

THESIS

GENDER INFLUENCE AND AUDITOR'S EXPERIENCE ON AUDIT QUALITY WITH EMOTIONAL INTELLIGENCE AS A MODERATING VARIABLES IN PUBLIC ACCOUNTING FIRM

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**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITAS HASANUDDIN
MAKASSAR
2021**

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as one of the requirements to obtain
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compiled and submitted by
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to

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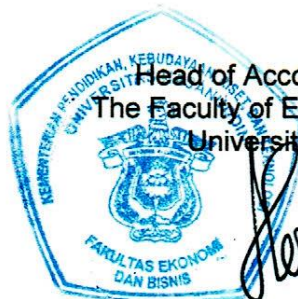
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THESIS

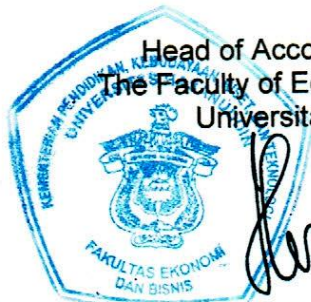
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PREFACE

The researcher would like to thank Allah SWT for the blessings and gifts so that the researcher can complete this thesis. This thesis is the final project to achieve a Bachelor's degree in Accounting at the Accounting Department, Faculty of Economics and Business, Hasanuddin University.

In this opportunity, the researcher would like to thank all those who have provided support, prayers, and assistance in the completion of this thesis. Therefore, with great humility allow me to thank to Bapak Prof. Dr. H. Gagaring Pagalung, SE, MS., Ak., CA and bapak Dr. Darwis Said, SE, Ak., MSA., CSRC, CSRA. as reseacher's thesis supervisor for the time that has been spent to guide, motivate, and provide literature assistance, as well as discussions that have been carried out with researchers.

Thank you for Public Accounting Firms in South Sulawesi and Southeast Sulawesi who are willing to accept researchers and have taken the time to fill out the questionnaires that have been distributed. This thesis is still far from perfect even though it has received help from various parties. If there are errors in this thesis, it is entirely the responsibility of the researcher and not the donors. Constructive criticism and suggestions will further improve this thesis

Makassar, June 21th 2021

Researcher

ABSTRACT

Gender Influence and Auditor's Experience on Audit Quality with Emotional Intelligence as a Moderating Variables in Public Accounting Firm

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The rapid development of business in the last few years have influenced many things including the audit field and requiring the company to prepare financial statements. This condition causes an auditor must ensure that the financial statements provided are of good quality. A good quality of financial statements can be obtained if the auditor is able to carry out his duties properly in accordance with the applicable rules and regulations. Two of the various factors that affect the credibility of an auditor are auditor gender and experience. This study aims to examine the relationship between gender and experience on audit quality where the Emotional Intelligence variable is the moderating variable. Emotional intelligence variables can reinforce and have relationship between the Gender and Auditor on Audit quality. The data used are primary data in the form of questionnaires distributed to auditors, both senior auditors and junior auditors at Public Accounting Firms in South Sulawesi. The questionnaires distributed to respondents were 42 auditors and 39 questionnaires were returned and able to processed. This study used a quantitative approach with purposive sampling and Moderating Regression Analysis MRA. The results of this study indicate that gender and experiences have an affect on audit quality and emotional intelligence affect the relation between gender and experience on audit quality.

Keyword: Gender, Auditor Experience, Emotional Intelligence, Audit quality, Moderation Regression Analysis

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CHAPTER I

INTRODUCTION

1.1 Background to the Problem

The rapid development of business and commerce in the last few years have influenced many things including the audit field. The audit field has also experienced significant developments because each company is required to prepare financial statements as a form of accountability to all parties who have ownership rights over the company. This condition causes an audit to be carried out to ensure that the financial statements provided are of good quality and do not contain an element of fraud in them (Hanjani & Rahardja, 2014).

An audit of financial statements is a necessity for companies to assess the fairness or feasibility of presenting financial statements. The financial report is said to be reliable and reliable, if it has been audited by an auditor in accordance with the Public Accountant Professional Standards (SPAP). Audit has a big role in terms of input (input), process and results (output) as well as the impact of a company goal, both ongoing and ongoing. Auditing is an examination that is carried out critically and systematically by an independent party, on the financial statements that have been prepared by management along with accounting records and supporting evidence, with the aim of being able to provide an opinion regarding the fairness of the financial statements. (Sukrisno Agoes, 2004). Basically, financial statements are said to be of quality if they are able to meet the criteria of relevance or relevance and reliability or reliability. The criteria for relevance can be met if the financial statements have predictive value and / or reverse value and are reported in a timely manner. Reliability criteria are obtained based on the elements of validity, neutrality, and accuracy in symbolizing (Maulana, 2019). This will certainly

be obtained if the auditor is able to carry out his duties properly in accordance with the applicable rules and regulations. This condition is what makes the role of public accountants so important and has a high risk.

