


**EXPLORATION OF EMOTIONAL INTELLIGENT TO DO DIFFICULT AUDITING SERVICE**

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ARTICLE INFO	<u>ABSTRACT</u>
<p><b>Article history:</b></p> <p><b>Received</b> 07 July 2022</p> <p><b>Accepted</b> 31 October 2022</p>	<p><b>Purpose:</b> In audit process, auditor and auditee should work together even though they have different interests and characteristics. This study explores the role of Emotional Intelligence (EI) in the auditing process.</p> <p><b>Theoretical framework:</b> Recent literature has reported that EI have significant influence on the relationship between work pressure and auditors' judgment. However, there is still much to investigate and learn about EI in auditing process.</p>
<p><b>Keywords:</b></p> <p>Emotional Intelligence; Auditor; Professional Skepticism; Independent.</p>	<p><b>Design/methodology/approach:</b> This study uses naturalistic approach within the methodology of observation, interviews and document analysis to collect the data of big accounting firm.</p> <p><b>Findings:</b> The findings of this study indicated that EI have important role, begin from its prospecting process of prospective clients, preliminary surveys and field-work to close the audit results. In every process, the auditor needs to maintain his independence and professional skepticism. However, on the other hand, the auditor should be able to establish good relations with auditee for the process acquisition of audit. Life balance is a method to maintain and increase EI. Therefore, it is important to prepare auditors not only in technical skills, but also in soft skill which called as EI.</p>
	<p><b>Research, Practical &amp; Social implications:</b> This study is suggested to help accounting educators prepare their students' EI so that they are ready to work for professional companies and regulate the auditors' adherence to ethical standards. This study limited to students of University of Surabaya, thus a more huge participant should be used in the future.</p> <p><b>Originality/value:</b> This study offers auditors the chance to comprehend the benefits of managing EI throughout the auditing process as well as the associated risks.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2022.v7i4.e571">https://doi.org/10.26668/businessreview/2022.v7i4.e571</a></p>

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## EXPLORAÇÃO DE INTELIGENTE EMOCIONAL PARA FAZER SERVIÇO DE AUDITORIA DIFÍCIL

### RESUMO

**Objetivo:** No processo de auditoria, auditor e auditado devem trabalhar juntos, mesmo tendo interesses e características diferentes. Este estudo explora o papel da Inteligência Emocional (IE) no processo de auditoria.

**Referencial teórico:** A literatura recente relatou que a IE tem influência significativa na relação entre pressão de trabalho e julgamento dos auditores. No entanto, ainda há muito o que investigar e aprender sobre a IE no processo de auditoria.

**Desenho/metodologia/abordagem:** Este estudo utiliza abordagem naturalista dentro da metodologia de observação, entrevistas e análise documental para coletar os dados de uma grande empresa de contabilidade.

**Resultados:** Os achados deste estudo indicaram que a EI tem papel importante, desde seu processo de prospecção de potenciais clientes, levantamentos preliminares e trabalho de campo para fechamento dos resultados da auditoria. Em todo processo, o auditor precisa manter sua independência e ceticismo profissional. No entanto, por outro lado, o auditor deve ser capaz de estabelecer boas relações com o auditado para a aquisição do processo de auditoria. O equilíbrio da vida é um método para manter e aumentar a IE. Portanto, é importante preparar os auditores não apenas em habilidades técnicas, mas também em soft skill que denominamos de IE.

**Pesquisa, implicações práticas e sociais:** Este estudo é sugerido para ajudar os educadores contábeis a preparar a IE de seus alunos para que eles estejam prontos para trabalhar em empresas profissionais e regular a adesão dos auditores aos padrões éticos. Este estudo é limitado a estudantes da Universidade de Surabaya, portanto, um participante maior deve ser usado no futuro.

**Originalidade/valor:** Este estudo oferece aos auditores a chance de compreender os benefícios do gerenciamento de IE ao longo do processo de auditoria, bem como os riscos associados.

