

# The Effect Discussion of Review Audit and Emotional Intelligence to Auditor Performance

(Survey on the Government Internal Supervisor Apparatus in Gorontalo Province)

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**Abstract:-** This study aims to analyze the influence of discussions of audit review and emotional intelligence on the performance of auditors. This research was conducted in Gorontalo Province which includes the Financial and Development Supervisory Board, Provincial Inspectorat, City Inspectorat and Regency Gorontalo. Sampling technique with purposive sampling method with a total sample of 120 respondents. The unit of analysis used individual. The main data collection through the spreading of the questionnaire with t technique of data analysis used is SEM with Smart PLS software. The result of the research shows that discussion of audit work papers has a significant effect on auditor performance, emotional intelligence has a significant effect on auditor performance. While the coefficient of determination ( $R^2$ ) shows all the variables used in this study accounted for 52.3% of the variable auditor performance, while 47, 7% is explained by other variables that are not observed in this study.

**Keywords:-** discussion review paperwork audit, emotional intelligence, auditor performance.

## I. INTRODUCTION

Examination is an activity performed by a party who has the independence and professional competence to check whether the results of government performance has been in accordance with predetermined standards. The Audit Board of the Republic of Indonesia is mandated constitution No. 15/2004 on Audit of State Financial Responsibility to audit the local government financial statements. Inspection by the State Audit Board of the Republic of Indonesia not only generates an opinion on the audited financial statements but also provides a record of findings. The findings explain the weaknesses of internal control and disobedience to legislation. The audit results also provide information on potential state losses found in the audit process as a result of misuse and inefficiency in the use of state and regional expenditure budgets.

Issue on public sector organizations the audit findings of the State Audit Agency in the Gorontalo region both City, District and Province. The Supreme Audit Agency found some findings, but did not become the findings of the Government Internal Supervisory Agency in this case the

Inspectorate and the Financial and Development Supervisory Board. In general, the findings are: non-compliance with laws and regulations, irregularities and non-compliance in financial reporting and weaknesses in internal controls that include weaknesses of accounting and reporting control systems, weaknesses of control systems in the implementation of revenue and expenditure budgets and structural weaknesses internal control. From issue The internal auditor has indicated that the government's role as a supervisor, supervisors, examiners and review financial management system has not been effective and the maximum it is in accordance with the mapping of the level of internal control task execution capability on every auditor throughout Indonesia.

Larkin (1990) in Trisnaningsih (2007) that in order to measure the performance of auditors, there are four personality dimensions, namely the ability (ability), professional commitment, motivation and job satisfaction. Kalbers and Forgarty (1995) suggested that the performance of auditors as an evaluation of the work done by superiors, co-workers, self, and direct subordinates with 3 (three) measures of quality of work, quantity and timeliness. Fanani, et. al (2008) states that the achievement of better auditor performance must be in accordance with the standard and period of time, namely: 1) Quality of work is the quality of work completion by working based on all skills and skills, and knowledge owned by the auditor; 2) Quantity of work is the number of work that can be completed with targets that are the responsibility of the auditor's work, as well as the ability to utilize facilities and infrastructure supporting the work; 3) Timeliness is the accuracy of the completion of work in accordance with the time available. De Angelo (1981) argued that audit quality is the auditor's ability to detect errors in financial statements and report them to users of financial statements. The chance of detecting an error depends on the competence or ability of the auditor, while auditors' audacity to report any errors in the financial statements depends on the independence of the auditor.

The function of supervision and examination will be more effective and maximal if supported by the ability or expertise and attitude of the auditor. The ability that is meant by researchers here is emotional intelligence. Emotional intelligence is the ability to recognize one's own feelings and feelings, motivate oneself, and manage emotions well on

oneself and in relationships with others. (Goleman, 2001). In addition, auditors often work in verbal communication with quality controls and technical controls, in the review process of audit work papers is fundamental to auditing as a mechanism to control quality and monitor audit activities undertaken (Solomon, 1987). The review process undertaken through the discussion will motivate the auditor to prepare his paperwork optimally which can impact on his performance.

