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# THE EFFECT OF EMOTIONAL INTELLIGENCE AND WORKLOAD ON AUDITOR PERFORMANCE BY MEDIATING JOB SATISFACTION AT THE INSPECTORATE GENERAL OF THE MINISTER OF MANPOWER: A CONCEPTUAL MODEL

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## ABSTRACT

Based on the analysis of the report on the results of the supervision of the auditor's duties at the Inspectorate General of the Ministry of Manpower, it is shown that there is a decrease in auditor performance in 2020 compared to 2021. This study is aimed at examining the variables that cause this to happen. This paper proposes a conceptual model regarding the decline in auditor performance which is equipped with the research background, literature review, hypotheses, and research methods. The implementation of this paper can provide information regarding the effect of emotional intelligence and workload on the performance of auditors by mediating job satisfaction at the Inspectorate General of the Ministry of Manpower.

## Keywords

Productivity, Emotional Intelligence, Workload, Job Satisfaction, Conceptual Model.

## INTRODUCTION

In the current era of Bureaucratic Reform, an audit process is urgently needed for the accountability of state financial management and the implementation of the duties and functions of government agencies such as the Inspectorate General of the Ministry of Manpower. Data from the Analysis of the Supervision Report Section of the Inspectorate General of the Ministry of Manpower obtained information that from 2020 to 2021 there were still reports of the results of the Performance Audit being submitted late according to the provisions, as shown in Table 1 below.

*Table 1 Comparison of the Number of Delays in Submission of the Performance Audit Report between 2020 and 2021*

Work Unit	2020		2021	
	Number of Performance Audits	Number of Delayed Submission	Number of Performance Audits	Number of Delayed Submission
Inspectorate I	16	7	19	11
Inspectorate II	34	14	30	5
Inspectorate III	14	5	31	15
Inspectorate IV	48	20	38	22
<b>TOTAL</b>	<b>112</b>	<b>46</b>	<b>118</b>	<b>53</b>

Source: Processed data from the Analysis of the Supervision Report Section of the Inspectorate General of the Ministry of Manpower

Based on the table above, it is known that in 2020 there were 46 late reports submitted according to the provisions of a total of 112 reports or 41.07%. Meanwhile, in 2021 there were 53 late reports submitted according to the provisions of a total of 118 reports or 44.92%. This shows that the delay in submitting audit results by the team in 2021 has increased by 3.85% compared to the previous year. This results in the low performance of the auditors in carrying out their duties.

In addition, data in 2021 shows an increase in the percentage of performance audit reports that are not in accordance with the audit standards that have been set when compared to the previous year. The criteria used in assessing conformity with audit standards include the conformity of the report format, the completeness of the report content, the completeness of the report attachments, the suitability of the elements of the findings, and the suitability of the code of findings, as described in Table 2 below.

*Table 2 Comparison of the Conformity of the Audit Results Report with the Standards that have been set between 2020 and 2021*

Work Unit	2020		2021	
	Number of Performance Audits	Reports Not Up To Standard	Number of Performance Audits	Reports Not Up To Standard
Inspectorate I	16	4	19	8
Inspectorate II	34	8	30	8
Inspectorate III	14	3	31	8
Inspectorate IV	48	12	38	8
<b>TOTAL</b>	<b>112</b>	<b>27</b>	<b>118</b>	<b>32</b>

Source: Processed data from the Analysis of the Supervision Report Section of the Inspectorate General of the Ministry of Manpower

Based on Table 2 above, in 2020, it is known that 27 reports were not up to standard out of a total of 112 reports or 24.11%. Meanwhile, in 2021, 32 reports were not up to standard out of a total of 118 reports or 27.12%. This shows that the audit report that does not meet the standards in 2021 has increased compared to the previous year of 3.01%.