**Palavras-chave:** Inteligencia emocional, Auditor, Ceticismo profissional, Independente.

## EXPLOTACIÓN INTELIGENTE EMOCIONAL PARA DIFÍCILAR EL SERVICIO DE AUDITORÍA

### RESUMEN

**Propósito:** En el proceso de auditoría, el auditor y el auditado deben trabajar juntos aunque tengan intereses y características diferentes. Este estudio explora el papel de la Inteligencia Emocional (IE) en el proceso de auditoría.

**Marco teórico:** La literatura reciente ha informado que la IE tiene una influencia significativa en la relación entre la presión laboral y el juicio de los auditores. Sin embargo, aún queda mucho por investigar y aprender sobre la IE en el proceso de auditoría.

**Diseño/metodología/enfoque:** este estudio utiliza un enfoque naturalista dentro de la metodología de observación, entrevistas y análisis de documentos para recopilar los datos de una gran empresa de contabilidad.

**Resultados:** Los hallazgos de este estudio indicaron que EI tiene un papel importante, comenzando desde su proceso de prospección de clientes potenciales, encuestas preliminares y trabajo de campo para cerrar los resultados de la auditoría. En todo proceso, el auditor necesita mantener su independencia y escepticismo profesional. Sin embargo, por otro lado, el auditor debe poder establecer buenas relaciones con el auditado para el proceso de adquisición de la auditoría. El balance de vida es un método para mantener y aumentar la IE. Por lo tanto, es importante preparar a los auditores no solo en habilidades técnicas, sino también en habilidades blandas que se denominan EI.

**Implicaciones de la Investigación:** este estudio se sugiere para ayudar a los educadores en contabilidad a preparar la IE de sus estudiantes para que estén listos para trabajar en empresas profesionales y regular la adherencia de los auditores a las normas éticas. Este estudio se limitó a los estudiantes de la Universidad de Surabaya, por lo que en el futuro se debería utilizar un participante más grande.

**Originalidad/Valor:** Este estudio ofrece a los auditores la oportunidad de comprender los beneficios de gestionar la IE a lo largo del proceso de auditoría, así como los riesgos asociados.

**Palabras clave:** Inteligencia emocional, Auditor, Escepticismo profesional, Independiente.

## INTRODUCTION

An audit service is an examination of company financial statements for internal or external purposes, with the signature of a trusted Public Accounting Firm (KAP). The audit profession effectively increases stakeholder confidence in the fairness of financial statements

(Vaziri & Azadi, 2017). This strategic role has an impact on the importance of audit quality. Audit quality is influenced by work stress (Smith & Emerson, 2017; Yan & Xie, 2016), emotional intelligence (Heyrani et al., 2016), time pressure (Smith & Emerson, 2017), size (Cho et al., 2021; Lee et al., 2021), and fees (Cho et al., 2021). Intelligence is divided into 3, those are: intellectual intelligence, emotional intelligence (EI), and spiritual intelligence (SQ). Emotional intelligence is the ability to use emotions effectively to manage them and positively influence relationships with others (Goleman, 1995). It is effective to use emotions to help achieve goals in building productive relationships and achieving work success. A person's high emotional intelligence ability will lead to a more successful career achievement (Carmeli, 2003). Due to a more effective personal relationship in a work environment, employees with high emotional intelligence are better able to adjust to the job, deal with the work stress they experience, and learn from mistakes (Smith & Emerson, 2017; Yan & Xie, 2016). It aligns with interpersonal behavior theory by Goleman (1995).

EI is also a determining factor for companies in careers and organizations, including decision-making, leadership, making technical and strategic breakthroughs, open and honest communication, cooperation and trusting relationships, and developing creativity and innovation power. EI is important in audit implementation (Suyono & Farooque, 2019) because the auditee and auditor must work harmoniously to obtain valid data, check internal control, and the fairness of financial statements (Barac et al., 2021). High emotional intelligence impacts individuals' ability to face challenges and makes them responsible, productive, and optimistic individuals in facing and solving problems (Arora, 2017). Emotional intelligence refers to non-cognitive skills, abilities, and competencies that affect a person's ability to succeed in environmental demands and pressures. Emotional intelligence is the ability to recognize one's feelings and those of others, motivate oneself, and control emotions well, both within oneself and with others (Goleman, 1995). There are five essential skills or dimensions in emotional intelligence, namely (1) Self-awareness; (2) Self-management (self-control); (3) Motivation; (4) Social awareness (Empathy); and (5) Relationship management (social skills) (Goleman, 2007).

