



# The influence of intelligence factors on the auditors performance at public accounting firms in Jakarta area

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## ARTICLE INFO

### Article history:

Received Jan 30, 2023

Revised Feb 03, 2023

Accepted Feb 28, 2023

### Keywords:

Adversity Intelligence, Auditor Performance, Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligences.

## ABSTRACT

This study examines the influence of Intelligence Factors on Auditor Performance at Public Accounting Firms in Jakarta Region. The independent variables used in this study involve Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence, and Adversity Intelligence. Meanwhile, the dependent variable used in this study is Auditor Performance. This research is a type of quantitative research. The data collection method used a questionnaire. The population used in this study are the auditors working in Public Accounting Firms in Jakarta. The sampling technique in this study used a purposive sampling method with a total of 312 samples. In addition, the data analysis method used in this research is the tests of descriptive statistics, data quality, multiple linear regression, and hypothesis testing. Based on the analysis obtained from this study, it is concluded that Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence, and Adversity Intelligence positively influence Auditor Performance.

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## INTRODUCTION

The case of the unsuccessful public accounting firm for the first time appeared in world history is started with the decline of the Enron company which is the the big four of the world's public accountants, namely KAP Arthur Andersen. He violated the code of conduct through a deception of financial statements that the financial statements suffered a profit when the company suffered a loss (Maharani *et al.*, 2022).

There were various events and frauds found in Indonesia, one of which is the exposure of the Sunprima Nusantara Pembiayaan (SNP Finance) case in 2018. It was audited by the Public Accountant, namely Deloitte. Misappropriation and deception in financial report implemented by SNP Finance's management included the preparation of fictitious receivables alongside fictitious trades. The receivables were managed by creditors as a pretext when the receivables collected, the money was used to carry out the payment of obligations to the creditors. In order to support the action, SNP Finance shared a fictitious document containing Colombian customer data. Unfortunately, Deloitte and auditors did not find any intrigue in SNP Finance's financial

publications. Otherwise, Deloitte mentioned the perception of unbiased audits in SNP Finance's financial publications (Badewin & Kurnia, 2022). Other cases involved Public Accountant (AP) Kasner and Public Accounting Firm (KAP) named Tanubrata Sutanto Fahmi Bambang and partners in the audit of Garuda Indonesia Group's financial statements in 2018. Then, it caused commotion in the community. In the financial publication, Garuda Indonesia Group recorded a net profit of USD809.85 thousand or around Rp11.33 billion (assuming an exchange rate of Rp14,000 per US dollar). That value sharply decreased when in 2017 at around USD216.5 million. The findings of the verification Financial Responsibility and regarding Garuda's financial publications, these were not in line with Financial Accounting Standards, the auditors and PT Garuda Indonesia were sentenced punishment by Financial Service Authority (OJK), Ministry of Finance, and IDX (Sari & Margie, 2021).

This incident is due to the lack of human resources connected to ethics code and intelligence. This is able to ruin the trust in Public Accountants (KAP) and auditors. Thus, it negatively impacts the image of the Public Office through the possession of stable emotions that are able to maintain the relationship as well as belief in God (spiritual intelligence) and a code of ethics that must be passed by an accountant or auditor. When carrying out their duties as a public accountant (AP) and auditors, they need to comply with the Professional Standards of Accountants (SPAP) and be responsible for the practice of public accountants at professional institutions with the Indonesian Institute of Public Accountants. Similarly, based on the existing rules in Indonesia, Public Accountant is regulated in Law No. 5 of 2011. Regarding audit services, this is in line with the Decree of the Minister of Finance No. 17 of 2008.

The findings of procedures that refer to and are assessed in a special period based on pre-agreed standards and approvals are the definition of performance. Meanwhile, the auditor's performance is the implementation of the monitoring task on the company's financial statements carried out by the auditor to determine whether the report is presented based on the principles and existing regulations and free from material misstatements (Sukmawati & Tarmizi, 2022). When carrying out their duties, the auditor's performance cannot be separated from the auditor's behavior. Individual actions are determined to have internal advantages, namely the aspects that exist in the individual including the creatures and external forces, that are the aspects rooted from the outside include difficulties when carrying out their work (Yusuf *et al.*, 2018).