One of the roles that public accounting services have is to provide assurance regarding the correctness of all forms of information contained in the company's financial statements so that they can become the basis for decision making (Sarca & Rasmini, 2019). The importance of the company's role and trust in public accounting services requires public accountants to pay attention to every audit decision that is made. Errors in auditing the financial statements will affect the final opinion regarding the fairness level of the report. This condition will cause other problems both for the company and for the auditors.

Another reason why the results of the auditor's opinion are important is that for the company, this opinion will affect the value of the company. Likewise with the Public Accounting Firm (KAP), in issuing the results of the opinion, KAP stakes its entire name to guarantee the results of the opinion. Therefore, it is necessary to calculate and consider sufficient evidence in a company to provide an opinion. Therefore, the auditors must produce quality audits so as to reduce the inconsistencies between management and owners. The number of cases of companies that "fall" business failures attributed to auditor failure, this threatens the credibility of the financial statements. This threat in turn affects the public's perception, particularly users of financial statements, of the quality of the audit.

Basically, various cases of audit failure have occurred in the world and Indonesia. The SNP Finance case that emerged in 2018 involved Deloitte as the auditor who failed to detect fraud committed by SNP Finance in the financial statements. Deloitte provides an unqualified opinion in the report even though the report is actually fictitious one to trick debtors into providing loans to SNP Finance

(Syafina, 2018). Another case in 2018 involved PT Garuda Indonesia with the Public Accounting Firm Tanubrata, Sutanto, Fahmi, Bambang, and Partners where the KAP acknowledged receivables revenue even though the nominal had not been received by the company. This caused the KAP to receive a written warning about this error (Wareza, 2019). Another audit failure also occurred in 2019 involving well-known KAP Purwanto, Sungkoro, and Surja (Members of Ernst and Young Global Limited / EY) who passed an inflation of around 613 billion in the 2016 financial statements of PT Hanson International Tbk (Ayuningtyas, 2019).

The cases that have been mentioned above are some of the cases of audit failure that have occurred in Indonesia in the last few years. This condition was caused by the auditors' negligence in carrying out the audit and the inability to fulfill their professional responsibilities in meeting the accounting standard qualifications established by the Indonesian Institute of Accountants and other regulations that have been established. This is certainly a warning to other companies in determining qualified auditors in carrying out audits of corporate financial statements so as not to cause polemics in the future.

Auditors as public accountants basically have various responsibilities to shareholders and investors, company employees, and the public and the government. The auditor is responsible to the shareholders to guarantee the investment made as a result the consideration of the auditor's report, for company employees, the auditor is responsible that the audit report will not cause harm to employees, and the auditor as a public accountant is responsible to the public who wants to invest based on auditor's report (Putri, 2020).

The importance of the audit process and the final results of the auditor's opinion for various parties makes the auditor an important role. This requires qualified auditors to ensure that the financial reports are quality and comply with

the established regulations. The quality of auditors' human resources is influenced by several factors such as gender and the work experience of auditors (Ika Sulistyawati *et al.*, 2019).

Gender is a word in English that means gender. Another definition of gender published in the Women's Studies Encyclopedia states that gender is a cultural concept that aims to differentiate men from women in terms of roles, behavior, mentality, characteristics, and emotions. The gender context in the field of auditing in recent years has become an issue that is often discussed on several occasions. Views on gender are often associated with positive and negative traits. Men are seen as having strong and tough traits, which have a positive connotation, while women are seen as gentle and have a negative connotation in the work environment. This is due to the rapid development of the number of female auditors in recent years in line with the development of emancipation in the mid-1980s. Nearly 50% of accounting graduates are women, and in 2004 women had occupied equal positions and the same positions in audit assignments with men in a public accounting firm (AICPA Research, 2004).

Gender, in this case, is identified as having implications for the quality of the work of auditors (Suryani *et al.*, 2021). This mechanism can occur through the role of gender as an internal factor, in addition to other internal factors such as independence and auditor experience.

