

Types of intelligence, ethics and time budget pressure on auditor performance

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ABSTRACT

Auditor performance is the result of work completed by an auditor in carrying out the tasks assigned to him. It depends on the auditor's skill, experience, and commitment to the task at hand. Good auditor performance can be produced if an auditor is able to pay attention to the factors that can influence it. Intellectual intelligence, emotional intelligence, spiritual intelligence, work ethics, and time budget pressure are several factors that can influence auditor performance. With the inconsistencies that occur in the results of research that has been conducted, this research aims to re-examine the influence of intellectual intelligence, emotional intelligence, spiritual intelligence, work ethic, and time budget pressure on the performance of auditors at public accounting in Bali. This research was conducted at 19 public accounting in Bali. The sampling technique used is a saturated sampling technique, which is a technique for determining a sample if all members of the population are used. Respondents in this research were 71 auditors, consisting of junior auditors, senior auditors, and managers. The data analysis technique used is the multiple linear regression analysis technique. The research results show that intellectual intelligence, emotional intelligence, and spiritual intelligence have no effect on auditor performance. Meanwhile, work ethic and time budget pressure have a positive effect on auditor performance.

Keywords: auditor, ethics, emotional, intellectual, spiritual

1. Introduction

Turning to the development of the economy in the business world today has an impact on the rapid competition that is increasingly difficult and competitive among auditors and requires auditors to always improve their performance in order to be able to become qualified, reliable, trusted auditors and able to produce high quality audit products. Performance auditors are public accountants whose job it is to look objectively at the financial statements of businesses or other groups to see if they are accurate and follow generally accepted accounting principles in all important ways. Their goal is to find out if the financial statements accurately show the company's financial position and results of operations [1].

In accordance with attribution theory, which studies the process of how someone interprets an event, studying how someone interprets the reasons or causes of their behavior. An auditor's performance can be seen from the perspective of the auditor's own behaviour in complying with the professional code of ethics, which will influence his performance. Auditor behavior in this case can be influenced by internal and external factors. Internal factors that

originate from within themselves can depend on the intellectual, emotional, and spiritual intelligence possessed by each individual. The emphasis is on human interactions, not on physical simulations. And social behavior, social influences, and dynamic groups are shown to humans as part of the social system [2]. Full control of an organization must begin with motivation and control of the behavior, goals, and objectives of individuals who are interconnected in the organization. It focuses on auditor performance, which can originate from human behavior, namely complying with the professional code of ethics and existing accounting systems. The accounting process involves summarizing a large number of economic events that are the result of human behavior, and accounting measurements also influence behavior [2]. The level of performance of auditors, both individually and as a group, influences the success or failure of the goals achieved by the organization. [3] states that auditor performance is the result of the auditor's work in carrying out their duties in accordance with the auditor's responsibilities. Performance (work performance) can be measured through certain measurements (standards), where quality is related to the quality of work produced, quantity is the amount of work produced in a certain period of time, and punctuality is the suitability of planned time.

The accuracy of the strategies and policies adopted in assessing and determining the scope of an audit can be a good indicator of an auditor's performance [3]. To avoid auditors being unable to carry out correct audit procedures because they are unable to understand and apply their knowledge and experience both in accounting and other relevant disciplines, an auditor needs to have intellectual quotient, which describes a linear, logical way of thinking and does not involve feelings [1]. Thus, intellectual intelligence will affect the auditor's ability to carry out examinations and audits properly, appropriately, and effectively. According to research by [1][4] intellectual intelligence has a positive impact on auditor performance. Emotional intelligence is useful for sharpening or developing the sharpness of taste needed in building social capital, namely capital in the form of networks or relationships with others that enable communities and organizations to function effectively for the common good [1]. This shows that someone who cannot control themselves well usually has low emotional quotient. According to research by [1], emotional intelligence has a significant positive impact on an auditor's performance. Emotional quotient, however, does not appear to have a significant impact on auditor performance, [5], [6]. In addition, there is also spiritual intelligence that is useful for cultivating spiritual capital, namely capital or wealth that reflects various shared values, shared visions, and fundamental goals in life that enrich deeper aspects of human life [1].