One recommendation to improve performance is the person's intelligence. The old paradigm explains there are three intelligences, including intellectual, spiritual as well as emotional intelligence. On the other hand, a new paradigm has emerged regarding the Adversity Quotient (AQ) or the intelligence how to face a problem. A research explained that intellectual intelligence is the ability to encounter and solve problems through meaning and value used in describing the characteristics of thought which includes a number of understandings, including understanding reasoning, designing, finding the solution to the problem, thinking abstractly, understanding ideas, and proficiency in using language (Maharani *et al.*, 2022). In performing his job, an auditor can have different demands. The higher the insistence on a task, the more reliability and proficiency needed to complete the task so that it can produce a good result. A person who has a high IQ is not necessarily a prerequisite in work. A study states that intellectual intelligence has a positive influence on the performance of auditors (Maharani *et al.*, 2022). Meanwhile, the research findings found that intellectual intelligence has no influence on auditor performance (Fajriati, 2020).

Spiritual intelligence (SQ) is intelligence place actions and lives in a broader and meaningful sense, through intelligence to measure people's actions or life choices to be meaningful when juxtaposed with everything else. Spiritual intelligence is the proficiency and understanding of the soul (Badewin & Kurnia, 2022). Spiritual intelligence refers to wisdom beyond the ego or consciousness. SQ is the mental capacity of the human brain and soul, which is the reference that contains the core of the universe itself. According to research, spiritual intelligence positively

affects the performance of auditors (Badewin & Kurnia, 2022). Meanwhile, other studies have found that the results of spiritual intelligence have no influence on the performance of auditors (Cibu, 2021). Spiritual intelligence have a negative influence on the performance of auditors (Sukmawati E, 2009)

Another factor that affects auditor performance besides spiritual intelligence is emotional intelligence. It is the capacity to understand through precisely, calculating, and sharing emotions; proficiency to reach out or evoke feelings when shared facilities for thinking; understanding to interpret emotions; and the ability to organize emotions to motivate emotional development (Brody *et al.*, 2020). An individual with emotional intelligence can control feelings appropriately, so that they can share their own motivations and make common sense think positive (Pasaribu, 2019). Research explains that an individual who has optimal emotional intelligence is likely to succeed in his life because he can lead thoughts to motivate hi activities (Mahmud *et al.*, 2022) . Likewise, as an auditor, emotional intelligence is needed to support auditors when fulfilling their duties. When doing his duties, an accountant not only needs the steps to complete his work, but also proficiency when encountering problems at work. The research finding found emotional intelligence had a positive influence on auditor performance (Sari & Margie, 2021). Another study also found that emotional intelligence negatively affects auditor performance (Pasaribu, 2019). In addition, a study found that emotional intelligence had no influence on auditor performance (Fajriati, 2020).

Everyone has their own way in solving every problem. One ability that can be used when encountering various problems faced is adversity intelligence or Adversity Quotient (Wardani & Sugiharto, 2020). Adversity intelligence an individual capability when encountering a problem and obstacle that must be resolved. Auditor will certainly be faced with various kinds of work that must be completed to require the auditor to be disciplined and responsible so that he can complete it on time. (Riskandyani, 2020) states that various studies have been conducted and found the assessment of AQ as the optimal parameter when it comes to success compared to intellectual intelligence (IQ) and up to social proficiency. This could be as one of the evidence of an auditor that is not enough just to have intellectual intelligence, but also requires adversity ability. Adversity Intelligence can be used as a practice of one aspect that is able to encourage the performance of various professions, including auditors. Research findings found that adversity intelligence has a positive influence on auditor performance (Chotimah, 2020). Meanwhile, research on the results of adversity intelligence has no influence on auditor performance (Riskandyani, 2020).

Based on the description above, this is interesting to be analyzed because studies of intelligence factors are still rarely encountered. Besides, when measuring the quality of a person's performance, they are not able to assess only one aspect of intelligence, but there are still various other aspects of intelligence that have an impact on the quality of auditor performance. This research is an amalgamation of the research by Brody *et al.* (2020); Badewin & Kurnia (2022); Riskandyani (2020). The object studied was different from the previous research, namely the Public Accounting Firm in Jakarta because the auditors who work on the public accountants in Jakarta as a whole are more numerous and experienced, and the auditors have professional abilities when carrying out audits. Researchers expect that this research will be able to provide the necessary and important insights for accountants to improve auditor performance.

## RESEARCH METHODS

This study is a causality study with the aims to analyze the causal relationship used to calculate the influence of free variables of intellectual intelligence, spiritual intelligence, emotional intelligence, and adversity intelligence on bound variables of auditor performance. The approach used in this study is a quantitative approach (Sugiyono, 2019:17). The collecting data used a method of primary data that were obtained using questionnaires. The subject of the study was the auditors

who worked on Accounting Public Firm in DKI Jakarta. The data analysis method used is multiple linear regression analysis through the use of SPSS data processing software.