Many factors affect how an auditor cannot improve performance as it should have. These factors include emotional intelligence (Setyaningrum, et al., 2016). Emotional intelligence includes self-control, enthusiasm, and perseverance as well as the ability to motivate oneself and endure frustration, and the ability to control impulses and emotions. The facts show that the auditor's emotions often arise as a result of pressure that can interfere with the mind and can even trigger the auditor to be unable to recognize their emotions, become more irritable, reduce empathy for others and lose enthusiasm so that it can interfere with their performance.

Workload is one of the factors that affect auditor performance (Suprpta and Setiawan, 2017). Workload is a load of work faced by

an auditor in his activities for a certain period. The high workload can cause fatigue and the emergence of dysfunctional audit behaviour can reduce the auditor's ability to find errors or report irregularities. The audit process carried out in conditions of workload pressure will result in low audit quality compared to the absence of workload pressure. Other facts show that the pressure of a very heavy workload for auditors can have a negative impact on the audit process. The auditor will tend to reduce some audit procedures and the auditor will easily accept the explanation given by the client.

Job satisfaction is a positive feeling about one's work which is the result of evaluating its characteristics (Robbins and Judge, 2015 in Putri, 2018). To achieve the auditor's job satisfaction, an organization should pay attention to the environment in which the auditor carries out his duties related to colleagues, leaders, work atmosphere and other things that can affect a person in carrying out his work. The feeling of satisfaction obtained by the auditor for the work undertaken will have an impact on the performance of the auditor. An organization will not achieve a high level of competence if its auditors are not satisfied. Therefore, the organization must be able to meet the job satisfaction of its auditors to improve their performance (Putri, 2018).

Trijayanti et al (2015) stated that an increase in job satisfaction for auditors is related to the fulfilment of job expectations in conducting audits. The number of examinations carried out (overload) and the risks faced by the auditor in conducting an audit, make it difficult for an auditor to achieve a level of job satisfaction. An auditor who has a high level of job satisfaction will show good performance as well.

Based on the background above, this paper will discuss the formation of a conceptual model. The conceptual model in question is a model to examine the effect of emotional intelligence and workload on auditor performance by mediating job satisfaction at the Inspectorate General of the Ministry of Manpower.

## LITERATURE REVIEW

### A. Emotional Intelligence

Emotional intelligence is a current interesting discussion in the field of human resource management. Robbins and Judge (2015: 70) define emotional intelligence as a person's ability to assess emotions in oneself and others, understand the meaning of emotions, and regulate one's emotions on a regular basis. McShane and Von Glinow define emotional intelligence as a set of abilities to feel and express emotions, assimilate emotions in thinking, and understand and relate emotions in oneself and others (Wibowo, 2014).

Emotional intelligence includes self-control, enthusiasm, and perseverance, as well as the ability to motivate oneself and survive in the face of frustration, the ability to control impulses and emotions, not exaggerate pleasure, regulate moods and keep stress loads from paralyzing the ability to think, read the deepest feelings of others (empathy), and pray to maintain the best possible relationship. It is also defined as the ability to resolve conflicts and lead oneself and the surrounding environment (Goleman, 2004).

Wibowo (2017) states that emotional intelligence is the intelligence to use emotions as desired and the ability to control emotions so that it has a positive impact. Emotional intelligence can help build relationships towards happiness and well-being as emotional intelligence requires oneself to learn to recognize and respect the feelings of oneself and others, to respond appropriately, and to apply emotional energy effectively in daily life and work.

