

The Emotional Quotient Competence and *Tri Hita Karana* Culture Moderating the Influence of Task Complexity towards the Auditor Performance

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ABSTRAK

Tantangan dalam kinerja auditor dengan kompleksitas tugas yang semakin meningkat mengakibatkan penurunan kualitas kinerja auditor. Penelitian ini bertujuan untuk membuktikan kemampuan kecerdasan emosional dan budaya Tri Hita Karana memoderasi pengaruh kompleksitas tugas pada kinerja auditor. Populasi pada penelitian ini yaitu auditor Kantor Akuntan Publik di seluruh Bali. Sampel dipilih menggunakan teknik purposive sampling. Analisis data menggunakan SEM-PLS (Structural Equation Modeling-Partial Least Square) dengan berbantuan software SmartPLS Versi 3. Hasil penelitian menunjukkan kompleksitas tugas berpengaruh negatif dan signifikan terhadap kinerja auditor. Kompleksitas tugas berpengaruh dominan terhadap kinerja auditor. Kecerdasan emosional berpengaruh positif dan signifikan terhadap kinerja auditor. Budaya Tri Hita Karana berpengaruh positif dan signifikan terhadap kinerja auditor. Kecerdasan emosional secara signifikan memoderasi pengaruh kompleksitas tugas terhadap kinerja auditor. Secara lebih mengkhhusus, kecerdasan emosional memperlemah pengaruh negatif kompleksitas tugas terhadap kinerja auditor. Budaya Tri Hita Karana secara signifikan memoderasi pengaruh kompleksitas tugas terhadap kinerja auditor. Secara lebih mengkhhusus, budaya Tri Hita Karana memperlemah pengaruh negatif kompleksitas tugas terhadap kinerja auditor. Implikasi dari penelitian ini adalah pentingnya meningkatkan kemampuan kecerdasan emosional dan implementasi budaya Tri Hita Karana sebagai faktor pendukung untuk meningkatkan kinerja auditor dalam menghadapi kompleksitas tugas.

ABSTRACT

Challenges in auditor performance with increasing task complexity result in a decrease in the quality of auditor performance. The research aimed at proofing the emotional quotient competence and *Tri Hita Karana* culture in moderating the influence of task complexity on auditor performance. The population of this research was the auditor at the Public Accountant Office in Bali. The sample was chosen using a purposive sampling technique. The data analysis used SEM-PLS (Structural Equation Modeling-Partial Least Square) assisted by the software SmartPLS Version 3. The result of the research shows that the complexity of the task influences negatively significant towards the auditor's performance. The task complexity influences dominantly towards the auditor's performance. The emotional quotient influences positively significant towards the auditor's performance. The culture of *Tri Hita Karana* influences positively significant towards the auditor performance. The emotional quotient significantly moderates the complex influences of tasks on the auditor's performance. More specifically, the emotional quotient weakens the negative influence of task complexity on auditor performance. The culture of *Tri Hita Karana* significantly moderates the influence of task complexity on auditor performance. Specifically, the culture of *Tri Hita Karana* weakens the negative influence of task complexity on auditor performance. The implication of this study is the importance of improving emotional intelligence skills and the implementation of *Tri Hita Karana* culture as supporting factors to improve auditor performance in facing task complexity.

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1. INTRODUCTION

An auditor is a profession that reflects independent work and has a responsibility toward the stakeholders regarding the audited financial reports. An auditor will decide based on facts and evidence found on the field, not based on the client's interests. The service of a public accountant or independent auditor is important to the service of its roles in supporting a healthy and efficient economy additionally improving transparency and information quality in the financial sector (Bhuiyan & D'Costa, 2020; Triani et al., 2020; Triwibowo, 2020). To fulfill the role, an auditor is demanded to produce good performance thus causing the auditor's performance to become the main focus in assessing the audit result. Referring to the agency theory, it is stated that the correlation between the agent and principal can create conflicts since an information asymmetry often occurs. Three assumptions of basic human attitude, such as, firstly, a human generally prioritizes self-interest, secondly, a human has limited intellect about future perception (bounded rationality), and thirdly humans always avoid risk (risk-averse). Based on the three assumptions of basic human nature, causing the reliability of the information produced by humans to another human being will always be questioned and trusted to be informed. An auditor often faces the dilemma of ethics influenced by a big compensation offered by a company manager to report manipulated data based on the manager's instruction. The pressure causes public accountants will behave difunctionally thus can be causing the degradation of performance. This is reflected in several accounting scandals which show poor auditor performance in conducting their roles. Many audit cases, one of them is the scandal of Ligand Pharmaceuticals Incorporated or Pharmacy Ligand, Inc, a medicine company focusing on the sector of R & D and royalty audited by KAP Deloitte & Touche, LLP (Deloitte). One of the members of the big four from the 31st of October 2000 to the 5th of August 2004.

