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Integration Of Intellectual Intelligence, Emotional Intelligence And Role Stress On Auditor Performance With Spiritual Intelligence And Religiosity As Moderating Variables (Empirical Study at the Inspectorate in Riau Province)

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Abstract

This study aims to obtain empirical evidence of the integration of Intellectual Intelligence, Emotional Intelligence and Role Stress on auditor performance with Spiritual Intelligence and Religiousness as moderating variables at the Inspectorate in Riau Province. The population in this study were all auditors at the Inspectorate in Riau Province. The data analysis model for sample selection was by convenience sampling, so that the total sample filling out the questionnaire for this study was 117 respondents. The data analysis method used Partial Least Squares with WarpPLS 7.0 software to test the integration of the influence of Intellectual Intelligence, Emotional Intelligence and Role Stress on Auditor Performance with Spiritual Intelligence and Religiousness as moderating variables. The results of this study indicate that the Intellectual Intelligence variable has a positive effect on Auditor Performance; The Emotional Intelligence variable has a negative effect on Auditor Performance and the Role Stress variable has a positive and significant effect on Auditor Performance. Spiritual Intelligence moderates the influence of Intellectual Intelligence, Emotional Intelligence and Role Stress on Auditor Performance and Religiousness moderates the influence of Emotional Intelligence and Role Stress on Auditor Performance and does not moderate the influence of Intellectual Intelligence on Auditor Performance.

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Keywords: Intellectual intelligence, Emotional intelligence, Role stress, Spiritual intelligence, Religiosity and Auditor performance.

INTRODUCTION

Indonesia has sufficient human resources and has great potential to become a developed country in Southeast Asia, but is still constrained by the problem of apathy in human resources (HR) knowledge, soft skills. The ethical principles of the Indonesian Institute of Accountants (IAI) Professional responsibility, public interest, integrity, objectivity, competence and professional prudence, confidentiality, professional behavior and relevant technical standards, are the results of the IAI VIII/1998 code of ethics congress. Good organizational cooperation with institutions in carrying out audit work in accordance with the principles of internal audit ethics. The achievement of internal audit performance cannot be separated from the performance of the regional government as a whole to produce an unqualified opinion (WTP) in order to realize good governance in the regional government environment in accordance with the Financial Accounting Standards (SAK) that have been stipulated by government regulations mandated in Law Number 15 of 2004 concerning the examination of state financial management and responsibility. To audit local government financial reports, auditors work with the Government Internal Supervisory Apparatus (APIP) and expect the audited financial reports to be free from material misstatements, reliable, and trustworthy and can be used as a basis for consideration in decision making. The audit standards of the government internal supervisory apparatus (APIP) are based on Law Number 1 of 2004 concerning State Treasury. Various cases that occur in central and regional government institutions and even business organizations are often caused by pressure factors that result in fraud. Along with the increasing complexity of business and the increasing openness of investment opportunities, the risk of fraud in government institutions is increasing. Referring to various cases both at home and abroad, it shows that fraud can occur anywhere (Larasati, Andreas, and Rofika 2020)1. The fraud cases that occur are not just fictitious operations that have been carried out by government institutions in fraudulent practices, but also criminal acts of corruption that are neatly packaged by the ranks of organizational management which are often found in fraud cases that are finally revealed thanks to the active role of auditors. (Larasati et al. 2020).

Based on data from the Corruption Perception Index (CPI) in 2018, Indonesia was ranked 89th out of 180 countries. Conditions that are an evaluation of law enforcement

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officers including internal auditors to prevent and eradicate corruption can be seen in the KPK cases in 2018-2020 (Rani, Nur, and Nasir 2021).

Table 1.: Data on handling of corruption cases by the KPK in 2018 - 2020

Matters	2018	2019	2020	Amount
Procurement of goods and services	12	15	17	44
Licensing	1	2	1	4
Bribery	79	91	167	337
Voting	1	0	4	5
Misuse of Budget	1	1	0	2
TPPU	1	1	0	2
Obstructing the KPK Process	0	2	3	5
Amount	**95**	**110**	**192**	**399**

Source : www.acch.kpk.go.id

Based on data from the Anti Corruption Clearing House (ACCH), the number of fraud cases that occur continues to increase every year. The number of cases based on the type of case, namely bribery cases of officials as many as 91 increased by 167 with the number of cases in 2020 being 399 bribery cases.

Based on Article 232 paragraph (1) of Law number 2014 concerning regional government. The government has stipulated government regulation number 18 of 2016 concerning regional apparatus which among other things regulates the Regional Inspectorate and regional hospitals. Implementation of internal supervision of performance and finance through audits, revisions, evaluations, monitoring, assistance and other supervisory activities. The Regional Inspectorate is an element of regional government supervision led by an Inspector who in carrying out his duties, is responsible to the Regent through the Regional Secretary.

Kalbers and Fogarthy, (1995) stated that auditor performance is an evaluation of the work carried out by superiors, co-workers, themselves and direct subordinates with 3 (three) measures of performance quality, quantity and timeliness. Poor auditor performance in carrying out tasks can be influenced by conditions where auditors are susceptible to work stress, poor working conditions can affect auditor performance so that

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it can affect public trust in auditors as parties acting as internal auditors of financial reports. Alfred Binet, a French psychologist from 1857-1911 said that most organizations in work only focus on intellectual intelligence (Intelligence Quotient/(IQ) alone or rational, and brought from birth and the influence of education and experience, (Thoha, 2000) or the ability needed to carry out mental activities. intelligence Quotient alone, whereas according to other research Golemen (2011:35), that IQ only influences 20% and the remaining 80% is influenced by other factors, namely emotional intelligence (Emotional Quotient)/EQ) and spiritual intelligence (Spiritual Quotient/SQ). Daniel Goleman (2005), defines emotional intelligence (EQ) as the ability to recognize one's own feelings and the feelings of others, motivate oneself and manage emotions well in oneself and relationships with others. A set of special skills such as empathy, self-discipline. (Golverdi 2015).

