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# The Role Stress and Self Efficacy on Auditor Performance: The Moderating Role of Emotional Quotient

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**ABSTRACT**

Auditor performance is the auditor's ability to carry out his duties and responsibilities by predetermined standards, both in independence, objectivity, and professionalism. This study aims to determine the effect of Role Stress and self-efficacy on auditor performance with emotional quotient as a moderating variable at the Medan City Public Accounting Firm. In this study, the authors used an associative approach; the data source used was primary data. The data collection technique was distributing questionnaires to 173 auditors working at the Medan City Public Accounting Firm. The sampling technique used is saturated sampling. The data analysis technique used to test the hypothesis in this study is Multiple Linear Regression Analysis using the Statistical Package for the Social Sciences (SPSS) version 25. The results of this study indicate that Role stress has a positive and significant effect on Auditor Performance, Self-efficacy has a significant effect on Auditor Performance, and Emotional Quotient moderates the effect of Role Stress and Self-efficacy on Auditor Performance.

**Keywords:** Role Stress, Self Efficacy, Emotional Quotient, Auditor Performance

## INTRODUCTION

The available workforce across various industries will continue to evolve and diversify, yet public accounting remains one of the most sought-after professions. In this field, an audit is a specialized service provided by a Public Accounting Firm (KAP) and carried out by an auditor who reviews financial statements to benefit clients and other interested stakeholders. To maintain the trust of these users, public accountants must possess a high level of competence. According to APIP Audit Standards, only individuals with sufficient technical expertise and proper training should perform audits; therefore, an auditor who lacks the necessary education or practical experience in auditing does not meet these standards (Harahap & Pulungan, 2019). Public accountants are responsible for providing accurate information and well-informed opinions on financial statements. These are crucial for ensuring accountability in businesses, companies, or government agencies and are integral to sound economic decision-making. Users of audit services expect these professionals to execute their responsibilities with precision, and high-quality financial reports should embody four essential characteristics: understandability, relevance, reliability, and comparability (Hanum, 2019).

In addition, Public Accounting Firms require independent auditors who base their decisions on objective evidence rather than the interests of clients or other parties, making professional and qualified auditors a key asset for these firms (Safitri, 2015).

Auditor performance is critical to the success of a professional Public Accounting Firm (KAP). Professional auditors evaluate their effectiveness by performing their duties in accordance with organizational goals and adhering to a strict code of ethics. Their performance is measured using predetermined criteria that assess the quality of their work, a factor that is of paramount importance to both clients and the public when reviewing audit results (Fanani et al., 2008).

In addition, the role of an auditor is distinct from that of other professionals, such as lawyers or doctors. While lawyers and doctors primarily serve the interests of their clients, auditors have a broader responsibility that extends beyond serving the client to include the public. The auditor's foremost duty is to ensure that their work benefits third parties who depend on the reliability and impartiality of the audit (Wiguna, 2014).

The auditing profession plays a crucial role in society by enhancing the quality and credibility of an entity's financial information, significantly influencing the trust that investors and creditors place in financial statements (Fenny et al., 2016).

The consequences of inadequate auditing are evident in the number of companies that have collapsed due to failures in financial reporting, highlighting the urgent need for improved auditor performance. Persistent violations and shortcomings in auditing practices have eroded confidence in public accounting services, causing businesses, particularly publicly listed companies, to exercise greater caution in selecting these services. In Medan, for example, there are currently 23 licensed Public Accounting Firms, underscoring the necessity for companies to be more discerning when choosing a firm that can reliably identify and report material misstatements in financial statements (Salsabila et al., 2021).

Auditors frequently encounter challenges such as role conflict, role ambiguity, and role overload, which can create significant work pressure. According to (Fanani et al., 2008), these factors can lead to role stress, where individuals find it difficult to comprehend the complexities of their job, feel burdened by excessive responsibilities, or are required to fulfill multiple roles simultaneously. Such stress undermines job satisfaction and diminishes the quality of work produced, potentially falling short of organizational expectations. However, effective emotional management can help auditors manage these pressures, thereby maintaining or even enhancing their performance over time. Another critical factor influencing auditor performance is self-efficacy, an individual's belief in their ability to perform specific tasks. (Bandura, 2010) high self-efficacy enables auditors to focus on existing opportunities and view challenges

as surmountable obstacles, ultimately contributing to better performance and improved outcomes.

