

Pengaruh kecerdasan emosional terhadap profesionalisme auditor

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Abstrak

Auditor is an independent party that examines and assesses whether the financial statements are presented fairly in accordance with generally accepted accounting principles and then provides an opinion on these financial statements. This study aims to determine whether there is significant influence of emotional intelligence to auditor professionalism in the public accounting firms located in Semarang. The concepts used in this study include the concept of emotional intelligence which is the independent variable and the concept of professionalism as the dependent variable. Samples are collected by using accidental sampling method and 72 samples are gathered. This study uses a simple regression analysis. The results of this study proved empirically that there is significant influence of emotional intelligence to professionalism. The higher the level of auditor's emotional intelligence means high professionalism of the auditor.