Role theory is a combination of theory, orientation, and disciplines. Apart from psychology, sociology and anthropology as quoted by Hutami (2011). Fogarty, (2000) in Syafariah (2017) Role Stress is a condition where a person is affected by a job but contradicts it so that he acts differently which can cause him to be non-independent so that the results of his work become biased and detrimental to certain parties. Zohar and Marshall (2000) define spiritual quotient (SQ) as the foundation of intelligence for building intellectual intelligence (IQ) and emotional intelligence (EQ). Rachmi (2010) defines spiritual intelligence as a spiritual mind that is inspired by the creator, encouragement and effectiveness that is inspired and appreciation of the Almighty God of which all humans are part. A person who has a high level of spiritual intelligence is able to give meaning to life by thinking positively at all times in facing every event. Giving positive meaning can awaken the soul and sincere actions. Humans need the development of spiritual intelligence to achieve better self-development (Golverdi 2015).

Ellison and Levin (1998) Religiosity is doing an act that is done repeatedly against a person's belief in God Almighty which is marked by piety and religious enthusiasm. The stronger the belief in God, the higher the religiosity. Indistinguishable from religiosity, for example, religious faith, belief, conviction, piety, devotion and holiness in fact, with dimensions proposing four dimensions, namely devinistic, doctrinal, holistic integration, transitory and instrumentalistic of religious involvement, a person's primary type of relationship, doctrinal orthodoxy and devotional fellowship with God. lenski (1961) (Salleh 2012).

Previous research on Intellectual Quotient (IQ), Emotional Quotient (EQ) and Role Stress on internal auditor performance with Spiritual Quotient (SQ) and Religiosity as

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moderators, for example, research (Cheng Wen 2017) (Hamzah and Aziz 2020) (Golverdi and Ardakan 2015) hamid zareh, 2014; ; Rohani, Abdul rasyid et al 2019; Ambrose jones, Carolyn 2010; KenethcJ Smith, 2020; Evren Ayrance, 2020; Manale et al, 2020; Foo Chai Ling et al, 2020; Kapurtthala, 2016. (Augusty and Mathew 2020) (Kaur, Singh, and Bhatia 2016), (Smith, Emerson, and Boster 2018). The existence of inconsistencies or differences in research results is felt to be an interesting thing to do related research development.

Problem Formulation.

1. Does Intellectual Intelligence (IQ) affect the Performance of Internal Auditors at the Inspectorate in Riau Province?
2. Does Emotional Intelligence (EQ) affect the Performance of Internal Auditors at the Inspectorate in Riau Province?
3. Does Role Stress affect the Performance of Internal Auditors at the Inspectorate in Riau Province?
4. Does Spiritual Intelligence in its interaction with Intellectual Intelligence (IQ) moderate the Influence on the Performance of Internal Auditors at the Inspectorate in Riau Province?
5. Does Spiritual Intelligence in its interaction with Emotional Intelligence (EQ) moderate the Influence on the Performance of Internal Auditors at the Inspectorate in Riau Province?
6. Does Spiritual Intelligence in its interaction with Role Stress moderate the Influence on the Performance of Internal Auditors at the Inspectorate in Riau Province?
7. Does Religiosity in its interaction with Intellectual Intelligence (IQ) moderate the Influence on Internal Auditor Performance at the Inspectorate in Riau Province?
8. Does Religiosity in its interaction with Emotional Intelligence (EQ) moderate the Influence on Internal Auditor Performance at the Inspectorate in Riau Province?
9. Does Religiosity in its interaction with Role Stress moderate the Influence on Internal Auditor Performance at the Inspectorate in Riau Province?

LITERATURE REVIEW

Attribution Theory

Attribution theory was proposed by Fritz Heider, (1958), and further developed by Edward Jones and Davis (1965), Harold Kelly (1967) Bernard Weiner (1974) and (Gray

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2005),. (Fatemi, Pishghadam,.2012), (Arkin and Maruyama 1979) (Haider 2014) explains a framework for understanding how each individual interprets the behavior of others. Attribution theory emphasizes how individuals interpret events and how it relates to their thoughts and behavior. According to Fritz Heider there are 2 (two) sources of attribution to behavior.

First, is internal dispositional attribution is we conclude that a person's behavior is caused by internal forces or dispositions (psychological elements that precede behavior) namely factors that come from within a person for example; knowledge ability (psychological elements that precede behavior). Second, is external or environmental attribution is we conclude that a person's behavior is caused by environmental forces such as luck, opportunity and environment. (Eagly and Chaiken 1975) (Darwati, 2015). 2.1 Attribution Theory Attribution theory was proposed by Fritz Heider, (1958), and further developed by Edward Jones and Davis (1965), Harold Kelly (1967) Bernard Weiner (1974) and (Gray 2005),.(Fatemi,Pishghadam(2012), (Arkin and Maruyama 1979) (Haider 2014) explains a framework for understanding how each individual interprets the behavior of others. Attribution theory emphasizes how individuals interpret events and how it relates to their thoughts and behavior. According to Fritz Heider there are 2 (two) sources of attribution to behavior.

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Agency Theory

Agency Theory was developed by Michael C (Jensen et al. 1986), (Smulowitz, Becerra, and Mayo 2019). Jensen is a Professor from Harvard University and William Meckling (1976) from the University of Rochester. Stated that organizational management (agent) will act with full awareness for their own interests, not as a wise and fair party to the owner (principal). In the journal: "Theory of the firm: Management behavior, Agency cost and ownership structure" (Company theory: Management behavior, Agency costs and ownership structure).

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The cooperative relationship between auditors and auditees includes principal agent research. The principal (capital owner) has access to internal company information while the agent (Actor in the company's operational practices) has information about the company's operations and performance in real and comprehensive terms. Therefore, an independent party is needed outside the principal and agent who bridges the interests of both parties by carrying out the process of monitoring and examining the activities carried out by both parties. With this role, it is expected that auditors can carry out their duties well in accordance with the standards and code of ethics of their profession to produce results in the form of good audit quality.