Negative outcomes stemming from role pressure can be mitigated through effective management of emotional quotient. Emotional intelligence plays a vital role in an auditor's performance. Cendana & Suaryana (2018) define emotional quotient as the ability to recognize and understand one's own emotions and those of others, self-motivate, and manage feelings in various interpersonal contexts. With a well-developed emotional quotient, auditors can regulate emotions, adapt more easily to challenging work environments, and proactively address obstacles, reducing role ambiguity and conflict. Moreover, emotional quotient comprises several key components—including emotional awareness, emotional management, optimism, empathy, and social skills—that bolster self-confidence. This enhanced self-confidence increases self-efficacy, positively influencing overall performance (Afifah et al., 2015).

## LITERATURE REVIEW

### Auditor Performance

Public accountants hold a high level of public trust, and their performance is closely linked to the quality of the accounting firm they represent. Lismawati et al. (2022) emphasize that performance is assessed by comparing the completed work against predetermined criteria. Fachruddin & Rangkuti (2019) contend that auditor performance reflects the outcomes achieved when auditors conduct financial statement audits by assigned responsibilities. Similarly, (Raodah & Hafsah, 2023) observe that auditor performance, or work performance, is determined by the successful execution of assigned tasks, evaluated in terms of skills, experience, and effective time management through measures of quantity, quality, and timeliness.

In summary, auditor performance represents the achievement and effort an auditor dedicates to their duties, which can be quantitatively measured by assessing work output, quality, and punctuality. Effective work performance is demonstrated when predefined targets and standards are met. This study's criteria for evaluating auditor performance encompass the excellence of work output, the volume of tasks completed, and the promptness of meeting deadlines (Rijal & Abdullah, 2020).

### Role Stress

Sari et al. (2018) describe role stress as a condition where individuals are influenced by unclear and contradictory factors, hindering independent action and resulting in biased outcomes that can negatively affect certain stakeholders. Sari & Suryanawa (2016) further observe that role pressure impacts auditors' personal performance and affects the overall functioning of the public accounting firm in which they work. This perspective is supported by Wiryathi et al. (2014), who found that professionals in accounting, particularly auditors, often experience high-stress levels. While a moderate amount of stress can serve as a motivator to enhance performance and facilitate task completion, excessive stress is likely to lead to decreased performance, reduced job satisfaction, and even psychological disturbances, including mood disorders such as depression and anxiety (Chen et al., 2022). Given the extensive responsibilities that auditors face, they are especially vulnerable to work-related stress, which, as (Rustiarini et al., 2021) note, may arise from both the work environment and personal issues that spill over into their professional lives. For instance, the lack of complete independence can pressure auditors to deliver opinions not fully supported by

audit evidence. Fogarty et al. (2000) identify three primary aspects of role stress: role overload, role ambiguity, and role conflict.

**Self-Efficacy**

Self-efficacy is a vital aspect of personal insight that significantly influences everyday decision-making. It refers to an individual's belief in their ability to take effective action and accurately assess the likelihood of success when faced with various challenges. Self-efficacy involves evaluating how well one can perform required tasks and achieve desired outcomes. Baron et al. (2006) Self-efficacy is a vital aspect of personal insight that significantly influences everyday decision-making. It refers to an individual's belief in their ability to take effective action and accurately assess the likelihood of success when faced with various challenges. Self-efficacy involves evaluating how well one can perform required tasks and achieve desired outcomes. Petruzziello et al. (2021) describe self-efficacy as a deep-seated confidence that motivates individuals to organize and perform their work to a high standard effectively. In the auditing profession, an auditor who is confident and enthusiastic about their work is likely to enhance the reliability of their audit judgments. Overall, self-efficacy is about the conviction in one's ability to overcome challenges, and it is driven by individual belief rather than merely the possession of skills.

