

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh *self-efficacy*, *emotional quotient*, dan *spiritual quotient* terhadap kinerja auditor pada 10 Kantor Akuntan Publik di Wilayah Kota Bandung yang terdaftar pada Institut Akuntan Publik Indonesia (IAPI). *Self-efficacy*, *emotional quotient*, dan *spiritual quotient* sebagai variabel independen, kinerja auditor sebagai variabel dependen.

Pendekatan penelitian yang digunakan dalam penelitian ini adalah analisis deskriptif dan verifikatif dengan menggunakan data primer. Teknik sampling yang digunakan adalah sampling purposive. Dari kriteria yang ditetapkan diperoleh Jumlah sampel yang diambil sebanyak 48 auditor. Analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, uji asumsi klasik, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji t dan uji f.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa terdapat secara parsial *self-efficacy* berpengaruh signifikan terhadap kinerja auditor dengan kontribusi sebesar 19.8%, *emotional quotient* berpengaruh signifikan terhadap kinerja auditor dengan kontribusi sebesar 19.7%, *spiritual quotient* berpengaruh signifikan terhadap kinerja auditor dengan kontribusi sebesar 32,7% *self-efficacy*, *emotional quotient*, dan *spiritual quotient* berpengaruh positif secara simultan memberikan pengaruh sebesar 72,2%. Hal ini menunjukkan bahwa semakin baik pula kinerja auditor.

Kata Kunci : *self-efficacy*, *emotional quotient*, *spiritual quotient*, kinerja auditor

ABSTRAK

This study aims to determine the magnitude of the influence of self-efficacy, emotional quotient, and spiritual quotient on auditor performance at 10 Public Accounting Firms in Bandung City registered with the Indonesian Institute of Certified Public Accountants (IAPI) self-efficacy, emotional quotient, and spiritual quotient as independent variables, auditor performance as the dependent variable.

The research approach used in this research is descriptive analysis and verification using primary data. The sampling technique used is purposive sampling. From the established criteria, the number of samples taken is 48 auditors. Statistical analysis used in this research is validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and f test.

Based on the results of research conducted, it can be seen that there is a partially self-efficacy has a significant effect on auditor performance with a contribution of 19.8%, emotional quotient has a significant effect on auditor performance quality with a contribution of 19.7%, spiritual quotient has a significant effect on auditor performance with a contribution of 32.7% self-efficacy, emotional quotient, and spiritual quotient have a positive effect simultaneously giving an influence of 72.2%. This shows that the better self-efficacy, emotional quotient, and spiritual quotient, the better the auditor's performance.

Keywords : self-efficacy, emotional quotient, spiritual quotient, auditor performance