One of the cases which caused auditor license suspension is the Ministry of Finance giving sanction to KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan and Public Accountant Kasner Sirumapea, who is an auditor from the financial report from the year 2018 of the PT Garuda Indonesia (Persero) Tbk (GIAA). Kasner was evaluated as committing a heavy violation which is potentially significant towards an opinion of the Independent Auditor Report (LAI) have not properly assessed the substance of the transaction for the accounting treatment activities related to the recognition of receivables and other income simultaneously at the beginning. The same case happened in Bali, about one Public Accountant in Denpasar given license suspension for six months by the Ministry of Finance. The Ministry of Finance through the Financial Profession Centre of Development (PPPK) on the 23rd of May 2022 established several sanctions of license suspension. The poor performance of the auditor and the accounting scandal is less from the quality and quantity. In conducting its tasks, a public accountant often faces complex problems and potentially growing performance degradation. Task complexity is a different perception that is ambiguous and weak in structure, in the main or other tasks. On ambiguous and unstructured tasks, alternatives cannot be identified, thus data cannot be obtained and its output is unpredicted.

There are several research concerns on the same topic. Previous research stated that task complexity influences negatively auditor performance (Pradana et al., 2019; Rahmadayanti & Wibowo, 2017). Additionally, similar research stated that the complexity of audit assignments influences positively auditor performance (Su et al., 2016; Wintari et al., 2022). The inconsistency of results from the task complexity on the auditor performance was suspected to come from other factors influencing the independent and dependent variables. Economists proposed that finishing the differences from many research results can be done by using the factors of contingency. According to the contingency approach, it is suspected that other situational factors might be interacting in influencing certain conditions. The other factors suspected to moderate the influence of task complexity on auditor performance are the emotional quotient and the culture of *Tri Hita Karana* within the work environment. The emotional quotient is built from five main components such as self-awareness, self-management, motivation, empathy, and social skill. Inside the affective event theory, it is mentioned that events in the workplace cause emotional reaction in the employees, and the reaction then influence attitude, behavior, and performance.

The emotional quotient has an important role in building the auditor's moral discipline. The emotional quotient functions to control the emotion inside an auditor in facing an unconducive atmosphere such as stressfulness in conducting an audit assignment (Afifah et al., 2015; Hariyani et al., 2022). When an auditor can finish problems with stable emotion, thus the auditor can perform better performance in maximizing cognitive abilities to face varied clients' demands and ease up the cooperation in an audit team to better task performance in the future. Culture is an irreplaceable part of human life. An organization with a good culture has significant benefits in the achievement of organizational goals. The organization's culture is a foundation covering dominant values carried within the organization, the employee's work philosophy, and a guideline for organizational policies in the management of employees and consumers (Griffin et al., 2016; Singh & Singh, 2015). Cultural elements in Bali culture that has universal and dynamic values *Tri Hita*

Karana. The culture of *Tri Hita Karana* is a philosophy and a concept of life and the cultural system of the people in Bali. The concept of life puts forward the principles of togetherness, harmony, and balance between economic goals, environmental and cultural preservation, aesthetics, and spirituality (Roth & Sedana, 2015). Culture concept of *Tri Hita Karana* is the concept of harmonization of relations that is always maintained by the Balinese Hindu community, namely: *Parahyangan* (relationship between humans and God), *Pawongan* (relationship between humans), and *palemahan* (relationship between humans and environment) sourced from the holy book of Hindu Baghawad Gita. The concept of *Tri Hita Karana* is an organizational culture that is applied as guidelines and values adopted by an organization. To minimize the occurrence of deviation from an auditor and in addition to being a tool for dealing with stress, culture *Tri Hita Karana* can also be used to improve auditor performance through maintaining the values of honesty, maintaining good relationships between team members, and maintaining the workplace environment. This is the basic basis of this research by using culture *Tri Hita Karana*. *Tri Hita Karana* was used as a moderating variable between task complexity and auditor performance in public accounting firms.