Suprapta & Setiawan (2017) describe self-efficacy as an individual's belief in their capability to perform tasks successfully. Those with strong self-efficacy maintain confidence in fulfilling their duties, even when faced with adversity or conflicting roles, which enhances their chances of success compared to those less confident in their capabilities. In this way, a strong sense of self-efficacy acts as a motivator that boosts overall performance. This view is supported by (Kristiyanti, 2015), who found that self-efficacy positively influences auditor performance. Auditors who exhibit high levels of self-confidence tend to develop resilient personalities, experience lower stress and are less easily swayed by external factors, all of which contribute to improved performance. Bandura (2010) further identifies three dimensions of self-efficacy: Level, Generality, and Strength.

**Emotional Quotient**

Emotion represents the experience of a feeling accompanied by distinct thoughts, a specific biological and psychological state, and defined behavioral tendencies. Salovey & Mayer (1990) as a component of social intelligence, emphasizing the capacity to recognize and regulate one's own emotions while also perceiving and interpreting the emotions of others. This awareness is then utilized to guide cognition and behavior effectively. Goleman (2001) describes emotion as a complex state marked by unique thought patterns, physical and psychological responses, and particular action tendencies. Building on Mayer's work, Goleman emphasizes that emotional intelligence evolves through age and experience and can be developed through learning. He also interprets EQ as the heart's capacity, encompassing resilience, initiative, optimism, adaptability, and empathy. These attributes form the basis for an individual's ability to listen effectively, communicate, adapt to changes, generate creative solutions, maintain self-confidence, collaborate, and contribute positively to their environment. Goleman (2001) underscores that EQ traits are not fixed and can be enhanced over time.

According to Goleman (2001), effective mood regulation is essential for building strong social relationships. Individuals who can adjust to the emotions of others and show empathy are more likely to demonstrate high emotional intelligence, which facilitates smoother interactions and adaptation to various environments. Goleman further explains that emotional intelligence enhances self-motivation, resilience in the face of setbacks, the capacity to control emotions and delay gratification, and accurately assess one's mental state. This capability enables individuals to direct their feelings appropriately, choose satisfying responses, and maintain balanced moods. Similarly,

(Cooper & Sawaf, 2002) define it as the capacity to identify, comprehend, and effectively harness emotions as a means of motivation, insight, and impact. It entails not only awareness of one's emotional states but also the ability to discern and interpret the emotions of others, responding suitably, and applying emotional energy productively in daily life.

Managing emotions helps prevent impulsive reactions and ensures that feelings contribute positively to behavior. In organizational contexts, emotional intelligence plays a crucial role in decision-making, leadership, innovation, transparent communication, collaboration, and the development of trust and creativity. Salovey & Mayer (1990) further identify five key components of emotional intelligence: self-regulation, social skills, self-awareness, empathy, and motivation.

## RESEARCH METHOD

This study employs an associative research design, which examines the relationships among two or more variables (Irfan et al., 2024). The research adopts a quantitative approach, meaning that data is represented numerically and analyzed through mathematical models and theoretical frameworks relevant to the phenomena under study.

Sugiyono (2017) defines a sample as a portion of the population that possesses specific characteristics and serves as the primary data source in research. In this study, a saturated sampling technique was applied, where every member of the population was included (Juliandi et al., 2014). The sample consisted of 173 respondents, all auditors working at Public Accounting Firms in Medan registered with the Ministry of Finance's PPPK. It should be noted that the sample size may vary in future studies focusing on public accounting firms in Medan.

