

- 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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