Intellectual Intelligence (Intellectual quotient/IQ)

Alfred Binet (1857 – 1911) a psychologist said that intelligence is monogenetic, that is, it develops from one unit factor or general factor. Binet created the first intelligence scale in 1905, and named it Binet-Simon, saying that most organizations in work only focus on intellectual intelligence (Intelligence Quotient/(IQ) alone or rational, and brought from birth and the influence of education and experience, (Thoha, 2000) or the ability needed to carry out mental activities. intelligence quotient alone, whereas according to another study Golemen (2011:35), that IQ only influences 20% and the remaining 80% is influenced by other factors, namely emotional intelligence (Emotional Quotient)/EQ) and spiritual intelligence (Spritual Quotient/SQ). (Golverdi 2015) which consists of 7 items in addition to measuring mental ability also measures dimensional aspects such as:

1. Internal knowledge
2. Numerical ability
3. Spatial visualization
4. Perceptual ability
5. Memory
6. Reasoning
7. Word fluency

Walters & Gardner (in Safaria, 2005) define intelligence as an ability or series of abilities that enable individuals to solve problems or products as a consequence of the existence of a particular culture. A similar statement was also made by Wechsler (1985 in Safaria, 2005) who views intelligence as a collection or totality of individual abilities to act with a specific purpose, think rationally, and deal with their environment effectively. Alfred Binet (in Safaria, 2005) stated that intelligence is the ability to direct thoughts and actions, the ability to change the direction of action when required, and the ability to

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criticize oneself. Intelligence Quotient (IQ) is a person's intelligence that is carried from birth and the influence of education and experience (Thoha, 2000). Intellectual Intelligence (IQ) is the ability needed to carry out mental activities (Robin, 1996), (Pratiwi and Suryanawa 2020). (Setiawan and Latrini 2017) (Nasrullah Dalli, Nur Asni 2018), (Putra and Latrini 2016)

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and Suryanawa 2020). (Setiawan and Latrini 2017) (Nasrullah Dalli, Nur Asni 2018),(Putra and Latrini 2016)

Role Stress

According to Syafariah (2017), Role stress is a condition in which a person is influenced by something vague and contradictory so that they act differently which can cause them to be non-independent so that the results of their work become ordinary and detrimental to certain parties. (Smith et al. 2018). Role theory occurs when an individual's behavior contains a conflict that can cause a person to experience stress, depression, feel dissatisfied, and their performance will be less effective than if there was no conflict in those expectations (Rizzo et al, 1970). The many roles that must be carried out by internal auditors in each of their jobs, so role theory can be applied to analyze every interaction involving internal auditors. Role stress occurs when an individual's behavior contains a conflict that can cause a person to experience stress, depression, feel dissatisfied, and their performance will be less effective than if there was no conflict in those expectations (Rizzo et al, 1970). Role stress is a condition where an individual has more than one role in the work environment or society with different expectations and goals that conflict with the rules and values of each role (Triana, 2010). Internal auditors carry out several social interactions and each involves two groups that act as actors and targets (Rizkia, 2015). Role stress consists of three dimensions:

a) Excess workload (role overload) is a condition where employees have too much work to do or are under pressure from a tight time schedule.
b) Role conflict, occurs when various employees have tasks and responsibilities that conflict with each other.
c) Role ambiguity, is the absence of understanding or ambiguity from a person about the rights, special rights and obligations in carrying out a job.

Spiritual Intelligence (Spiritual Quotient/SQ)

Zohar and Marshall (2000) found in mid-2000,.(Dewi and Tenaya 2017),.(Rahmadayanti and Wibowo 2017),.(Prayogi and Sudaryati 2019) and (Golverdi 2015) define Spiritual Intelligence (SQ), is the belief and values related to the purpose of life for the driving force in life, the energy that inspires a person towards a certain goal beyond individualism. (McKninght, (1987) or "Spirituality is energy, meaning, purpose and awareness in life (Cavangh, 1999 p. 192).

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In terminology, spiritual intelligence is the main intelligence with which it can solve problems of meaning and value, placing actions or a way of life in a broader, richer and more meaningful context (Fahrisi, 2020). Spiritual intelligence teaches people to express and give meaning to each of their actions, so that if they want to show good performance, spiritual intelligence is needed. Someone who brings the meaning of spirituality into their work will feel that their life and work are more meaningful (Zohar and Marshall, 2007). Zohar and Marshall (2007) (Golverdi 2015) tested the dimensions of spiritual intelligence (SQ) with the following:

1. Integrity, namely Honesty from within the heart (Absolute honesty).
2. Openness, namely High self-awareness, the existence of deep awareness so that they can be aware of various situations that come and respond to them.
3. Self-knowledge / humility, namely remaining steadfast in the face of disaster and taking wisdom from each problem.
4. Focus on contribution / Goodness, namely being aware of various problems and situations with awareness and kindness towards others.
5. Generosity, namely intuition of goodness towards religious beliefs

Religiosity

Djamaludin A, Fuad Nashori & Rachmy Diana Mucharom, developing Creativity in the Perspective of Islamic Psychology, (Yogyakarta: Menara Kudus, 2002) defines Religion as a system of symbols in which there are religious rituals such as Al Iman (belief), Al Syariat (rules) and Al Ihsan (Ethics of morals). An institutionalized behavioral system and all of that is centered on issues that are experienced as meaningful (ultimate meaning). 3 Religion is a set of rules/orders and beliefs 1 Fuad Nashori & Rachmy Diana Mucharom, developing Creativity in the Perspective of Islamic Psychology. Meanwhile, in the context of Carolin C.'s research, The Relationship Between Religiosity and the Level of Moral Reasoning in Students of Madrasah Mu'allimat Muhammadiyah Yogyakarta, (Yogyakarta: Faculty of Psychology UGM, 1999), the researcher measured the level of religiosity of the dimensions that have been explained by the aspects of religiosity according to the Ministry of Education and the Environment of the Republic of Indonesia in 1987, religiosity (Islamic religion) consists of 5 aspects, namely:

1. Faith aspect, which concerns "belief" and human relations with God Almighty, Angels, Prophets and so on.
2. Islam aspect, which concerns the frequency, intensity of the implementation of worship that has been determined, for example prayer, fasting and zakat.