Discussions in the review of the auditor's papers are necessary because the discussion may convey information on the reasons why the audit duties and procedures are important. Discussions in the audit paper review provide more explanation of audit tasks, which in turn may reduce task uncertainty and improve understanding of assignment performance (Early 1988; Sullivan, 1988). From the subject matter can be identified the research question as follows:

- Does audit review of audit work papers affect the performance of auditors.
- Does emotional intelligence affect the performance of auditors.

## II. THE THEORY AND CONCEPT FRAMEWORK

### A. Theoretical framework

Theory self efficacy (Bandura, 1970), that self efficacy beliefs influence the insider's choice to create and execute the action which they are after. Individuals tend to concentrate on tasks which they feel capable and believe can solve it as well as avoiding tasks that can not be them do it. The efficacy belief also helps determine how far the effort to be deployed in an activity, how much they will be persistent when faced with obstacles, and how their tenacious will face an unsuitable situation. Confidence efficacy also affects a number of stress and anxiety experiences individuals like when they busied them selves in a activity.

### B. Auditor Performance Concept

Robbins (2001) states that performance is the result of an evaluation of the work which individuals do compared to predefined criteria together, understanding the performance as a result of work in quality and quantity which individuals achieve in carrying out their duties in accordance with responsibility answer given to his / her caps. Trisnarningsih (2007) argued that performance is a work achieved by a person in carrying out the tasks assigned to him. This result is achieved based on the time-consuming skills and experience measured by consideration of quantity, quality and timeliness.

The performance of the auditor is the result of the auditor's work in performing a state financial audit on a government organization which is the process of an organization as a whole. Asih (2006) auditor performance is the result obtained by a public accountant who runs its duties. Larkin (1990) states that there are four dimensions of personality in measuring the performance of auditors, among others: "The ability (ability), professional commitment, motivation and job satisfaction. While the quality of the audit which is an element of performance auditors. D Anglo (1981), defines quality in two dimensions First, the auditor should be able to detect material misstatements Second, the misstatement of the material must be reported.

Kalbers and Forgarty (1995) suggests that 3 (three) performance measures are quality of work, quantity and timeliness. Fanani, et. al.,(2008) states that the achievement of better auditor performance must be in accordance with the standard and period of time, namely: 1) Quality of work is the quality of work completion by working based on all skills and skills, and knowledge owned by auditors; 2) Quantity of work is the number of work that can be completed with targets that are the responsibility of the auditor's work, as well as the ability to utilize facilities and infrastructure supporting the work;3) Timeliness is the accuracy of the completion of work in accordance with the time available.

### C. Concept Discussion of Audit Working Review Paper

The audit worksheet is one of the information media that connects between the auditor and the client, which becomes an important document in the audit process, as it contains the information obtained during the audit process (Wahyudin, 2003). Arens (2010) states that the review of audit work papers is a review of audit work papers completed by audit staff to ensure quality and to neutralize partiality. Review of paperwork in the Public Accounting Firm is performed by the supervisor of maker of pre printed paper. The Center for Training Education of the Financial and Development Supervisory Board (2008) states that the Audit Working Paper (KKA) is the medium used by the auditor to document all records, evidence and documents collected and conclusions made by the auditor at each stage of the audit. The audit paper works to support the audit report.

Messier, Glover, and Prawitt (2005) suggested that in the field of reviewing the paperwork, the review must ensure that the paperwork documenting the audit has been well planned and supervised, the evidence supporting the tested assertion, and sufficient evidence for the type of audit report being published. The purpose of the review of the working papers is to ensure that the audits conducted have followed the Standards of Professional Public Accountants (SPAP) and the policies and procedures of the Public Accounting Firm.

Rich et.al, (1997) suggests that traditional reviews will provide written feedback to staff members on the preparation of paperwork and the performance of audit procedures. The provision of information directly to staff members regarding the overall performance performed in the audit task is not the main purpose of the review, although it is expected to know the information of the amount or content of the objective of the review record (O'Reilly et al. , 1998 in Cathleen, et al., 2006).. The review is mainly emphasized on the job what is done, the audit evidence obtained, and the conclusions reached by the makers of audit working papers (Jusuf, 2001). Another purpose of the report paper review is to provide feedback and job training (Libby and Luft, 1993). The review is done as a feedback process to improve subordinate performance. Bamber and Belynsky (1986) use the review of a paperwork report to be expensive because it involves the use of valuable time from experienced auditors, managers and partners.

