Determination to Improve of Auditor Performance at the Financial Audit Agency Representing the Province of South Sumatra

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ABSTRACT	ARTICLE INFO
The performance of auditors is a very important element in an organization which assesses certain measures such as the quality of work, the amount of work completed and the timeliness planned, therefore individual performance can affect the work productivity of an organization. Auditor performance can also be influenced by internal and external factors which will affect how an auditor acts in making decisions, creating a reasonable opinion in accordance with the financial statements that occur. This study aims to analyze the role of emotional intelligence, time budget pressure and work-life balance on Auditor performance. This type of research uses primary data obtained from respondents' answers submitted to the Supreme Audit Agency of South Sumatra Province Representative. This research uses PLS-SEM software version 4.0. The results showed that Emotional Intelligence had no significant effect on auditor performance, while time budget pressure and work-life balance had a positive effect on auditor performance.	

INTRODUCTION

The auditing profession has a significant responsibility in maintaining integrity and providing objective opinions on audited financial statements. Their duties are not limited to complying with accounting standards, but also play a crucial role in building public trust in financial information. The basis for this research is derived from findings by the State Audit Agency in public works and housing agencies, which resulted in losses of Rp 5.7 billion due to overpayments. Additionally, in another case, losses of Rp 490 billion were identified in South Sumatra, attributed to inadequate oversight and the need for enhanced internal and external audits as critical steps to prevent recurring budget leaks. Therefore, integrity is a key factor in the performance of an auditor's duties. Auditors with strong integrity typically produce satisfactory results, as their success is not only measured by the speed at which they complete their work but also by the level of responsibility and professionalism they demonstrate in upholding ethical standards and integrity values.

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Therefore, both internal and external improvements are needed in auditors. Good auditor performance can occur when internal factors are met. This is because a good internal atmosphere will motivate auditors to carry out their duties with commitment, responsibility, and professionalism, thereby maintaining good auditor performance. One example of an internal factor is emotional intelligence. According to (Halimatusyadiah ,2022), emotional intelligence is defined as a configuration of knowledge, emotional skills,

and social skills which affects the ability to cope with environmental demands. The ability to communicate, interact, and control emotions and your own impulses and the ability to adapt to changes to solve personal or social problems. Emotional intelligence is an appropriate internal factor because an auditor who can control their emotional intelligence can communicate effectively, handle conflicts, and help auditors make appropriate and more rational decisions without being influenced by emotional pressure.

In other studies conducted, they expressed positive opinions or found the results showed that there was no significant relationship between emotional intelligence and auditor performance. One study by (Nurlatifah, 2024) stated that emotional intelligence has a positive and significant impact on auditor performance. Based on (Abdullah's, 2024) research, emotional intelligence has a significant impact on auditor performance. However, according to (Badewin & Kurnia, 2022), emotional intelligence does not affect auditor performance. This is also in line with a study conducted by (Purnamasari, 2021), which revealed that emotional intelligence has no impact on auditor performance. Another study by (Apriliani, 2021) also showed that emotional intelligence does not affect auditor performance.This means that whether emotional intelligence is high or low, the auditor is not affected by this. Other studies also express differing opinions regarding the impact of emotional intelligence on auditor performance.

There are also external factors that can affect the auditor's work environment. This is done to ensure that the audit can be completed within the specified time frame. However, tight time constraints are often a problem, causing auditors to feel high pressure. External factors such as pressure from superiors or work disruptions can increase stress, which in turn can affect the auditor's performance. One concrete form of external pressure is time budget pressure, which is the need to complete the audit process in a very short time. According to Sososutikno (2003), who describes a situation where the time budget is subject to strict time pressure or an auditor is required to use the time budget efficiently, this is known as time budget pressure. Auditors can act in a functional or dysfunctional manner when faced with time pressure. Functional types allow auditors to use time more efficiently, while dysfunctional types allow auditors to conduct audits of lower quality. This pressure often forces auditors to work hurriedly, which can reduce the accuracy, objectivity, and quality of the audit results obtained. Time budget pressure is like an audit exam. Within limited and unscheduled time, auditors must think quickly, which can result in incomplete audit examinations. Time budget pressure requires auditors to perform their duties efficiently, particularly in terms of time management.