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3. Ihsan aspect, which concerns the experience and feelings about the presence of God, fear of breaking prohibitions and others.
4. Science aspect, which concerns a person's knowledge of religious teachings.
5. Charity aspect, which concerns behavior in community life, for example helping others, defending the weak, working and so on.

From the five dimensions above, the author took three dimensions, namely Faith, Islam, and Ihsan to examine their influence on Performance with religious as a moderating variable. From the explanation above, in general it can be proven that the religious factor was initially very effective.

Auditor Performance

Kalbers and Fogarty (1995) in (Dewi and Tenaya 2017) Adelia (2014) stated that auditor performance is an evaluation of the work done by superiors, coworkers, oneself and direct subordinates. Fauzi and Nugroho, (2020) performance is the result achieved by a person, either goods or products or services which are usually used as a basis for assessing the employee or the organization concerned which reflects the employee's knowledge of the work done (Villagonzalo 2013), (Dewi and Tenaya 2017),. (Larasati et al. 2020),. (Rahmadayanti and Wibowo 2017).

Ali and Handayani, (2020). Auditor performance is a work result completed by an auditor in carrying out the tasks assigned to him and is based on the skills, experience and sincerity of time which is measured by considering quantity and timeliness. Auditor performance as an evaluation material for work done by superiors, coworkers, oneself and direct subordinates (Dewi and Ramadhanti, 2018). There are four dimensions of personality to measure performance, including:

1. Ability,
2. Professional commitment,
3. Motivation, and
4. Job satisfaction.

Internal Auditor Performance

Auditing also has standards as set by the Indonesian Institute of Accountants requiring auditors to state whether the financial statement opinion is presented in accordance with generally accepted accounting principles in Indonesia. The auditing standards that have been set and approved by the Indonesian Institute of Accountants (IAI) in Henry (2017) are as follows:

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a. General Standards

1. The audit must be carried out by one or more persons who have sufficient technical expertise and training as auditors.
2. In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor.
3. In carrying out the audit and preparing the report. The auditor is required to use his professional skills carefully and thoroughly.

b. Field Work Standards

1. The work must be planned as well as possible and if using assistants must be properly supervised.
2. A sufficient understanding of internal control must be obtained to plan the audit and determine the nature. Time and scope of the tests to be performed.
3. Sufficient audit evidence must be obtained through inspection, observation, inquiries, and confirmation as a reasonable basis for expressing an opinion on the audited financial statements.

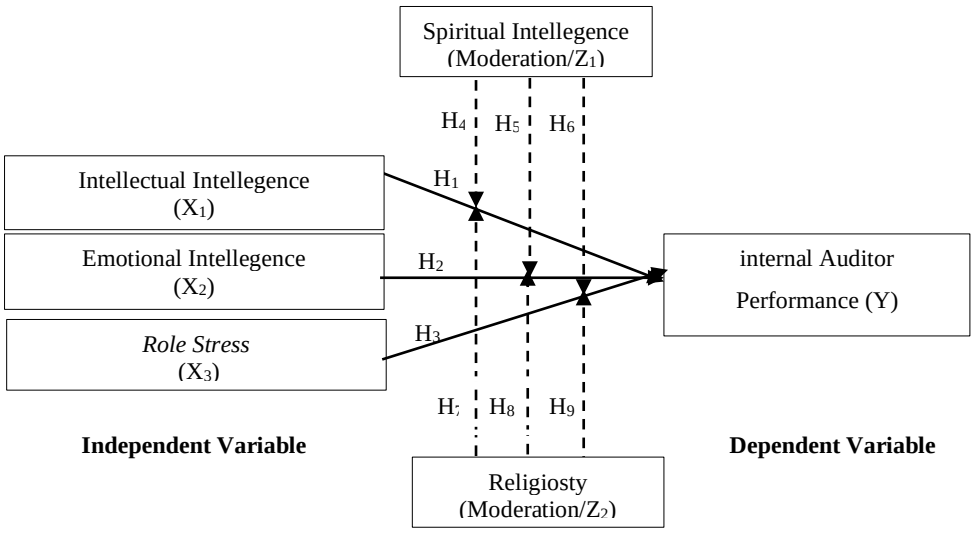
c. Reporting Standards

1. The auditor's report must state whether the financial statements have been prepared in accordance with generally accepted accounting principles in Indonesia.
2. The auditor's report must indicate or state. If there is any inconsistency in the application of accounting principles in the preparation of the current period's financial statements compared to the application of such accounting principles in the previous period.
3. Informative disclosures in the financial statements must be considered adequate. Unless otherwise stated in the auditor's report.
4. The auditor's report must contain a statement of opinion on the financial statements as a whole or an assertion that such a statement cannot be given. If an overall opinion cannot be given, the reasons must be stated. In the event that the auditor's name is associated with the financial statements, the auditor's report must contain clear instructions regarding the nature of the audit work performed. If any, and the level of responsibility assumed by the auditor.

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Framework of Thought



Hypothesis

H1: Intellectual Intelligence influences Internal Auditor Performance at the Inspectorate in Riau Province.

H2: Emotional Intelligence influences Internal Auditor Performance at the Inspectorate in Riau Province.

H3: Role Stress influences Internal Auditor Performance at the Inspectorate in Riau Province.

H4: Spiritual Intelligence moderates the Influence of Intellectual Intelligence on Internal Auditor Performance at the Inspectorate in Riau Province.

H5: Spiritual Intelligence moderates the Influence of Emotional Intelligence on Internal Auditor Performance at the Inspectorate in Riau Province.

H6: Spiritual Intelligence moderates the Influence of Role Stress on Internal Auditor Performance at the Inspectorate in Riau Province.

H7: Religiosity moderates the Influence of Intellectual Intelligence on Internal Auditor Performance at the Inspectorate in Riau Province.

H8: Religiosity moderates the influence of emotional intelligence on the performance of internal auditors at the Inspectorate in Riau Province.

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H9: Religiosity moderates the influence of role stress on the performance of internal auditors at the Inspectorate in Riau Province.

