


# The Influence Of Task Complexity, Behavioral Accounting And Professionalism On Auditor Performance With Emotional Spiritual Quotient As An Intervening Variable

Didi Sujadi<sup>1</sup>, Sugiyanto<sup>2</sup>, Endang Ruhiyat<sup>3</sup>

<sup>1,2,3</sup>Pamulang University

Article Info	ABSTRACT
<p><b>Keywords:</b> Task complexity, Behavioral accounting , Professionalism, Emotional spiritual quent, auditor performance.</p>	<p>This research aims to determine the influence of task complexity, behavioral accounting , and professionalism on auditor performance with emotional spiritual quent as an intervening variable. The population in this study was 105 Public Accounting Firms in the South Jakarta area registered with the Indonesian Institute of Public Accountants (IAPI) in 2023. Samples were drawn using a purposive sampling technique. The results of distributing the sample questionnaire were 77 respondents. This research method is quantitative and the type of data used is primary data. Data was obtained through questionnaires distributed to auditors working at Public Accounting Firms in South Jakarta who were registered with the Indonesian Institute of Public Accountants (IAP I ) in 2023. The data analysis test technique used was Path Analysis using SPSS 22. The results of this study show that partially the task complexity variable has no direct effect on auditor performance, while behavioral accounting and professionalism have a direct positive effect on auditor performance. Intervening results of task complexity and professionalism does not mediate the auditor's performance through the emotional spiritual quotient, while behavioral accounting mediates the relationship between the auditor's performance through the emotional spiritual quotient, and the emotional spiritual quotient has a positive effect on the auditor's performance.</p>
<p>This is an open access article under the <a href="https://creativecommons.org/licenses/by-nc/4.0/">CC BY-NC</a> license</p> 	<p><b>Corresponding Author:</b> Didi Sujadi Pamulang University <a href="mailto:didisujadi984@gmail.com">didisujadi984@gmail.com</a></p>

## INTRODUCTION

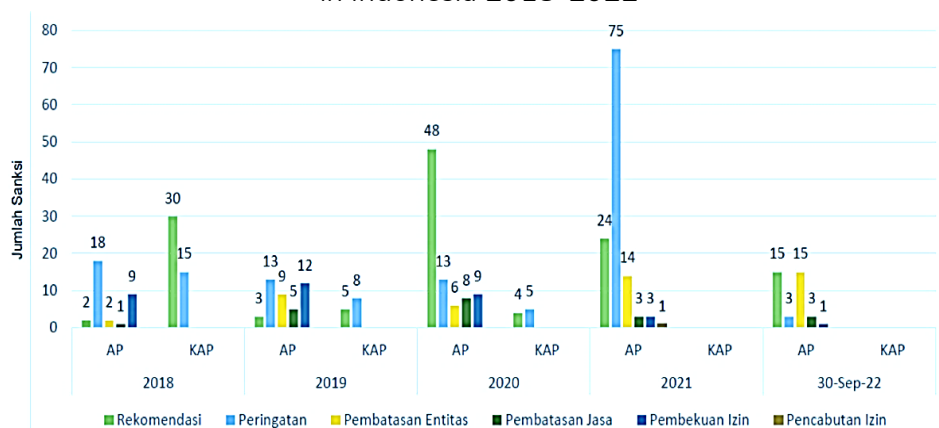
Public accounting firms in Indonesia provide audit services regulated by Law Number 20 of 2015 concerning public accounting practices. Related to this law, it regulates the establishment, business permits and code of ethics for the public accounting profession. The establishment of a public accounting firm cannot be separated from the public's need for the credibility of accurate and trustworthy financial information as a basis for decision making by various stakeholders, including creditors, investors, regulators and so on.

The important role of a public accounting firm in providing confidence in the fairness of the presentation of financial statements must be that they are presented fairly, in all material respects in accordance with accounting principles. The existence of a public

accounting firm as a business entity must have permission from the minister of finance, and the public accounting firm must have auditors who are obliged to comply with professional ethics rules and implement the basic principles of *good governance*.

Then the number of sanctions against public accountants (AP) and public accounting firms (KAP) who fail to carry out their duties is based on the infographic of the 2018-2022 Financial Professional Development Center (PPPK) periodic report as follows:

**Table** Number of sanctions for Public Accountants (AP) and Public Accounting Firms (KAP) in Indonesia 2018-2022



Source: (Ministry of Finance, 2023)

List of names of several auditors who failed in carrying out their duties due to prioritizing the interests of their clients. The list of names of problematic public accountants in Indonesia includes:

**Table** List of Names of Public Accountants (AP) in Indonesia Who Have Problems Year 2022-2023

- 1 Sanction for suspension of Public Accountant Nunu Nurdiyaman  
 Minister of Finance Decree no.61/KM.1/2023 dated 01/30/2023  
 Valid from 02/28/2023 to 05/30/2024

---

- 2 Sanction for suspension of Public Appraiser Ir. Anas Karim Rivai  
 Decree of the Minister of Finance of the Republic of Indonesia no.1038/KM.1/2022 dated 12/23/2022  
 Valid from 12/23/2022 to 12/19/2023

---

- 3 Sanction for suspension of public actuary Maria Prasetyowati  
 Decree of the Minister of Finance of the Republic of Indonesia no.71/KM.1/2023 dated 02/08/2023  
 Valid from 03/09/2023 to 12/08/2023

Source: (Ministry of Finance, 2023)

The cases of irregularities above prove that auditors' professional performance is still not optimal, this has resulted in a decline in public trust in public accountants in general and especially the KAPs where they work in the eyes of the public. With the various cases that occur against auditors, it is important for this research to study, analyze and find solutions to

these problems, so that they can be minimized in the future. Furthermore, this research is also expected to provide a contribution of thought to public accounting firms.