Research conducted by Miller et. al. (1999) found that discussions related to the review process had increased the motivation on the part of the review to further improve the performance performed, especially for inexperienced staff auditors. This happens because in the feedback process or receiving feedback requires a certain amount of time, experience.

#### D. The concept of Emotional Intelligence

Emotional intelligence is a person's ability to detect and manage emotional clues and information. People who know their own emotions and are able to read the emotions of others can be more effective in their work. Goleman (2001), emotional intelligence is the ability to recognize the feelings of self and others to motivate oneself and manage emotions well in us and our relationships. This capability is complementary and distinct from pure academic ability, ie pure cognitive ability as measured by intelligence quotient (IQ).

Cooper and Sawaf in Nafsiah (2014), emotional intelligence is the ability to sense, understand and effectively apply the power and sharpness of emotions as a source of energy, information and influence. From the definition above can be concluded that emotional intelligence is the ability to recognize, manage and understand the feelings of self and others and able to use these feelings as a source of energy and information to guide the mind in action.

Salovey in Goleman (2007) classifies emotional intelligence into five major areas known as the emotional intelligence component of: recognizing the emotions of self, managing emotion, self-motivation, recognizing the emotions of others (empathy) and fostering relationships with others. The study conducted by Cameron (1999) found that emotional intelligence can be a good predictor of the success of life as well as economics, life satisfaction, success in friendship, and satisfaction in family life), including achievement of the work objectives in the intelligence quotient (IQ).

### III. CONCEPTUAL FRAMEWORK AND RESEARCH HYPOTHESES

Discussion of audit work audit papers is also a factor that can motivate auditors to produce quality checks. The contents of the audit work papers include about audit planning, internal control system testing, audit implementation procedures, until the audit report is formed. Besides the Review also performed as a feedback process that can improve the performance of subordinates (Wahyudin, 2003). Arens (2010) states that the review of audit work papers is a review of audit work papers completed by audit staff to ensure quality and to neutralize partiality. In addition to discussion is the Review d audit working papers which can affect the performance of auditors, also indispensable emotional intelligence. Emotional intelligence can be a good predictor of the success of one's life in the field of economics, life satisfaction, success in friendship, and satisfaction in family life), including the achievement of the work objectives in the intelligence quotient (IQ). From the above explanation, we can create a conceptual framework that shows the

relationship between the variables to be studied described as in Figure 1.

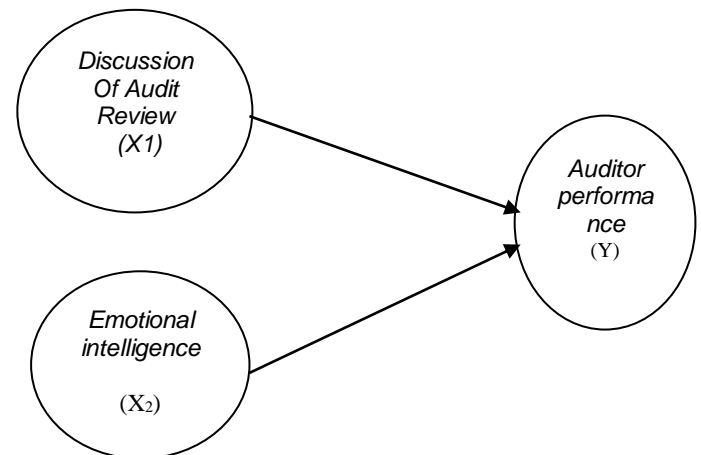


Fig 1:- Conceptual Framework

Relationship Discussion of Audit review and Emotional Intelligence on auditor performance.

#### A. Relationships Discussion of audit Review has a significant effect on auditor performance.

Discussions in the audit review are to provide feedback and job training (Libby and Luft, 1993), but there is little understanding of the effectiveness of the discussion on audit findings and performance as part of the review procedure (Rich et al., 1997). As an audit quality control procedure, the documentation prepared by the auditor should always be reviewed by the boss with the aim of ensuring that the audit complies with generally accepted auditing standards, established organizational policies and procedures (Louwers et al., 2005).