A female auditor are considered to be more effective and efficient in carrying out her duties, including making decisions when compared to male auditors (Sulistyawati *et al.*, 2019). This is related to a phenomenon which shows that female auditors tend to be more detailed in conducting analyzes before determining the decisions they will make. The existence of different perspectives on women and men in dealing with pressures, conflicts and problems that can be

faced when carrying out their duties as an auditor can also cause differences in the quality of the audit carried out. This will indirectly affect the quality of the resulting audit, where the deeper and more detailed the efforts made by an auditor in carrying out duties and making decisions have implications for the better the quality of the audit that is carried out.

Furthermore, the experience of an auditor is one of the factors that affect audit quality because auditors who are more experienced can detect frauds in financial reports (Riyadi, 2015). Auditors who have different experiences will also differ in viewing and responding to information obtained during the examination and even in providing audit conclusions on the object being examined in the form of giving opinions.

Emotional intelligence is considered as one of the important factors that contribute to determining the character, gesture and performance of an auditor (Ishak, 2018). Auditors not only need qualified intellectual intelligence, but also need ownership of good emotional intelligence. This relates to the role of emotional intelligence in responding to a thing or phenomenon that occurs in the environment, including through the use of one's feelings and cognitive abilities. According to Herliza & Setiawan (2019) an auditor with a good level of emotional intelligence will be able to manage whatever is in the workplace or audit location as something positive, without involving emotions or ego in himself, so that he can work optimally and have implications for the resulting audit quality.

This mechanism can occur because good emotional intelligence can be represented and recognized through the abilities and skills that a person has to know, understand and feel the feelings of a person, environment and other people, resulting in sharp intuition, social sensitivity and empathy that will support the performance of auditors in carrying out their duties. Emotional intelligence can also

make an auditor to have high motivation to work, not easily affected by conditions or situations that are less conducive, and to have stable emotions, so that he can carry out his duties and functions optimally, to get quality audit results (Syamsuriana *et al.*, 2019).

The description above concludes that gender and experience are factors that affect audit quality. Gender indirectly affect the quality of the resulting audit, where the deeper and more detailed the efforts made by an auditor in carrying out duties and making decisions. The experience of auditors is very supportive of audit quality because the more experience they have, of course, the better and broader the auditor's understanding of the financial statements, it can be an encouragement for auditors to improve audit quality so that the Public Accounting Firm under its auspices will gain the trust of the wider community.

1.2 Problem Formulation

Based on the background that has been previously described, the problem formulation in this study is.

1. Does the gender of auditors affect audit quality?
2. Does the auditor's experience affect audit quality?
3. Do emotional intelligence affect gender on audit Quality ?
4. Do emotional intelligence affect auditor experience on audit Quality?

1.3 Research Objectives

Based on the formulation of the problem that has been stated previously, this study aims to test and prove the following.

1. To examine and prove the effect of gender auditors on audit quality in South Sulawesi Public Accountants Firm.

2. To examine and prove the affect auditors experience on audit quality in South Sulawesi Public Accountants Firm.
3. To examine and prove the effect of emotional intelligence and gender on audit quality in South Sulawesi Public Accountants Firm.
4. To examine and prove the effect of emotional intelligence and Audit Experience on audit quality in South Sulawesi Public Accountants Firm.

1.4 Research Usability

This research is expected to provide benefits, among others, as follows.

1. Theoretical use. This research is expected to contribute and to benefit for the development of science in accounting, especially those related to auditing and as a reference for further research.
2. Practical use. This research is expected to increase insight, knowledge and good understanding for accounting practitioners, especially for auditors related to audit quality.

CHAPTER II

LITERATURE REVIEW

2.1 Theory

This theory contains the basis for the preparation of the hypothesis. In addition, theoretical studies are also used to determine the researcher's flow of thought in the preparation of research concepts and to support the results of hypothesis testing that will be obtained later.

The theory used in this research is attribution theory, the notion of auditing, gender, audit judgment based on experts, and an explanation of the relationship between the variables in this study, namely gender and auditor experience, and audit quality.

2.1.1 Attribution theory

Attribution theory was developed by Fritz Heider in 1958 from his writing entitled "Psychology of Interpersonal relations". Attribution means trying to understand the causes behind other people's behavior, and in some cases also the causes behind our own behavior. Attribution theory is the most influential contemporary theory with implications for academic motivation (Weiner, 1980). This means that the theory emphasizes the idea that a person is motivated by pleasurable results to feel better about himself. Attribution refers to the causes of an event or results obtained based on individual perceptions.