Spiritual intelligence allows an auditor to think creatively, be farsighted, and make or even change rules, which makes the person work better. [1] research demonstrates that spiritual intelligence has a significant positive impact on auditory performance. An auditor who has a high understanding of emotional intelligence and spiritual intelligence will be able to act or behave ethically in his profession and organization. In the accounting profession, an auditor is required to have integrity and honesty in order to be objective. However, in Santoso's research, [4] showed that spiritual intelligence did not have a significant effect on auditors' performance. Work ethic also affects how an auditor performs. A work ethic is a series of positive actions derived from fundamental beliefs accompanied by total commitment to an integral work paradigm. The indicators of work ethic are grace, trust, vocation, actualization, worship, art, honor, and working with full service [7]. Every auditor should possess a strong work ethic because the organization demands it. The work ethic of others is different from one's own life ethic. The results of research by [4], [8] demonstrate that work ethic has a significant positive impact on auditor performance. Another thing that can affect the performance of an auditor is

the pressure of time budgets, which is a condition that requires an auditor to streamline the time budget that has been made, or there are tight and rigid budget time restrictions. A time pressure condition is a condition where auditors get pressure from where they work to be able to complete tasks in accordance with a predetermined time. Meeting targets by a certain deadline, flexibility in audit time, and burdens associated with time constraints are indicators of time budget pressure [9]. Time budget pressure has a significant positive impact on auditor performance, according to research by [10]. However, research by [11] demonstrates that time pressure has no impact on auditor performance. Additionally, [12] research demonstrates that time pressure has a negative impact on auditor performance. Based on this background, showing inconsistencies in the results of previous research, it is necessary to conduct further this research. The importance of examining auditor performance is that apart from differences in results regarding influencing factors, auditor performance is an indication of the quality of the audit produced. Refocusing on the key determinants that influence auditor performance is an important thing to re-examine.

Attribution Theory

Attribution theory is a theory that explains a person's behavior. According to the originator of attribution theory, [13], this theory is explained the process of determining causes and motives for a person's behavior. Attribution theory can also be used to analyze a person's successes and failures. This theory refers to how a person explains the causes of behavior of others or himself, which will be determined whether internal, such as nature, character, attitudes, and so on, or external, such as pressure, certain situations, or circumstances that will influence individual behavior. Attribution theory studies the process of how a person interprets an event the reason or caused of his behavior. Attribution theory explains the process of how someone interprets an event, studying how someone interprets the reasons for their behavior. An auditor's performance can be seen from the perspective of the auditor's own behavior in complying with the professional code of ethics, which will influence his performance. Auditor behavior in this case can be influenced by internal and external factors. Internal factors that originate from within themselves can depend on the intellectual, emotional, and spiritual intelligence possessed by each individual. This level of intelligence will encourage an auditor to behave in accordance with the professional code of ethics.

The Effect of Intellectual Intelligence on Auditor Performance

Intellectual intelligence is the ability to perform verbal, logical, and numeric analysis [1]. According to attribution theory, an auditor's intellectual intelligence is a factor that can affect their performance because the more intellectual intelligence they have, the better they perform and the easier it is for them to find errors in the client's financial statements. Research by [1], [3], [14], indicates that intellectual intelligence has a favorable impact on auditor performance. Based on this discussion, this study suspects that auditors who have intellectual intelligence will have a positive impact on their performance, so the hypothesis in the study is:

H1: Intellectual Intelligence has a positive effect on the performance of auditors at public accounting in Bali.

The Effect of Emotional Intelligence on Auditor Performance

Emotions that exist in a person can affect one's performance; sometimes, if one's emotional level is unstable, it will make it difficult for someone to concentrate on doing something [2]. According to attribution theory, an auditor's performance will be better if they have a high level of emotional intelligence when carrying out the auditing process. Emotional intelligence has a significant positive impact on an auditor's performance, according to research by [1], [14]–[16]. Based on this discussion, this study suspects that auditors who have emotional intelligence will have a positive impact on their performance, so the hypothesis in the study is:

H2: Emotional intelligence has a positive effect on the performance of auditors at public accounting in Bali.

The Effect of Spiritual Intelligence on Auditor Performance

Spiritual intelligence is useful for cultivating spiritual capital, namely capital or wealth that reflects various shared values, shared visions, and fundamental goals in life that enrich deeper aspects of human life [1]. Attribution theory supports spiritual intelligence as a factor that comes from within an auditor, where spiritual intelligence can influence humans in thinking creatively, broadly, and setting rules for the better, which will affect a performance for the better as well. Research by [1], [5], [6], [15] demonstrates that spiritual intelligence has a significant positive effect on auditor performance. Based on this discussion, this study suspects that auditors who have spiritual intelligence will have a positive impact on their performance, so the hypothesis in the study is:

H3: Spiritual Intelligence has a positive effect on auditor performance at a public accounting in Bali.