## METHODS

Researchers use descriptive quantitative research in the form of primary data because it uses data in the form of numbers and is analyzed using the SPSS statistical application. This research data was obtained from auditors working at the South Jakarta Public Accounting Firm and collected using a questionnaire . Distribution of this questionnaire is carried out by sending the questionnaire to the Public Accounting Office South Jakarta carried out by researchers.

In this research, the sampling technique was *non-probability sampling* with a *purposive sampling approach*. The *purposive sampling* approach is a sampling technique where sampling is carried out based on certain criteria determined based on the research objectives. The public accounting firms in the South Jakarta region that were sampled were: KAP Armen, Budiman & Rekan, KAP Maurice Ganda Nainggolan & Rekan, KAP Ahmad Raharjo Utomo, KAP Efrinal & Setiyawan (Branch), KAP Anderson, Amril & Rekan (Branch), KAP Hertanto, Grace Karunawan, KAP Weddie Andriyanto & Muhaemin (Central), KAP Junaedi, Chairul & Rekan, KAP Drs. Bambang Mudjiono & Widiarto, KAP Kanaka Puradiredja, Suhartono (Central), KAP Liasta, Nirwan, Syafruddin & Partners (Central), KAP Stefanus Heru Santoso, KAP Pieter, Uways & Partners, KAP Agus, Indra, Jeri & Partners (Branch), KAP Bharata, Arifin, Mumajad & Sayuti (Central). From the 15 KAPs, a sample of 77 auditors was obtained.

## RESULTS

### Regression Analysis Model 1 (Intervening)

Model 1 (one) regression analysis is used to determine the strength of the relationship between the independent variable *and* the dependent *variable* . In model 1 regression analysis the structural equation is:

$$\text{Emotional spiritual quotient} = b_1 \text{ task complexity} + b_2 \text{ behavioral accounting} + b_3 \text{ professionalism} + e_2 .$$

### Significance test of individual parameters (t test)

Partially test the influence of task complexity (X1), behavioral accounting (X2), professionalism (X3) on emotional spiritual quotient (Y1). The partial test in this research was carried out to determine the influence of each variable of task complexity, behavioral accounting , and professionalism partially on emotional spiritual quotient . The results of the t test statistical analysis can be seen as follows:

**Table Individual Parameter Significance Test (t Test)**

Model	Coefficients <sup>a</sup>				Sig.
	Unstandardized Coefficients		Standardized Coefficients	t	
	B	Std. Error	Beta		
1 (Constant)	9,083	12,300		,738	,463

task complexity	,235	,486	,041	,483	,630
behavioral accounting	,184	,126	,160	1,465	,147
Professionalism	,816	,148	,589	5,503	,000

a. Dependent Variable: ESQ

Based on the SPSS test results, the regression equation that reflects the variables in this research is:

$$Y_1 = 0.9083 + 0.235$$

Based on SPSS testing of individual parameters, the results of individual testing of task complexity show an unstandardized coefficients beta value of 0.235 and shows a significant value of  $> 0.05$ , which means that task complexity has a negative effect on emotional spiritual quotient. The results of the individual behavioral accounting test show that the unstandardized coefficients beta value is 0.184 and is significant at  $> 0.05$ , which means that behavioral accounting has a negative effect on emotional spiritual quotient . The results of the individual professionalism test show an unstandardized coefficient beta value of 0.816 and is significant at  $< 0.05$ , which means professionalism has a significant positive effect on emotional spiritual quotient .

#### Coefficient of Determination ( R<sup>2</sup> )

The coefficient of determination ( R<sup>2</sup> ) model 1 (one) aims to find out how much the task complexity (X1), *behavioral accounting* (X2) and professionalism (X3) variables as a whole are able to explain the *emotional spiritual quotient variable* (Y1). The results of the analysis of the coefficient of determination can be seen as follows:

**Table** Coefficient of Determination (R2)

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,703 <sup>a</sup>	,495	,474	6,197	1,008

a. Predictors: (Constant), professionalism, task complexity, behavioral accounting

b. Dependent Variable: ESQ

Based on the SPSS analysis results, the summary model shows that the Adjusted R Square is 0.474 or 47.4%. *The emotional spiritual quotient* variable can be explained by task complexity, *behavioral accounting* , professionalism by 47.4% and the remaining 52.6% is explained by other variables outside the model.

#### Regression Analysis Model 2 (Intervening)

Model 2 (two) regression analysis is used to determine the strength of the relationship between the independent variable *and* the dependent *variable* . In the regression analysis model 2 (two) the structural equation is:

$$\text{Auditor performance} = b_1 \text{ task complexity} + b_2 \text{ behavioral accounting} + b_3 \text{ professionalism} + b_4 \text{ emotional spiritual quotient} + e_2 .$$

### Significance test of individual parameters (t test)

Partially test the influence of task complexity (X1), *behavioral accounting* (X2), professionalism (X3) and *emotional spiritual quotient* (Y1) on auditor performance (Y2). The partial test in this research was carried out to determine the influence of each variable of task complexity, *behavioral accounting* , professionalism and *emotional spiritual quotient* partially on auditor performance. The results of the t test statistical analysis can be seen as follows:

**Table Individual Parameter Significance Test (t Test)**

Model		Coefficients <sup>a</sup>			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	17,921	3,455		5,186	,000
	task complexity	,224	,136	,118	1,645	,104
	behavioral accounting	-,080	,036	-,207	-	,029
	Professionalism	,243	,049	,523	4,912	,000
	ESQ	,156	,033	,466	4,759	,000

a. Dependent Variable: auditor performance

Based on the SPSS test results, the regression equation that reflects the variables in this research is:

$$Y_2 = 17.921 + 0.224 X_1 - 0.080 X_2 + 0.243$$

In SPSS testing of individual parameters, the results of individual testing of task complexity showed unstandardized values The beta coefficient is 0.224 and is also significant at > 0.05 , so H1 is rejected . Thus, it can be concluded that the task complexity variable does not have a positive effect on auditor performance. Based on the results of individual behavioral accounting tests showing unstandardized beta coefficients of -0.080 and also significant at < 0.05, then H2 is accepted . Thus, it can be concluded that the behavioral accounting variable has a positive effect on auditor performance.