2. METHODS

The approach used was quantitative. The type of research used in this research is associative research which aims to determine the influence or relationship between two or more variables (Sugiyono, 2018). The research instrument in the form of a questionnaire was used in data collection. The population in this study are all auditors at KAPs in the Province of Bali who are registered in the Directory published by IAPI in 2022. The sampling technique used was purposive sampling, with the criteria that the auditors who were sampled had minimum years of service or audit experience of 1 year. The auditors who were used as respondents were not limited by positions in KAP either as partners, senior, or junior auditors so a sample of 127 respondents was obtained. The research uses primary data in the form of the results of filling out questionnaires respondents and secondary data in the form of a list of KAPs registered in Indonesia and a list of sanctions based on the Decree of the Minister of Finance. Data analysis using Structural Equation Modeling (SEM) with the help of the SmartPLS version 3.0 application.

3. RESULTS AND DISCUSSIONS

Results

In measuring significant influence between variables, need to do the procedure bootstrapping. This study uses a number of bootstrap samples of 5.000. The significance value used (one-tailed) 1,65 (significance level = 5%). The following is a picture of the results of testing the hypothesis of this study as presented in Figure 1.

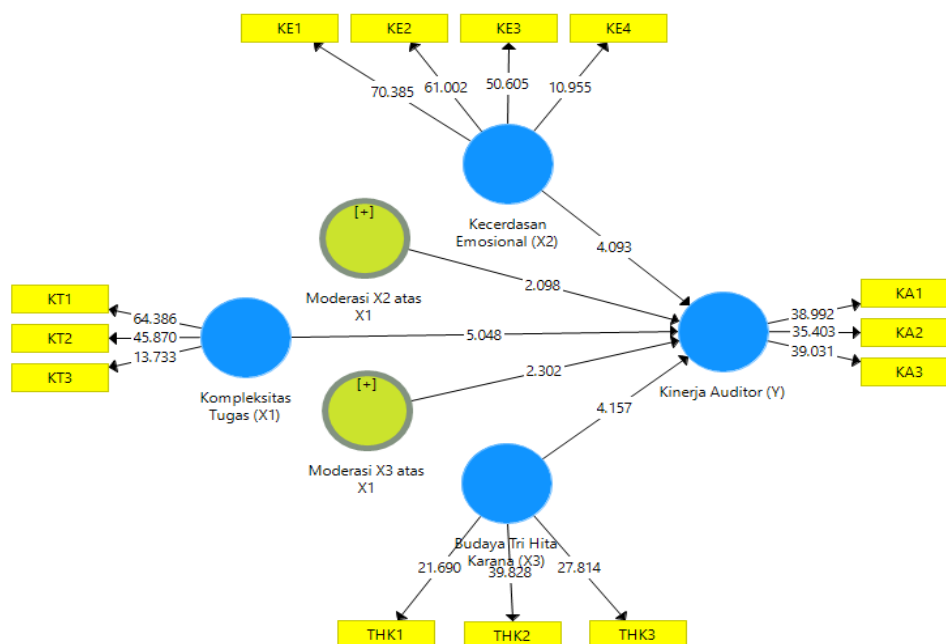


Figure 1. Hypothesis Testing Model

The table for testing the hypothesis is presented in the following [Table 1](#).

Table 1. Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
The Culture of <i>Tri Hita Karana</i> (X3) -> Auditor Performance (Y)	0,286	0,290	0,069	4,157	0,000
Emotional Quotient(X2) -> Auditor Performance (Y)	0,365	0,365	0,089	4,093	0,000
Task Complexity (X1) -> Auditor Performance (Y)	-0,450	-0,446	0,089	5,048	0,000
Moderation X2 over X1 -> Auditor Performance(Y)	0,069	0,064	0,033	2,098	0,018
Modetion X3 over X1 -> Auditor Performance (Y)	0,075	0,070	0,033	2,302	0,011

Discussion

The Influence of Task Complexity on the Public Accounting Firm Auditor Performance