RESEARCH METHODOLOGY

Research Design

This research is a quantitative research that aims to test the hypothesis. The research design that will be used in this study is Descriptive Research, which is a study of problems in the form of current facts from a population. The purpose of this study is to test the hypothesis or answer questions with the current status of the subjects studied (Sugiyono, 2018). In this study, there are three independent variables, namely intellectual intelligence, emotional intelligence and role stress on the performance of internal auditors as dependent variables and spiritual intelligence and religiosity as moderating variables.

Place and Data Collection Techniques

This research was conducted at the Inspectorate in Riau Province. The research data is grouped into two, namely supporting data in the form of quantitative data consisting of: data sourced from work report data, filling out questionnaires and others, while the main data is obtained by researchers distributing questionnaires and via google form. Then, interviews were also conducted online/telephone and in person using health protocols to seek answers from research respondents to questions/statements relating to research variables.

Population and Sample

Population is all elements that will be used as a generalization area (Cooper, Donald, Schindler and Pamela S, 2003 in Sugiyono, 2018). The population of this study were all internal auditors working at the Inspectorate in Riau Province. The sample is part of the number and characteristics of the population. The sampling of this study was using the convenience sampling technique. The sample in this study amounted to 117 respondents.

Data Analysis Techniques

The purpose of the data analyst is to obtain relevant information contained in the data and use the results to solve a problem. The data collected in this study were processed with Partial Least Squares using WarpPLS 7.0 software

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RESEARCH RESULTS AND DISCUSSION

Respondent Description

The study aims to analyze the influence of intellectual intelligence, emotional intelligence and role stress on the performance of internal auditors with spiritual intelligence and religiosity as moderating variables at the Inspectorate in Riau Province. The research data used in this study are primary data obtained using a Google form questionnaire. The following is a description of the respondent's identity consisting of gender, education level and position.

Tabel 2 Demographic Date

Variables	Measurement	N	%
Gender	Male	62	53%
	Female	55	47%
Education Level	D3	11	9,40%
	S1	83	70,94%
	S2	23	19,66%
	S3	0	0%
Position	Main Auditor	24	20,51%
	Middle Auditor	50	42,73%
	Junior Auditor	29	24,79%
	First Auditor	14	11,97%

Source: Field Date 2022

Table 2 shows that out of 117 respondents who are auditors of the Riau Provincial Inspectorate, there are 62 respondents or 53% who are male and the remaining 55 respondents or 47% who are female. Most of the employees at the Riau Provincial Inspectorate who were respondents in this study have a Bachelor's degree, namely 83 auditors or 70.94% of the total respondents. Meanwhile, the D3 education level is 11 auditors or 9.40%, S2 is 23 auditors or 19.66% of the total respondents, and there are no auditors with a Doctoral education level. Based on position, auditors with the position of main auditor are 24 people or 20.51%, middle auditors are 50 people or 42.73%, young auditors are 29 people or 24.79%, and first auditors are 14 people or 11.97%.

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Research Results

Descriptive Statistics

Table 3 Descriptive analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
INTELLECTUAL INTELLIGENCE	117	12	42	32.56	4.563
EMOTIONAL INTELLIGENCE	117	56	70	64.59	3.198
ROLE STRESS	117	16	56	47.43	7.422
SPIRITUAL INTELLIGENCE	117	21	70	57.62	8.425
RELIGIOSITY	117	24	28	25.79	1.659
AUDITOR PERFORMANCE	117	36	84	71.39	9.448
Valid N (listwise)	117				

Source: Processed Data 2023

Table 3 shows that the number of respondents (N) processed in this study was 117 respondents. In the variable (X1) Intellectual Intelligence consists of 6 questions. Respondents have varying answers with a minimum value of 12 and a maximum of 42 with an average answer of 32.56 and a standard deviation of 4.563. The Emotional Intelligence variable (X2) consists of 10 question items and has a minimum answer value of 56 and a maximum value of 70 with an average answer of 64.59 and a standard deviation of 3.198. The Role Stress variable (X3) consists of 8 questions and has a minimum answer value of 16 and a maximum value of 56 with an average answer of 47.43 and a standard deviation of 7.422. Auditor Performance Variable (Y) consists of 12 questions and has a minimum answer value of 36 and a maximum value of 84 with an average answer of 71.39 and a standard deviation of 9.448 and the Moderation variable (Z1) Spiritual Intelligence with 10 questions has a minimum answer of 21 and a maximum of 70 and an average answer of 57.62 and a standard deviation of 8.425. The Moderation Variable (Z2) Religiosity with 4 questions has a minimum answer of 24 and a maximum of 28 and an average answer of 25.79 and a standard deviation of 1.659.

The main analysis method in this study was carried out using WarpPLS 7.0 software. Figure 1 presents the test results using PLS as follows.

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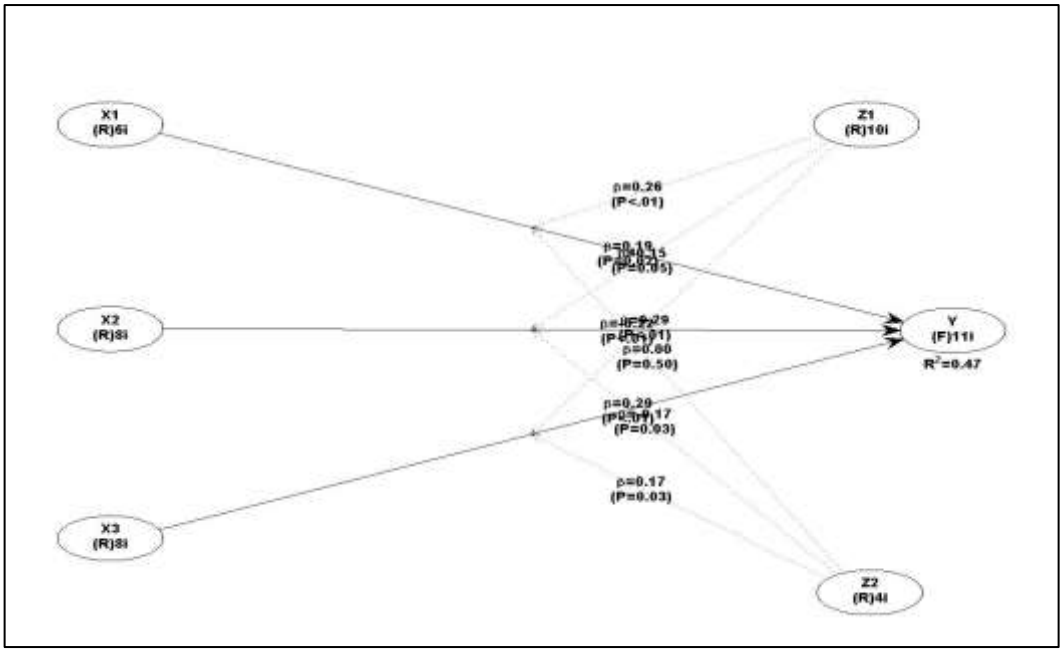