According to (Sari and Putra, 2017), time budget pressure negatively affects the performance of auditors in the province of Bali. The time budget pressure experienced by auditors causes stress in auditors, which leads to unproductive behavior by ignoring some steps in order to complete tasks within the specified time limit. This situation not only affects the well-being of auditors but can also impact their professional ethics, as reflected in their attitudes, values, focus, and behavior during the audit process. Time budget pressure is considered to influence auditor performance because high work pressure can cause stress and a decline in work quality; however, at a reasonable level, this pressure promotes efficiency and motivates auditors to be more focused and productive. The theory used is Heider's 1958 attribution theory, where time budget pressure is classified as an external factor that can influence an individual, making it consistent with the application of the theory.

Several studies have shown the effects of time budget pressure on auditor performance, some researchers state that time budget pressure has a positive effect on auditor performance, but others state that time budget pressure has a negative effect on auditor performance, such as the statement by (Pujiastuti and Subkhan ,2024) that time budget pressure has a positive effect on auditor performance, meaning that the higher the pressure in the auditor's workplace, the better and more improved the auditor's performance, which states that auditor performance is positively influenced by time budget

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constraints. Another study by (Azis, 2024) also states that time budget pressure has a significant effect on auditor performance, meaning that the higher the pressure in the auditor's workplace, the better and more improved the auditor's performance can be, indicating that time budget pressure has a positive effect on auditor performance. Auditors with high time budget pressure can complete their work efficiently and in accordance with targets, thereby influencing the performance produced. If auditors can perform their audit tasks effectively and efficiently, their performance can be considered good. However, research conducted by (Gede, et al., 2020) states that time budget pressure has a negative effect on auditor performance. Research by (Susanti and Sujana, 2019) and (Yuniarti, 2020) also shows that time budget pressure has a negative effect on auditor performance, states that time pressure has a negative effect on auditor performance. This means that the higher the time budget pressure, the lower the auditor's performance will be. This occurs when there is pressure to complete audit tasks within a specified time, which can reduce time and increase a person's work stress level.

Internal and external factors include work-life balance as a variable that influences auditor performance. Work-life balance is a condition of balance between a person's work and personal life (Rakhmanto and Rosnani, 2024). There are two expert opinions regarding the definition of work-life balance. First, work-life balance is a concept related to the balance between professional life and private life (Sukmawati & Tarmizi, 2022). Thus, the belief that auditors need to strike Work-life harmony is when a person can balance their personal and professional lives, which is beneficial for achieving auditor job satisfaction and enabling auditors to remain in the company for a long time. Work-life balance, or in Indonesian, it is crucial for auditors to balance their personal affairs and their work duties, as it can influence their performance in carrying out their duties. Often, auditors become trapped in work routines, neglecting important aspects of their personal and family lives. As a result, they experience imbalance that negatively impacts their performance. The reasons for the imbalance between work and personal life are both internal and external factors, as work-life balance is a critical consideration for auditors and institutions. The higher the work-life balance of auditors, the lower their desire to resign from their jobs, and work-life balance enhances auditor job satisfaction (Sim et al., 2023).

The following are some statements from previous researchers stating that work-life balance affects auditor performance, as can be seen in the research conducted by (Anggono et al ,2024), which states that work-life balance has a positive and significant effect for auditor penformance. This is because I believe that it is very important to balance personal life and work in order to harmonize all aspects of personal life and work, so that auditors are not caught in a conflict between their careers and their lives outside of work. Additionally, this balance can reduce stress faced by auditors working under high pressure, as they are given the opportunity to rest properly, making their psychological condition more stable and enabling them to focus on improving work quality and efficiency, ultimately enhancing auditor performance. Work-life balance also contributes to increased job satisfaction and happiness among auditors, so they do not feel pressured to leave the auditing profession due to demands from their personal lives and work. This will lead to auditors remaining focused on their tasks in terms of both quantity and quality of work, thereby improving auditor performance. According to (Sukmawati & Tarmizi, 2022), work-life balance positively influences auditor performance. However, In the research conducted by (Rakhmanto and Rosnani, 2024), it was stated the balance between personal life and work does not have a significant impact on auditor performance. This indicates that there is adequate support from both the institution and the auditors themselves in creating a balance between their personal and professional