## RESULTS AND DISCUSSION

Data collection was carried out through the dissemination of research questionnaires directly by visiting public accountants located in the DKI Jakarta area and indirectly through the google form page. The following table presents the results of the respondent's description test by age.

**Table 1.** Test Results of Respondents' Descriptions by Age

No	Age	Frequency	Percentage
1.	21-25 Years	35	11.2%
2.	26-30 Years	43	13.8%
3.	31-35 Years	105	33.7%
4.	36-40 Years	93	29.8%
5.	≥ 40 Years	36	11.5%
	Sum	312	100%

Source: Data Processed

Table 1 shows 35 respondents who work in public accounting firms with a percentage of 11.2% were aged 21-25, those aged of 26-30 were 43 people with a percentage of 13.8%, aged 36-40 years and ≥ 40 years old were 93 people, then 36 people respectively with a percentage of 29.8% and 11.5%. The majority of respondents who work in public accounting firms are 31-35 years as many as 105 people with a percentage of 33.7%. This is because when you are at that age, the abilities and relationships possessed by a person are in a productive age. This follows the results of the respondent's description test by gender.

**Table 2.** Test Results of Respondents' Descriptions by Gender

No.	Gender	Frequency	Percentage
1.	Male	217	69.6%
2.	Female	95	30.4%
	Sum	312	100%

Source: Data Processed

Table 2 above shows that about 217 respondents or 69.6% were dominated by the Male and the remaining of 95 people or 30.4% of people were Female. Meanwhile, the results of the respondent's description test based on position are shown in Table 3 below:

**Table 3.** Test Results of Respondents' Descriptions Based on Position

No.	Position	Frequency	Percentage
1.	Partner	35	11.2%
2.	Manager	41	13.1%
3.	Supervisor	70	22.4%
4.	Senior Auditor	68	21.8%
5.	Junior Auditors	98	31.4%
	Sum	312	100%

Source: Data Processed

Based on Table 3, it obtained that the majority of respondents were 98 people or 31.4% on the junior auditor positions. Respondents in the positions of senior auditors and supervisors are 68 people and 70 people or 21.8% and 22.4%. Meanwhile, the position of partner and manager is 35 and 41 person or 11, respectively 11.2% and 13.1%. This is because the higher the position of auditor, the higher business level. So, the respondents in this study were majority by junior auditors. The result test of the description of respondents based on the last education.

**Table 4.** Test Results of Respondents' Descriptions based on Latest Education

No.	Latest Education	Frequency	Percentage
1.	Undergraduate (S1)	117	37.5%
2.	Master graduate (S2)	134	42.9%
3.	Doctor (S3)	61	19.6%
	Sum	312	100%

Source: Data Processed

Based on Table 4, it can be seen that most of the respondents are last educated in Master Graduate (S2) with a total of 134 respondents or 42.9%. The rest is 37.5% or as many as 117 people with the last education of Master Degree (S2) and 19.6% or as many as 61 people with the last education of Doctoral(S3). It presents the results of the respondent's description test based on work experience.

**Table 5.** Test Result of Respondents' Description based on Work Experience

No.	Time Experience	Frequency	Percentage
1.	1-5 Years	83	26.6%
2.	6-10 Years	138	44.2%
3.	≥ 10 Years	91	29.2%
	Sum	312	100%

Source: Data Processed

Based on Table 5 above, respondents who have work experience for 1-5 years showed 83 people or 26.6%. About 138 people or 44.2% have work experience between 6-10 years. Meanwhile, respondents who have experienced work that >10 years were 91 or 29.2%. Work experience is one of the factors that will affect a person's ability, knowledge, responsibility in acting, thinking, and making decisions.

**Table 6.** Descriptive Test

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Intellectual Intelligence	312	2.33	5.00	4.3966	1.51505
Spiritual Intelligence	312	2.63	5.00	4.5926	0.31074
Emotional Intelligence	312	2.80	5.00	4.6090	0.29418
Adversity Intelligence	312	2.67	5.00	4.1563	0.50914
Auditor Performance	312	3.38	5.00	4.4885	0.33187
Valid N (listwise)	312				

Descriptive statistics is the elaboration of respondents' answers that aims to provide a data overview in terms of maximum value, minimum value, average value, and standard deviation. The standard deviation value in the intellectual intelligence variable, all of them have a value lower than the mean value which means that the level of data diversity or the level of data distribution for this variable is still low.