The results of testing the effect of task complexity on auditor performance obtained a negative effect coefficient of -0,450, t-statistic 5,048 > 1,65, and P value 0,000 < 0,05 which shows task complexity has a significant negative effect on auditor performance so the first hypothesis is accepted. When the task complexity is increased by 1 unit, the auditor's performance will decrease by 0.450 units or vice versa. Task complexity is the variable that has the dominant influence on auditor performance because it has an influence coefficient that is farthest from 0, namely -0.450. The Goal-Setting Theory proposed by previous research states that there is an inseparable relationship between goal-setting and performance ([Brewer et al., 2014](#); [Miller & Bauman, 2014](#)). Goal-Setting Theory emphasizes the importance of the relationship between the goals set and the resulting performance. The objective of the auditor is to provide actual information on the company's financial condition for stakeholders, but often the existence of interests can lead to conflicts due to information asymmetry that occurs, causing the auditor to be in a dilemma situation. Individuals who are in a dilemmatic situation and experience pressure from various parties and unclear task structures such as confusing, difficult, or having a high level of task complexity tend to experience decreased performance. Each individual will experience a different problem, usually, there is an inconsistency of information instructions and not being able to make a decision will make a task more complex. Other research defines task complexity as a task that is unstructured, difficult to understand, ambiguous, and related to one another ([Alamri et al., 2017](#); [Andryani et al., 2019](#); [Sunarka & Bakhtiar, 2019](#)). Task complexity in this study is defined as a task that is complex and difficult, consisting of many, different and interrelated parts. The higher the level of task complexity carried out by an auditor, the lower the performance that can be produced by an auditor due to the ability to complete tasks and limited memory. Unstructured task conditions will also result in a decrease in detecting errors, looking for causes of errors, and providing opinions which will later be able to reduce auditor performance. The previous results of previous research indicate that task complexity has a negative and significant effect on auditor performance ([Alissa et al., 2014](#); [Duh et al., 2018](#); [Mohd Sanusi et al., 2018](#)).

The Influence of Emotional Intelligence on the Auditors in Public Accounting Firms Performance

The results of testing the effect of emotional intelligence on auditor performance obtained that the coefficient of positive influence was 0.365, t-statistic 4.093 > 1.65, and P value 0.000 < 0.05 which showed emotional intelligence had a significant positive effect on auditor performance so that the second hypothesis was accepted. When emotional intelligence is increased by 1 unit, the auditor's performance will increase by 0.365 units or vice versa. The affective event theory states that employees' personalities and moods influence them to respond to these events with greater or lesser emotional intensity. The performance of an auditor is not only assessed by his intellectual factors but also determined by his emotional factors. Someone who can control his emotions well will be able to produce a good performance as well. Auditors use this emotional intelligence to control their emotions when facing an atmosphere that is not conducive such as stress which is a risk from the professional responsibility of an auditor and also the time pressure to complete the assigned task so that this ability also motivates the auditor to postpone momentary pleasure and complete the task on time ([P. P. Dewi & Ramadhanti, 2018](#); [Min, 2014](#); [Salehi & Dastanpoor, 2021](#)). In the auditor's work environment, auditors need high emotional intelligence because in

their work environment auditors will face problems such as intense competition, an uncomfortable working atmosphere, and interactions with many people outside the work environment. If an auditor can solve problems in the world of work with stable emotions, the auditor will directly produce better performance and be able to maximize his cognitive abilities and work well with teams that will affect the auditor's performance in the future. In other words, the better the emotional condition of an auditor, the better the performance they will produce. The previous research show that emotional intelligence has a positive and significant effect on auditor performance (Adha & Syarif, 2022; Karo & Siagian, 2018; Lase et al., 2021). Discussion is the most important part of the entire contents of scientific articles. The objectives of the discussion are: answering research problems, interpreting findings, integrating findings from research into existing sets of knowledge and composing new theories or modifying existing theories.

The Influence of *Tri Hita Karana* Culture towards Auditors in Public Accountant Firms