This study uses attribution theory, which was first introduced by Heider in 1958, to explain the reasons behind a person's actions in overcoming various problems they face. Individual behavior can be influenced by two types of factors: internal and external factors. External factors relate to the influence of a person's surroundings, while internal factors

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include elements such as personality and motivation. This theory is also supported by (Michael and Dixon, 2019), who state that attribution theory explains how humans evaluate people based on the meaning associated with certain behaviors. The reason researchers use attribution theory is because it aligns with the research variables being studied, which focus on internal and external factors. For example, an internal factor is emotional intelligence; in this case, auditors with high emotional intelligence typically have a positive outlook on the tasks they face, making them more motivated, confident, and consistent in performing their work. External factors, such as time budget pressure, where factors originating from outside the individual, such as pressure and distractions, can influence auditors. The second factor, work-life balance, can be classified as part of both internal and external factors, where factors originating from both inside and outside the individual can influence internal factors within the auditor and external factors in the work environment. Thus, a When auditors find a good balance between their personal lives and their work, their performance can improve.

The results of this study are expected to reveal clearly and deeply the relationship between the factors that have been studied by several researchers previously, especially in the context of auditor performance assessment and observation. In other words, the results of this study will not only complement existing research, but also provide new insights in the form of knowledge, understanding, and relevant academic perspectives on the factors studied. Additionally, the findings of this research are expected to add value to the existing literature and serve as a basis for consideration in future research and professional practice in the field of auditing. The uniqueness of this research lies in its design, which is based on previous researchers' references but has not yet been combined with the three variables, thereby offering a novelty in this research. In this study, there are also inconsistent results for each variable. This study also uses different objects from previous studies.
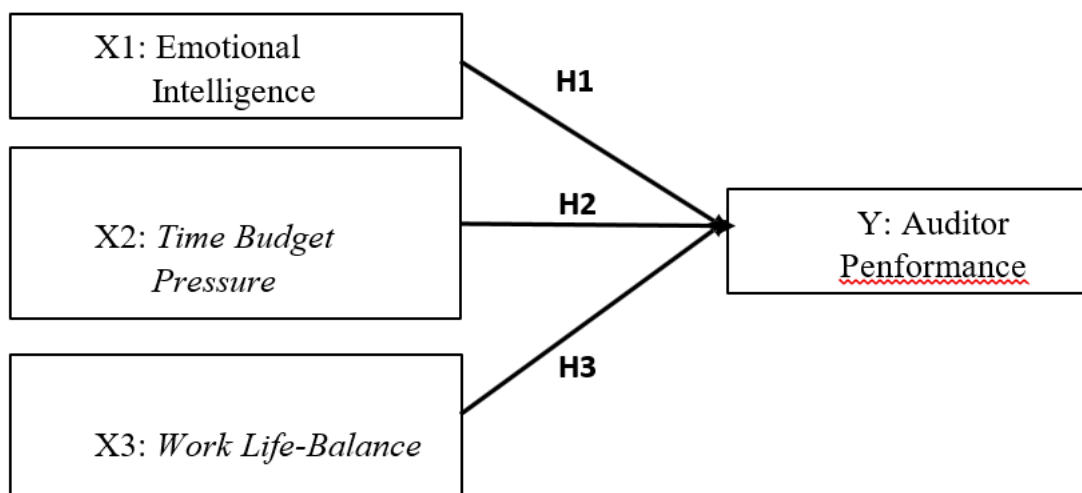
Figure 1. Conceptual Framework
Source : author, 2025

H1 : Emotional intelligence has a positive effect on auditor performance.
H2 : Time Budget Pressure has a positive effect on auditor performance
H3 : Work Life Balance has a positive effect on auditor performance.

METHODS

This study was conducted at a government financial institution, the South Sumatra Provincial Representative Office of the Supreme Audit Agency (BPK). The study was

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conducted in Palembang, South Sumatra Province. Data was obtained from questionnaires administered to auditors at the South Sumatra Provincial Representative Office of the BPK. The study was conducted from February 2025 to July 2025. The population used in this study was all auditors working at the financial audit agency. The sampling technique used was purposive sampling. The criteria for determining the sample in this study were as follows: Auditors working at the South Sumatra Provincial Representative Office of the State Audit Agency (BPK), minimum of 1 year of experience as an auditor, and the auditor's work has no limitations.