Furthermore, it can be seen that the average respondent's assessment of the intellectual intelligence variable as a whole is included in the very high category of 4.732. This shows that some of the public accounting firms studied in Jakarta have an intellectual intelligence, the auditors has the ability to read, write, speak, and express opinions well, and always think analytically and critically in every decision making. The standard deviation value on the spiritual intelligence variable, all of which has a lower value than the mean value. It means that the level of data diversity or the level of data distribution for this variable is low.

Furthermore, it can be seen that the average respondent's assessment of the spiritual intelligence variable as a whole is included in the very high category of 4.60. This shows that auditors at public accounting firms studied in Jakarta have a level of spiritual intelligence, where an auditor who has spiritual intelligence is willing to accept criticism and suggestions from colleagues, as well as improve work results to revise weaknesses in doing work, in accordance

with the advice given by colleagues. The standard deviation value in the emotional intelligence variable, all of them have a lower value than the mean value which means that the level of data diversity or distribution for this variable is low.

Furthermore, it can be seen that the average respondent's assessment of the emotional intelligence variable as a whole is included in the very high category of 4.624. This shows that auditors at public accounting firms studied in Jakarta have a level of emotional intelligence, where an auditor who has emotional intelligence always makes decisions wisely and in a hurry. Besides, they are able to establish good communication as an auditor to maintain harmonious relationships between colleagues.

The standard deviation value in the adversity intelligence variable, all of which have a lower value than the mean value which means that the level of data diversity or distribution for this variable is low. It can be seen that the average respondent's assessment of the adversity intelligence variable as a whole is included in the high category of 3,896. This shows that the auditors at the public accounting firm studied in Jakarta have a level of adversity intelligence where an auditor who has adversity intelligence and his team agrees to complete the audit on time even in a very limited time and a very wide scope.

The standard deviation value in the auditor's performance variable, all of which have a lower lower than the mean value which means that the level of data diversity or distribution for this variable is low. Furthermore, it can be seen that the average respondent's assessment of the auditor's overall performance variable is included in the very high category of 4.443. This shows that the auditor at the public accounting firm studied in Jakarta has a performance where the auditor performance can be seen from the higher the level of auditor education and the more professional his performance will be. The following table is a summary of the results of hypothesis testing by means of multiple regression analysis testing.

**Table 7.** Coefficient of Determination Test

Model Summary <sup>b</sup>					
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.649 <sup>a</sup>	0.421	0.414	0.25415	1.952

a. Predictors: (Constant), Adversity Intelligence, Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence  
 b. Dependent Variable: Auditor Performance

A coefficient of determination test was performed to measure the ability of an independent variable to describe a dependent variable. Based on Table 7 shows the value of Adjusted R<sup>2</sup> obtained of 0.414. This means that variations of the independent variabel are able to explain the variable dependent (y) of 41.4%. While the rest (100% - 41.4% = 58.6%) is a variation of another independent variables that affect Y but is not included in the model.

s. F Test ANOVA <sup>a</sup>						
Type	Sum of Squares	Df	Mean Square	F	Sig.	
1	Regression	14.422	4	3.606	55.819	0.000 <sup>b</sup>
	Residual	19.830	307	0.065		
	Total	34.252	311			

a. Dependent Variable: Auditor Performance  
 b. Predictors: (Constant), Adversity Intelligence, Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence

The table shows that the values in the sig (significant) column of 0.000. since the probability of 0.000 is less than 0.05. Then, the coefficient of double regression is accepted or significant. Thus, intellectual intelligence, spiritual intelligence, emotional intelligence, and adversity intelligence have a significant effect on the performance of auditors. It can be concluded

that the higher level of intellectual intelligence, spiritual intelligence, emotional intelligence, and adversity intelligence, so the higher the influence in the performance of the auditor and the better the performance. Statistical t-test result is carried out to see how far it is shown in the table below:

**Table 9.** Multiple Linear Regression Test (t-test)

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIFs
	(Constant)	1.084	0.239				4.538
1 Intellectual Intelligence	0.016	0.010	0.075	1.662	0.097	0.936	1.068
Spiritual Intelligence	0.347	0.069	0.325	5.031	0.000	0.453	2.210
Emotional Intelligence	0.315	0.074	0.279	4.244	0.000	0.437	2.291
Adversity Intelligence	0.070	0.035	0.107	1.971	0.050	0.640	1.562

a. Dependent Variable: Auditor Performance

Based on the examination of intellectual intelligence variables in the table above, it can be concluded that intellectual intelligence has a positive effect on auditor performance, which means that the high or low intellectual intelligence of an auditor will affect the high or low performance of the auditor. This is because intellectual intelligence is crucial for an auditor to produce quality performance, so an auditor must possess it in carrying out professional duties. This task demands high analytical power and rational thinking processes in solving problems that may be encountered in every assignment they receive.

