

Judul : Pengaruh Kecerdasan Emosional, Etika Profesi, Dan Profesionalisme Terhadap Kinerja Auditor Pada Kantor Akuntan Publik (KAP) Di Provinsi Bali

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kecerdasan emosional, etika profesi, dan profesionalisme pada kinerja auditor di kantor akuntan publik atau KAP. Penelitian ini dilaksanakan pada KAP di Provinsi Bali yang terdaftar dalam direktori IAPI 2018.

Penelitian ini dilakukan pada KAP di Provinsi Bali yang berjumlah 9 kantor dengan jumlah auditor sebagai populasi sebanyak 77 orang. Penelitian ini menggunakan metode *nonprobability sampling* dengan teknik sampel jenuh. Pengumpulan data dilakukan dengan metode kuesioner. Jumlah kuesioner yang kembali yaitu sebanyak 64 kuesioner.

Data dianalisis menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa kecerdasan emosional, etika profesi dan profesionalisme berpengaruh positif terhadap kinerja auditor pada KAP di Provinsi Bali.

Kata Kunci: Kecerdasan Emosional, Etika Profesi, Profesionalisme, Kinerja Auditor

Title: The Effect of Emotional Intelligence, Professional Ethics, and Professionalism towards Auditor Performance at Public Accounting Firms (KAP) in Bali

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Abstrac

The purpose of this study is to ascertain how emotional intelligence, professional ethics, and professionalism affect auditors' performance in KAPs, or public accounting firms. This study was conducted at KAPs registered in the 2018 IAPI directory in the province of Bali.

This study was done at KAPs in Bali Province, which had a total of 9 offices and 77 persons living there. In this study, a saturated sample strategy is combined with a nonprobability sampling method. A questionnaire-based strategy was used to collect the data. There were 64 surveys that were returned.

Using multiple linear regression analysis, data were examined. The study's findings demonstrate a favorable relationship between emotional intelligence, professional ethics, and professionalism and the performance of auditors at KAPs in the Province of Bali.

Keywords: emotional intelligence, professional ethics, professionalism, auditors' performance