured by Likert scale

€ (Epsilon) = Variable not researched

To obtain more accurate results on this multiple regression, the following tests were carried out:

1. Classic assumption test

a. Multicollinearity Test

The multicollinearity test aims to determine whether the regression model found a correlation between the independent variables (Umar, 2011: 177). The decision-making criteria for a regression model are said to be free of multicollinearity, if:

1. It has a VIF value <10
2. It has a Tolerance value > 0.1

b. Normality test

The normality test is carried out to determine whether the dependent and the independent variables have a normal distribution in the regression model. To detect whether the distribution is normal or close to normal, the data distribution can be described in a graph. If the data spread around the diagonal line and follows the direction of the diagonal line, the regression model is said to meet the normality assumption (Umar, 2011: 181).

c. Heteroscedasticity test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variants from one observation to another. The basis for making heteroscedasticity test decisions according to (Ghozali, 2013) is as follows:

1. If there is a certain pattern, such as the existing dots forming a certain regular pattern (wavy, melting, then narrowing), it indicates that heteroscedasticity has occurred;
2. If there is no clear pattern, and the dots spread above and below the 0 on the Y axis, there is no heteroscedasticity.

1. Hypothesis test

a. Partial Test (t-test)

This test aims to see the effect of each independent variable on the dependent variable (Ghozali, 2013).

b. Simultaneous Test (F Test)

The F test was carried out to determine the effect of the independent variables simultaneously (together) on the dependent variable (Ghozali, 2013).

RESULTS

Validity test and reliability test

The results of the correlation coefficient and Cronbach alpha to test the validity and reliability of using the statement items from the variable indicators professional ethics, emotional intelligence and audit performance.

This decision was taken because the Pearson correlation was above 0.30 with a significant level below 0.05 and the correlation coefficient value of Cronbach alpha was above 0.60. So it can be concluded that all statement items used as instruments in this study are valid and reliable, or it can be said that the questionnaire used is viable as an instrument to measure each variable.

Data analysis

Classic assumption test

1. Multicollinearity test

Table 3 shows that the tolerance value for each variable in this study is above 0.10 and the VIF value is below 10. This shows that there is no correlation between the independent variables, and therefore it can be concluded that no multicollinearity exists.

2. Normality test

Based on the normal probability plot image in Figure 2, it can be seen that the data spread around the diagonal line. Thus, the regression model is suitable for prediction

Table 3. Multicollinearity test result.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	-1.193	.551		-2.164	.038					
X1	.835	.189	.547	4.411	.000	.808	.603	.396	.523	1.912
X2	.449	.148	.377	3.044	.004	.755	.463	.273	.523	1.912

Coefficients^a
 a. Dependent Variable: Y1
 Sources: Primary data processed, 2020

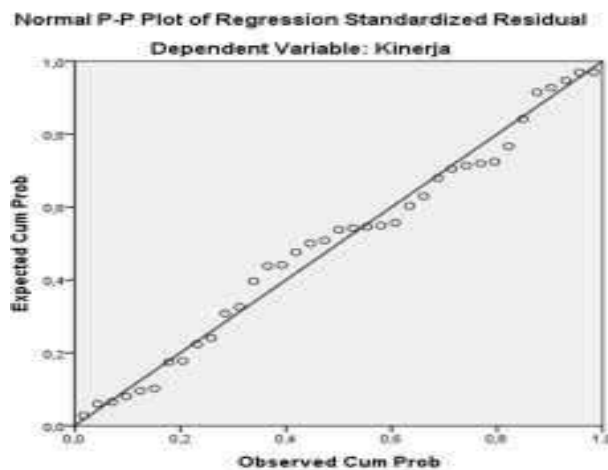


Figure 2. Probability plot normal. Source: Output Result IBM SPSS 22, Primary data process, 2020.