The study will collect data by distributing questionnaires to auditors working at Public Accounting Firms in Medan. A widely used questionnaire presents written questions or statements for respondents to answer (Sugiyono, 2017). The prepared questionnaire will be sent to KAP and administered to auditors who agree to participate. The survey is designed to capture accurate information related to key variables in the study, including time budget pressure, auditor dysfunctional behavior, and job stress. A Likert scale with scores ranging from one to five will be used to measure responses. Data analysis will follow a quantitative approach, processing numerical data and drawing conclusions based on statistical tests. The specific tests used in this method are as follows:

**1. Descriptive Statistical Analysis**

Descriptive statistics present the data exactly as collected without drawing inferences that extend beyond the sample. In this approach, participants' responses are summarized and organized according to each research variable, yet they are not employed to formulate broader generalizations (Sugiyono, 2010).

**2. Multiple Linear Regression Analysis**

This research employs multiple linear regression to investigate how two predictor variables interact with a single outcome variable. This analytical technique assesses the

degree to which the predictors contribute to variations in the outcome. The following equation represents the regression model applied in this research:

$$Y = \alpha + b1X1 + b2X2\ e$$

Description:
Y = Auditor Performance
α = Constant
b1b2 = Regression Coefficient
X1 = Role Stress
X2 = Self Efficacy
e = error

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## RESULTS

This investigation employed a systematically designed survey form to capture insights on four primary constructs. The tool included nine statements analyzing auditors' work outcomes (Y), eleven queries scrutinizing occupational tension (X1), eight prompts appraising personal competence (X2), and fifteen indicators assessing Emotional Intelligence (Z). Information was gathered via in-person interviews at accountancy practices in Medan, where researchers personally administered the forms. Responses from each firm were consolidated into the subsequent table.

**Table 1. Questionnaire Delivery and Return Details**

| Description | Total |
|---|---|
| Questionnaires distributed | 173 |
| Non-returned questionnaires | 119 |
| Returned questionnaires | 54 |
| The questionnaire used in the study to be processed | 54 |

Upon collection, forms were inspected for thoroughness. Of 173 distributed, 54 were retrieved, yielding a 31.2% return rate. A total population sampling method was adopted, encompassing all eligible entities. The finalized participant pool reflected approvals from involved organizations (KAP).

**1. Descriptive Statistics**

For each construct, descriptive analytics synthesize core metrics (extremes, averages, and dispersion). Occupational tension and personal competence act as

predictors, Emotional Intelligence as a moderator, and work outcomes as the target. The table below outlines these metrics.

**Table 2. Descriptive Statistical Test Results**

| | | | | | |
|---|---|---|---|---|---|
| Role Stress (X1) | 54 | 35 | 55 | 47.17 | 3.565 |
| Self-Efficacy (X2) | 54 | 24 | 40 | 34.69 | 2.860 |
| Emotional Quotient (Z) | 54 | 46 | 65 | 43.93 | 4.360 |
| Auditor Performance (Y) | 54 | 34 | 45 | 37.81 | 2.748 |
| Valid N (listwise) | 54 | | | | |

a. Role Stress
The 11-item scale (N=54) yielded values between 35–55 (μ=47.17, σ=3.565), reflecting elevated tension among participants.
b. Self Efficacy
An 8-item measure (N=54) produced scores from 24–40 (μ=34.69, σ=2.860), indicating strong self-assurance.
c. Emotional Quotient
Fifteen items (N=54) revealed scores of 46–65 (μ=43.93, σ=4.360), denoting advanced emotional regulation skills.
d. Auditor Performance
Nine items (N=54) showed results spanning 34–45 (μ=37.81, σ=2.748), classifying performance as robust.

**2. Multiple Linear Regression Analysis**

This research applied multiple linear regression to analyze how role stress and self-efficacy influence auditor performance as the outcome variable.

**Table 3. Multiple Linear Regression Analysis Test Results**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5,983 | 4,353 | | 3,075 | ,003 |
| | Role Stress (X1) | ,522 | ,119 | ,591 | 4,882 | ,000 |
| | Self-Efficacy (X2) | ,488 | ,148 | ,508 | 3,294 | ,002 |

a. Dependent Variable: Auditor Performance (Y)

The analysis yielded the following regression equation, as presented in Table 3:

**Y= 5.983+ 0.522X1+ 0.488X2 e+**

This equation can be interpreted in several ways. The constant value 5.983 indicates that when role stress and self-efficacy are absent, the baseline auditor performance is 5.983. The coefficient for role stress, 0.522, suggests that a one-unit increase in role stress is associated with a 0.522-unit increase in auditor performance, reflecting a 52.2% impact. Similarly, the self-efficacy coefficient of 0.488 implies that auditor performance increases by 0.488 units or 48.8% for every one-unit rise in self-efficacy.