The test results of the culture of *Tri Hita Karana* towards the auditor performance obtained that the positive influence coefficient is 0,286, t-statistics 4,157 > 1,65, and P value 0,000 < 0,05 that shows that the culture of *Tri Hita Karana* influence positively significant towards the auditor performance thus the third hypothesis is accepted. When the culture of *Tri Hita Karana* improved by 1 unit, the auditor's performance will increase by 0.286 units or vice versa. Based on the theory of person-organization fit (PO-Fit), alignment between individual and organizational values will lead to a positive attitude. When the values owned by individuals are in synergy with the values of the organization, it will lead to increased performance produced by employees. The existence of task complexity perceived by the auditor will trigger deviant actions such as the manipulation of audit results. However, the concept will be the cultural values of *Tri Hita Karana* for each auditor to be able to provide support for the mindset of an auditor to always carry out his duties which are so complex as a process that he as an individual continues to learn and motivate himself in obtaining knowledge and experience in carrying out audit assignments. Individuals who have a high level of moral reasoning have the main motivation, not their personal interests (G. A. K. R. S. Dewi, 2016; Paciello et al., 2013). Thus, if the level of one's individual moral reasoning is higher, then the individual will carry out the applicable regulations and avoid committing fraud for his personal interests. This shows the implementation of the culture of *Tri Hita Karana* can make someone more honest, responsible, and highly motivated in conducting audit tasks thus the auditor tends to do tasks based on the professional ethic of the public accountant. Auditors with spiritual awareness are expected to understand the social environment, see co-workers and the organization as a pleasant place and grow mutual care, and mutual assistance between auditors so that in the future the resulting performance will increase. The previous research shows that the culture of *Tri Hita Karana* influences positively significant towards auditor performance (I. G. A. R. P. Dewi, 2023; Sanjaya et al., 2022).

The Task Complexity Influence towards Auditors Accounting Public Firms Performance Moderated by Emotional Quotient

The results of testing the effect of task complexity on auditor performance moderated by emotional intelligence obtained that the coefficient of positive effect was 0.069, the t-statistic was 2.098 > 1.65 and the P value was 0.018 < 0.05 which indicated emotional intelligence significantly moderated the effect of task complexity on performance auditors. More specifically, emotional intelligence weakens the negative effect of task complexity on auditor performance because, in the test without a moderating variable, the effective coefficient of task complexity is -0.450 while the interaction of task complexity and emotional intelligence obtains an effect coefficient value of +0.069. It can be concluded that emotional intelligence weakens the negative effect of task complexity on auditor performance so the fourth hypothesis is accepted. In the affective event theory, it is mentioned that the work environment events cause emotional reactions in employees which influence attitude, behavior, performance, and satisfaction. The auditor needs good emotional control and to improve abilities to overcome stress caused by unclear and complex task structures. This causes an auditor needs to work extra, involving emotion and optimum effort to carry out his task. The level of task difficulty is related to the amount of information about the task, while the task structure is related to the information clarity of the task. When an auditor is unable to overcome these two things, the resulting audit quality will decrease (Minutti-Meza, 2013; Yan & Xie, 2016).

This is supported by similar research which stated that task complexity has a negative effect on auditor performance (Griffith et al., 2015; Pradana et al., 2019). Auditors use this emotional intelligence to control their emotions when facing an atmosphere that is not conducive, such as stress which is a risk from the professional responsibility of an auditor and also the existence of time pressure to complete the assigned tasks so that this ability also motivates the auditor to postpone momentary pleasures and complete assignments on time. Effective use of emotions will achieve goals in building productive relationships and achieving work success. If emotional intelligence can be managed properly by the auditor,

then this can motivate someone to deal with problems in their audit assignments, improve the ability to complete tasks, control emotions in dealing with client demands, and improve the auditor's memory, so that in the future the performance will be better. they will produce will be better. The results of this study which show that emotional intelligence weakens the effect of task complexity on auditor performance is supported by research (N. P. S. Dewi et al., 2021; Lase et al., 2021).

The Task Complexity Influence towards Auditors' Public Firm Performance Moderated by The Culture of *Tri Hita Karana*