According to the findings of this study. Obtained 40 respondents using a questionnaire-based data collection method. The primary objective of the analysis technique is to obtain valid and relevant data for analysis and to draw accurate conclusions. This study was evaluated using a five-point Likert scale ranging from one to five. The Likert scale is generally used to assess the opinions, attitudes, behaviors, and perceptions of individuals or groups of people toward social phenomena. This study uses multiple regression analysis. The multiple regression analysis test was conducted using statistical and descriptive analysis, data normality tests, and classical assumption tests using Structural Equation Modeling – Partial Least Squares (SEM-PLS) as a tool. This study used SmartPLS 4.0 software.

RESULTS AND DISCUSSION

All variables have been processed in the smartPLS 4.0 application. The indicators and all variables in the model were checked to ensure internal consistency and reliability. Descriptive statistics were used to describe the sample under study and provide detailed information about each variable. A measurement model was used to establish relationships between variables, with three measurement criteria: convergent validity, discriminant validity, and composite reliability. Cross-loading was used to assess the correlation between instruments and variables. Measurement reliability and validity were determined using the relevant structure from the SmartPLS program. Fornell-Lacker is effectively used to check whether the constructs in the PLS model have good discrimination. If the AVE root for a structure exceeds the correlation, then the structure demonstrates good discrimination ability. Composite reliability is a measure evaluated using composite reliability and Cronbach's alpha from a set of indicators measuring the construct. All developed hypotheses are tested using a structural model with path coefficients.

The output results of the composite test must be above the standard of 0.70 (Robinson et al., 2024). In addition, the results of convergent validity tests can be measured using the Average Variance Extracted (AVE) of each construct included in the model. Considered valid if AVE is greater than 0,5 (Sihombing et al., 2024). Cronbach's alpha is a crucial measure in assessing Model variable consistency, and composites have higher reliability metric recommended in PLS-SEM because it is more responsive to indicator weight variations. Both have a standard threshold in assessment of >0.70. The hypothesis test can be accepted if the path coefficient value and p-value significance level meet the criteria of < 0.05.

Table 1. Outer Loading

Variable	Auditor Penformance (Y)	Emotional Intelligence (X1)	Time Budget Pressure (X2)	Work Life Balance (X3)
KA 2	0.713			
KA 4	0.783			
KA 7	0.830			
KA 8	0.868			
KA 10	0.778			

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KE 1	0.858	
KE 2	0.753	
KE 4	0.849	
KE 5	0.796	
KE 6	0.832	
TBP 1		0.772
TBP 2		0.766
TBP 3		0.704
TBP 4		0.813
TBP 5		0.824
TBP 6		0.790
WLB 1		0.729
WLB 3		0.868
WLB 5		0.788
WLB 7		0.782

Source: Data processed with SmartPLS 4.0 (2025)

Table 1 shows the validity test results after evaluating the measurement model with a standard value of 0.7 to support the suitability of the path model and ensure construct validity. Convergent validity and composite reliability are reliability indicators that show the level of construct reliability interval suitability.

Furthermore, Table 2 providing an explanation of descriptive statistical analysis, which aims to provide an overview of the characteristics of the sample being studied and provide a detailed explanation of each variable used.

Table 2. Descriptive Analysis

Variable	Mean	Scale Min	Scale Max	Standard Deviation
Auditor Penformance	4.320	2.700	5.000	0.638
Emotional Intelligence	4.229	3.500	5.000	0.471
Time Budget Pressure	4.033	2.667	5.000	0.650
Work Life Balance	4.907	2.571	5.000	0.687

Source: Data processed with SmartPLS 4.0, 2025

Table 2 shows that each variable has an average value greater than 3, which means respondents tend to agree with all statements. The penformance auditor variable has the highest mean (4.320). Time budget pressure has the widest range of responses (min = 2.667, max = 5.000) and the second highest standard deviation (0.650), indicating differences in opinion. Emotional intelligence and work-life balance are also rated quite highly by respondents, although they show the greatest diversity of perception (standard deviation = 0.687).