Research related to audit review of performance audit paper with the performance of Cathleen L. Miller, Donald B. Fedor, Robert J. Ramsay (2006) which shows that the interaction between discussion and experience of adding feedback in different feedback methods may be required at the level different experiences to achieve improved performance (eg Hillery and Wexley 1974; Goodson et al., 1992). Marganingsih and Martani (2010) have shown that audit review of audit work papers influences auditor performance. This is because the discussion provides additional information that can improve the understanding of how a task well (Early 1988; Sullivan, 1988). From the description, the hypothesis in this study are:

*H<sub>1</sub> : Discussion of audit review has a positive effect on Auditor performance*

*Emotional intelligence significantly affects the auditor's performance*

Emotional intelligence is the ability to recognize feelings of self and others to motivate them selves and managing emotions well in ourselves and our relationships. This capability is complementary to and different from pure academic ability, cognitive capability measured by Intellectual Quotient (IQ) Goleman (2001). An auditor who use audit procedures by organizing the Review audit working papers

on the controller technically and in quality control in collaboration with emotional intelligence possessed so that it can provide additional information that can improve the understanding of how a task well (Early, 1988; Sullivan, 1988).

Research related to emotional intelligence and performance is Yu-Chi Wu (2011), research shows that the effects of emotional intelligence has an impact on performance and acquisitive this relationship. In this case, very emotionally intelligent employees are more likely than employees of low emotional intelligence to be able to reduce or alter the negative effects of job stress on performance. Chen, Y (2014) says that emotional intelligence creates a positive effect on the organizational structure of work within the organization, on the other hand, emotional sanity does not have a significant direct impact on performance but moderate play

Based on the above description, it can be emphasized that emotional intelligence in addition to affect performance directly can also act as a moderating variable (strengthening or weakening other variables on performance) with variable discussion audit work audit paper, so the hypothesis formulation in this study are:

$H_2$  : Emotional intelligence significantly affects the auditor's performance.

**IV. RESEARCH METHODS**

The research method used is survey method by using exogenous variable that is discussion of audit paperwork and emotional intelligence while endogen variable is performance variable. Research respondents are functional auditors of 120 people who have functional auditor functional certification. Primary data collection through questionnaires distribution. The analysis unit used is the individual with the method of analysis used is structural equation modeling Partial Least Square (PLS).

**V. RESEARCH RESULT AND DISCUSSION**

*Research result*

*A. Evaluation of Measurement Model (outer model )*

In the technique of data analysis by using SEM-PLS, the criterion for assessing the measurement model (outer model) is convergent validity .Based on the results if data can be known that the amount of convergent validity on each indicator is generally above 0.60, this indicates that the indicator used is valid. From the results of outer model evaluation (measurement model) and structural model (inner model ), it can be described in the path structural model as follows:

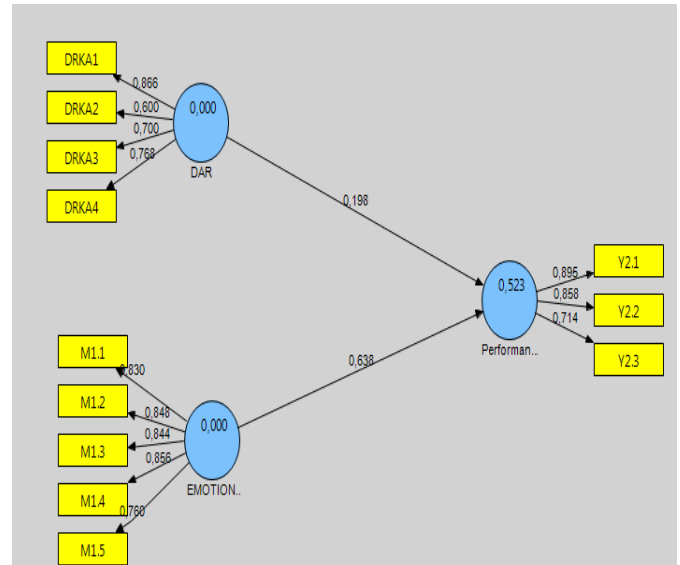


Fig 2:- Result of estimation of influence of audit review of audit work paper and emotional intelligence to Auditor Performance