The results of testing the effect of task complexity on auditor performance are moderated by the culture of *Tri Hita Karana* obtained that the coefficient of positive influence is equal to 0,075, t-statistics $2,302 > 1,65$ and P value $0,011 < 0,05$ showing that the culture of *Tri Hita Karana* significantly moderates the effect of task complexity on auditor performance. More specifically, culture *Tri Hita Karana* weakens the negative effect of task complexity on auditor performance because, in the test without a moderating variable, the effective coefficient of task complexity is -0.450 while the interaction of task complexity and emotional intelligence obtains a coefficient of the effect of +0.075. This shows that the coefficient of the negative effect of task complexity weakens after the moderation of culture *Tri Hita Karana*. It can be concluded that the culture of *Tri Hita Karana* weakens the negative effect of task complexity on auditor performance so the fifth hypothesis is accepted. Task complexity is defined as the variety of tasks that make the task difficult and confusing, accompanied by limited ability or expertise in completing the task. Meanwhile, the culture of *Tri Hita Karana* is a philosophy and concept of life from the cultural system of the people in Bali. A concept that puts forward the principles of togetherness, harmony, and balance between economic goals, environmental and cultural preservation, aesthetics, and spirituality. *Tri Hita Karana* is a concept of harmonization of relations that is always guarded by the Balinese Hindu community including *Parahyangan* (human relations with God), *Pawongan* (human-to-human relations), and *Palemahan* (human-environment relations) which originate from the Hindu holy book Baghawad Gita. Based on the theory of person-organization fit (PO-Fit), alignment between individual and organizational values will lead to a positive attitude. *Tri Hita Karana* strengthens the sense of responsibility and the value of honesty of the auditor in carrying out the audit process in accordance with the code of ethics. Individuals who have a high level of moral reasoning have the main motivation, not their personal interests. Thus, if the level of one's individual moral reasoning is higher, then the individual will carry out the applicable regulations and avoid committing fraud for his personal interests. This shows the implementation of culture *Tri Hita Karana* can make someone more honest, responsible, and have high motivated in carrying out audit duties so that an auditor is more likely to carry out duties in accordance with the ethics of the public accounting profession.

The existence of task complexity perceived by the auditor will trigger deviant actions such as the manipulation of audit results. However, the concept will be the cultural values of *Tri Hita Karana* for each auditor to be able to provide support for the mindset of an auditor to always carry out his duties which are so complex as a process that he as an individual continues to learn and motivate himself in obtaining knowledge and experience in carrying out audit assignments. Other research show that organizational culture based on *Tri Hita Karana* positive and significant effect on auditor performance (I. G. A. R. P. Dewi, 2023). Therefore, with the culture of *Tri Hita Karana*, the negative impact of task complexity on auditor performance can be reduced. The whole idea will form a positive state, of joy, and happiness at work. This in the future can overcome problems and pressures in audit assignments and lead to a decrease in the stress level experienced by the auditor and will directly have an impact on improving the performance produced by the auditor in the future. The similar research show that culture *Tri Hita Karana* weakening the negative effect of task complexity on auditor performance (M. S. Dewi et al., 2020). Based on the research result and discussion, the researcher suggests a few things, such as (1) It is recommended for the management of public accounting firms to maximize the performance of auditors, management of public accounting firms are advised to pay attention to the complexity of the auditor's task through the clarity of the task structure to avoid confusion over tasks that have a difficulty level above the ability of the auditor.

The selection of supervisors, team leaders, and recruitment should pay attention to the ability of the auditor's emotional intelligence to avoid dysfunctional behavior caused by the high complexity of tasks. Good prayer facilities, auditor welfare, and a conducive work environment can reduce the negative impact of task complexity on auditor performance. (2) For future researchers, due to the limitations of this study, it only focuses on three variables that affect auditor performance, namely task complexity, emotional intelligence, and culture of *Tri Hita Karana*, so that future researchers are advised to examine more other variables that have a greater influence on auditor performance such as compensation, incentives, supervision measures, and the nature of Machiavellian thus creating a more complex research model.

4. CONCLUSION

From the analysis of findings and discussion, we can draw conclusions, such as, (1) Task complexity has a negative and significant effect on auditor performance. Task complexity has a dominant influence on auditor performance. (2) Emotional intelligence has a positive and significant effect on auditor performance. (3) Culture of Tri Hita Karana influence positively significant on auditor performance. (4) Emotional intelligence significantly moderates the effect of task complexity on auditor performance. More specifically, emotional intelligence weakens the negative effect of task complexity on auditor performance. (5) Culture of Tri Hita Karana significantly moderates the effect of task complexity on auditor performance. More specifically, the culture of Tri Hita Karana weakens the negative effect of task complexity on auditor performance. Theoretically, the result of the research provides contributions and benefits to the development of accounting science in the field of auditing and strengthening Goal Setting Theory, Affective Event Theory, and Person-Organization Fit (PO-Fit). Practically, the result of the research can contribute additional knowledge and become reading material in the field of accounting, especially auditing, used as a reference and consideration for KAP management to find out the factors that affect auditor performance so that they can optimize it through increasing HR competence and holding local wisdom values.

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