Figure 2 **Data Processing Using WarpPLS 7.0.**

Based on the test results as shown in Figure 4.1, it is known that in the validity test there is a loading factor value below 0.70, so data must be dropped to delete indicators with loading values below 0.70 in order to obtain a good model. So that the test results that have been dropped data are as follows:

Table 3 Outer Loading Validity Test

Instrument	Variable r	count	Description
Intellectual Intelligence (X1)	X1.1	0.839	Valid
	X1.2	0.891	Valid
	X1.3	0.844	Valid
	X1.4	0.861	Valid
	X1.5	0.874	Valid
	X1.6	0.876	Valid
Emotional Intelligence (X2)	X2.1	0.755	Valid
	X2.2	0.774	Valid
	X2.3	0.729	Valid
	X2.4	0.733	Valid

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	X2.5	0.721	Valid
	X2.6	0.752	Valid
	X2.7	0.758	Valid
	X2.8	0.775	Valid
Role Stress (X3)	X3.1	0.886	Valid
	X3.2	0.923	Valid
	X3.3	0.894	Valid
	X3.4	0.893	Valid
	X3.5	0.895	Valid
	X3.6	0.933	Valid
	X3.7	0.864	Valid
	X3.8	0.938	Valid
Spiritual Intelligence (Z1)	Z1.1	0.820	Valid
	Z1.2	0.868	Valid
	Z1.3	0.923	Valid
	Z1.4	0.900	Valid
	Z1.5	0.877	Valid
	Z1.6	0.889	Valid
	Z1.7	0.899	Valid
	Z1.8	0.864	Valid
	Z1.9	0.806	Valid
	Z1.10	0.865	Valid
Religiosity (Z2)	Z2.1	0.843	Valid
	Z2.2	0.792	Valid
	Z2.3	0.856	Valid
	Z2.4	0.831	Valid
Auditor Performance (Y)	Y1	0.883	Valid
	Y2	0.909	Valid
	Y3	0.820	Valid
	Y4	0.858	Valid
	Y5	0.907	Valid
	Y6	0.912	Valid
	Y7	0.907	Valid

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	Y8	0.938	Valid
	Y.10	0.807	Valid
	Y11	0.919	Valid
	Y12	0.876	Valid

Source: WarpPLS 7.0 Processed Data, 2023

Based on Table 3 shows the results of the outer loading test calculation estimation using PLS. The table shows that X1.1 to Y12 which are reflective indicators, have a loading factor> 0.70 which means that all construct indicators are valid. Previously, data was dropped for invalid indicators, namely X2.9, X2.10 and Y.9. It was concluded that all remaining indicators are valid for measuring the construct variables of Intellectual Intelligence, Emotional Intelligence, Role Stress, Spiritual Intelligence, Religiosity and Internal Auditor Performance.

.Table 4 Results of Cronbach's Alpha, Composite Reliability and AVE Tests

	Cronbach's alpha	Composite reliability	Average variance extracted (AVE)
Intellectual Intelligence (X1)	0.932	0.947	0.747
Kecerdasan Emosional (X2)	0.889	0.911	0.562
Role Stress (X3)	0.968	0.973	0.817
Kecerdasan Spiritual (Z1)	0.965	0.969	0,760
Religiusitas (Z2)	0.850	0.899	0.690
Kinerja Auditor (Y)	0,972	0,976	0,785

Source: WarpPLS 7.0 Processed Data, 2023

The test results based on Table 4.4 show that the composite reliability and Cronbach alpha results show satisfactory values, namely the value of each variable>0.70.The AVE value produced by all the constructs above is> 0.50. This shows that the consistency and stability of the instruments used are high. In other words, all constructs, namely the variables of intellectual intelligence, emotional intelligence, role stress, spiritual intelligence, religiosity and auditor performance have become fit measuring instruments, and all questions used to measure each construct have good reliability.

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Table. 5 AVE Root Value (Fornell Larcker Criterion)

Correlations among l.vs. with sq. rts. of AVEs

	X1	X2	X3	Z1	Z2	Y	Z1*X1	Z1*X2	Z1*X3	Z2*X1	Z2*X2	Z2*X3
X1	(0.864)	-0.089	0.657	0.688	0.121	0.231	-0.588	0.034	-0.618	-0.014	0.007	0.105
X2	-0.089	(0.750)	-0.138	-0.122	0.082	-0.240	0.012	0.166	0.029	0.008	-0.024	0.083
X3	0.657	-0.138	(0.904)	0.693	0.016	0.176	-0.560	0.076	-0.605	0.112	0.075	-0.040
Z1	0.688	-0.122	0.693	(0.872)	0.212	0.409	-0.555	0.124	-0.578	0.105	-0.022	0.186
Z2	0.121	0.082	0.016	0.212	(0.831)	0.313	0.035	-0.025	0.073	0.095	0.084	0.138
Y	0.231	-0.240	0.176	0.409	0.313	(0.886)	0.083	0.090	0.137	0.144	-0.190	0.200

Source: WarpPLS 7.0,2023 Processed Data

Based on Table 5, it shows that the diagonal is the AVE square root value and the value below it is the correlation between constructs. The AVE root value of each variable is greater than the AVE root of its correlation with other variables so that its discriminant validity is met.