According to Fritz Heider, the originator of the attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process by which we determine the causes and motives for a person's behavior. This theory refers to how a person explains the causes of other people's behavior

or himself which will be determined whether it is from internal, for example, traits, characters, attitudes, etc. or externally, for example the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005). In (Hanjani and Rahardja, 2014). Attribution theory explains the understanding of a person's reactions to events around them, by knowing their reasons for the events experienced.

There are three factors that become the basis for consideration to determine whether the individual's behavior is influenced internally or externally, namely

- 1) Distinctiveness, means whether individuals have different behaviors in different situations.
- 2) Consensus, means the person faced with the same situation responds in the same way, then this behavior shows consensus.
- 3) Consistence, means the degree to which a person reacts to the same stimulus or event at different times.

Hanjani (2014) states that attribution theory explains the understanding of a person's reaction to events around them, by knowing their reasons for the events they experience. Attribution theory explains that there are behaviors related to individual attitudes and characteristics, so it can be said that just seeing the behavior will be able to know the attitudes or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

Luthnas (2005) emphasizes that attribution theory deals with the cognitive process in which individuals interpret behavior related to certain parts of the relevant environment. Attribution theorists assume that humans are rational and are encouraged to identify and understand the causal structures of their environment. This is what characterizes attribution theory.

Frotz Heider also stated that internal strength (personal attributes such as ability, effort, and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. He emphasized that feeling indirectly is the most important determinant of behavior. Internal and external attributions have been stated to affect the evaluation of individual performance, for example in determining how superiors treat their subordinates, and influence individual attitudes and satisfaction with work. People will behave differently if they feel more of their internal attributes than their external attributes.

In this study, the researcher uses attribution theory because the researcher will conduct an empirical study to determine the gender and experience factors that influence the auditor on the quality of the audit results, especially on the personal characteristics of an auditor himself. Basically, the personal characteristics of auditors are one of the determinants of the quality of the audit results because it is an internal factor that encourages a person to carry out an activity.

2.1.2 Agency theory

Agency theory was coined by Jensen and Meckling (1976) in Yuniasih (2012) explaining the correlation between companies and agents in charge of using and controlling matters relating to the company, such as company resources. This theory also explains the relationship of several people called principals, who cooperate with agents as other parties for delegation of authority and decision making. The agency relationship describes the separation of ownership from the way the company is managed. Agency theory aims to describe the contractual relationship between the parties to one another, to minimize the costs incurred for uncertain conditions, so that although there are differences in the location and efforts to carry out responsibilities, there is harmony in achieving common goals.

Agency theory can be an implication of asymmetric information, so that there is management and dissemination of information related to the company that is known to both parties, in this case the agent and the principal.

2.1.3 Gender

The definition of gender according to Fakhri (2004) is a trait inherent in both men and women which is constructed socially and culturally. According to Ruegger and King (1992) in Jamilah, *et al.*, (2006) found that women generally have a higher level of moral consideration than men. Moral considerations are intended as steps for making decisions and information in auditing client companies. Gender can also be defined as a variety of characteristics relating to, and differentiating between, masculinity and femininity. These characteristics lead to the biological sex where masculine is male and feminine is woman. In sociology, gender is not only about gender, but also social roles and identities in society.

In some cases, women were also considered better than men. According to Robbins (2006) in Kushasyandita (2012), men and women differ in emotional reactions and reading abilities of others. Women show greater emotional expression than men, they experience more intense emotions, they display expressions of both positive and negative emotions, except anger. Women are better at reading non-verbal cues than men. As an auditor, these differences in nature affect the opinion on the financial statements.

According to Ruegger and King (1992) in Iswari and Kusuma (2013) women generally have a higher level of moral consideration than men. Jamilah, Fanani, and Chandrarini (2007) in Iswari and Kusuma (2013) also state that women are relatively more efficient than men in obtaining information. Even the cognitive and marketing psychological literature (in Salsabila, 2011) states that not only is it efficient, they also more effective at processing information when there is

complexity in making decisions than men. In addition, women also have sharper memories of new information than men.

The results of the above literature suggest that women are better at auditing. This will serve as a basis for thinking whether gender differences in auditors have an influence on the quality of auditors themselves. Through this research, researchers will test these questions.

2.1.4 Auditor's Experience

Experience is a whole lesson learned by a person from the events experienced in his life journey Yendrawati (2015). According to Nasution (2012) experience is knowledge or expertise gained from an event through direct observation or participation in the event. High work experience will have advantages including: 1) detecting errors, 2) understanding errors, 3) looking for causes of error Sukriah *et al.* (2009).