Based on the results of the individual professionalism test, the unstandardized beta coefficients are 0.243 and are also significant at <0.05, so H3 is accepted . Thus, it can be concluded that the professionalism variable has a positive effect on auditor performance. Based on the results of individual emotional spiritual quotient testing showing unstandardized beta coefficients of 0.156 and also significant at <0.05, H7 is accepted . Thus, it can be concluded that the emotional spiritual quotient variable has a direct positive effect on auditor performance.

### Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup> ) of this two (two) model aims to find out how much the variables of task complexity (X1), behavioral accounting (X2) professionalism (X3) and emotional spiritual quotient (X4) as a whole are able to explain the auditor performance variable (Y2). . The results of the analysis of the coefficient of determination can be seen as follows:

**Table Coefficient of Determination (R<sup>2</sup>)  
 Model Summary <sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,807 <sup>a</sup>	,651	,631	1,734	1,851

a. Predictors: (Constant), ESQ, task complexity, behavioral accounting, professionalism

b. Dependent Variable: auditor performance

The results of the SPSS model summary analysis show that the Adjusted R Square is 0.631 or 63.1%. This auditor performance variable can be explained by task complexity, behavioral accounting , and professionalism amounting to 63.1% and the remaining 36.9% is explained by other variables outside the model.

### Interpretation of Path Analysis

Based on the t test shown in the table above, *the unstandardized coefficient beta value* for the task complexity variable is 0.235. *The unstandardized coefficients beta value* of 0.235 is *the path value* or path P1. *The unstandardized coefficients beta value* of *the behavioral accounting* variable is 0.184. *Unstandardized values Beta coefficients* for the professionalism variable are 0.816 . *Mark unstandardized coefficients beta* of 0.816 is the path value or line P 3 .

Based on the t test shown in the table above, the unstandardized coefficient beta value for the task complexity variable is 0.224. The unstandardized coefficients beta value of 0.224 is the path value or path P4. The unstandardized coefficients beta value of the behavioral accounting variable is -0.080. The unstandardized coefficients beta value of - 0.080 is the path value or path P5. Unstandardized values Beta coefficients for the professionalism variable are 0.243. The unstandardized coefficients beta value of 0.243 is the path value or path P6. Unstandardized values The beta coefficients for the emotional spiritual quotient variable are 0.156. The unstandardized coefficients beta value of 0.156 is the path value or path P7.

Based on the R<sup>2</sup> test shown in the table above, the value obtained is  $e_1 = \sqrt{1 - R^2} = \sqrt{1 - 0,474} = \sqrt{(0,526)} = 0,725$ . The empirical causal influence between variables (X1) task complexity, (X2) behavioral accounting and (X3) professionalism on emotional spiritual quotient can be described through 1 (one) structural equation, namely:

$$\text{Emotional spiritual quotient} = b_1 \text{ task complexity} + b_2 \text{ behavioral accounting} + b_3 \text{ professionalism} + e_1$$

or

$$\text{Emotional spiritual quotient} = 0.224 \text{ task complexity} + 0.184 \text{ behavioral accounting} + 0.816 \text{ professionalism} + 0.725 e_1$$

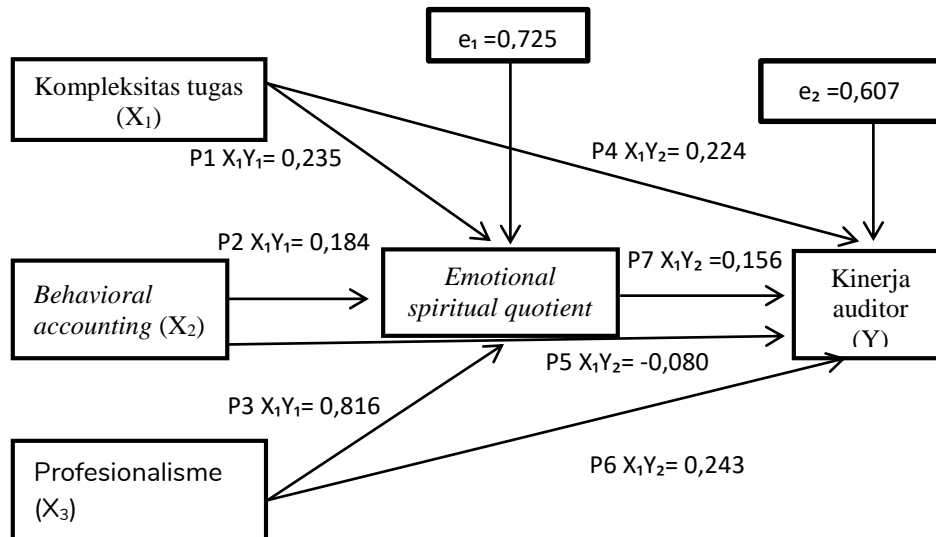
Based on the R<sup>2</sup> test shown in the table above, the value obtained is  $e_2 = \sqrt{1 - R^2} = \sqrt{1 - 0,631} = \sqrt{(0,369)} = 0,607$ . The empirical causal influence between variables (X1) task complexity, (X2) behavioral accounting and (X3) professionalism on auditor performance can be described through 2 (two) structural equations, namely:

$$\text{Auditor performance} = b_1 \text{ task complexity} + b_2 \text{ behavioral accounting} + b_3 \text{ professionalism} + b_4 \text{ emotional spiritual quotient} + e_2$$

or

$$\text{Auditor performance} = 0.261 \text{ task complexity} - 0.080 \text{ behavioral accounting} + 0.243 \text{ professionalism} + 0.156 \text{ emotional spiritual quotient} + 0.607 e_2$$