Previous research stated that EI affects the relationship between job pressure and auditors' judgment (Yang et al., 2018), has a positive effect on auditor professionalism and audit quality (Suyono & Farooque, 2019), is a complement to technical knowledge (Aslan, 2021; Holian, 2006), increasing ethical behavior (Tuan, 2013). It can be concluded that EI plays a significant role in implementing a quality audit. However, a high EI results in high empathy, failing to detect fraud (Norton, 2018). In addition, high EI also creates the high trust (Davis &

Nichols, 2016; Tuan, 2013). It has a double impact, such as "2 sides of the coin", namely positive trust that facilitates a quality audit process and negative trust that thwarts the audit process. This research differs from previous research because no research explains the role of Emotional Intelligence (EI) in every audit process, from prospecting prospective clients, preliminary surveys, and fieldwork to the closing audit process. This study was conducted because it is beneficial for auditors to know the benefits and risks in managing their EI in each stage of the audit procedure. In addition, this study is also helpful for accounting educators to prepare EI from students to be ready to work and for professional bodies to monitor the auditing profession's ethical compliance.

## **METHODOLOGY**

This study used a naturalistic approach to get a deep understanding and description of the Emotional Intelligence auditor of an accounting firm in Surabaya. The accounting firm used as the research subject was one of the big accounting firms in Surabaya and was affiliated with the big four. Data collection methods were interviews, observation, and document analysis. Interviews were conducted with 4 participants from partners, managers, supervisors, and juniors. The four selected participants constituted ten percent of the 41 employees. They were randomly selected and then asked to participate. Questions were given to each participant in a semi-structured manner and had different EI depths, ranging from self-awareness, self-regulation, internal motivation, empathy, and social skills. In addition, questions were also related to the audit process, starting from prospecting prospective clients, during surveys and fieldwork, and when finalizing audit results. The non-participant observation was conducted by participating in office activities for ten days, consisting of 4 days in March 2021 (peak season) and six days in October 2020. Peak season and non-peak season were observed separately because the two periods differed. Documents of completeness of working papers, performance appraisals, warning letters, and sanctions for the last six months were part of the document analysis. The period of data collection was from September 2020 to March 2021. The triangulation test method was carried out by comparing the results of observations, interviews, and document analysis. Comparison of interview results between participants was also compared to ensure the validity and reliability of the data (Silverman, 2013).

## RESULT AND DISCUSSION

The audit process starts from prospecting for audit candidates, conducting preliminary surveys and field work to finalizing and closing audit results. In each of these stages, a good EI is needed. Auditors must establish good relationships with clients but, on the other hand, must be able to maintain professional skepticism and independence. Auditors often face a dilemma between fulfilling professional ethics and fulfilling the client's wishes. One form of emotional intelligence is the courage to say no. Auditors who cannot do that and agree to financial manipulation are very risky and lead to the bankruptcy of the company and its stakeholders (Brackett et al., 2006).

In addition to these challenges, EI auditors also face internal challenges, namely work stress. Sources of stress are obtained due to lack of expectations at work, inadequate staff, heavy workload, lack of support, uneven performance in groups, and low work-life balance. Auditors with a low work-life balance, of course, in the end, cannot motivate themselves, which will drag on the stress of the work they have. Thus, resigning will likely occur due to a lack of motivation and excessive stress with existing work and deadlines. EI is very instrumental in the success of the work as an auditor. It can be stated that the work of the auditors starts from approaching new clients or maintaining relationships with old clients, during field-work work to finalizing and closing audit results requires EI from the auditors.