According to Goleman (2000:6), there are five dimensions or components of emotional intelligence (EQ) which are all reduced to twenty-five competencies. Mastering six or more competencies that spread across the five EQ dimensions will make someone a reliable professional. The five dimensions or components in question are:

- 1) Self-awareness means knowing your inner state, things you prefer, and intuition. Competence in the first dimension is recognizing one's own emotions, knowing one's strengths and limitations, and believing in one's abilities.
- 2) Self-regulation means managing the situation in oneself and one's resources. The competence of this second dimension is restraining negative emotions and impulses, maintaining the norms of honesty and integrity, being responsible for personal performance, being flexible to change, and being open to new ideas and information.
- 3) Motivation means the drive that guides or helps the achievement or goal. The third dimension of competence is the drive to be better, adjust to the group's or organization's goals, readiness to take advantage of opportunities, and persistence in fighting for failures and obstacles.
- 4) Empathy is namely awareness of the feelings, interests, and concerns of people. The fourth dimension consists of the competence of understanding others, developing others, customer service, creating opportunities through association with various kinds of people, reading the relationship between emotional states, and the strength of a group relationship.
- 5) Social skills mean the ability to arouse the desired response of others. Among them is the ability to persuade, listen openly and give clear messages, the ability to resolve opinions, the spirit of leadership, collaboration and cooperation, and team building.

### B. Workload

According to the Decree of the Minister of Manpower of the Republic of Indonesia Number 128 of 2016 concerning Guidelines for Analysis of Workloads at the Ministry of Manpower, what is meant by workload is the amount of work that must be carried out by a position or organizational unit and is the product of the work volume and the time norm. Workload according to Tarwaka (2011:106) is a condition of work with job descriptions to be completed within a certain time limit. According to Sunyoto (2012:64), the workload is the cause of having high tension in a person which could lead to stress. This can be caused by the high level of demanded expertise, the fast work speed, the high work volume, etc.

Based on the description above, it can be concluded that the workload is the average activity frequency of a person who has the ability and authority to carry out medical support actions based on his/her knowledge within a certain period. According to Tarwaka (2011: 130), workload is influenced by 2 factors, namely:

1. External factors, namely loads that come from outside the worker's body, such as:
  - a. Physical and psychological tasks. Physical tasks include work stations, layout, workplace, work tools and facilities, working conditions, and work attitudes. Psychological tasks include work complexity, level of difficulty, and work responsibilities.
  - b. Work organization such as length of time working, rest periods, work shifts, night work, remuneration systems, organizational structure models, and delegation of tasks and authority.
  - c. Work environment, which includes the physical work environment, chemical environment, biological work environment, and psychological work environment.

2. Internal factors

Internal factors are factors that come from within the body itself as a result of reactions to external workloads. Internal factors include somatic factors (gender, age, body size, nutritional status, and health conditions) and psychological factors (motivation, perception, belief, desire and satisfaction).

The dimensions and indicators used in this paper are based on Munandar's theory (2014: 23), namely:

1. Physical Workload

Physical workload is a workload that has an impact on health problems such as the physiological system, heart, respiration, and sensory organs in a person's body caused by working conditions. The indicators of physical workload are physiological physical load and biomechanical physical load.

2. Mental Workload

Mental workload is the workload that arises when employees perform mental/psychic activities in their work environment. The indicators of mental workload are concentration, confusion, alertness and accuracy of service.

3. Time Workload

Time workload is a workload that arises when employees are required to complete their tasks in a predetermined time. The time workload indicators are speed in doing work and doing two or more jobs at the same time.

In this study, the workload indicators used adopted the workload indicators proposed by Wihara and Riati (2018:26), which include:

1. Targets to be achieved

Individual views regarding the number of work targets given to complete the work. For example: to input data, design, and print. A view of the work that must be completed within a certain period.

2. Working Conditions

This includes the views held by individuals regarding their work conditions. For example: making quick decisions at work and dealing with unexpected events such as doing extra work outside the allotted time.

3. Standard of Work

The impression that individuals have about their work. For example: the feelings that arise about the workload that must be completed within a certain period.