The square root of the Average Variance Extracted (AVE) value of each construct is compared with the relationship between constructs in the model. Discriminant validity applies if the AVE value of each construct is greater than the correlation value between that construct and other constructs in the model, this indicates that the concept has good discriminant validity. Table 3 shows that the square root higher than the correlation value indicates discriminant validity.

Table 3. Fornnel Lacker and Square Root AVE

Variable	X1	X2	X3	Y	Description
Auditor penformance	0.796				Valid
Emotional Intelligence	0.465	0.818			Valid
Time Budget Pressure	0.615	0.600	0.779		Valid
Work Life Balance	0.522	0.483	0.439	0.786	Valid

Source: Data processed with SmartPLS 4.0 (2025)

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Table 3 shows that the AVE root value for the Emotional Intelligence (X1) variable are 0.818, Time Budget Pressure (X2) are 0.779, Work Life Balance (X3) are 0.786, and Auditor Performance (Y) is 0.796, whose correlation value with all other variables is greater than its own correlation value. Therefore, it can be concluded that each variable represents legitimate discrimination.

Table 4. Measurement Model Testing and Composite Reliability

Variable	bach's Alpha	rho_A	rho_C	AVE
Auditor Penformance	0.855	0.863	0.896	0.634
Emotional Intelligence	0.879	0.917	0.910	0.670
Time Budget Pressure	0.873	0.907	0.902	0.607
Work Life Balance	0.844	0.847	0.889	0.617

Source*: Data processed with SmartPLS 4.0 (2025)

Alfa, rho_A, and AVE from Cronbach are shown in Table 4. Cronbach's alpha indicates that all assessments are above the standard value of 0.70, meaning that all three variables have good reliability. According to the composite reliability value, all variables are above 0.70, indicating that all variables have good reliability results. The AVE values in Table 4 also show the results for each variable. A variable is considered valid if the AVE value is greater than 0.5.

Next is the structural model test, which will describe the strength of the relationship between latent variables or constructs. This internal model will produce path coefficient estimates and significance levels when drawing conclusions from the hypothesis test results. The structural model test in this study uses the R-square test, Q-square test, Goodness Of Fit test, and hypothesis test.

The R Square test in PLS-SEM shows How significant is the impact of the relationship between the latent independent variables in the model has on changes in latent dependent variables. The R2 value reflects how well the overall model performs. R2 ranges from 0 to 1, with higher values indicating that the model is better able to explain the variation (Achmad and Galib, 2022).

The F Square test in PLS-SEM used to measure the magnitude of the effect between variables using effect sizes the criteria for interpreting the F-Square value are as follows: if the value is 0.02, it indicates a weak effect; 0.15 indicates a moderate effect; and 0.35 indicates a strong effect (Achmad and Galib, 2022).

The Q-square test is applied to evaluate How well do the model and parameters match the observed values. A Q-squared value greater than 0 indicates that the model's predictive ability is very good, If the square value of Q is less than 0, then the model has weak predictive ability (Sihombing et al., 2024).

Goodness of Fit is used to evaluate how accurately a conceptual model can describe actual data. Some measures commonly used to assess model fit in PLS-SEM include SRMR (Standardized Root Mean Square Residual) with a standard <0.08 (Schuberth et al, 2023). Higher SRMR values, even up to 0.10, are still acceptable depending on the complexity of the model and sample size (Schermelleh-Engel et al., 2003).

Hypothesis testing is conducted to understand how each independent variable affects the dependent variable. A hypothesis is considered accepted if the path coefficient value and p-value significance level meet the criteria. In this study, a hypothesis is accepted if the t statistics value are 1.96 and p-value significance level are <0.05 (Hair dkk., 2021)

Table 5 shows the R-Square values to measure the extent to which variations in the independent variables can influence the dependent variables, or in other words, to determine the percentage of influence of the independent variables on the related variables. The criteria for assessing R-Square are as follows: a value of 0.25 indicates a weak relationship, 0.50 reflects a moderate relationship, while 0.75 indicates a strong relationship (Achmad & Galib, 2022).