The interpretation of the path analysis results can be seen in the following image:



The results from the image above are explained in the following table:

**Table** Summary of Model Parameter Estimation Results

Model	Unstandardized beta coefficients	Q	Sig	R <sup>2</sup>
Structural equation 1 ( X1,X2, X3 to Y1)				
X1=P1 X1Y1	0.235	0.483	0.630	0.474
X2=P2 X2Y1	0.184	1,465	0.147	
X3=P3 X3Y1	0.816	5,503	0,000	
structural equation 2 (X1,X2,X3, Y1 to Y2)				
X1=P4 X1Y2	0.224	1,645	0.104	0.631
X2=P5 X2Y2	-0.080	-2,232	0.029	
X3=P6X3Y2	0.243	4,912	0,000	
Y1=P7Y1Y2	0.156	4,759	0,000	

Source: Primary data processed, 2024

### Direct and Indirect Influence

In the path model, this research will explain the direct and indirect influence of *exogenous variables* on *endogenous variables*.

- a. The effect of task complexity on auditor performance

$$\text{Direct Effect } (X_1Y_2) = 0.224$$

Indirect influence (through *Emotional spiritual quotient*)

$$X_1 * Y_1 = (0.235) * (0.156) = 0.0366$$

If the indirect influence is greater than the direct influence, it can be concluded that the actual relationship is indirect or a mediating variable. From these results it can be concluded that task complexity has no indirect effect on auditor performance. This is because the *direct effect value* is greater than *the indirect effect* ( $0.2606 > 0.0366$ ).

- b. The influence of *behavioral accounting* on auditor performance

$$\text{Direct Effect } (X_2 \rightarrow Y_2) = -0.080$$

Indirect influence (through *Emotional spiritual quotient*)

$$X_2 * Y_1 = (0.184) * (0.156) = 0.0287$$

If the indirect influence is greater than the direct influence, it can be concluded that the actual relationship is indirect or a mediating variable. From these results it can be concluded that *behavioral accounting* has an indirect effect on auditor performance. This is because the *direct effect value* is smaller than *the indirect effect* ( $-0.0513 < 0.0287$ ).

- c. The influence of professionalism on auditor performance

$$\text{Direct Effect } (X_3 \rightarrow Y_2) = 0.243$$

Indirect influence (through *Emotional spiritual quotient*)

$$X_3 * Y_1 = (0.816) * (0.156) = 0.1272$$

If the indirect influence is greater than the direct influence, it can be concluded that the actual relationship is indirect or a mediating variable.

From these results it can be concluded that professionalism has no indirect effect on auditor performance. This is because the *direct effect value* is greater than *the indirect effect* ( $0.3702 > 0.1272$ ).

**Table** Results of direct and indirect influence analysis

No	Variable	Direct	Indirect	Total	Criteria	Conclusion
1	Complexity of tasks	0.224	0.0366	0.2606	direct effects > Indirect = Intervening	Emotional spiritual quotient isn't it as variable intervening
2	Behavioral accounting	-0.080	0.0287	-0.0513	direct effects > Indirect = Intervening	Emotional spiritual quotient As variable intervening
3	Professionalism	0.243	0.1272	0.2841	direct effects > Indirect = intervening	Emotional spiritual quotient isn't it as variable intervening

Source: Primary data processed, 2024

Based on the table description above, the indirect effect of task complexity (X1) on auditor performance (Y2) through *emotional spiritual quotient* (Y1) is  $0.0366 <$  the direct effect of task complexity (X1) on auditor performance (Y2) is 0.224. Thus H4 is rejected. The indirect effect of *behavioral accounting* (X2) on auditor performance (Y2) through *emotional spiritual quotient* (Y1) is  $0.0287 >$  the direct effect of *behavioral accounting* (X2) on auditor performance (Y2) is -0.080. Thus H5 is accepted. The indirect effect of professionalism (X3) on auditor performance (Y2) through *emotional spiritual quotient* (Y1) is  $0.1272 >$  the direct effect of professionalism (X3) on auditor performance (Y2) is 0.243. Thus H6 is



accepted. From these results it can be seen that the complexity of the task does not affect the auditor's performance through emotional spiritual quotient . Meanwhile, behavioral accounting and professionalism influence auditor performance through emotional spiritual quotient . So it can be concluded that emotional spiritual quotient is not an intervening variable between task complexity and auditor performance.

## Discussion

### The Effect of Task Complexity on Auditor Performance

Based on the research results, it shows that task complexity has no effect on auditor performance. This is because the significance of 0.104 is greater than the specified significance level of 0.05, which means that the task complexity variable has no effect on auditor performance. It can be said that the results of this study do not accept the first hypothesis. The results of this research support the research results of Ni Wayan Rustiarini (2013) and Ni Made Wintari *et al* (2022) which stated that task complexity has no effect on auditor performance. This condition shows that the complexity of the tasks in audit work received by auditors in a certain period of time, usually from January to March, is a normal thing and often happens in every public accounting firm, considering that public accounting firms have an obligation to check the fairness of clients' financial statements. and issue an opinion on the audited financial statements. Auditors assume that task complexity is something that is routinely encountered at certain times so that the more often the auditor faces work that has high complexity, the more the auditor's ability to carry out the assignments given increases. Apart from that, auditors who work in public accounting firms have the competence and expertise in accordance with the Professional Standards for Public Accountants so they can carry out difficult and varied work. So in this case, task complexity can actually be used as a tool to motivate auditors to improve the quality of auditors' work.