### The Approach to Prospective Client

Approaches to prospective clients are carried out by auditors at the manager's level and above. It is because the process of approaching a new client requires a good and reliable impression. The auditor must know how the prospective client communicates, the problems encountered, the expected solution, and how the prospective client assesses the auditor. By knowing the prospective client's way of thinking, the auditor can easily take a position in communication and gain the client's trust. It is in accordance with participant A who stated:

*“We have to be able to read their characters. There are those who like to be respected, some are low profile. So our treatment must be adjusted. For example, with a low profile and we praise too much, then it will be considered to be praising without any basis. There are even negative ratings. In addition, with prospective clients, what we often talk about is not only the problems that occur, but also insights into the business and social environment related to the problems at hand. We have to be able to analyze ourselves from reading the situation so that prospective clients feel comfortable and finally we get an assignment bias”.*

This finding agrees with Brackett et al. (2006) that EI has five components: self-awareness, self-regulation, internal motivation, empathy, and social skills (Cherry et al., 2018; Goleman, 1995). Self-awareness is the ability to understand personal moods and emotions. Self-regulation is the ability to control or redirect bad moods and the tendency to think before acting. Self-regulation also contains aspects of self-control, namely the ability to always remain calm in provocative or conflict situations while trying to keep the barrier to a minimum and ultimately improve the rationality of the problem. Internal motivation occurs when an inner vision drives the achievement of goals. Empathy is the skill of treating people according to the emotions of others, while social skills are reflected in the ability to manage network relationships and persuade others. Social interaction also produces many advantages, which provide self-confidence and social acceptance, which is very meaningful for work satisfaction. Ismail & Rasheed (2019) and Heyrani et al. (2016) stated that individuals with higher career paths usually have EI at the level of social skills so that in negotiating, they always try to understand the problems of the interlocutor and provide solutions in the form of a mutual agreement (win-win solution). Auditor partners can negotiate, collaborate, and direct prospective clients without patronizing (Ismail & Rasheed, 2019). Partners also have humor skills and broad insight, so potential clients feel safe and comfortable. It is an essential point of the fifth aspect of EI, namely social skills.

### **Preliminary survey and Field-works**

Preliminary surveys and field-works require good emotional intelligence so that work can be completed on time and on quality. When conducting surveys and field-works, auditors must establish harmonious relationships and communication (Suyono & Farooque, 2019). Regarding the delegation of work to their subordinates, Participant C stated:

*“Before delivering instructions, we must understand the condition of our subordinates, for example how much work has been assigned to them. In addition, we also need to know their capacity. They often don't dare to be honest when they're full, and that requires our EI to be able to figure out their load. Imagine if they are full and we add more work, the quality of work will definitely decrease”*

This condition shows that EI in the aspect of empathy is essential for superiors, especially managers and seniors. They often expect juniors to do a good technical job but do not pay attention to junior capacity and load. They are angry if the quality of junior work is not good. Junior experiences work stress, and employee turnover is high. It is in line with Smith & Emerson (2017) and Carmeli (2003), who stated that EI is very influential on the quality of



work and, therefore, must be developed. However, it should also be understood that the perception and work stress load also depends on the characteristics of each individual (Yan & Xie, 2016). Some individuals are prone to work stress and are highly motivated workaholics if given a high workload.

In terms of subordinates to superiors, a harmonious, compact relationship and good communication are needed with fellow auditors. Auditors know their roles and responsibilities well and can help prevent irregularities and conflicts at work. A common thing that often happens is that juniors must maintain boundaries because of their position. They should not be too active in expressing their opinions because they are considered "minor" and like to argue. Eastern culture often prevents juniors from developing quickly for the reasons mentioned above. Therefore, juniors are expected to have the first EI aspect, self-awareness. Juniors must be good at placing themselves and positioning themselves as people who are willing to receive instructions and are in a learning position without eliminating the initiative and responsive elements as well as the credibility they have. This empirical phenomenon is not in accordance with Tuan (2013), who stated that higher positions usually have better EI than lower positions. It is because cultural influences often direct subordinates to obey and not to argue with superiors. The high work pressure, especially during peak season, causes auditors to need the second and third aspects of EI, namely self-regulation and internal motivation. Participant C explained:

*“Working in auditing requires good emotional management. We must be able to remain stable at work even though there must be times when we are bored. We need to control our morale. We have to balance our activities and keep our spirits up. When we're down, we remember what our goals are, so we can get excited again. Working in KAP has high demands for responsibility, and must be able to meet deadlines and quality. The existence of the interrelationships of each account, real conditions, and evidence of transactions requires us as auditors to be able to analyze properly. This ability to analyze is closely related to our work ethic, in addition, during peak seasons, we are chased by deadlines. When our co-workers talk a little bit, sometimes we don't feel it, we can stick around, and there is a lot of noise. Events that often happen to clients, to our superiors, sometimes also to friends. For example, we are following up with insufficient data to the client, now this client persists. This really takes extra patience so as not to follow suit. The real incident was that the junior auditors were both sticking out, in the end the auditee complained because he thought the auditor was impolite. Problems like this even harm us from the KAP side.”*

The explanation from participant C shows that self-regulation is needed to prevent conflicts caused by differences in interests between parties. The conflict between the auditor and the auditee occurs because the auditee feels insecure about the existence of an auditor such as an auditor. Auditors need to have empathy to be able to understand their position, especially when conducting CCTV checks and stock-taking. Auditees often try to avoid or cover things up. Auditors often carry access restrictions because they feel that the auditor is asking for too much data and is too distrustful of them. The auditee felt uncomfortable. Authors must educate, without patronizing, that access restrictions can cause special notes on audit opinions to be issued. This condition is not manageable and triggers conflict. Conflict will not solve the problem but will add new problems, namely unresolved work and disharmonious relationships (Heyrani et al., 2016). Culture is also a factor that triggers conflict. Auditors sent to auditee locations outside islands with cultural differences can sometimes hinder smooth communication and require high self-regulation from the auditors. In addition, emotional intelligence is sometimes unhelpful and may even have adverse interpersonal or intrapersonal effects that can damage relationships with oneself or others (Davis & Nichols, 2016). While Participant D said:

*“Being able to survive and still enjoy working at KAP Y for 4 years for me is the main key in adapting and self-motivation. So we have to be able to adapt ourselves to our work environment.”*

This finding agrees with Mayer et al. (1999) and Carmeli (2003), who revealed that individuals with high EI could adapt to changes, learn new conditions, and work as team members. Auditors with high EI can quickly adapt to a new work environment and stabilize their emotional state. The interviews with other participants also showed that each individual has a different way of overcoming boredom and motivating themselves. Work full of pressure during the peak season will cause a sense of saturation. It triggers work stress, affecting audit quality (Yang et al., 2018). Internal motivation is needed so that professional skepticism and professional judgment on audit results are maintained and not eroded by boredom. However, this is not in line with Yan & Xie (2016), who found that there is generally no pervasive deterioration in audit quality resulting from auditors' work stress. The auditee's initial survey process and data requests also require a good EI. It is in accordance with Participant D's explanation, namely:

*“In assessing the condition of internal control and the audit process through various chain procedures, we must have the ability to analyze, understand the conditions we face, how*



*to position ourselves and of course the ability to assess the interlocutor in order to maintain professional skepticism."*

Meanwhile, participant C explained:

*"We need to know thoroughly how the auditee's work environment is, who is influential, who is dominant, where is the biggest risk that needs to be watched out for, such as the possibility of fraud in the auditee environment. There are several cases of audit failure risk due to low professional skepticism. It is clear that the company does not carry out dual control, the auditors still do not carry out special examinations, because they are reluctant or not given data by the client."*

The two participants explained that auditors must work professionally so professional skepticism can be carried out correctly due to the auditor's ethical responsibility. Heyrani et al. (2016) stated that the auditor profession is the most challenging and disciplined and has great credibility and trust in the services provided. Therefore, the auditor must carry out his duties in a professional manner. Emotional abilities strongly influence the process of audit procedures, namely social skills, and self-regulation. It is needed because the auditor must position himself appropriately and maintain professional skepticism. This condition is in line with Barac et al. (2021), which mention soft or pervasive skills when needed in the auditing world. Social skills are one of the abilities that individuals have to regulate their position in relationships with others and build a system that can be called people skills (Cherry et al., 2018). However, this is not in line with Spear (2015), who considers EI only as the ability to control emotions for oneself and others. Another important point related to EI in the auditor profession was revealed by Participant A:

*"We as auditors must be able to maintain independence. If there are clients who are naughty and ask us to make deviations, we must give understanding, and be firm. Should not be affected even though there are rewards given either implicitly or explicitly. In this condition we also can not offend them. This independence has an important influence on audit quality. If we are not independent, and our audit skepticism decreases, of course the audit results will be irrelevant."*

This shows that self-regulation as an EI component in the auditor's work is needed to maintain independence, and negative things influence professional skepticism and not. It is in line with Ismail and Rasheed (2019), who discussed accountants' ethical ideology and judgment. EI is one of the abilities that can maintain ethical boundaries and use rationality in establishing an interaction. Auditors must handle emotions effectively and be able to recognize feelings, distinguish existing emotions, and know what the client feels and wants.

However, empathy sensitivity to each individual's feelings also has a bad impact if the EI sensitivity is too high (Davis & Nichols, 2016). It can cause an overreaction that is not in accordance with the actual conditions. When the auditor has a high EI ability, it will not always have a positive impact on the surroundings. Due to a high EI, if a strong mentality does not support this, individuals cannot clearly distinguish what is allowed and what is not (Herda & Lavelle, 2021; Suyono & Farooque, 2019). It is consistent with the interpersonal behavior theory that people with high emotional intelligence control themselves to adapt and interact easily, even though they are in conditions that do not agree with the interlocutor (Triandis, 1979). This theory also stated that habit often occurs because of the influence of the surrounding environment. Auditors in an unprofessional accounting office environment will act as happened to references/people around them (Suyono & Farooque, 2019).

### **Finalization of Audit Results**

Finalization of audit results requires effective communication, between juniors, seniors and managers and between managers/partners and clients. This communication is related to the approval of the junior and senior audit results to the manager and the submission of the audit results to the client. Particularly, the submission of audit results to the auditee requires positive negotiating skills. This is because the auditee often wants an unqualified opinion, even though the audit results do not support it. Therefore, negotiations must be carried out in a professional manner without reducing the independence of the auditor. Participant A revealed:

*“Our independence is at stake when the client asks us to change the audit results. I have encountered many cases like this, because the client really needed an audit report to extend his credit. We are in a dilemma, losing clients or losing independence. It is a tough choice. Professionalism and independence must be prioritized. It should not be affected even though there are rewards given either implicitly or explicitly.”*

In this case, the EI level of empathy often arouses the auditor, especially when the client is in a state of urgency and asks the auditor for help. Auditors often face a dilemma between following the rules of professional code or the wishes and interests of the auditee. Empathy is one of the abilities that must be possessed by auditors, but it has a negative nature when used to manipulate other parties and lead to fraud. This includes the dark side of emotional intelligence (Davis & Nichols, 2016; Herda & Lavelle, 2021; Heyrani et al., 2016). What is meant is that when people hone their emotional intelligence, they become better at manipulating others (Carmeli, 2003). When they can control their emotions, they will disguise their true feelings. When they know the feelings of others, they can motivate auditors to act inconsistently

with professional ethics (Holian, 2006; Ismail & Rasheed, 2019). The auditor must understand the role of the position and the responsibilities they have. Locus of control is needed as self-control to be able to limit oneself in order to avoid all acts of deviation. Auditors have the ability to manage and understand their own emotions to help clients carry out financial accountability to stakeholders with high external locus of control and EI (Suyono & Farooque, 2019). Furthermore, in an effort to maintain and improve EI so that they can have a quality profession, auditors need to maintain their physical and psychological health. Participant A stated:

*“Life balance conditions are also well regulated. It is such a time to exercise, to do hobby activities, so that we can carry out work without being under pressure. Each employee must balance work, rest and time for family. Indeed, for certain months during peak season, there will be more extra work, but we can balance it in other months. Life balance is very important to be able to maintain the quality of our work and focus, besides that emotions can also be more awake. Work as an auditor requires a high focus and for certain months is very busy.”*

Life balance is something that should not be ignored. Although the levels and components that make up life balance are very unique for each individual, life balance is an important forming factor for EI (Barac et al., 2021). Sources of work stress include lack of expectations at work, heavy workloads, lack of support and uneven performance in groups and low work life balance (Cho et al., 2021; Smith & Emerson, 2017). Life balance forms a good mood and a good mood causes EI to be realized perfectly. Conceptually, the auditor's technical skills are the main shapers of audit quality, but there is no doubt that to be able to realize quality technical skills, soft skills are needed which are strongly influenced by EI. Professional skepticism, professional judgment and all audit procedures that must be carried out by the auditor must be carried out in an integrative manner to produce adequate audit quality.