## 3. Classical Assumption

To confirm the robustness of the analytical outcomes, essential regression prerequisites were scrutinized to achieve an optimal linear unbiased estimator (BLUE). These validations comprised assessments for normality, multicollinearity, and heteroscedasticity.

### a. Normality Test

A normality test was executed to ascertain if the dataset followed a symmetrical probability distribution, a critical criterion for regression validity. The analysis leveraged a quantile-quantile (Q-Q) plot, where the proximity of observed values to the theoretical diagonal line suggests normality. Substantial deviations from this line signal non-conformity. The graphical results are illustrated below:

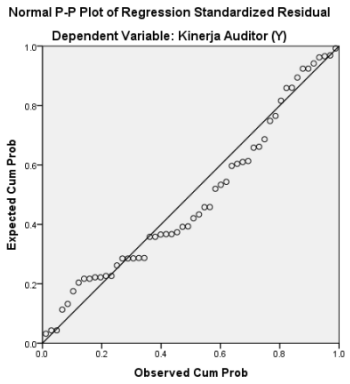


**Figure 1. Normality Test Results with Normal Probability Plot Approach**

The Q-Q plot contrasts the empirical quantiles of residuals against theoretical normal quantiles. The graph reveals minimal divergence from the diagonal, confirming residual normality.

### b. Multicollinearity Test

This test identifies collinearity among explanatory variables in the regression framework. An ideal model minimizes inter-variable correlations. Metrics such as

Tolerance (＞0.1) and Variance Inflation Factor (VIF ＜10) were applied. Outcomes are tabulated below:

**Table 4. Multicollinearity Test Results**

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | Tolerance | VIF |
| 1 | Role Stress (X1) | ,536 | 4,173 |
| | Self-Efficacy (X2) | ,344 | 2,910 |

a. Dependent Variable: Auditor Performance (Y)

Table 4 confirms no significant collinearity, as all predictors satisfy Tolerance>0.1 and VIF<10.

**c. Heteroscedasticity Test**

This test evaluates whether residual dispersion remains constant across predicted values. A scatterplot of standardized residuals (Y-axis) against standardized predictions (X-axis) was analyzed. Random dispersion around zero without systematic patterns confirms homoscedasticity.

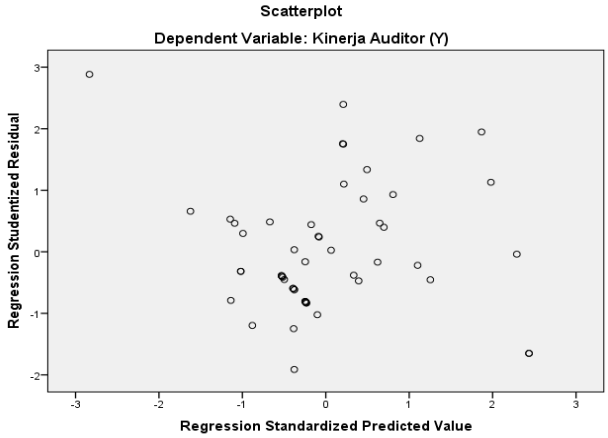


***Figure 2. Heteroscedasticity Test Results***

The data do not show any signs of heteroscedasticity based on the scatter plot. The residual points are evenly distributed above and below zero without forming any distinct pattern, which indicates a consistent variance across observations.

**4. Hypothesis Testing**

In this study, hypothesis testing is employed to verify the assumption that role stress and self-efficacy influence auditor performance, with emotional quotient serving as a moderating variable.