### The influence of task complexity on auditor performance with emotional spiritual quotient as an intervening variable

*Emotional spiritual quotient* in this research model it does not mediate the relationship between task complexity and auditor performance . *The emotional spiritual quotient* variable does not result in the task complexity variable indirectly influencing the auditor's performance variable. This is shown by the value of the indirect influence of the task complexity variable on auditor performance through the *emotional spiritual quotient variable* , the value of which is smaller than the value of the direct influence of the task complexity variable on auditor performance . On the other hand, it is stated that most complex tasks are influenced by various factors, such as the knowledge, technical skills and experience possessed by the auditor.

### The Influence of Behavioral Accounting on Auditor Performance

Based on the research results, it shows that *behavioral accounting* has a direct positive effect on auditor performance. This is because the sig value of 0.029 is smaller than the specified significance level, meaning that the variable is *behavioral accounting* influence on auditor performance. On the other hand, auditors consider that behavioral accounting *is* part of the accounting discipline that must be understood if you become an auditor.

However, behavioral accounting cannot necessarily solve all the problems faced by auditors in carrying out their work, this does not mean that *behavioral accounting* has no value, but behavioral accounting is only one tool that can improve auditor performance.

### **The influence of behavioral accounting on auditor performance with emotional spiritual quotient as an intervening variable**

*Emotional spiritual quotient* in this research model mediates the relationship between *behavioral accounting* on auditor performance . *The emotional spiritual quotient* variable results in *the behavioral accounting variable* influences auditor performance variables indirectly. This is shown by the value of the indirect influence of the *behavioral accounting variable* on auditor performance through *the emotional spiritual quotient variable* whose value is greater than the value of the direct influence of the *behavioral accounting variable* on auditor performance . On the other hand, it is stated that *behavioral accounting* only focuses on understanding the psychological and behavioral factors that influence auditor decision making. This is because *the emotional spiritual quotient* influences the way an auditor thinks, feels and behaves.

### **The Influence of Professionalism on Auditor Performance**

Based on the research results, it shows that professionalism influences auditor performance. This is due to the Sig value .  $0.000 < 0.05$  indicates that professionalism has a positive effect on auditor performance so that the hypothesis is accepted. Professionalism is an attitude that shows a person's sincerity in doing a job by devoting all the skills and knowledge they have to support the profession. However, views regarding professionalism in relation to auditor performance can vary. For some auditors, professionalism may mean that an auditor must take all opportunities to develop themselves as best as possible even though the results of their performance may be bad. A professional auditor will be more concerned with the impact of what the auditor does, if an auditor cannot report the audit report on time it will have an impact on reducing the professionalism of an auditor and the auditor has failed to maintain his professionalism in his work. The length of time an auditor works is an important thing that can influence the attitude of the auditor's profession and of course they will gain a lot of new experience regarding their work. The experience gained while being an auditor is certainly related to the formation of an auditor's professionalism, which can influence the resulting performance. The higher the level of professionalism of an auditor, the higher the auditor's performance will be. The results of this research are in line with research by Lasefie zahiya pertiwi et.al (2021) and Anak Agung Sagung Dea Saraswati and I Dewa Nyoman Badera (2018) showing that the professionalism variable has a positive influence on auditor performance.

### **The influence of professionalism on auditor performance with emotional spiritual quotient as an intervening variable**

*Emotional spiritual quotient* in this research model does not mediate the relationship between professionalism on auditor performance . *The emotional spiritual quotient* variable does not cause the professionalism variable to directly influence the auditor's performance variable . This is shown by the value of the indirect influence of the professionalism variable on auditor performance through the *emotional spiritual quotient variable* , the value of which

is smaller than the value of the direct influence of the professionalism variable on auditor performance . On the other hand, it was stated that the majority of respondents stated that dedication to the profession and professional regulations was an obligation that an auditor needed to believe in.

### **Influence of Emotional Spiritual Quotient On Auditor Performance**

Based on the research results, it shows that *the emotional spiritual quotient* has a direct and significant positive effect on auditor performance. This is due to the sig value. smaller than the specified significance level. On the other hand, *emotional spiritual quotient* is an important factor that contributes to auditor performance. By developing *the emotional spiritual quotient* auditors can improve their ability to build relationships, make decisions, manage stress, and complete tasks well. This will increase public trust in the auditor profession.

The results of this research are in accordance with the results of research conducted by Nuria Erisna, et al which stated that the influence of emotional intelligence on performance is due to intelligence Emotional skills are skills that can influence a person to succeed can face prosecution. This means people who have good emotional intelligence certainly have the skills to achieve success. Emotional intelligence too Turns out it can increase self-motivation. Self-motivation is one dimension emotional intelligence, self-motivation is the ability to realize and use a source of self-motivation to face failure and try to get up.

Self-motivation can be demonstrated by a strong drive to achieve achievement, optimism and high organizational commitment. The drive to achieve high performance certainly encourages an auditor to improve performance. Apart from that, emotional intelligence encourages a person (auditor) to work consistently (istiqomah), humility (tawadlu), effort and surrender (tawakal), sincerity (sincerity), totality (kaffah), balance (tawazun), and integrity. & refinement (ihsan). If these factors can be realized by an auditor, then it can be ensured that the auditor's performance will be good.

