

PENGARUH SENSITIVITAS ETIKA PROFESI DAN PENGALAMAN AUDITOR TERHADAP KINERJA AUDITOR: DENGAN KECERDASAN EMOSIAL DAN *AUDOTOR EFFORT* SEBAGAI VARIABEL MODERASI

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh sensitivitas etika profesi dan pengalaman auditor terhadap kinerja auditor melalui kecerdasan emosional dan *auditor effort* pada kantor BPKP Perwakilan Sumatera Barat. Penelitian ini dilakukan di kantor BPKP Perwakilan Sumatera Barat pada tahun 2019 dengan 100 auditor sebagai sampel dengan metode *purposive sampling*. Pengumpulan data dilakukan dengan menyebarkan kuesioner untuk 65 responden namun yang kembali hanya 39 responden. Melalui hasil analisis, variabel sensitivitas etika profesi tidak berpengaruh dan variabel pengalaman auditor berpengaruh positif terhadap kinerja auditor. Kecerdasan emosional dan pengalaman auditor tidak mampu memoderasi sensitivitas etika profesi dan pengalaman auditor terhadap kinerja auditor pada kantor BPKP Perwakilan Sumatera Barat.

Kata kunci: Sensitivitas etika profesi, Pengalaman auditor, Kecerdasan emosional, *Auditor effort* dan Kinerja auditor

THE EFFECT OF PROFESSIONAL ETHICAL SENSITIVITY AND AUDITOR EXPERIENCE OF AUDITOR PERFORMANCE: WITH EMOTIONAL QUOTIENT AND EFFORT AUDITORS AS MODERATED VARIABLES

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ABSTRACT

The study aims to determine the effect of professional ethical sensitivity and auditor experience to the performance of the auditor's through emotional quotient and auditor effort at BPKP offices of West Sumatera. This research was conducted at BPKP offices of West Sumatera in 2019 with 100 auditors as a sample by sample method sampling. Data collection was carried out by distributing questionnaires to 65 respondents but only 39 respondent returned through. The result of the analysis of professional ethics sensitivity variable that had no effect and the auditor's experience variable had a positive effect on auditor performance. Emotional quotient and auditor effort is not able to moderating professional ethical sensitivity and auditor experience to the performance auditor on BPKP offices of West Sumatera.

Keywords: *Professional Ethical Sensitivity, Auditor Experience, Emotional Quntient, Auditor Effort and Performance Auditor.*