### C. Job Satisfaction

Job satisfaction refers to the general attitude of an individual towards his job. Someone with a high level of job satisfaction shows a positive attitude towards his job and vice versa if the employee is not satisfied with his job, these employees will show a negative attitude towards his job. Robbins (2017:118) states "Job satisfaction a positive feeling about a job resulting from an evaluation of its characteristics is clearly broad." This means that job satisfaction is a positive feeling about a job resulting from a broad evaluation of its characteristics. Meanwhile, according to Rivai (2014: 620), job satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or dissatisfied at work. Based on the understanding of job satisfaction according to the experts above, it can be concluded that job satisfaction is a person's views and attitudes, both positive and negative, regarding a person's assessment of their work.

Job satisfaction theory reveals what makes some people more satisfied with their jobs than others. This theory also seeks a basis for the process of people's feelings towards job satisfaction. According to Wibowo (2017:416), the theory of job satisfaction is as follows:

1) Two-Factor Theory

The two-factor theory is a theory of job satisfaction which suggests that satisfaction and dissatisfaction are part of different groups of variables, namely motivators and hygiene factors. In general, people expect that certain factors provide satisfaction when they are available and cause dissatisfaction when they are not present. In this theory, dissatisfaction is associated with conditions surrounding the work such as working conditions, pay, security, quality, supervision, and relationships with other people. In contrast, satisfaction is drawn from factors related to the work itself or direct outcomes thereof, such as the nature of the job, achievement in work, promotion opportunities, and opportunities for self-development and recognition. Because these factors are associated with high levels of job satisfaction, they are called motivators.

2) Value Theory

According to this theoretical concept, job satisfaction occurs at the level where work results are received by individuals as expected. The more people receive the results, the more satisfied they will be. Value theory focuses on any outcome that val-

ues people regardless of who they are. The key to satisfaction in this approach is the difference between the aspects of the job one has and what one wants. The bigger the difference, the lower people's satisfaction. The implications of this theory call attention to aspects of work that need to be changed to get job satisfaction. In particular, this theory suggests that this aspect is not necessarily the same for everyone, but perhaps the value aspect of work about people who feel there is a serious conflict. By emphasizing values, this theory suggests that job satisfaction can be obtained from many factors. Therefore, an effective way to satisfy jobs is to find what they want and, if possible, give it.

Based on the explanation above, it can be concluded that the theory of job satisfaction consists of two theories, namely Two-Factor Theory and Value Theory.

According to Kreitner and Kinicki cited by Wibowo (2017: 417), there are five factors that can affect the emergence of job satisfaction, namely as follows:

- 1) Need Fulfilment. This model states that satisfaction is determined by the level of job characteristics that provide opportunities for individuals to fulfil their needs.
- 2) Discrepancies. This model states that satisfaction is a result of meeting expectations. The fulfilment of expectations reflects the difference between what is expected and what the individual gets from the job. If expectations are greater than what is received, people will be dissatisfied. On the other hand, it is estimated that individuals will be satisfied if they receive benefits above expectations.
- 3) Value attainment. The idea of value attainment is that satisfaction is the result of the perception that the job provides the fulfilment of important individual work values.
- 4) Equity. In this model, it is intended that satisfaction is a function of how fairly individuals are treated at work. Satisfaction is the result of people's perceptions that the comparison between work outputs and inputs is relatively more profitable than the comparison between outputs and other work inputs.
- 5) Dispositional/ genetic components. Some coworkers or friends seem satisfied with the variety of work environments, while others seem dissatisfied. This model is based on the belief that job satisfaction is partly a function of personal traits and genetic factors. This model implies that individual differences only have significance for explaining job satisfaction as well as characteristics of the work environment.

Based on the explanation above, it can be concluded that the causes of job satisfaction are need fulfilment, discrepancies, value attainment, equity, and dispositional/genetic components.