## **CONCLUSION**

Based on research regarding the influence of task complexity, behavioral accounting and professionalism on auditor performance with emotional spiritual quotient as an intervening variable, the following conclusions can be drawn: Task complexity does not directly influence the performance of auditors at Public Accounting Firms in South Jakarta. Task complexity has no indirect effect on auditor performance through emotional spiritual quotient as an intervening variable . Behavioral accounting has a direct positive effect on the performance of auditors at Public Accounting Firms in South Jakarta. Behavioral accounting has an indirect effect on auditor performance through the emotional spiritual quotient as an intervening variable . Professionalism has a direct positive effect on the performance of auditors at Public Accounting Firms in South Jakarta. Professionalism does not have an indirect effect on auditor performance through the emotional spiritual quotient as an intervening variable. emotional spiritual quotient has a direct positive effect on auditor performance. Research limitations The limitations of the research are that most public

accounting firms are not willing to give permission to distribute questionnaires due to the busyness of auditors and some public accounting firms are difficult for researchers to contact, thus having an impact on the number of samples obtained by researchers. Based on the results of the research that has been carried out, the researchers propose the following suggestions: For future researchers, it is hoped that they can expand the distribution area of public accounting firms to get more respondents so that the research results obtained can describe the different backgrounds of public accounting firms. For auditors, it is hoped that they will always develop themselves to hone their technical skills, improve their communication skills, and provide good service to improve audit quality, as well as maintain professionalism in facing the complexity of tasks given by their superiors by always maintaining integrity and adhering to the professional ethics that bind them because by Guided by professionalism will influence the auditor's objective and independent performance. Apart from that, the auditor will avoid cases of irregularities that have the potential to ensnare the auditor. Then for public accounting firms to facilitate auditors in *emotional spiritual training and development* in order to add value and create a positive and supportive work culture.

#### REFERENCES

- Adelia Lukyta Arumsari. (2014). *Pengaruh Profesionalisme Auditor, Independensi, Auditor, Etika Profesi, Budaya Organisasi, dan Gaya Kepemimpinan Terhadap Kinerja Auditor Pada Kantor Akuntan Publik di Bali*. Tesis. Denpasar: Universitas Udayana.
- Agung, Rai I Gusti. 2010. *Audit Kinerja Pada Sektor Publik*. Jakarta: Grafindo.
- Agustian, A. G. (2007). *Emotional Spiritual Quotient The ESQ Way 165*. Jakarta: Arga.
- Akay, Evaliana Marantika, Agus T. Poputra, dan Meily Y.B. Kalalo. 2016. *Analisis Aspek Keperilakuan terhadap Penerapan Sistem Akuntansi Persediaan pada PT. Surya Wenang Indah Manado*. Jurnal EMBA. 4(1): 688-697.
- Anak Agung Sagung Dea Saraswati<sup>1</sup>, I Dewa Nyoman Badera<sup>2</sup>. *Pengaruh Profesionalisme, Pengalaman Kerja, Konflik Peran dan Ketidakjelasan Peran Pada Kinerja Auditor KAP di Bali*. E-Jurnal Akuntansi Universitas Udayana Vol.23.2. Mei (2018): 982-1007. ISSN: 2302-8556.
- Ananda Rizky Rahmayanti; Sigit Arie Wibowo. *Pengaruh kecerdasan spiritual, Profesionalisme, Kompleksitas tugas, Budaya organisasi dan Tekanan Anggaran Waktu Terhadap Kinerja Auditor Pemerintah ( Studi empiris pada Kantor BPK RI dan BPKP Perwakilan Provinsi DIY)*. Reviu Akuntansi dan Bisnis Indonesia, Vol.1 No.2, Hlm: 106-120, Desember 2017.
- Arikunto, Suharsimi. (2013). *Prosedur Penelitian: Suatu Pendekatan Praktek*. Jakarta: Rineka Cipta.
- Ayu Putu Guna Maharani<sup>1</sup>, Rindu Rika Gamayuni<sup>2</sup>, Ade Widiyanti<sup>3</sup>. *Pengaruh Kecerdasan Emosional, Kecerdasan Intelektual, Kecerdasan Spiritual, Dan Etika Profesi Terhadap Kinerja Auditor*. Jurnal syntax admiration. Vol.3 No.8 Agustus 2022.
- Azhar L, Al. 2013. *Pengaruh Konflik Peran, Ketidakjelasan Peran, Kesan Ketidakpastian Lingkungan, Locus of Control, dan Motivasi Kerja terhadap Kinerja Auditor (Studi*