## **CONCLUSION**

Emotional Intelligence plays a significant role in carrying out the auditor's profession. It starts with the prospecting process for prospective clients who require high-level social skills from partners/directors. The preliminary survey process and fieldwork involve junior, senior, and manager-level auditors who must also have EI at the level of self-awareness, self-control, motivation, and empathy, as well as social skills. The study findings show that auditors must uphold professional skepticism and professional independence and carry out all audit procedures properly to maintain audit quality, using their EI. It helps create a comfortable and cooperative atmosphere without compromising the achievement of audit objectives. One thing

that significantly affects the EI auditor is the existence of a life balance, namely the balance between sports, work, family time, and other personal life. The auditor can account for the audit quality with the right EI. This research is preliminary. Therefore, the framework generated in this paper can be used for further studies to study the role of EI in each stage of the audit in depth.

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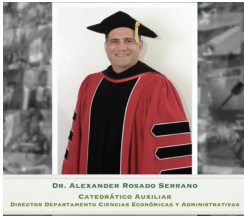
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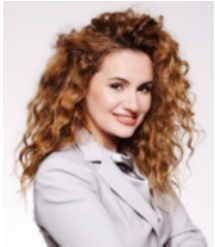
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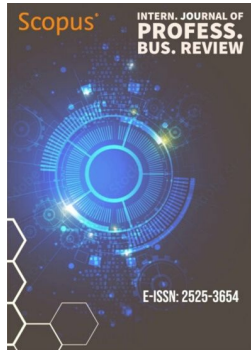