An organization or company must know how to increase the job satisfaction of its employees. According to Greenberg and Baron cited by Wibowo (2017:427), suggestions to prevent dissatisfaction and increase satisfaction are in the following ways:

- 1) Making work fun  
People are more satisfied with work they enjoy doing than with boring ones. Even though some jobs are intrinsically boring, it is still possible to add a level of fun to each job.
- 2) Paying people honestly  
People who believe that the pay system is dishonest tend to be dissatisfied with their jobs. This is necessary not only for wages and hourly wages but also for fringe benefits. Consistent with value theory, they feel that they are being paid fairly and when people are allowed to choose the fringe benefits they want most, their job satisfaction tends to increase.
- 3) Matching people with jobs that match their interests  
The more people find that they can fulfil their interests while at work, the more satisfied they will be with their jobs. Employers may offer individual counselling to employees so that personal and professional interests can be identified and matched.
- 4) Avoiding boredom and repetitive work  
Most people tend to find little satisfaction in doing very tedious and repetitive work. According to the two-factor theory, people are much more satisfied with jobs that ensure they are successful and freely exercise control over how they do things.

Based on the explanation above, it can be concluded that the guidelines for increasing job satisfaction are by making work fun, paying people honestly, matching people together with jobs that match their interests, and avoiding boredom and repetitive work.

Employee dissatisfaction can be expressed in several ways. According to Robbins (2008), here are the ways that workers usually show when job dissatisfaction arises:

- 1) Exit, Dissatisfaction is demonstrated through behaviour directed at leaving the organization, including seeking a new position or resigning.
- 2) Voice, Dissatisfaction is demonstrated through active and constructive efforts to improve the situation, including suggesting improvements, discussing problems with superiors, and various forms of union activity.
- 3) Loyalty, Dissatisfaction is expressed passively, but optimistically by waiting for conditions to improve, including by speaking up for the organization in the face of external criticism and trusting the organization and management to do the right thing.
- 4) Neglect, Dissatisfaction is expressed through passively allowing conditions to worsen, including chronic absenteeism or tardiness, reduced effort, and increased error rates.

Based on the explanation above, it can be concluded that the responses to job dissatisfaction are exit, voice, loyalty and neglect.

The factors commonly used to measure an employee's job satisfaction according to Robbins dan Judge (2017), namely:

- 1) The work itself is the main source of satisfaction where the job provides interesting tasks, work that is not boring, opportunities to learn, and opportunities to accept responsibility and progress for employees. Indicators of this dimension are namely:

- a) Employee satisfaction with the suitability of the job with the capabilities possessed.
  - b) Employee satisfaction with the responsibilities given in the job.
  - c) Employee satisfaction with work to be more creative.
  - d) Employee satisfaction to get learning opportunities.
- 2) Salary/Wage is a multidimensional factor in job satisfaction. A number of wages/money received by employees becomes an assessment for satisfaction as this can be seen as something that is considered appropriate. Indicators of this dimension, namely:
- a) Satisfaction with the suitability of salary with work.
  - b) Satisfaction with the benefits provided.
  - c) Satisfaction with the salary payment system and procedure.
  - d) Satisfaction with the provision of incentives.
- 3) Promotion, which is the opportunity to develop intellectually and expand skills, is an important concern for advancing in the organization to create satisfaction. Indicators of this dimension are namely:
- a) Satisfaction with promotion opportunities according to employee wishes.
  - b) Satisfaction between the promotion given and the salary received.
- 4) Supervision, namely the ability of leaders to provide technical assistance and behavioural support. This covers employee-centred supervision, measured by the degree to which managers use personal interest and care for employees, and the climate of participation or influence in decision-making that can affect the work of employees. Indicators of this dimension are namely:
- a) Satisfaction with the technical assistance provided by superiors.
  - b) Satisfaction with the moral support given by superiors.
  - c) Satisfaction with supervision carried out by superiors.
- 5) Coworkers, namely the relationship between cooperative co-workers are the simplest source of job satisfaction. Working groups, especially cohesive teams, act as a source of support, comfort, advice, and assistance to the individual members of the group. When employees feel they have satisfaction with their co-workers in the group, it will encourage employees to be passionate about work. Indicators of this dimension are namely:
- a) Satisfaction with teamwork.
  - b) Satisfaction with the social environment at work.
  - c) Satisfaction in competing in a sportsmanlike manner.