- Empiris pada Kantor Akuntan Publik di Pekanbaru, Padang dan Batam). *Jurnal Ekonomi*, 21(4): 1-15.
- Badewin<sup>1</sup>, Amri amir<sup>2</sup>, Sri rahayu<sup>3</sup>, Rike setiawati<sup>4</sup> . *Model Kecerdasan Intelektual, Kecerdasan Emosional dan Menekankan Peran Kinerja Auditor dengan Kecerdasan Spiritual Sebagai Variabel Moderasi* (Studi Empiris Inspektorat Provinsi Riau). Indonesian Journal of Economic & Management Sciences (IJEMS) Vol.1, No.2, 2023: 159-182
- Baiq Armiana Malahayati\*, Maslichah\*\*, M. Cholid Mawardi\*\*. *Pengaruh profesionalisme dan perilaku disfungsi auditor pada kualitas audit dengan kepuasan kerja sebagai variabel moderasi*. E-JRA Vol. 08 No. 05 Februari 2019. Fakultas Ekonomi dan Bisnis Universitas Islam Malang.
- Baotham, S, (2009), *Audit Independence, Quality and Credibility: Effect on Reputation and Sustainable Success of CPAs in Thailand*, International.
- Boynton, William C, Raymond N. Johnson, dan Walter G. Kell. 2014. *Modern Internal Auditing* : Jilid III, Edisi keempat.
- Christina Sososutiksno<sup>1</sup>, Shella Gilby Sapulette<sup>2</sup>, Yonry Gerald Tutuarima<sup>3</sup>. *Pengaruh Kompleksitas Tugas Dan Beban Kerja Terhadap Kinerja Auditor*. Jurnal Akuntansi Vol. 8, No 1, Juni 2022, Hal 52-65. ISSN : 2809-4333.
- Damanik, Erikson. 2011. *Implikasi Riset Akuntansi Keperilakuan terhadap Pengembangan Akuntansi Manajemen*. Jurnal Murni Sadar. 1(1): 1-11.
- Dewi, A. C. 2016. *Pengaruh Pengalaman Kerja, Kompetensi, dan Independensi terhadap Kualitas Audit Dengan Etika Auditor Sebagai Variabel Moderasi*. Jurnal Profita: Kajian Ilmu Akuntansi, 4(8), 01-20.
- Evaliana Marantika Akay <sup>1</sup> , Agus T. Poputra<sup>2</sup> , Meily Y. B. Kalalo<sup>3</sup>. *Analisis Aspek Keperilakuan Terhadap Penerapan Sistem Akuntansi Persediaan Pada PT. Surya Wenang Indah Manado*. Jurnal EMBA. Vol.4 No.1 Maret 2016, Hal. 688-697.
- Euis marliah, 124020225 (2016). *Pengaruh kompetensi, independensi, dan profesionalisme auditor terhadap kualitas audit*. Skripsi(S1) thesis, Fakultas Ekonomi UNPAS Bandung.
- Jensen and Meckling. 1976. *Theory of The Firm : Management Behavior, Agency Cost ad Ownership Structure*. Journal of Financial Economics. V.3, No. 4, pp. 305- 360.
- Gede Ayik Karkata Pradana, I Gede Eka Arya Kusuma, Dian Ayu Rahmadani. *Pengaruh independensi, locus of control, kompleksitas tugas dan orientasi tujuan terhadap kinerja auditor*. Jurnal Sains, Akuntansi dan Manajemen (JSAM). (Vol. 1, No. 4: April, 2019). ISSN: 2656-5366.
- Goleman, D. (2002). *Working With Emotional Intelligence*. Jakarta: Gramedia Pustaka Utama.
- Hall, James A dan Tommie Singleton. (2007). *Audit dan Assurance Teknologi Informasi*. Edisi Kedua. Jakarta: Salemba Empat.
- Heider, Fritz. 1958. *The Ppsychology of Interpersonal Relations*, New York: Wiley.
- Ghozali, Imam. (2011). *Aplikasi Analisis Multivariat Dengan Program IBM SPSS 19*. Semarang: UNDIP.

- Jiambalvo, J. dan Pratt, J. 1982. *Task Complexity and Leadership Effectiveness in CPA Firms*. The Accounting Review, Vol LVII, No.4.
- Kadek Agus Santika Putra<sup>1</sup>, Made Yenni Latrini<sup>2</sup>. *Pengaruh kecerdasan intelektual, kecerdasan emosional, kecerdasan spiritual, komitmen organisasi terhadap kinerja auditor*. E-Jurnal Akuntansi Universitas Udayana. Vol.17.2. November (2016): 1168-1195.
- Kelana Nila Sari, Erika and , Drs. Wahyono, M.A., Akt.C.A. (2017) *Pengaruh Keahlian Audit, Tekanan Ketaatan, Kompleksitas Tugas, Dan Pengalaman Terhadap Audit Judgment (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan Yogyakarta)*. Skripsi thesis, Universitas Muhammadiyah Surakarta.
- Kemenkeu. (2023). Retrieved Sept 12, 2023, from [www.pppk.kemenkeu.go.id](http://pppk.kemenkeu.go.id) website: <http://pppk.kemenkeu.go.id/in/sanksi>
- Kreitner, Robert dan Angelo Kinicki. 2014. *Perilaku Organisasi*. Edisi 9. Buku 1. Jakarta: Salemba Empat.
- Kuang, Tan Ming, dan Se Tin. 2010. *Analisis Perkembangan Riset Akuntansi Keperilakuan Studi pada Jurnal Behavioral Research In Accounting (1998-2003)*. Jurnal Akuntansi. 2(2): 122-133.
- Lasefie Zahiya Pertiwi<sup>1</sup>, Panubut Simorangkir<sup>2</sup>, Ranti Nugraheni<sup>3</sup>. *Pengaruh gaya kepemimpinan, profesionalisme, dan kompleksitas tugas terhadap kinerja auditor*. PROSIDING BIEMA Business Management, Economic, and Accounting National Seminar. Volume 2, 2021 | Hal. 550 – 565.
- Libriko Yodareditiyo<sup>1</sup>, Endah Susilowati<sup>2</sup>, *Analisis Independensi dan Kecerdasan Emosional Terhadap Kinerja Audit yang Dimediasi oleh Perilaku Etis Auditor*. BAJ (Behavioral Accounting Journal) Vol. 5, No. 2, Desember 2022
- Lubis, Arfan Ikhsan. 2011. *Akuntansi Keperilakuan*. Edisi 2. Jakarta: Salemba Empat.
- Lubis, Arfan Ikhsan. 2017. *Akuntansi Keperilakuan*. Jakarta: Salemba Empat.
- Messier, William F., Steven M. Glover, Douglas F. Prawitt. (2014). *Jasa Audit dan Assurance*. Edisi 8. Jakarta: Salemba Empat.
- Monique, E. P., dan Nasution, S. 2020. *Pengaruh Profesionalisme, Independensi Auditor, Etika Profesional, dan Gaya Kepemimpinan terhadap Kinerja Auditor*. Ekombis Review: Jurnal Ilmiah Ekonomi dan Bisnis, Vol 8, No. 2, pp. 171-182.
- Mulyadi. 2012. *Pengaruh Pengalaman Kerja, Kompetensi, Independensi, Akuntabilitas, Profesionalisme, dan Kompleksitas Tugas Auditor terhadap Kualitas Audit*. Dosen S1 Akuntansi. Surakarta: STIE Adi Unggul Bhirawa Surakarta.
- Ni Luh Okta Suairni<sup>1</sup>, I Dewa Made Endiana<sup>2</sup>, Putu Diah Kumalasari<sup>3</sup>. *Pengaruh etika profesi, independensi, profesionalisme, dan pengalaman kerja terhadap kinerja auditor pada kantor akuntan publik di Denpasar*. JURNAL KHARISMA VOL. 4 No. 2, Juni 2022 E-ISSN 2716-2710.
- Ni Wayan Dewi Anggreni<sup>1</sup>, Ni Ketut Rasmini<sup>2</sup>. *Pengaruh pengalaman auditor dan time budget pressure pada profesionalisme dan implikasinya terhadap Kinerja auditor*. E-Jurnal Akuntansi Universitas Udayana Vol.18.1. Januari (2017): 145-175. ISSN: 2302-8556.