From experience, a person can learn from his mistakes in the past, so that later it will increase his performance in performing tasks. Experience can affect the ability of auditors to predict and detect fraud that occurs in the financial reporting of a company being audited so that it can affect the audit judgment taken by the auditor. Thus, it will reduce auditors' errors in the present and in the future.

Experienced auditor accountants will make better judgments in professional tasks than inexperienced examiners Butts is quoted in Herliansyah and Meifida (2006). An experienced auditor will be more sensitive in understanding any relevant information in connection with the judgment that will be taken.

Audit demands high expertise and professionalism. This expertise is not only influenced by formal education but also many other factors that influence, among others, experience. Experience is a process of learning and the development of potential behavior both from formal and non-formal education or it

can be interpreted as a process that leads to a higher behavior pattern (Sukriah *et al.*, 2009). According to Christiawan (2002) in Mulyadi (2012) states that the experience of public accountants will continue to increase along with the increasing number of audits being carried out and the complexity of the company's financial transactions being audited, so that it will increase and expand their knowledge in the fields of accounting and auditing.

In SPAP 2011, SA Section 210 it is explained that the auditor acts as an expert in accounting and auditing. The achievement of these skills begins with formal education, which is expanded through subsequent experiences in auditing practice. To qualify as a professional, auditors must undergo sufficient technical training. A person's work experience can be seen from the types of work that a person has done and provides great opportunities for someone to do a better job. The wider one's work experience, the more skilled a person is in doing work and the more perfect the pattern of thinking and attitude in acting to achieve predetermined goals (Abriyani Puspaningsih, 2004).

2.1.5 Audit Quality

De Angelo (1981) defines audit quality as the probability that an auditor finds and reports about a violation in his client's accounting system. The results of his research indicate that a large KAP will attempt to present a greater audit quality than a small KAP. Deis and Giroux (1992) conducted research on four things considered to have a relationship with audit quality, namely:

- a. The length of time the auditor has examined a company (tenure), the longer an auditor has conducted an audit on the same client, the more the resulting audit quality will be down.

- b. The number a clients, the more the number of clients, the better the audit quality because the auditor with a large number of clients will try to maintain his reputation.
- c. The financial health of the client, the healthier the client's financial condition, there will be a tendency for the client to pressure the auditor not to comply with standards.
- d. Review by third parties, the quality of the audit will improve if the auditor knows that the results of his work will be reviewed by a third party.

Widagdo *et al.* (2002) conducted research on the attributes of audit quality by public accounting firms that have an influence on client satisfaction. There are 12 attributes used in this study, namely 1. Experience doing audits, 2. understanding the client industry, 3. responsiveness to client needs, 4. adhering to general standards, 5. independence, 6. caution, 7. commitment on audit quality, 8. involvement of KAP leaders, 9. doing field work appropriately, 10. involvement of the audit committee, 11. high ethical standards, 12. not easy to trust.

The results showed that there are 7 attributes of audit quality that affect client satisfaction, including experience in conducting audits, understanding the client industry, responsiveness to client needs, adhering to general standards, commitment to audit quality and involvement of the audit committee. Meanwhile, the other 5 attributes, namely independence, caution, doing proper field work, high ethical standards and distrust, have no effect on client satisfaction.

2.1.6 Emotional intelligence

Emotional intelligence is defined as the ability that a person has in feeling, managing and understanding one's emotional state, including self-sensitivity obtained through assessing feelings, appreciating feelings and responding to one's own feelings appropriately. Emotional intelligence is also identified as being related

to a person's efforts to identify himself through things that are felt, so that self-motivation arises through positive emotional management (Hakim & Esfandari, 2017). It is hoped that awareness and recognition of what is felt in a person can be applied in everyday life.

According to Robbins and Judge (2017) emotional intelligence can be identified in the abilities, skills, cognitive competence and capabilities of a person in dealing with pressures and demands in their environment. This refers to the dynamic nature of emotional intelligence, so that it is easily influenced by the physical or social conditions of a person. This definition is in line with Baron's statement in Sarwono (2011) which explains that a person's ability to overcome and understand conflicts or problems in their environment can be done through ownership of emotional intelligence which refers to a person's emotional, Individual social abilities in attitude.

Emotional intelligence is closely related to the emotional management ability of a person which correlates with a person's ability to organize, work on and make decisions in his life. The importance of regulating or managing emotional conditions is because basically someone's emotions are not always stable. This is because emotions tend to be easily influenced by the environmental conditions in which a person socializes, including the presence of pressure, contravention problems at hand. Good emotional management is very important so that a person is able can make the right decisions, without being affected by ego or emotional instability.