Tabel 6 R-Square Konstruk Variabel

	R-square	R-square adjusted
Auditor Performance(Y)	0.474	0.430

Source: WarpPLS 7.0,2023 Processed Date

From table 6, the adjusted R-Square value for the auditor performance variable is 0.430. The R square value of auditor performance of 0.474 or 47.4% indicates that the auditor performance variable can be explained by the variables of Intellectual Intelligence, Emotional Intelligence, and Role Stress with Spiritual Intelligence and Religiosity as moderator variables of 47.4% while the remaining 52.6% can be explained by other variables not included in this study.

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Table 7 Hypothesis Testing based on Path Coefficient and P Values

	X1	X2	X3	Z1	Z2	Y	Z1*X1	Z1*X2	Z1*X3	Z2*X1	Z2*X2	Z2*X3
X1												
X2												
X3												
Z1												
Z2												
Y	0.188	-0.221	0.286				0.257	0.151	0.287	0.000	-0.170	0.169

	X1	X2	X3	Z1	Z2	Y	Z1*X1	Z1*X2	Z1*X3	Z2*X1	Z2*X2	Z2*X3
X1												
X2												
X3												
Z1												
Z2												
Y	0.188	-0.221	0.286				0.257	0.151	0.287	0.000	-0.170	0.169

Source: WarpPLS 7.0,2023 Processed Data

The first hypothesis states that there is a positive but insignificant influence between intellectual intelligence and auditor performance. Table 4.7 shows that the intellectual intelligence variable has a path coefficient of 0.188 and is positive with a significance level of 0.018, which is less than 0.050. A positive coefficient indicates a unidirectional influence between the intellectual intelligence variable (X1) and the auditor performance variable (Y). The higher the intellectual intelligence of an auditor, the higher the auditor's performance will be. This means that H1 is accepted so that it can be said that intellectual intelligence has a positive but insignificant influence on auditor performance.

The second hypothesis states that there is a negative but insignificant influence between emotional intelligence and auditor performance. Table 4.7 shows that the emotional intelligence variable has a path coefficient of -0.221 and is negative with a significance level of 0.006, which is less than 0.050. A negative coefficient indicates an influence where if one variable increases, the other variable decreases by the same amount (and vice versa), meaning that if there is an increase in performance, there is also a decrease in intellectual intelligence. This means that H2 is accepted so it can be

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said that emotional intelligence has a negative but not significant effect on auditor performance.

The third hypothesis states that there is a positive and significant influence between role stress and auditor performance. Table 4.7 shows that the role stress variable has a path coefficient of 0.286 and is positive with a significant level of <0.001, which is less than 0.050. A positive coefficient indicates a unidirectional influence between the role stress variable (X3) and the auditor performance variable (Y). The greater the role stress experienced by an auditor,the greater the auditor's performance will be. This means that H3 is accepted so that it can be said that role stress has a positive and significant effect on auditor performance.

The fourth hypothesis states that spiritual intelligence moderates the influence of intellectual intelligence on auditor performance. Table 4.7 shows that the intellectual intelligence variable is moderated by spiritual intelligence with a path coefficient of 0.257 and is positive with a significant level of 0.002, which is less than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the influence of intellectual intelligence on auditor performance so that H4 is accepted.

The fifth hypothesis states that spiritual intelligence moderates the effect of emotional intelligence on auditor performance. Table 4.7 shows that the emotional intelligence variable is moderated by spiritual intelligence because it has a path coefficient of 0.151 and is positive with a significance level of 0.047, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the effect of emotional intelligence on auditor performance so that H5 is accepted.

The sixth hypothesis states that spiritual intelligence moderates the effect of role stress on auditor performance. Table 4.7 shows that the role stress variable is significantly moderated by spiritual intelligence because it has a path coefficient of 0.287 and is positive with a significance level of <0.001, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the effect of role stress on auditor performance so that H6 is accepted.

The seventh hypothesis states that religiosity moderates the effect of intellectual intelligence on auditor performance. Table 4.7 shows that the intellectual intelligence variable is not moderated by religiosity because it has a path coefficient of 0.000 and is positive with a significant level of 0.499 which is greater than 0.050. This shows that the religiosity variable is a moderating variable that cannot strengthen the influence of intellectual intelligence on auditor performance so that H7 is rejected.

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The eighth hypothesis states that religiosity moderates the effect of emotional intelligence on auditor performance. Table 4.7 shows that the emotional intelligence variable is moderated by religiosity because it has a path coefficient of -0.170 and is negative with a significance level of 0.029, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can weaken the effect of emotional intelligence on auditor performance so that H8 is accepted.

The ninth hypothesis states that religiosity moderates the effect of role stress on auditor performance. Table 4.7 shows that the role stress variable is moderated by religiosity because it has a path coefficient of 0.169 and is positive with a significance level of 0.030, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the effect of role stress on auditor performance so that H9 is accepted.

DISCUSSION

Intellectual Intelligence (X1) on Auditor Performance

The first hypothesis states that there is a positive but insignificant influence between intellectual intelligence and auditor performance. Table 4.7 shows that the intellectual intelligence variable has a path coefficient of 0.188 and is positive with a significance level of 0.018, which is smaller than 0.050. A positive coefficient indicates a unidirectional influence between the intellectual intelligence variable (X1) and the auditor performance variable (Y). The higher the intellectual intelligence of an auditor, the higher the auditor's performance will be. This means that H1 is accepted so that it can be said that intellectual intelligence has a positive but insignificant effect on auditor performance.

This shows that intellectual intelligence affects auditor performance, where the higher the intellectual intelligence of an auditor, the more satisfying the performance produced will be, so intellectual intelligence is very important for auditor decision making in carrying out audits to be able to issue opinions that are beneficial to both internal and external parties of the company. Intellectual intelligence is a must that must be possessed by an auditor in carrying out the professional tasks assigned to him because the task is a task that requires high analytical power and the process of The eighth hypothesis states that religiosity moderates the effect of emotional intelligence on auditor performance. Table 4.7 shows that the emotional intelligence intelligence variable is moderated by religiosity because it has a path coefficient of -0.170 and is negative with a significance level of 0.029, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can weaken the effect of emotional intelligence on auditor

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performance so that H8 is accepted. The ninth hypothesis states that religiosity moderates the effect of role stress on auditor performance. Table 4.7 shows that the role stress variable is moderated by religiosity because it has a path coefficient of 0.169 and is positive with a significance level of 0.030, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the effect of role stress on auditor performance so that H9 is accepted. think rationally in solving problems that may be encountered in every audit assignment received.