- Ni Wayan Rustiarini. *Pengaruh Kompleksitas Tugas, Tekanan Waktu, dan Sifat Kepribadian pada Kinerja*. Makara Seri Sosial Humaniora, 2013, 17(2): 126-138. DOI: 10.7454/mssh.v17i2.2961.
- Retherford, Robert D; Minja Kim Choe. 1993. *Statistic Model for Causal Analysis*. New York: John Wiley & Sons.Inc.
- Robbins SP, & Judge. 2008. *Perilaku Organisasi*. Buku 2. Jakarta: Salemba Empat.
- \_\_\_\_\_. 2011. *Perilaku Organisasi, Edisi 12*, Salemba Empat.
- \_\_\_\_\_. 2017. *Organizational Behaviour*, Edisi 13, Jilid 1, Salemba Empat. Jakarta.
- Sugiyanto<sup>1</sup>, Fitri Dwi Febrianti<sup>2</sup>, Suropto<sup>3</sup>. *Good corporate governance and tax avoidance to cost of debt with growth opportunity as moderating (empirical study on manufacturing company and finance service listed in IDX 2015-2019)*. *The Accounting Journal of BINANIAGA Vol. 05, No. 02, December 2020*. p-ISSN: 2527-4309, e-ISSN: 2580-1481.
- Sugiyono. 2010. *Metode Penelitian Bisnis*. Bandung: CV Alfabeta.
- \_\_\_\_\_. 2012. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.
- \_\_\_\_\_. 2013. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung: Alfabeta
- \_\_\_\_\_. 2015. *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Jakarta. Alfabeta.
- \_\_\_\_\_. 2019. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Alphabeta.
- Tria Andika<sup>1</sup>, Martini<sup>2</sup>. *Pengaruh Pengalaman, Kompetensi Profesional, Kecerdasan Intelektual, Dan Komitmen Organisasi Terhadap Kinerja Auditor (Studi Empiris Pada Kantor Akuntan Publik di Wilayah Jakarta Barat dan Jakarta Selatan)*. *Jurnal Akuntansi dan Keuangan Vol. 6 No. 2 Oktober 2017*. ISSN: 2252 7141.
- Undang-Undang Nomor 20 tahun 2015 tentang praktik akuntan publik.
- Utami, Elisabeth Lasmira dan Retno Triani. 2015. *Gambaran Tingkat Motivasi Kerja Karyawan PT. TOS dengan menggunakan Metode Expectancy Theory*. *Jurnal Ilmiah Psikologi Manasah*, 4(1): 14-19.
- Wood, R. E. 1986. *Task Complexity. Definition of The Construct*. *Organizational Behaviour and Human Decision Process*, pp.60-82.
- Wulan Mogontha<sup>1</sup>, Grace B Nangoi<sup>2</sup>, Natalia Gerungai<sup>3</sup>. *Analisis Pengaruh Aspek Keperilakuan Terhadap Sistem Akuntansi (studi kasus pada PT. Sinar Galesong Prima Di Manado)*. *Jurnal Riset Akuntansi Going Concern* 12(2), 2017, 1055-1062.
- Yulastri Herliza<sup>1</sup>, Mia Angelina Setiawan<sup>2</sup>. *Pengaruh locus of control, turnover intention, komitmen organisasi dan kecerdasan emosional spiritual quotient (ESQ) terhadap dysfunctional audit behavior*. *Jurnal eksplorasi Akuntansi*. Vol.1 No.3 Seri F, Agustus 2019.
- Zohar, D., & Marshall. 2002. *SQ, Memanfaatkan Kecerdasan Spiritual Memanfaatkan Kecerdasan Spiritual dalam Berfikir Integralistik dan Holistik untuk Memaknai Kehidupan*. Bandung: Mizam Media Utama.
- <https://finance.detik.com/moneter/d-6605449/ojk-beri-sanksi-akuntan-publik-kap-yang-terlibat-wanaartha-ini-daftarnya>