According to Goleman (2007), emotional intelligence can be managed through the main abilities that can be done, namely :

1. The ability to recognize yourself

This ability is related to the capacity and capability of a person to recognize, believe, and understand feelings at that time. This has to do with the ability to build awareness when that feeling is felt by someone. The existence of this is considered capable of making a person aware of not being constantly immersed in negative emotions, including allowing himself to be controlled by emotions that should be controlled.

2. The ability to manage emotions

This ability can be defined as the ability to explain the feelings they experience through expressions or reactions that are given. The reaction in this case is described as someone's effort to manage these emotions, such as: being offended, gloomy, anxious, or a positive response such as trying to comfort and make yourself happy to get up from negative emotions.

3. The ability to motivate yourself

The ability to self-motivate is correlated with a positive feeling drive to arouse enthusiasm, a sense of optimism and passion in running one's life.

4. The ability identify people's emotions

The ability to recognize other people's emotions can be interpreted as an effort to build empathy, by showing empathy for what other people feel or experience. This can be done through being sensitive to certain signals that a person gives, including the ability to build a social point of view and catching non-verbal cues in others.

2.2 Relevant Research

Table 2. 1 Relevant Research Summary

No	Researchers	Research Title	Research Result
1	Saidu & Aifuwa (2020)	Board Characteristics and Audit Quality: The Moderating Role of Gender Diversity	The results showed that the board size variable had a positive and significant relationship with audit quality, there was no relationship between board independence and

			female gender on audit quality and there was no moderating effect on the presence of women between board independence and audit quality.
2	Kertarajasa, Marwa & Wahyudi (2019)	The Effect of Competence, Experience, Independence, Due Professional Care, And Auditor Integrity On Audit Quality With Auditor Ethics As Moderating Variable	The variables of competence, professional due care and integrity have a positive and significant effect on audit quality. The variables experience and independence do not have a significant effect on audit quality, while auditor ethics does not moderate competence, experience, independence, due professional care, and integrity variables on audit quality.
3	Sulistyawati, Santoso & Prastiti (2019)	Pengaruh Gender, Kompleksitas Tugas, Pengalaman Auditor, dan Kompetensi Profesional Terhadap Audit Judgement	The results of the study found that gender has no effect on audit judgment, task complexity affects audit judgment, auditor experience affects audit judgment, professional competence affects audit judgment.
4	Rahayu & Suryanawa (2020)	Pengaruh Independensi, Profesionalisme, Skeptisme Profesional, Etika Profesi dan Gender Terhadap Kualitas Audit Pada KAP di Bali	The results of the study found that independence has a positive effect on audit quality, professionalism has a positive effect on audit quality, professional skepticism has a positive effect on audit quality, professional ethics has a positive effect on audit quality, gender has a negative effect on audit quality.
5.	Syamsuriana, Nasaruddin, Suun, & Ahmad (2019)	Dampak Perilaku Altruisme, Moral Reasoning dan Kecerdasan Emosional Terhadap Kualitas Audit	The test results show that altruism and moral reasoning have a positive and insignificant effect on audit quality, while emotional intelligence has a positive and significant effect on audit quality.
6	Suryani, Efendi & Fitriana (2021)	Pengaruh Pengalaman, Independensi, Gender Auditor Terhadap Kualitas Audit	The results of the study identified that the auditor's experience had a negative and no effect partially significant on audit quality, independence has a positive and significant effect on audit quality partially, gender has a negative and significant effect on audit quality partially, experience, independence, gender auditors have an effect on audit quality simultaneously.
7	Sukriati, Basuki & Surasni (2020)	Pengaruh Kompetensi, Independensi Dan Gender Terhadap	Hypothesis test results show that the competency variable has a positive effect on the audit quality

		Kualitas Audit (Studi Pada Inspektorat Se - Pulau Lombok)	of APIP, independence has a positive effect on audit quality, gender does not have a significant effect on audit quality.
8	Ariestanti & Latrini (2019)	Pengaruh Kompleksitas Tugas, Tekanan Anggaran Waktu Dan Pengalaman Auditor Terhadap Kualitas Audit	The results show that task complexity has a negative and significant effect on audit quality. Time budget pressure has a positive and significant effect on audit quality. Auditor experience has a positive and significant effect on audit quality.
9	Syamsuri (2020)	Pengaruh Tekanan Dan Kecerdasan Emosional Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Provinsi Banten	The results of the study through a partial regression test show that the pressure variable has a significant effect on audit quality, emotional intelligence has a significant effect on audit quality, and the simultaneous regression test for pressure and emotional intelligence has a significant effect on audit quality.
10	Rapina, Ivanna, Hartono, Hermanto, Purnama, Purba, & Manullang. (2020)	Is The Success Of The Audit Determined By The Auditor's Emotional Intelligence?	The results showed that emotional intelligence has a significant effect on audit quality, where an increase in emotional abilities can improve audit quality.

