PENGARUH KECERDASAN INTELEKTUAL *(INTELLIGENCE QUOTIENT)*, ETIKA PROFESI *(PROFESSIONAL ETHICS)*, KELEBIHAN PERAN *(ROLE OVERLOAD)*, DAN GAYA KEPEMIMPINAN *(LEADERSHIP STYLE)* TERHADAP KINERJA AUDITOR *(AUDITOR PERFORMANCE)* PADA KANTOR AKUNTAN PUBLIK (KAP) DI KOTA MEDAN

Zulfinus Zalukhu[1], Evelyn[2], Enti Marni Sianipar[3]
[1,2,3] Prodi Akuntansi, Fakultas Ekonomi, Universitas Prima Indonesia (Unpri)
Jl. Sekip Simpang Sikambing, Medan, Indonesia
zulfinzal@gmail.com , velyn.ciam@gmail.com , entisianipar@gmail.com

ABSTRAK

Penelitian dikerjakan untuk memahami pengaruh kecerdasan intelektual, etika profesi, kelebihan peran, dan gaya kepemimpinan terhadap kinerja auditor pada Kantor Akuntan Publik (KAP) di kota Medan. Teknik pengumpulan data memakai kuesioner. Sampel diambil dengan teknik *purposive sampling*. Pengujian secara parsial memperlihatkan bahwa kecerdasan intelektual, etika profesi, dan gaya kepemimpinan memengaruhi positif dan signifikan kinerja auditor akan tetapi kelebihan peran tidak memengaruhi yang signifikan kinerja auditor tersebut. Hasil pengujian secara simultan memperlihatkan bahwa variabel independen kecerdasan intelektual, etika profesi, kelebihan peran, dan gaya kepemimpinan memengaruhi variabel dependen kinerja auditor.

Kata Kunci: Kecerdasan Intelektual, Etika Profesi, Kelebihan Peran, Gaya Kepemimpinan, Kinerja Auditor

ABSTRACT

This study intend to discover the impact of intelligence quotient, professional ethics, role overload, and leadership style on auditor performance in Public Accountant Office in Medan city. The method of data accumulation in this study was questionnaires.The sampling was conducted by purposive sampling. The test partially indicate that intelligence quotient, professional ethics, and leadership style have positive and significant impact on auditor performance while role overload do not have a significant impact on the performance of auditor. The test result simultaneously indicate that independentvariables intelligence quotient, professional ethics, role overload, and leadership style have a significant impact on dependent variable auditor performace.

Keywords: Intelligence Quotient, Professional Ethics, Role Overload, Leadership Style, Auditor Performance