**a. Partial Test (t-Test)**

A partial test using the t-test is conducted to determine whether each independent variable significantly affects the dependent variable. This test uses a significance level of 0.05, meaning that an independent variable is deemed to significantly affect auditor performance if its corresponding significance value is less than 0.05.

**Table 5. Partial Test Results (T-Test)**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5,983 | 4,353 | | 3,075 | ,003 |
| | Role Stress (X1) | ,522 | ,119 | ,591 | 4,882 | ,000 |
| | Self-Efficacy (X2) | ,488 | ,148 | ,508 | 3,294 | ,002 |

a. Dependent Variable: Auditor Performance (Y)

Based on the SPSS calculations in the table, the computed t-value is compared to the critical t-value derived from the t-distribution. With a significance level set at 0.05 and

degrees of freedom determined by the formula df = n - k - 1 (54 - 2 - 1 = 51), the critical t-value is 2.007.

a. For the Role Stress variable (X1), the significance level is 0.000, below the 0.05 threshold, and the t-statistic is 4.882, exceeding the critical value. This indicates that Role Stress has a significant effect on Auditor Performance.
b. Similarly, for the Self-Efficacy variable (X2), the significance level is 0.002, below 0.05, and the t-statistic is 3.294, surpassing the critical t-value. This confirms that Self-Efficacy significantly influences Auditor Performance.

**b. Test Coefficient of Determination ($R^2$)**

The coefficient of determination ($R^2$) measures the extent to which the independent variables account for variations in the dependent variable. It ranges from 0 to 1, where values approaching one signify that the independent variables effectively explain most of the dependent variable's fluctuations, indicating a strong predictive influence. The outcomes of the $R^2$ analysis are detailed in the following table:

**Table 6. Results of the Coefficient of Determination**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .841[a] | ,707 | ,683 | 1,548 |

a. Predictors: (Constant), Self Efficacy*Emotional Quotient, Role Stress (X1), Self Efficacy (X2), Role Stress*Emotional Quotient
b. Dependent Variable: Auditor Performance (Y)

With an Adjusted R Square value of 0.683, the model indicates that role stress and self-efficacy collectively account for 68.3% of the fluctuations in auditor performance. The remaining 31.7% of the variance is attributed to external influences beyond the scope of this study.

**d. Moderated Regression Analysis (MRA)**

The hypothesis was tested using moderate regression analysis, and the table below presents the results obtained from this analysis.

**Table 7. Moderated Regression Analysis (MRA) Test**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 21,391 | 1,569 | | 13,637 | ,000 |
| | Role Stress*Emotional Quotient | ,000 | ,002 | ,673 | 4,263 | ,000 |
| | Self Efficacy*Emotional Quotient | ,003 | ,002 | ,777 | 3,402 | ,001 |

a. Dependent Variable: Auditor Performance (Y)

The findings indicate that stress significantly affects auditor performance. Moreover, the interaction between self-efficacy and emotional quotient yields a coefficient of 0.003 with a significance level of 0.001, which falls below the 0.05 threshold. This suggests that emotional quotient serves as a moderating factor, amplifying the influence of self-efficacy on auditor performance.

## Discussion

**The Effect of Role Stress on Auditor Performance**

Empirical validation confirms that occupational strain exerts a statistically meaningful influence on audit efficacy within Medan's audit institutions ($p < 0.001$, t-score = 4.882), surpassing the critical benchmark of 2.007. This substantiates H1, revealing

that escalated occupational pressure correlates inversely with task proficiency, whereas reduced strain correlates with enhanced outcomes.

These insights resonate with Wiryathi et al. (2014), who highlighted elevated stress prevalence in auditing professions. While moderate stress may drive productivity, chronic strain diminishes output and triggers occupational disillusionment, aligning with (Chen et al., 2022) observations on stress-induced performance decay. Wu et al. (2019) further attribute role ambiguity and conflicting demands as catalysts for cognitive bias, eroding professional autonomy. Sari & Suryanawa, 2016) extend this discourse, noting that pervasive strain undermines individual auditors and destabilizes institutional operational integrity.