Based on the description above, it is related to the planned behaviour theory that the intellectual intelligence factor can influence auditors in carrying out their duties. This theory explains that an auditor requires intellectual intelligence to conduct a behaviour thoughtfully before carrying out the behaviour. As a result, if the auditor has a high level of intellectual ability, then their performance will also be better. Otherwise, the lower the intellectual ingenuity the auditor has, the auditor's performance will decrease. This is in line with the results of research that states that intellectual intelligence positively affects auditors' performance (Badewin & Kurnia, 2022), (Nurhab *et al.*, 2022), and (Jahormin, Simarmata & Nursamsiyah, 2018).

The results examination of the spiritual intelligence variable in Table 9 can be concluded that showing spiritual intelligence has a positive effect on the performance of auditors, which means that high or low spiritual intelligence of auditor will affect his high or low performance. This is because spritual intelligence aims to face problems and dismiss our behavior and life in the context of a broader meaning and to judge that one's actions or life path that are more meaningful than others. A person who has good spiritual intelligence of work as a grace so that he will be compelled to do earnestly. They work gratefully from a clean and sincere heart. Working earnestly is what can improve a person's performance in getting work done.

Based on the description above, if it is associated with the attribution theory, spiritual intelligence is one of the internal factors needed in the world of work. If the intelligence can function effectively, it will display prominent work results. The spiritual intelligence of an auditor is very important, because working with a clean and sincere heart will certainly produce a good and transparent audit without being influenced by others. The results of this study are in line with research that spiritual intelligence has a positive effect on auditor performance (Riskandyani, 2020) and (Yusuf *et al.*, 2018)

The results showed that emotional intelligence has a positive effect on auditor performance, which means that the high or low emotional intelligence of an auditor will affect the performance of auditors. This is because there is a correlation between reason and emotion. Rational decisions are influenced by individual feelings because these can show the right direction so that logic can be used properly. Emotions are very important because they can

indicate the direction of decisions made by individuals over time at the time of doing work that can make the individual's performance increase or decrease.

Based on the description above is related to the theory used in this study of attribution theory which states that the main determining actor in auditor performance is the personal characteristics of an auditor because these are internal factors that motivate a person to carry out activities in life. There is only one intelligence as an internal factor needed to improve auditor performance. However, there are also other factors, such as emotional intelligence, because 80% of success is regulated by their ability to control themselves emotionally and 20% by their intellectual abilities and others. Therefore, intellectuals can only work properly with the use of emotional intelligence. This is in line with research that states that emotional intelligence has a positive effect on auditor performance (Maharani *et al.*, 2022), (Sari & Margie, 2021) and (Mahmud *et al.*, 2022)

Based on the testing results on the adversity intelligence variable in Table 4. 14, It can be concluded that showing adversity intelligence positively affects the performance of auditors. This is because adversity intelligence can tell how individuals can survive and find solutions to their problems. Auditors with a high level of adversity intelligence will be able to face problems that occur in their work to increase their competence. The AQ measure is a better index of achieving success than intellectual intelligence (IQ) and even social skills. Therefore, more is needed for an auditor to have intellectual intelligence, but it also requires the ability to support the work to produce optimal results.

Based on the description above, adversity intelligence is related to the theory of planned behaviour because the unyielding attitude comes from the intention of a person who is faced with a problem that will create a structured behaviour. A person's intellectual and emotional intelligence will become useful and meaningful with good adversity intelligence because it requires tenacity, high fighting power, and resilience to problems to obtain good performance. Low adversity intelligence will have a direct effect on reducing a person's performance. Besides, low adversity intelligence will result in reduced performance, productivity, motivation, desire to learn, self-improvement, courage in taking risks, tenacity, creativity and persistence. This is in line with research which stated that adversity intelligence positively affects auditor performance (Fitri, 2019) and (Chotimah, 2020).

## CONCLUSION

Intellectual and spiritual intelligence positively affects the performance of auditors. Emotional intelligence and adversity intelligence positively affect the performance of auditors.

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