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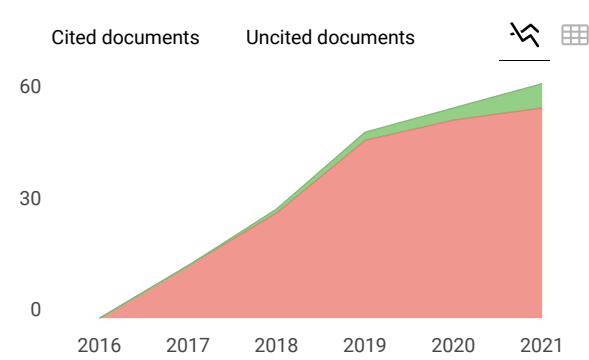
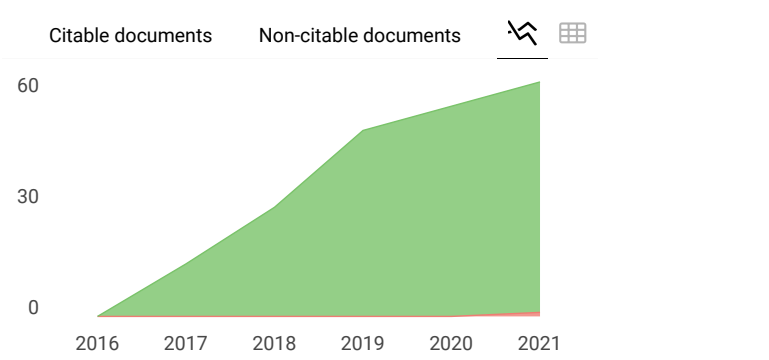
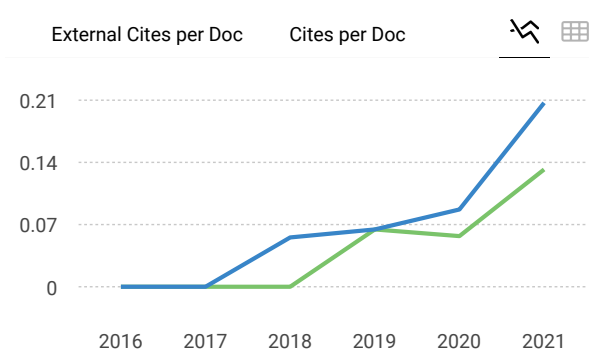
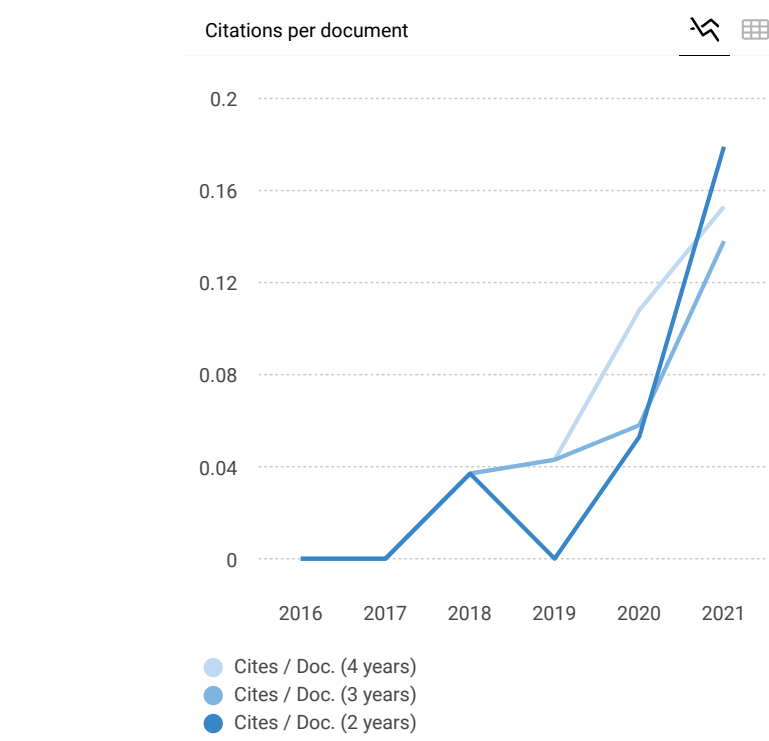
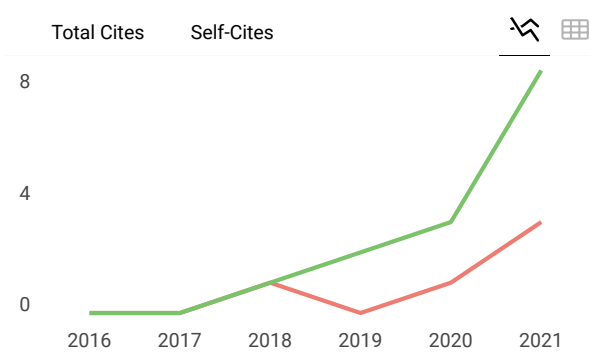
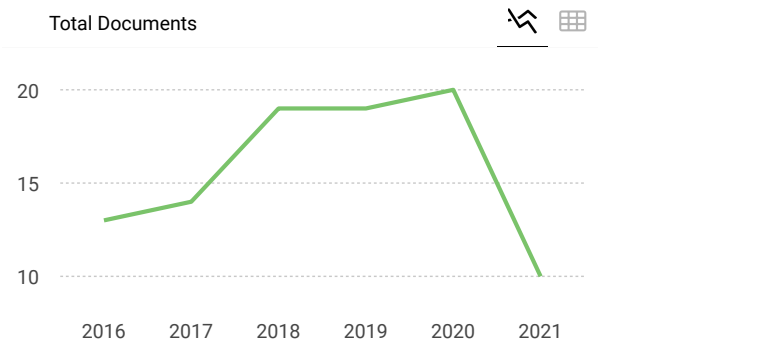
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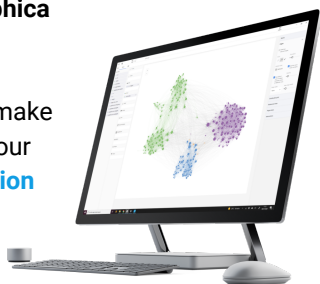
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