From the results of outer model evaluation (measurement model ) and structural model (inner model), it can be known the extent of exogenous variable relationship to endogen and significance test in the following table:

Construct	Nlai Coefficient of Relationship	T_hount	T_Table	Information
X 1 --- > Y	0,198	2,188	1,980	Significant*)
X 2 --- > Y	0,638	9,740	1, 980	Significant *)
$R^2 X_1 ; X_2 ---> Y$	0,523			Model accepted*)

Table 1. Interconnection Coefficient Value

➤ Information

\*) Significance at the 5% level (0.05)

*B. Discussion of Research Results*

Discussion of Audit Review affects the performance of auditors

Referring to the data of the research result, the discussion variable of the audit paper work papers empirically has a significant effect on the auditor's performance with the coefficient value of 0,198, with  $t_{hitung} > t_{Table}$  (2,188 > 1,980) . These findings indicate that the more audit review of audit work papers will result in

improved auditor performance. These results indicate that the audit review of the audit work papers will be able to ensure compliance with the audit work program, to meet audit standards, to improve knowledge and discussion activities with technical controls. This is based on the facts in the audit implementation in Gorontalo Province, at the stage of preparation of audit work papers by the team members have adjusted to the audit work program. The technical and quality control work patterns in reviewing and discussing audit work papers from the planning stage to the reporting stage are working properly and synergized from team members, team leaders, technical controllers and quality controllers.



Confidence or confirmation that the working papers documented planned and well-planned audits, supporting evidence of tested assertions and the adequacy of evidence for the type of audited audit report. It is also supported by the experience of the government's internal oversight officers in Gorontalo in performing their duties as inspectors and supervisors, it can be argued that most of the functional auditors have experienced working 8-15 years. Therefore, with the synergy between team members, team leader, technical controller and quality controller in discussion audit paper review will tend to improve APIP performance both from audit quality element, quantity and timeliness in report presentation.

The results of this study support the theory of self efficacy (Bandura, 1970) which states that self-efficacy beliefs influence the insider's choice to create and execute the action which they are after. Individuals tend to concentrate on the task which they feel capable and believe can solve it as well as avoiding tasks that can not be them do it. The efficacy belief also helps determine how far the effort to be deployed in an activity, how much they will long go when facing obstacles and how their tenacious will face an unsuitable situation. Confidence efficacy also affects a number of stress and anxiety experiences individuals like when they busied themselves in a activity.

This study supports previous research Early (1988); Sullivan (1988); Marganingsih and Martani (2010) indicating that audit review discussions affect auditor performance. Rich et.al (1997) in his research on Big-6 Public accounting firm shows that it is important to have an explanation and followup (discussion) that accompany the review process from managers to paper makers. Research Hillery and Wexley (1974); Goodson et al. (1992), Cathleen L. Miller, Donald B. Fedor, Robert J. Ramsay (2006) related to audit review of audit work papers with performance indicating the interaction between discussions and experiences will add feedback in different feedback methods required at different levels of experience to achieve improved performance. These results also indicate that the audit should consider the level of participants' experience, when they examine the effects of the discussion on performance. His research findings indicate that adding a discussion to write a review note leads to significantly greater performance improvements for inexperienced auditors than others who show that different review processes may be better for evaluating auditor performance at different levels of experience.

Wahyudin (2003) in East Java also found that the discussion had an effect on the improvement of an auditor's performance. Averina and Sihombing (2013) stated that the review discussion on the audit work papers also positively impacts the auditor's performance, the more often the application of discussion in making audit work papers the auditor's performance will also increase, which we can see from the audit paper work better than before, and from those who did not experience the process of discussion. The research by Widyarini and Ratnadi (2016) shows that the review procedure has a positive effect on quality review of Local Government Financial Statements.