The results of this study are consistent with the results of the study by Simarmata and Nursamsiyah (2018) at KAP in the South Jakarta area where the results of the study showed that the intellectual intelligence variable had an effect on auditor performance. The application of maximum intellectual intelligence will certainly be in line with the increasing expertise possessed, so that it can produce performance. good auditor. Cheng's research (Wen 2017) (Golverdi and Ardakan 2015) looks more at the ability of IQ and EQ to connect with performance. IQ and EQ have an effect on auditor performance.

Emotional Intelligence (X2) on Auditor Performance

The second hypothesis states that there is a negative but insignificant influence between emotional intelligence and auditor performance. Table 4.7 shows that the emotional intelligence variable has a path coefficient of -0.221 and is negative with a significance level of 0.006, which is smaller than 0.050. A negative coefficient indicates an influence where if one variable increases, the other variable decreases by the same amount (and vice versa), meaning that if there is an increase in performance, there is also a decrease in intellectual intelligence. This means that H2 is accepted so that it can be said that emotional intelligence has a negative but insignificant effect on auditor performance. The results of this study are consistent with the results of Cheng's research (Wen 2017) (Golverdi and Ardakan 2015) which looks more at the ability of IQ and EQ to connect with performance

Role Stress (X3) on Auditor Performance

The third hypothesis states that there is a positive and significant influence between role stress and auditor performance. Table 4.7 shows that the role stress variable has a path coefficient of 0.286 and is positive with a significance level of <0.001, which is less than 0.050. A positive coefficient indicates a unidirectional influence between the role stress variable (X3) and the auditor performance variable (Y). The

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greater the role stress experienced by an auditor the greater the auditor's performance will be. This means that H3 is accepted so that it can be said that role stress has a positive and significant effect on auditor performance. The results of this study are consistent with the results of the study by Nur Rahmah, Memen, Andi, (2020) where the results of the study showed that role stress had an effect on auditor performance.

Spiritual Intelligence Moderates the Effect of Intellectual Intelligence on Auditor Performance

The fourth hypothesis states that spiritual intelligence moderates the effect of intellectual intelligence on auditor performance. Table 4.7 shows that the intellectual intelligence variable is moderated by spiritual intelligence with a path coefficient of 0.257 and a positive sign with a significance level of 0.002, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the influence of intellectual intelligence on auditor performance so that H4 is accepted.

Spiritual Intelligence Moderates the Effect of Emotional Intelligence on Auditor Performance

The fifth hypothesis states that spiritual intelligence moderates the effect of emotional intelligence on auditor performance. Table 4.7 shows that the emotional intelligence variable is moderated by spiritual intelligence because it has a path coefficient of 0.151 and a positive sign with a significance level of 0.047, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the effect of emotional intelligence on auditor performance so that H5 is accepted.

Spiritual Intelligence Moderates the Effect of Role Stress on Auditor Performance

The sixth hypothesis states that spiritual intelligence moderates the effect of role stress on auditor performance. Table 4.7 shows that the role stress variable is significantly moderated by spiritual intelligence because it has a path coefficient of 0.287 and is positive with a significant level of <0.001, which is less than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can strengthen the effect of role stress on auditor performance so that H6 is accepted.

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Religiosity moderates the effect of Intellectual Intelligence on Auditor Performance

The seventh hypothesis states that religiosity moderates the effect of intellectual intelligence on auditor performance. Table 4.7 shows that the intellectual intelligence variable is not moderated by religiosity because it has a path coefficient of 0.000 and is positive with a significant level of 0.499, which is greater than 0.050. This shows that the religiosity variable is a moderating variable that cannot strengthen the effect of intellectual intelligence on auditor performance so that H7 is rejected.

Religiosity moderates the effect of Emotional Intelligence on Auditor Performance

The eighth hypothesis states that religiosity moderates the effect of emotional intelligence on auditor performance. Table 4.7 shows that the emotional intelligence variable is moderated by religiosity because it has a path coefficient of -0.170 and is negative with a significant level of 0.029, which is less than 0.050. This shows that the religiosity variable is a moderating variable that can weaken the influence of emotional intelligence on auditor performance so that H8 is accepted.

Religiosity Moderates the Effect of Role Stress on Auditor Performance

The ninth hypothesis states that religiosity moderates the effect of role stress on auditor performance. Table 4.7 shows that the role stress variable is moderated by religiosity because it has a path coefficient of 0.169 and is positive with a significant level of 0.030, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the influence of role stress on auditor performance so that H9 is accepted

CONCLUSIONS AND SUGGESTIONS

Conclusions

From the results of the discussion that has been explained in the previous chapters with the support of existing data, the researcher can compile several conclusions as follows:

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1. Intellectual intelligence has a positive but insignificant effect on the performance of internal auditors.
2. Emotional intelligence has a negative but insignificant effect on the performance of internal auditors.
3. Role Stress has a positive and significant effect on the performance of internal auditors.
4. Spiritual intelligence is a moderating variable that can strengthen the influence of intellectual intelligence on the performance of internal auditors.
5. Spiritual intelligence is a moderating variable that can strengthen the influence of emotional intelligence on the performance of internal auditors.
6. Spiritual intelligence is a moderating variable that can strengthen the influence of role stress on the performance of internal auditors.
7. Religiosity is a moderating variable that cannot strengthen the influence of intellectual intelligence on the performance of internal auditors.
8. Religiosity is a moderating variable that can weaken the influence of intellectual intelligence on the performance of internal auditors.
9. Religiosity is a moderating variable that can strengthen the influence of intellectual intelligence on the performance of internal auditors.

Suggestions

Based on the conclusions and limitations that have been presented above. The suggestions that the author can provide are as follows:

1 For further researchers, it is better to add other variables that can affect auditor performance.
2 For further researchers, it is also expected to use interview methods with sources or written statements so that the information obtained becomes more detailed.

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