This study is supported by several previous studies, which raise the variables of auditor gender, auditor experience, emotional intelligence and audit quality. Research conducted by Saidu & Aifuwa (2020) regarding Board Characteristics and Audit Quality : The Moderating Role of Gender Diversity shows that the board size variable has a positive and significant relationship to audit quality, there is no relationship between board independence and female gender on audit quality. and there was no moderating effect on women's presence between board independence and audit quality.

This is also supported by findings that show that competence, due professional care and integrity have a positive and significant effect on audit quality. The experience and independence variables do not significantly influence audit quality, while auditor ethics does not moderate competence, experience,

independence, due professional care, and integrity variables on audit quality (Kertarajasa, Marwa & Wahyudi, 2019). This shows that the involvement of the ethics auditor variable does not have any influence on other variables.

Sulistyawati, Santoso & Prastiti (2019) in their study found that gender has no effect on audit judgment, task complexity affects audit judgment, auditor experience affects audit judgment, professional competence affects audit judgment. The higher the complexity of the task is assessed in line with the experience of the auditor, the more it is identified as being able to influence the audit judgment.

Other studies have found that independence has a positive effect on audit quality, professionalism has a positive effect on audit quality, professional skepticism has a positive effect on audit quality, professional ethics has a positive effect on audit quality, gender has a negative effect on audit quality. Research conducted at KAP in Bali by Rahayu & Suryanawa (2020), identified that all variables have an influence either partially or simultaneously.

Syamsuriana, Nasaruddin, Suun, & Ahmad (2019) through a study entitled *The Impact of Altruistic Behavior, Moral Reasoning and Emotional Intelligence on Audit Quality* explained the finding that altruism and moral reasoning have a positive and insignificant effect on audit quality, while emotional intelligence has a positive effect. Suryani, Efendi & Fitriana (2021) explained that the partial effect is that the experience of auditors has a negative and insignificant effect on audit quality partially, while independence has a positive and significant effect on quality. partially auditing, gender has a negative and significant effect on audit quality partially. Meanwhile, the simultaneous effect of research shows that experience, independence, and gender of auditors have an effect on audit quality.

Similar research conducted at the Inspectorate on the island of Lombok by Sukriati, Basuki & Surasni (2020) competence has a positive effect on the quality of the APIP audit, independence has a positive effect on audit quality, gender does not have a significant effect on audit quality. This is in line with the results of research by Ariestanti & Latrini (2019) with the finding that task complexity has a negative and significant effect on audit quality. Time budget pressure has a positive and significant effect on audit quality. Auditor experience has a positive and significant effect on audit quality.

This research is also supported by the identification of the influence of the emotional intelligence variable, where research by Rapina *et al.*, (2020) shows that increasing the ability of emotional intelligence can improve audit quality. This results in a significant effect of emotional intelligence on audit quality. In line with the findings in this study, Syamsuri (2020) conducted a study on the effect of pressure and emotional intelligence on audit quality at public accounting firms in Banten Province. The study found that the pressure variable had a significant effect on audit quality, emotional intelligence had a significant effect on audit quality, and the simultaneous regression test for pressure and emotional intelligence had a significant effect on audit quality.

2.3 Conceptual framework

The model or research framework that is built is in the figure below which explains the theoretical framework that describes the influence of auditor gender and auditor experience on audit quality with emotional intelligence as a moderating variable.