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Table 5. R Square Test Value (R2)

Dependen Variable	R-Square	R-Square adjusted
Auditor Penformance	0.458	0.413

Source*: Data processed with SmartPLS 4.0 (2025)*

Based on the results of the analysis using the bootstrapping method, The R-Square value for the dependent variable of auditor performance is 0.458. This shows that the Auditor Performance variable is explained by Emotional Intelligence, Time Budget Pressure, and Work Life Balance by 45.8%, which is classified as moderate.

Table 6 shows the F-Square The criteria for effect size (f2) values are 0.02 (low), 0.15 (medium), and 0.35 (high). By calculating f2, researchers can determine which independent variables have the greatest impact on the dependent variables in the model.

Table 6. F-square Test Value (F2)

Variable	X1	X2	X3	Y	Description
Auditor Penformance					
Emotional Intelligence				0.002	Small Effect
Time Budget Pressure				0.234	Moderate Effect
Work Life Balance				0.121	Moderate Effect

Source*: Data processed with SmartPLS 4.0 (2025)*

Based on the results of the table, the values of each independent variable on the dependent variable have been found, with the first variable, emotional intelligence, having a small effect of 0.002, time budget pressure having a moderate effect of 0.234, and work-life balance having a moderate effect of 0.121.

Table 7 shows the Q-Square value to determine how close the observed model values are to the parameter estimates. If the value is, the Q-Square value indicates that the model has no predictive relevance greater than 0, while a value less than 0 indicates that the model has no predictive relevance.

Table 7. Q-square Test Value (Q2)

Variable	Q-Square(Q2)
Auditor Penformance	0.127

Source*: Data processed with SmartPLS 4.0 (2025)*

Based on Table 7 above, the Q-square (Q2) value for the the auditor's performance score was recorded at 0.127. This indicates that Q-square (Q2) value is higher than 0 (Q2 > 0), indicating that this research model has good predictive relevance.

Furthermore, Table 8 shows the Goodness Of Fit (GOF) test value to evaluate the measurement model and structural model. Goodness of fit contribute significantly to ensuring overall performance among internal and external models. The gof index is calculated from the average communalities index value, which is then multiplied by the R^2 value from the (Achmad & Galib, 2022) model. The measure often used to evaluate model suitability in PLS-SEM is SRMR (Standardized Root Mean Square Residual).

Table 8. Model Fit Test

Saturated Model	
SRMR	0.103

Source*: Data processed with SmartPLS 4.0 (2025)*

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Based on the model fit analysis shown in the model fit table above, the SRMR value reaches 0.103, indicating that this model is still at an acceptable level of fit, even though it exceeds the expected limit (< 0.08) (Schuberth et al., 2023). This value indicates that the difference between the covariance matrix of the model estimation results and the actual data is not too large. However higher SRMR values, even up to 0.10, are still acceptable depending on the complexity of the model and sample size (Schermelleh-Engel et al., 2003).