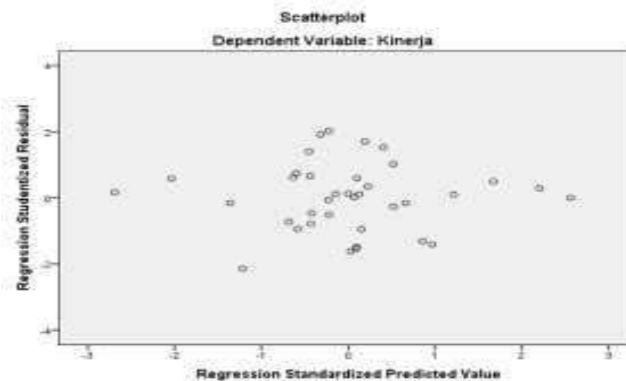


Figure 3. Heteroscedasticity test result. Source: Output Result IBM SPSS 22, Primary data Process, 2020.

and fulfills the assumption of normality.

3. Heteroscedasticity test

Based on the scatter plot in Figure 3, it is visually obvious

that the dots spread randomly (not forming a clear pattern), so it can be said that the regression model in this study is free from heteroscedasticity problems and that this model is suitable for predicting auditor's performance variable based on independent variable input of implementation of professional ethics and

Table 4. Result of multiple linear estimation of the implementation of professional ethics and emotional intelligence on auditor performance.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.193	.551		-2.164	.038
1 X1	.835	.189	.547	4.411	.000
X2	.449	.148	.377	3.044	.004

Source: Primary data processed, 2020.

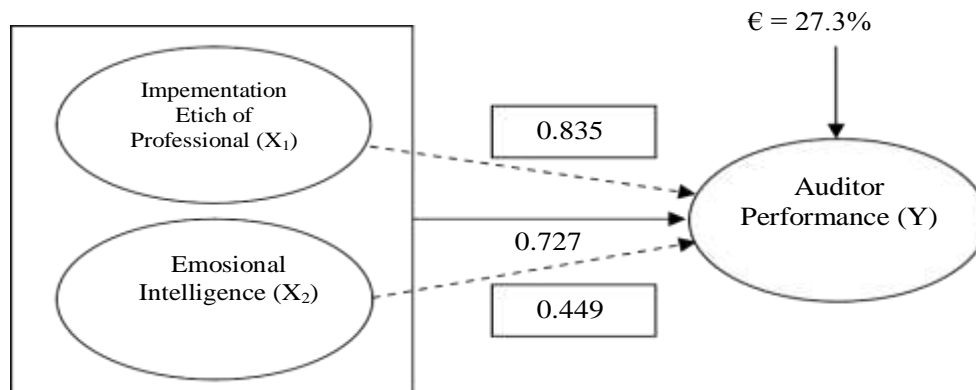


Figure 4. Research result.

emotional intelligence.

Multiple linear regression analysis

Based on the research data is as illustrated in the description of the variable description, the multiple regression method was used using IBM SPSS Statistic version 22. This was done to determine whether the variables of the implementation of professional ethics and emotional intelligence on auditor's performance and the result is that the value does have an influence, as listed in Table 4.

Figure 4 describes the schematic of the research results on the effect of the Implementation of Professional Ethics and Emotional Intelligence on Auditor's Performance.

From the results of the regression coefficients in Figure 4, the following equation can be obtained:

1. The regression coefficient for the variable of professional ethics implementation is 0.835, which means that there is a positive influence between the implementation of professional ethics on auditor's performance. So that if the variable of the implementation of professional ethics has increased by one unit and the other independent variables are assumed to be constant or equal to zero, the dependent variable on the performance of the auditor will increase by 0.835 or 83.5%.

2. The regression coefficient for the emotional intelligence variable is 0.449 times, which means that emotional intelligence has a positive influence on auditor's performance. Thus, if the emotional intelligence variable has increased by one unit and the other independent variables are assumed to be constant or equal to zero, the dependent variable auditor's performance will increase by 0.449 or 49.9%.