The Effect of Work Ethics on Auditor Performance

Work ethics is a set of positive actions derived from fundamental beliefs accompanied by total commitment to an integral work paradigm. Because organizations really need hard work and high commitment, attribution theory supports work ethic as a factor that originates within an auditor. Every auditor should therefore possess a strong work ethic. Research conducted by [7], [8], [16] shows that work ethic has a significant positive effect on auditor performance. Based on this discussion, this study suspects that auditors who have a work ethic will have a positive impact on their performance, so the hypothesis in the study is:

H4: Work ethic has a positive effect on auditor performance at a public accounting in Bali.

The Effect of Time Budget Pressure on Auditor Performance

Time budget pressure is a condition that requires an auditor to streamline the time budget that has been made, or there is a strict and rigid budget time limit. Attribution theory supports time budget pressures as factors that come from outside an auditor. With the tight business competition of public accounting firms, in addition to forcing auditors to improve their performance, it also causes public accounting firms to be able to allocate time appropriately so that they can determine the amount of audit costs and offer competitive audit fees. Time budget pressure has a significant positive influence on auditor performance, according to research by [7], [10]. Based on this discussion, this study suspects that auditors who have good time budget pressure will have a positive impact on their performance, so the hypothesis in this study is:

H5: Time budget pressure has a positive effect on the performance of auditors at public accounting in Bali.

2. Method

The study was carried out at all public accountant in Bali Province that are listed in the directory of public accountant. The object of the study is an auditor working at a public accounting in Bali. Variable Operational Definition: Intellectual Intelligence is the ability to perform verbal, logical, and numerical analysis. Emotional Intelligence is the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others. Spiritual Intelligence is the Intelligence to face and solve problems of meaning and value, namely the Intelligence to place human behavior and life in the context of a broader and richer meaning and the Intelligence to judge that one's actions or life path are more meaningful than others. A work ethic is a system of behavioral values possessed by a good human worker. Time budget pressure is a condition that requires an auditor to streamline the time budget that has been made, or there is a strict and rigid budget time limit. Auditor

performance is a result of the work completed by an auditor in carrying out the tasks that have been given to him, which is based on skills, experience, and sincerity of time measured by quality and timeliness.

The population and sample determination in this research are auditors who work for 19 (nineteen) public accountants in Bali, totaling 135 auditors. The sampling method used in this study was saturated sampling. There were 135 questionnaires distributed to auditors at KAP in Bali. The researcher determined a time limit of 3 weeks for taking the questionnaire at each KAP. Validity and reliability testing is carried out to ensure that the research instruments used are valid and reliable. There were 71 questionnaires returned from all KAPs in Bali so that analysis was carried out on 71 questionnaires.

3. Results and Discussion

Descriptive Statistical Test Results

Descriptive statistics aims to provide information about the characteristics of research variables consisting of the number of observations of minimum values, maximum values, average values, and standard deviations, with N being the number of research respondents.

Table 1: Results of Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
KA	71	4.00	5.00	4.3028	.39351
KI	71	3.70	5.00	4.1662	.34515
KE	71	3.30	5.00	4.1803	.34501
KS	71	3.80	5.00	4.1324	.30881
EK	71	4.00	5.00	4.2042	.37926
TAW	71	3.00	5.00	4.1268	.38059

Source: Secondary data processed in 2023

Note: KA = Auditor Performance, KI= Intellectual Quotient, KE= Emotional Quotient, KS= Spiritual Quotient, EK = Work Ethics, TAW = Time Budget Pressure

Based on Table 1 above, the variable of intellectual intelligence measured by the three indicators adopted from [1] consists of being able to count quickly, being able to calculate precisely, and easily understanding what is read and heard. Based on the results of filling out the questionnaire, respondents gave a mean value of 4,166, which showed that dominant respondents agreed that auditors are able to calculate quickly, are able to calculate correctly, and easily understand what is read and heard. The emotional intelligence variables measured by the four indicators adopted from [1] consist of self-emotional awareness, accurate self-assessment, self-confidence, and self-emotional control. Based on the results of filling out the questionnaire, respondents gave a mean value of 4,166, which showed that dominant respondents agreed that auditors have self-emotional awareness, accurate self-assessment, confidence, and self-emotional control. The variables of spiritual intelligence measured by four indicators adopted from [1] consist of being able to face and utilize suffering, having a high level of consciousness, being able to be flexible, and living life in accordance with religious values. Based on the results of filling out the questionnaire, respondents gave a mean value of 4,132, which showed that dominant respondents agreed that auditors are able to face and take advantage of suffering, have a high level of awareness, are flexible, and live life in accordance with religious values.