#### **D. Internal Auditor's Performance**

Bernardin and Rusel (2013) define performance as follows: "Performance is defined as the record of outcome's produced on a specified job function or activity during a specified time period." The statement explains that performance is defined as a record of the results produced on a particular job function or activity over a certain period. Cascio (2012:275), states "Performance refers to an employee's accomplishment of an assigned task."

In relation to the performance of the auditor, it can be said that the performance of the auditor is the act or implementation of the audit task that has been completed by the auditor within a certain period. Sudiksa and Karya (2016) state "Internal auditor performance is an independent appraisal job within an organization to review company activities to meet the needs of the leadership." Meanwhile, Akbar (2015) stated "Internal auditor performance is a work achieved by an auditor in carrying out the tasks assigned to him based on skills, experience, and seriousness of time measured by considering the quantity, quality, and punctuality."

Based on the description above, it can be said that the performance of the internal auditor is the result achieved by the auditor in carrying out the tasks assigned to him within a certain period.

Internal auditors in carrying out their audits must comply with various applicable regulations to obtain the desired audit results. There are standards that apply to an internal auditor, one of which is the auditor's performance standard. Auditors can be said to perform well if they meet the applicable performance standards. The following are the performance standards of internal auditors according to The Institute of Internal Auditors (2017: 22):

1. Manage Internal Audit Activities
2. Nature of Work
3. Assignment Planning
4. Implementation of Assignments
5. Communication of Assignment Results
6. Progress Monitoring
7. Risk Acceptance Communication.

According to Wibowo (2017: 188), performance appraisal is a process of assessing how well workers have carried out their duties over a certain period. The objectives of performance appraisal according to Mangkunegara (2014:10) are as follows:

- a. Increase mutual understanding between employees about performance requirements.
- b. Recording and acknowledging the work of an employee, so that they are motivated to do better or at least achieve the same as previous achievements.

- c. Provide opportunities for employees to discuss their desires and aspirations and increase awareness of their careers or their current job.
- d. Define or reformulate future goals, so that employees are motivated to achieve according to their potential.
- e. Examine the implementation and development plan according to training needs, specifically the education and training plan, and then approve the plan if nothing needs to be changed.

Measurement of performance needs to be done to find out whether during the implementation of performance there is a deviation from the predetermined plan, whether performance can be carried out according to the specified schedule, or whether the performance results have been achieved as expected.

According to Wibowo (2017:155), performance measurement can be done by:

1. Ensure that the requirements that customers want have been met;
2. Strive for performance standards to create comparisons;
3. Maintain distance for people to monitor performance levels;
4. Define the importance of quality issues and determine what needs priority attention;
5. Avoid the consequences of poor quality;
6. Consider the use of resources;
7. Seek feedback to encourage improvement efforts.

According to Mangkunegara (2014:9), auditor performance can be measured by the following indicators:

1. Achievement of quality work
2. Quantity of work achieved
3. Ability to carry out tasks under the responsibilities given.

## CONCEPTUAL MODEL

Based on the literature review, the research model or theoretical framework built is contained in Figure 1, which explains the theoretical framework that describes the Effect of Emotional Intelligence and Workload on Auditor Performance by Mediating Job Satisfaction at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia.