Hypothesis test

Hypothesis testing was carried out to prove whether the variables of the Implementation of Professional Ethics and Emotional Intelligence influence the Auditor's performance at the Inspectorate of Southeast Sulawesi province. To prove this, the t-test and F test are used as shown in Table 5.

1. T-test results

Hypothesis testing can be done by comparing t_{count} with t_{table} and t-sig value with α : 0.05. If $t_{count} > t_{table}$ or t-sig $<$ from α : 0.05, then H₁ is accepted or H₀ is rejected. Conversely, if $t_{count} < t_{table}$ or t-sig $>$ from, then reject H₁ or accept H₀.

a. Hypothesis 1 (H1) test results: The application of professional ethics has a significant effect on auditor's

Table 5. Summary of t-test, F-test, and coefficient of determination.

Variable	t-count	t-table	sig.	F-count	F-table	sig.	R.Square
X1	4.411	1.690	0.000	48.184	2.88	0.000 ^b	0.727
X2	3.044	1.960	0.004				

Source: Primary data processed, 2020.

performance

Table 5 shows that the t_{count} for the variable of Professional Ethics Implementation is $4.411 >$ from the t_{table} which is equal to 1.690 or with a significant level of 0.000 $<$ from $\alpha = 0.05$, then from the test results it can be concluded that H_1 is accepted or H_0 is rejected. This indicates that the implementation of professional ethics partially has a significant effect on auditor's performance, where if the implementation of professional ethics of auditors is high, it will affect auditor's performance. On the other hand, if the implementation of auditors' professional ethics is low, the auditor's performance will decrease. The significant influence shows that the implementation of professional ethics has an important role in improving an auditor's performance.

b. Hypothesis 2 (H2) test results: Emotional intelligence has a significant effect on auditor's performance

Table 5 shows that the t_{count} is $3.044 >$ from the t_{table} , which is 1.960, or with a significant level of 0.004 $<$ from $\alpha = 0.05$, therefore from the test results it can be concluded that H_2 is accepted or H_0 is rejected. This shows that emotional intelligence partially has a significant effect on an auditor's performance, meaning that the higher the emotional intelligence, the more significant its effect on the auditor's performance.

2. F test results

The F test is intended to test the effect of all independent variables on the dependent variable. The F test can be done by comparing the F-count value with the F_{table} with a significance level $<$ of $\alpha = 0.05$. If the value of $F_{\text{count}} >$ from F_{table} or F-sig $<$ from $\alpha = 0.05$, then H_0 is rejected.

Table 5 shows an F_{count} value of $48.184 >$ from the F_{table} value, which is 2.88, or with a significant level of F of 0.000 $<$ from $\alpha = 0.05$, therefore it can be concluded that H_3 is accepted. This means that all independent variables, namely the implementation of professional ethics and emotional intelligence, simultaneously have a significant effect on auditor's performance.

3. Coefficient of determination (R^2)

The coefficient of determination is intended to determine the magnitude of the contribution of the implementation of

professional ethics and emotional intelligence to the auditor's performance, by observing the value of the coefficient of determination (R^2). Based on table 10, it is known that the magnitude of R^2 (R-Square) = 0.727. This shows that the magnitude of the direct influence of the variables of the Implementation of Professional Ethics (X_1) and Emotional Intelligence (X_2) on Auditor's Performance (Y) is 72.7%. This means that there are other variables (ϵ) of 27.3% which affect variable Y but are not measured in this study.

DISCUSSION

The influence of the implementation of professional ethics on auditor's performance at the Inspectorate of Southeast Sulawesi Province

The results of hypothesis testing with the t-test that is shown in Table 5 that the t_{count} for the effect of X_1 on Y is $4.411 >$ from the t_{table} of 1.690 and a significant level of 0.000 $<$ 0.05, this means that H_1 is accepted and H_0 is rejected. Therefore, it can be explained that the implementation of professional ethics has a significant effect on the auditor's performance at the Inspectorate of Southeast Sulawesi Province.