The work ethic variable is measured by four indicators adopted from [8], which consist of working with full service, being able to work hard, being highly committed, and considering a job to be worship and trust. Based on the results of filling out the questionnaire, respondents

showed a mean value of 4.20, which showed that dominant respondents agreed that auditors work full of service, can work hard, are highly committed, and consider a job to be worship and trust. The variable of time budget pressure can be measured by three indicators adopted from [10], consisting of being able to meet predetermined targets, audit time allowances, and the burden borne by time constraints. Based on the results of filling out the questionnaire, respondents gave a mean value of 4.12, which showed that dominant respondents agreed that auditors can meet predetermined targets, audit time allowances, and the burden borne by time constraints. Auditor performance variables are measured by four indicators adopted from [11], consisting of being able to achieve the expected results, being able to complete tasks according to the quantity that should be produced, completing tasks according to the deadline, and being able to maximize organizational resources. Based on the results of filling out the questionnaire, respondents showed a mean value of 4.30, which showed that dominant respondents agreed that auditors can achieve the expected results, can complete tasks according to the quantity that should be produced, can complete tasks according to the deadline, and can maximize organizational resources.

Multiple Regression Result

Table 2: The Results of Multiple Linear Regression Analysis

Model	Coefficient	t	Sig
(Constant)	-1,300	-7,847	0,000
KI	0,054	0,562	0,576
KE	0,201	1,614	0,111
KS	0,162	1,234	0,222
EK	0,613	3,988	0,000*
TAW	0,402	2,853	0,006*
F Tabel		139,798	
Sig F		0,000	
R ²		0,915	
Adjusted R ²		0,908	

Source: Secondary data processed in 2023

Based on the results of multiple linear regression analysis, the results of the regression equation are obtained as follows:

$$KA = -1.300 + 0.054 KI + 0.201 TO + 0.162 KS + 0.613 EK + 0.402 TAW$$

The Effect of Intellectual Intelligence on Auditor Performance in Public Accountant in Bali

Based on the results of the hypothesis test, intellectual intelligence has no effect on the performance of auditors in public accounting in Bali, so the first hypothesis in this study was rejected. The results of this study indicate that intellectual intelligence has no effect on auditory performance.

Based on attribution theory, the existence of intellectual intelligence is a factor that comes from within an auditor who is able to influence auditor performance because the higher the intellectual intelligence possessed by an auditor, the auditor's performance will also be better, so that it can help make it easier for auditors to audit by detecting errors in the client's financial statements [1] However, the results of this study indicate that intellectual intelligence has no effect on auditory performance. An auditor who has high intellectual intelligence does not necessarily have good performance because it can be influenced by other factors, such as being less able to adapt effectively, resulting in a lack of confidence in his high intellectual abilities towards his environment [17]. An auditor who does not have high intellectual

intelligence but can adapt effectively to his environment can still guarantee that his performance is good. The results of this study are not in line with research conducted by [\[1\]](#), [\[6\]](#), [\[14\]](#) stating that intellectual intelligence has a positive effect on auditor performance.

The Effect of Emotional Intelligence on Auditor Performance in Public Accountant in Bali

Based on the results of the hypothesis test, emotional intelligence has no effect on the auditor's performance at KAP in Bali, so the second hypothesis in this study was rejected. The results of this study indicate that emotional intelligence has no effect on auditory performance.

Based on attribution theory, emotional intelligence is a factor that comes from within an auditor, and the performance displayed by the auditor will be better if the auditor has high emotional intelligence in carrying out the auditing process [\[2\]](#). However, the results of this study indicate that emotional intelligence has no effect on auditory performance. This is because an auditor who has high emotional intelligence is not necessarily also able to carry out the auditing process well, because auditors may lack a strong independence attitude. Independence makes auditors impartial to anyone, so they can identify and resolve discrepancies or errors more effectively, regardless of personal interest in auditing clients' financial information. Auditors who lack good emotional intelligence but are still balanced with high independence can still guarantee that the auditor's performance is getting better. The findings of this study do not support research [\[1\]](#), [\[14\]](#)–[\[16\]](#) that emotional intelligence has a positive impact on an auditor's performance.