**The Effect of Self-Efficacy on Auditor Performance**

Hypothesis validation for self-competence (H2) yielded a p-value of <0.001 and a t-score of 4.221, decisively exceeding the critical threshold. This underscores self-assurance as a pivotal determinant of audit proficiency in Medan's firms, mirroring (Muhsin, 2023) conclusions self-efficacy positively affects auditor performance. Elevated self-assurance fosters resilience and task dedication, whereas diminished confidence obstructs skill development (Afifah et al., 2015). Workplace anxiety inversely correlates with task assurance: minimal stress bolsters decisiveness, whereas heightened anxiety erodes it, exacerbating performance variability.

**The Effect of Emotional Quotient Moderating Role Stress on Auditor Performance**

The moderated regression analysis reveals that the interaction between role stress and emotional quotient yields a coefficient of 0.000 with a significance value of 0.000, which falls below the 0.05 threshold. Consequently, hypothesis H3 is supported. These findings suggest that emotional quotient significantly moderates the relationship between role stress and auditor performance. Specifically, auditors with higher emotional intelligence are better equipped to manage the adverse effects of role stress, thereby minimizing its negative impact and enhancing overall performance. This outcome aligns with the study by (Dewi & Ramadhanti, 2018), which highlights the substantial influence of emotional intelligence on auditor performance and is further corroborated by (Maharani et al., 2022), who found that greater emotional intelligence contributes positively to auditor performance.

Emotional intelligence plays a crucial role in shaping the relationship between role stress and auditor performance. Auditors with strong emotional intelligence can regulate stress, communicate effectively, and make sound decisions, reducing role stress's detrimental impact on their job performance. The degree of emotional intelligence an auditor demonstrates is shaped by their characteristics, as well as their expertise and professional experience. This connection highlights the potential consequences of diminished auditor performance, which can undermine public trust in their accountability. Thus, enhancing emotional intelligence is essential for auditors to perform optimally and uphold the credibility of their profession.

**The Effect of Emotional Quotient Moderating Self-Efficacy on Auditor Performance**

The H4 interaction (self-competence * emotional intelligence) yielded a coefficient of 0.003 (p = 0.001), evidencing emotional metrics' role in magnifying self-assurance's efficacy. Emotionally adept auditors excel in emotional governance and stress resilience, amplifying confidence-driven performance gains. This synergy aligns with (Afifah et al., 2015); (Nasir et al., 2014), and (Fauzan et al., 2020), all of which indicate that emotional intelligence significantly influences the connection between self-efficacy and auditor performance. Furthermore, strong self-confidence, bolstered by attributes such as

empathy, self-discipline, and proactive behavior, underscores the crucial role of emotional quotient in enhancing professional effectiveness.

## CONCLUSIONS

This investigation aimed to dissect occupational strain and self- competence's interplay with audit efficacy in Medan's accounting sector, with emotional intelligence metrics as a catalytic variable. Data processed through SPSS v25 software uncovered that occupational strain influences efficacy, while self-assurance similarly dictates outcomes. Emotional intelligence emerged as a pivotal mediator, amplifying both predictors' impacts. These revelations underscore the imperative of nurturing emotional acuity to buffer strain and fortify confidence, thereby elevating audit quality and institutional trustworthiness.

In light of these findings, the study offers several recommendations. Auditors are encouraged to maintain a professional approach in managing their Role Stress and cultivating their Self-Efficacy when delivering audit opinions, as this will positively influence their performance and enhance their reputation in the eyes of the public. Public Accounting Firms should provide high-quality audit services and results to ensure optimal performance for their clients. The findings of this study are expected to serve as a reference for future research that may include additional variables influencing Auditor Performance or explore different research locations to offer broader and more generalizable insights.

This study does have limitations that future research should consider. The independent variables in this research were limited to Role Stress and Self-Efficacy. In contrast, the moderating variable was restricted to Emotional Quotient, leaving room for other variables that might affect Auditor Performance. Additionally, the data collection process relied on questionnaires, and the information provided by respondents may not fully capture the actual situation.

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