Independent Variable

<p>GENDER AUDITOR (X1)</p>

Dependent Variable

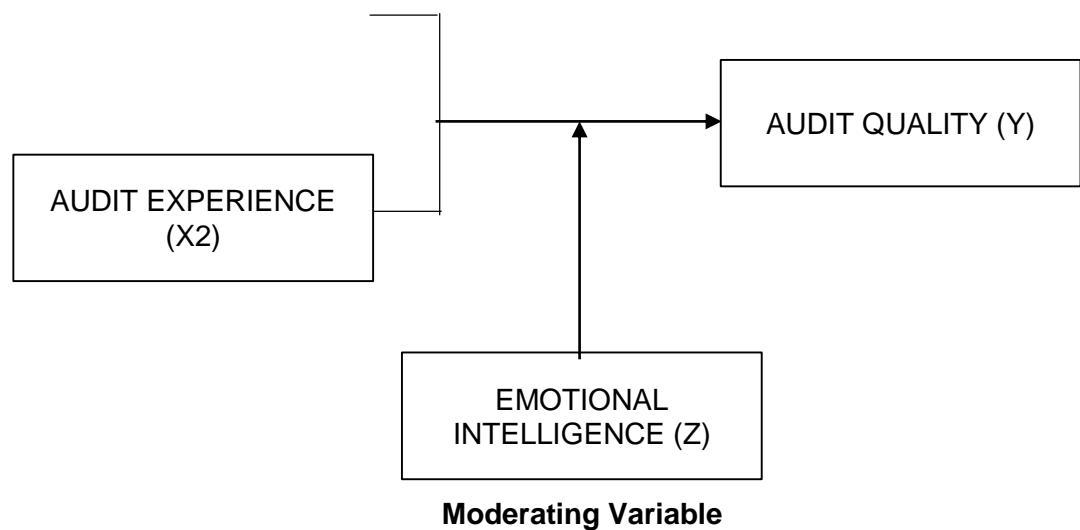


Figure 2. 1 Research Framework

2.4 Hypothesis Development

From the theoretical basis and framework of thought above, several hypotheses were developed and will be tested in this study. The total hypothesis to be tested are 3 hypotheses. Including the following.

2.4.1 The Effect of Gender on Audit Quality

Attribution theory is a theory that explains a person's behavior. This theory refers to how a person explains the causes of other people's behavior or himself which will be determined whether from internal, for example, traits, characters, attitudes, etc. or externally, for example the pressure of certain situations or circumstances that will influence individual behavior (Luthans, 2005). in (Hanjani and Rahardja, 2014).

According to Robbins (2006) in Kushasyandita (2012), men and women differ in emotional reactions and reading ability of others. Women show greater emotional expression than men, they experience more intense emotions, they

display expressions of both positive and negative emotions, except anger. Women are better at reading non-verbal cues than men. As an auditor, these differences in nature affect the opinion on the financial statements.

Based on the description above, the hypotheses that can be drawn from this study are:

: Gender auditors have a positive effect on the audit quality.

2.4.2 The Effect of Auditor Experience on Audit Quality Auditor

Fritz Heider (1958) stated that the internal strength of attribution theory, namely personal attributes such as ability and effort, can affect performance evaluation, attitudes and individual satisfaction with work. From the understanding of attribution theory, a person can learn from experience and mistakes in the past, so that later it will increase their performance in performing tasks.

Auditor experience is one of the things that is important for the auditor to produce a quality audit. Experienced auditors have better experience with financial reports. An inexperienced auditor will make a bigger mistake than an experienced auditor. Pasanda, E., & Paranoan, N. (2013) stated that the audit experience of an auditor will affect the auditor's performance in carrying out complex tasks, especially in the way he deals with client preferences and information that is ambiguous or contradictory.

Based on the description above, the hypotheses that can be drawn from this study are:

: Auditor experience have a positive effects on the audit quality.

2.4.3 The Effect of Emotional Intelligence and Gender on Audit Quality

According to the level of good emotional intelligence in an auditor, it is considered to have a higher responsiveness and empathy. This makes the auditor a person who has the orientation to work properly and optimally. This then has

implications for the quality of the resulting audit. The management of emotional intelligence is also considered to be correlated with the attitudes and perceptions shown by the auditors in making decisions during their duties.

Views on gender are often associated with positive and negative traits. Men are seen as having strong and tough traits, which have a positive connotation, while women are seen as gentle and have a negative connotation in the work environment. Good emotional management is very important so that a person is able to make the right decisions, without being affected by ego or emotional instability

: Emotional intelligence and Gender has a positive effect on Audit Quality

2.4.4 The Effect of Emotional Intelligence and Audit Experience on Audit Quality

Emotional intelligence is considered to have implications for the perceptions, attitudes and performance shown by individuals. The existence of good emotional management skills is considered to have good implications, including the performance of an auditor in carrying out his duties. This is supported by research by Syamsuriana *et al.*, (2019) which explains that emotional intelligence has a positive and significant effect on the resulting audit quality.

The higher the experience of the auditors when carrying out their duties, the more various problems and conditions the company faces. Auditors who have the ability to properly manage emotional intelligence are identified to continue working professionally, without being easily affected by working conditions or climate, including the presence of internal and external pressures they face. Based on the description above, the hypotheses that can be taken in this study are:

: Emotional intelligence and Audit Experience has a positive effect on Audit Quality