The results of this study can be seen in the table description of the variable implementation of professional ethics from the average value of each indicator. The integrity indicator at the Inspectorate of Southeast Sulawesi province on auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province are aware of the importance of having a personality based on honesty, courage, wisdom and responsibility in implementing professional ethics.

The objectivity of the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province are aware of the importance of making balanced assessments in accordance with the relevant situation and not being influenced by any interests to improve the implementation of professional ethics.

Confidentiality at the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be

seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province are aware of the importance of safeguarding the information they receive, and do not disclose this information without adequate authorization for the implementation of professional ethics.

Competence at the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province are aware of the importance of increasing the knowledge, expertise, experience and skills needed to improve the implementation of professional ethics.

The results showed that the implementation of professional ethics accepted by auditors based on integrity, objectivity, confidentiality and competence of auditors at the Inspectorate of Southeast Sulawesi province plays a very important role in auditor's performance. This is supported by the answers to the questionnaire, which show that most respondents agree with the current implementation of professional ethics.

This study shows that auditor's performance can be assessed from the extent to which auditors can carry out predetermined professional ethics stipulated in MENPAN Regulation No. PER/04/M.PAN/03/2008 concerning the code of ethics for the government internal supervisory apparatus (APIP), which consists of guidance on attitudes and behavior in carrying out supervisory tasks that adhere to the principles of integrity, objectivity, confidentiality and competence.

This research is in line with the research of Nugraha (2015) and Priestly and Budiarta (2017) which states that professional ethics has a positive and significant effect on auditor's performance. This shows that the implementation of professional ethics can provide an increase in the auditor's performance.

Effect of emotional intelligence on auditor's performance at the Inspectorate of Southeast Sulawesi province

The results of hypothesis testing with t-test that have been shown in table 10 show that the t_{count} for the effect of X_2 on Y is $3.044 >$ from the t_{table} of 1.960 and a significant level of $0.004 < 0.05$, this means that H_2 is accepted and H_0 is rejected. Therefore, it can be explained that emotional intelligence has a significant effect on auditors' performance at the Inspectorate of Southeast Sulawesi Province.

The indicator of self-awareness in the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be seen from the average score of respondents'

responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province can understand a situation and use it to guide decision-making in increasing emotional intelligence.

Self-regulation at the Inspectorate of Southeast Sulawesi province on auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province can control and handle their own emotions before achieving a goal or objective.

Self-motivation at the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province can mobilize and guide themselves towards their targets, assist in taking initiatives, and can survive and rise from failures to improve their emotional intelligence.

Empathy at the Inspectorate of Southeast Sulawesi province towards auditors is good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province can feel what other people feel, foster trusting relationships, and adapt to various types of relationships to improve their emotional intelligence.

Social skills at the Inspectorate of Southeast Sulawesi province towards auditors are good. This can be seen from the average score of respondents' responses to this item, which exists in the good category. This means that the majority of auditors at the Inspectorate of Southeast Sulawesi province can handle emotions well when dealing socially with other people, can read situations and social networks carefully, and interact smoothly to improve emotional intelligence.

The results showed that the indicators of emotional intelligence received by the auditors based on self-awareness, self-regulation, self-motivation, empathy and social skills at the Inspectorate of Southeast Sulawesi province played a very important role in the auditor's performance. This is supported by the results of the answers to the questionnaire which show that most respondents agree with the importance of having good emotional intelligence. Increasing emotional intelligence is very important to support the quality of work to improve performance, meaning that the better the auditor's ability to control their emotional intelligence, the better the quality of their work. The results of this study support the theory put forward by Goleman (2006) that the ability to motivate oneself, and the ability to manage emotions and build relationships with others, will be interrelated in improving one's performance.