The Influence of Spiritual Intelligence on Auditor Performance in Public Accountant in Bali

Based on the results of the hypothesis test, spiritual intelligence has no effect on the auditor's performance at KAP in Bali, so the third hypothesis in this study was rejected. The results of this study indicate that spiritual intelligence has no effect on auditory performance.

Based on attribution theory, with spiritual intelligence as a factor that comes from within an auditor, spiritual intelligence can influence humans in thinking creatively, broadly, and setting rules for the better, which will be able to affect a performance for the better [\[1\]](#). However, the results of this study indicate that spiritual intelligence has no effect on auditory performance. This is because an auditor who has high spiritual intelligence may not necessarily also have a good performance in carrying out the auditing process, because it could be that the auditor is less able to increase public trust. Gaining public trust can provide confidence that the audited financial statements are accurate and reliable. Auditors who lack good spiritual intelligence but are able to increase public confidence in the results of their audits can guarantee that their performance will be better because they can retain clients and maintain the auditor's reputation. The results of this study are not in line with research conducted [\[1\]](#), [\[6\]](#), [\[15\]](#), [\[16\]](#) showing that spiritual intelligence has a positive effect on auditor performance.

The Influence of Work Ethic on Auditor Performance in Public Accountant in Bali

Based on the results of the hypothesis test, work ethic affects the performance of auditors at KAP in Bali, so the fourth hypothesis in this study is accepted. The results of this study indicate that work ethic affects auditor performance.

Based on attribution theory, the work ethic is a factor that comes from within an auditor, and a high work ethic should also be owned by every auditor because the organization really needs hard work and high commitment. Work ethic is entirely related to matters related to awareness in making choices for a job, providing encouragement and motivation, and giving meaning to a job, which will then develop into a character or mental attitude at work [\[8\]](#). Auditors who have a good work ethic tend to be able to work more focused, thoroughly, and highly committed to completing audit tasks effectively. Therefore, an auditor must have a high

work ethic in order to be professional in carrying out his duties. The results of this study are in line with research conducted [8], [18] showing that work ethic has a positive effect on auditor performance. Compliance with professional accounting ethics is very crucial for auditors when conducting audits. Auditors who have a level of adherence to professional ethics will be used as the basis for carrying out audits so that the audit results reflected in the opinions given are able to describe the actual condition of the company being audited. This reflects good auditor performance.

The Effect of Time Budget Pressure on Auditor Performance in Public Accountant in Bali

Based on the results of the hypothesis test, time budget pressure affects the performance of auditors at KAP in Bali, so the fifth hypothesis in this study is accepted. The results of this study indicate that time budget pressure affects auditor performance.

Based on attribution theory, the existence of time budget pressure as a factor that comes from outside an auditor, followed by intense competition in public accounting firms, in addition to forcing auditors to improve their performance, also causes public accounting firms to be able to allocate time appropriately so that they can determine the amount of audit costs and offer competitive audit fees [2]. An auditor who can work with clear and defined time limits can increase the auditor's focus on critical tasks. Auditors tend to look for ways to work more efficiently and ensure that work is completed by a set deadline. This means that auditors who can work with good time and budget pressures will have a positive impact on their performance as well. The results of this study are in line with research conducted [7], [10], which shows that time budget pressure has a positive influence on auditor performance. Auditors who can maximise and manage audit time allocation well can speed up the audit process and produce good audit quality. This reflects good auditor performance. Auditor performance is one of the key factors amidst increasingly tight competition in the public accounting firm business.

4. Conclusion

Based on the results of the analysis and discussion that have been described, the following conclusions can be drawn: intellectual intelligence does not affect the performance of auditors at KAP in Bali. This means that high and low intellectual intelligence in auditors do not affect auditor performance. Emotional intelligence has no effect on auditor performance at KAP in Bali. This means that high and low emotional intelligence in auditors do not affect auditor performance. Spiritual intelligence has no effect on the auditor's performance at KAP in Bali. This means that the high and low spiritual intelligence of the auditor do not affect the auditor's performance. Work ethics have a positive effect on the performance of auditors at KAP in Bali. This shows that the higher the work ethic, the better the auditor's performance, and vice versa, the lower the work ethic, the lower the auditor's performance. Time budget pressure has a positive effect on the performance of auditors in public accounting in Bali. This shows that the higher the time budget pressure given, the better the auditor's performance, and vice versa, while the lower the time budget pressure given, the lower the auditor's performance.

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