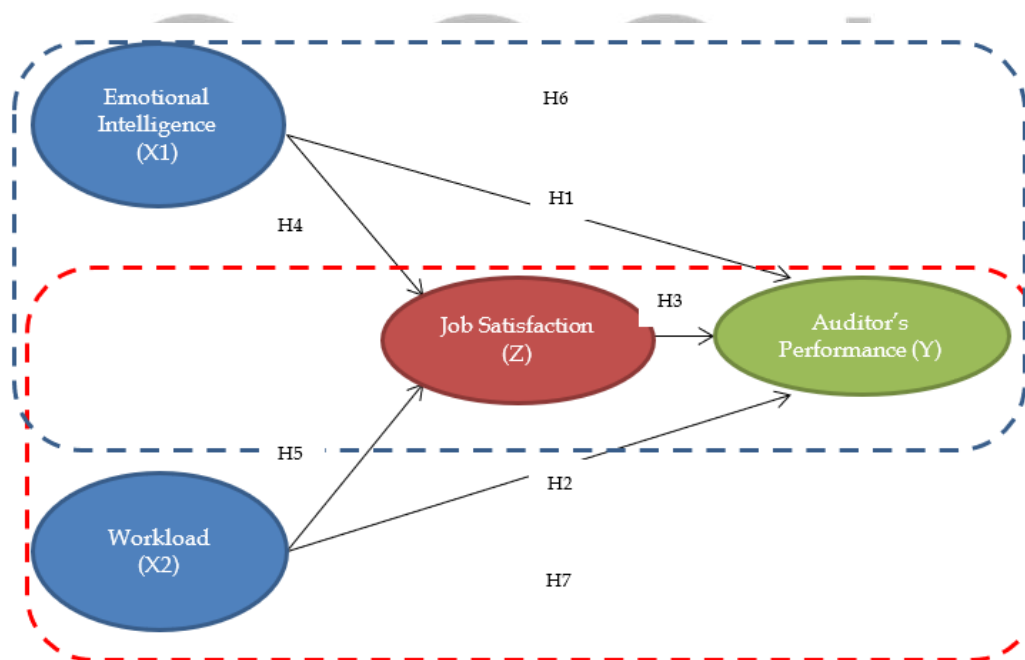


Figure 1 Conceptual Framework

Source: Adapted from Amarin & Sukirman (2016), Ardiansyah & Sulistiyowati (2018), Suprpta & Setiawan (2017), Ula (2020).

## HYPOTHESIS

Based on the research and literature review and the conceptual model above, the following seven hypotheses can be stated:

- H1: Emotional intelligence has an effect on auditor performance.
- H2: Workload has an effect on auditor performance.
- H3: Job satisfaction has an effect on auditor performance.

- H4: Emotional intelligence has an effect on auditor job satisfaction.  
H5: Workload has an effect on auditor job satisfaction.  
H6: Emotional intelligence affects auditor performance through job satisfaction.  
H7: Workload affects auditor performance through job satisfaction.

## METHODOLOGY

This research is a quantitative study, namely research that collects data to test hypotheses or answer questions about the latest status of research subjects (Kuncoro, 2008). When viewed from the relationship between variables, this research can be classified as causality research (Sugiono, 2012).

The population in this study is the internal auditor at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia in 2022, amounting to 69 auditors. Because the population is relatively small, the sampling technique chosen is saturated sampling, which is a sampling technique when all members of the population are used as samples (Sugiyono, 2015).

The data in this study are primary data collected by distributing questionnaires to respondents asking about the problems being studied (Riduwan, 2011).

This study proposes using Structural Equation Modeling (SEM) analysis with a mediating effect, namely the relationship between exogenous and endogenous constructs through connecting or intermediate variables. This means that the influence of exogenous variables on endogenous variables can be direct but can also be through connecting or mediating variables (Ghozali and Latan, 2015:149). Testing the mediating effect using the SmartPLS program using the procedure developed by Baron and Kenny (1986).

## CONCLUSION

This paper aims to develop a conceptual model to examine the effect of emotional intelligence and workload on auditor performance using job satisfaction as a mediating variable. This paper has shown the research background, literature review, conceptual model, hypotheses, and research methods used. By applying this conceptual model, it can provide information regarding the status of the influence of emotional intelligence and workload on auditor performance by using job satisfaction as a mediator variable at the Inspectorate General of the Ministry of Manpower in Indonesia.

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