*Emotional intelligence affects the performance of auditors.*

Referring to the data of the research result, the discussion variable of the audit paperwork papers empirically has a significant effect on the auditor's performance with the coefficient value of 0.638, with the value  $T_{\text{count}} > T_{\text{table}}$  (9,740 > 1,980). These results indicate that the higher the auditor's emotional intelligence, the auditor's performance increases. These findings indicate that emotional intelligence is instrumental in improving auditor performance in Gorontalo. With emotional intelligence possessed even though the training and strengthening of emotional intelligence is currently only at the level of Top Management level, but the auditors able to manage emotions, get to know your own emotions yourself and others, motivate yourself and build good relationships with others.

This finding is in line with research Wu et. al (2014) that emotional intelligence with self-mastery emotional control indicator has a positive and significant influence on the employee's ability to transfer knowledge. Emotional intelligence is one of the main factors that causes individuals to share their knowledge. Continue Wu et. al (2014) argued that the employee's emotional intelligence in working against an organization could decrease the underlying conditions (level of team conflict) as a result of team cohesion. Findings by Lin (2007) are consistent with this that sharing knowledge is part of organizational behaviour that captures the general trend of people anticipating good consequences for themselves, but also for colleagues and organizations.

Naseer et al, (2011) that emotional intelligence plays an important role in improving team performance. Sometimes, employees engage in positive and negative emotions, it is important for them to understand, analyze their own emotions and others, use them in an effective way, and organize them in such a way that gives them maximum benefit rather than harm.

Findings Goleman (2002); Abdolvah et al. (2012) attests to the moderation role of emotional intelligence on the relationship between discussions of audit work papers of auditor performance audits. Emotional intelligence can improve auditor performance even in uncomfortable situations. Emotional intelligence can be improved through training and experience.

This finding is also in accordance with Chen's (2014) study, which shows that emotional intelligence poses a positive effect on the organizational structure within the organization. On the other hand, emotional intelligence has no direct influence on performance but plays a moderate role. This shows that emotional intelligence is the determinant of work, and that the quality of communication serves as a mechanism by which this influence exists within an institution. Emotional intelligence can be combined with other group constructs to predict performance. Empirical facts also indicate that the existing performance fully mediates the relationship between emotional intelligence and performance and communication. Ashlea (2009) also points out that in all approaches to conflict management, the emotional intelligence of service staff, their level of concern for others

and the attention to customers towards others is an important factor for successful conflict resolution and prevention.

This is also in line with Cameron (1999) found that emotional intelligence can be a good predictor of one's success in the field of economics, life satisfaction, success in friendship, and satisfaction in family life), including the achievement of the work objectives in the intelligence quotient (IQ).

## VI. CONCLUSION, RECOMMENDATION, LIMITATION AND RESEARCH IMPLICATIONS

From the results of research and discussion, it can be stated conclusions and research recommendations as follows:

- Variabel discussion audit paper review significant effect on the performance of auditors this is due to the implementation of audits in the Province of Gorontalo, at the stage preparation of audit work papers by team members have adjusted to the audit work program. The technical and quality control work patterns in reviewing and discussing audit work papers from the planning stage to the reporting stage are working properly and synergized from team members, team leaders, technical controllers and quality control
- Emotional intelligence affects the performance of auditors this is because the functional auditors in carrying out their duties are able to manage emotions, know emotions the mselves and others, motivate yourself and establish good relationships with others.
- Future research can be developed by adding variables that may affect auditor performance.
- Research that will data can be developed by extending the sample research, so that the results can be generalized general research.
- Limitations of the study that (i) The return of questionnaires only 71.5% resulted in the number of respondents used as samples in this study is not enough, so the results obtained in this study cannot be used in general, (ii) the general weakness of the use of survey methods the difficulty of controlling the respondents, so it may be possible to use other methods or at least make sure to every Inspectorate leader to be willing to cooperate in the form of cooperation contracts in the process and research results.
- This study may provide advice to local government management on the overview of discussions of audit work papers and emotional intelligence and their implications for performance.
- This research is expected to provide further policy towards the wheel mechanism of local government in order to be the auditors by strengthening emotional intelligence evenly.
- Providing impacts of local government services to the public in upholding good governance and clean of corruption, collusion and nepotism.

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