Next is hypothesis testing to determine whether the hypothesis results are positive or negative and significant or insignificant. This process often uses the Bootstrapping method. In the study conducted, a hypothesis can be accepted if the path coefficient value and the significance level of the p-value meet the criteria. Analysis path, also known as path coefficient, is an approach to estimating structural models that describe the significance of relationships between variables in a path. The assessment is carried out by evaluating t statistics of >1.96 and p values of <0.05 (5%) (Hair et al., 2021)
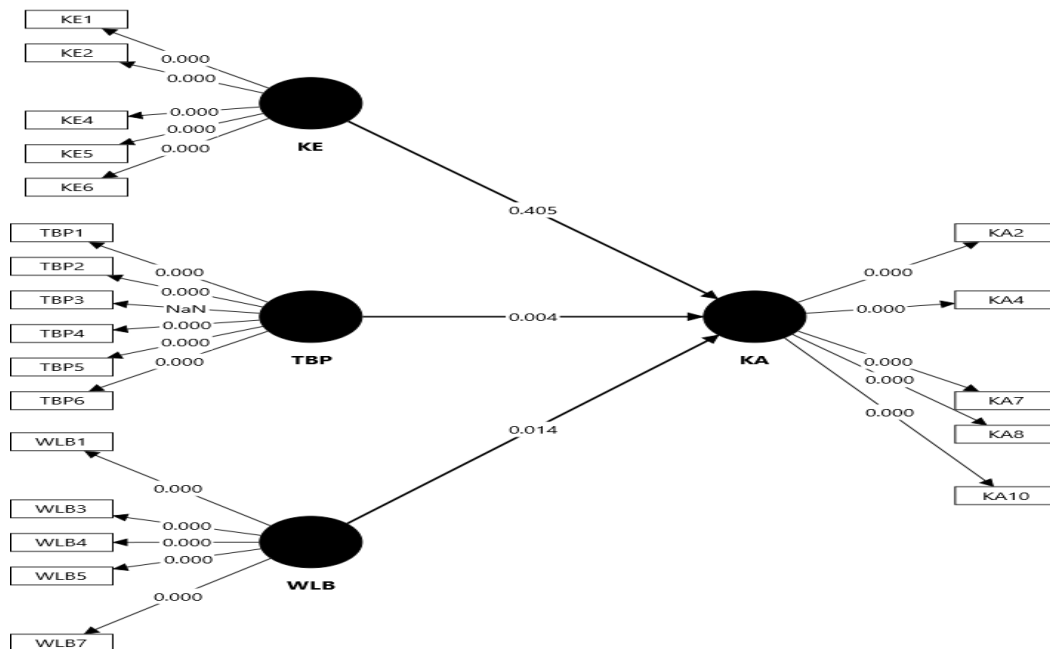
Figure 1. Figure Bootstrapping
Source: Data Processed with SmartPLS 4.0, 2025

The SEM-PLS hypothesis diagram shows the relationships between latent variables and their indicators, as well as the direction of causal relationships assumed in the study. This diagram also helps in building models for applications such as SmartPLS and facilitates the process of testing and interpreting hypotheses. In the context of this study, the evaluation of these values is presented in Table 9, which contains detailed results of hypothesis testing, including path coefficient values, t-statistic values, and p-values for each relationship between variables. This table serves as the basis for concluding whether the hypotheses proposed in this study can be accepted or must be rejected based on the empirical results obtained through data analysis.

Table 9. Hypotesis Testing using the Bootstrapping method

Variable	rediction	Original Sample	T-Statistic	P Values	Description

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Emotional Intelligence >Auditor Penformance	ositive	0.047	0.240	0.405	Rejected
Time Budget Pressure >Auditor Penformance	ositive	0.456	2.652	0.004	Accepted
Work Life Balance >Auditor Penformance	ositive	0.299	2.189	0.014	Accepted

Source: Data Processed with SmartPLS 4.0 (2025)

Based on Table 9, the conclusion of the hypothesis testing results is that the Emotional Intelligence variable does not have a positive and significant effect on Auditor Performance. With a T statisctics value of 0.240 and a p value of 0.405 < 0.05. Therefore, the first hypothesis (H1), which states that Emotional Intelligence has a positive and significant effect on Auditor Performance, is rejected.

The second variable, Time Budget Pressure, has a positive effect on Auditor Performance. This is evidenced by T statisctics value of 2.652 and p-values showing 0.004 < 0.05. Therefore, the second hypothesis (H2), which states that Time Budget Pressure has a positive effect on Auditor Performance, is accepted.

The third variable, Work-Life Balance, has a positive and significant effect on Auditor Performance. This is demonstrated T statisctics value of 2.189 and a p-value of 0.014 < 0.05, leading to the conclusion that work-life balance has a significant effect on Auditor Performance. Thus, the third hypothesis is accepted.

CONCLUSION

Emotional intelligence does not have a positive and significant impact on auditor performance. Time budget pressure and work-life balance have a positive and significant influence on auditor performance. High emotional intelligence can affect auditor performance, but it does not significantly influence their performance because auditors can maintain the quality of their work without relying entirely on emotional intelligence. Conversely, high time budget demands encourage auditors to perform tasks more efficiently in terms of both cost and time. Additionally, maintaining a balance between work and personal life also has a positive and significant impact on auditor performance because an auditor's ability to maintain such balance ensures

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