This research is in line with the research of Setiawan and Latrini (2016) and Lisnawati (2016) which states that

emotional intelligence has a positive and significant effect on the auditor's performance. This shows that good emotional intelligence can improve the auditor's performance.

Effect of the implementation of professional ethics and emotional intelligence on auditor's performance at the Inspectorate of Southeast Sulawesi Province

The results of hypothesis testing with the F test shown in Table 5 that the value of F_{count} for the effect of X_1 and X_2 on Y is 48,184 > from F_{table} 2.88 and a significant level of $0.000 < 0.05$, this means that H_3 is accepted and H_0 is rejected. Therefore, it can be explained that the implementation of professional ethics and emotional intelligence has a significant effect on the auditor's performance at the Inspectorate of Southeast Sulawesi Province.

The results of the analysis of respondents' answers to the auditor's performance variable (Y) explained that the performance of the auditors at the Inspectorate of Southeast Sulawesi province is good. This can be seen from the average respondents of this item who are in the good category. This means that the majority of auditors in the Inspectorate of Southeast Sulawesi province have worked well according to the rules that apply in the government.

The quality of work of the Inspectorate of Southeast Sulawesi province can be considered good, as seen from most answers given by respondents from the Inspectorate of Southeast Sulawesi province, stating that they can work according to predetermined targets.

The timeliness of the Inspectorate of Southeast Sulawesi province can be considered good. This can be seen from the average answers of respondents from the Inspectorate of Southeast Sulawesi province who can complete their work in accordance with the estimated time window.

The results of this study indicate that the implementation of professional ethics and emotional intelligence has a significant effect on the auditor's performance. This means that the better the professional ethics and emotional intelligence of an auditor, the better the auditor's performance at the Inspectorate of Southeast Sulawesi province.

The results of this study support the theory of auditor's performance proposed by Mulyadi (2002: 11) and Trisnarningsih (2007) that auditor's performance is a work achieved by an auditor in carrying out the tasks assigned to him based on his skills, experience, and seriousness of time by measuring quantity, quality, and timeliness. This means that auditor's performance in an organization is determined by the attitudes and behavior of the auditors towards their work and the orientation of the auditors in carrying out their work.

The results of this study are in line with Dewi and Tenaya (2017) research which states that professional

ethics and emotional intelligence have a significant and positive effect on auditor's performance. This shows that the implementation of professional ethics and emotional intelligence can provide an increase in an auditor's performance.

CONCLUSIONS

The conclusions from the results of the research and discussion previously stated are as follows:

1. The implementation of professional ethics has a significant effect on auditor's performance which explains that the better the implementation of professional ethics for auditors, the higher auditor's performance at the Inspectorate of Southeast Sulawesi province.
2. Emotional intelligence has a significant effect on auditor's performance which explains that auditors can control self-awareness, self-regulation, self-motivation, empathy and social skills so that they can increase the ability of auditors to improve auditor's performance at the Inspectorate of Southeast Sulawesi province.
3. The implementation of professional ethics and emotional intelligence has a significant effect on auditor's performance which explains that the better the professional ethics and emotional intelligence of an auditor, the better the auditor's performance at the Inspectorate of Southeast Sulawesi province.

IMPLICATIONS

The results of this study indicate that the implementation of professional ethics affects an auditor's performance. In carrying out their duties and responsibilities, auditors must uphold professional ethics which include integrity, objectivity, confidentiality and competence in any situation so that they are still able to provide good performance.

Emotional intelligence is one of the important factors that affect an auditor's performance. Sometimes an auditor is faced with conditions and situations that are contrary to the professional code of ethics in carrying out their duties and responsibilities. Therefore an auditor must have good emotional intelligence, in this case being able to control emotions, think clearly, have high motivation to complete work and have the ability to communicate well with anyone in their work environment, which will have an impact on their performance.

The results of this study become input for auditors to always hold a professional code of ethics and have good emotional intelligence in carrying out their duties and responsibilities.

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