

The effect of emotional, spiritual and intellectual intelligence on auditor professionalism at the inspectorate of South Sulawesi Province

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ABSTRACT

As government organizers – serving as the supervisory function of the civil government work unit – auditors at the inspectorate are very dependent on their professionalism. Some factors that support auditor professionalism are emotional intelligence, spiritual intelligence, and intellectual intelligence which are used as variables analyzed in this study. This study took the research object of all auditors at the Inspectorate of South Sulawesi Province, with the total of 59 people. This study uses a quantitative approach with an analytical method of linear regression. The results showed that emotional intelligence has no significant effect on auditor professionalism, while spiritual intelligence and intellectual intelligence have a significant effect on it in which it is indicated by the value of R^2 that is 0.643 or 64.3%.

ABSTRAK

Sebagai penyelenggara pemerintah – yang berfungsi sebagai pengawasan unit kerja pemerintah sipil – auditor di inspektorat sangat bergantung pada profesionalisme mereka. Beberapa faktor yang mendukung profesionalisme auditor adalah kecerdasan emosional, kecerdasan spiritual, dan kecerdasan intelektual yang digunakan sebagai variabel yang dianalisis dalam penelitian ini. Penelitian ini mengambil objek dari semua auditor di Inspektorat Provinsi Sulawesi Selatan, dengan total 59 orang. Penelitian ini menggunakan pendekatan kuantitatif dengan metode analisis regresi linier. Hasil penelitian menunjukkan bahwa kecerdasan emosional tidak berpengaruh signifikan terhadap profesionalisme auditor, sedangkan kecerdasan spiritual dan kecerdasan intelektual berpengaruh signifikan terhadapnya di mana hal itu ditunjukkan oleh nilai R^2 yaitu 0,643 atau 64,3%.

1. INTRODUCTION

In general, the auditor's job description within the inspectorate is divided into two: structural and functional. Structurally, the highest position in the supervisory function is held by the Head of Inspectorate, which is based on the Ministry of Home Affairs Regulation No. 23 of 2007 concerning the Procedure for Supervising the Implementation of Regional Government and the Republic of Indonesia Government Regulation No. 41 of 2007 concerning Regional Officials Organizations in provinces, regencies, and cities (Prabowo, 2016). The position of the Inspectorate is regulated in the Ministry of Home Affairs Regulation

No. 64 of 2007 concerning Organizational Technical Guidelines and Work Procedures of Provincial Inspectorates which state that they are accountable to regional heads and administratively receive guidance from regional secretaries (Lisnawati, 2017).

The auditors at the inspectorate are authorized to obtain information and/ or documents that must be provided by the supervised unit and related parties. Besides that, they also carry out inspections at the depository of money and goods belonging to the State at the site of activities, examine accounting and administration of the State finances. Even, they also examine calculations,

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letters, proofs, current account, liability, and other lists related to assignments, determine the types of documents, data, and information needed in supervision assignments, check physically each asset that is in management of official officials supervised, and use experts outside the auditor's inspectorate staff, if necessary (www.Inspektoratsulsel.co.id, 2008). Therefore, the supervisory function carried out by the Regional Inspectorate should ideally not only be carried out at the end of management activities, but also within every level of the management process.

In mid-2017, news in the media regarding the arrest of 23 auditors from the Audit Board of the Republic of Indonesia (BPK) for bribery cases shocked the public (www.Kompas.com, 2018). The financial scandals certainly affect the level of public trust. Auditors should be as independent parties who provide confidence in the reliability of a financial report (Nafisah Nr, 2017). Therefore, there are three main intelligences that are needed to support success in working, especially on the governmental guidance: Intellectual Intelligence (IQ), Emotional Intelligence (EQ), and Spiritual Intelligence (SQ).

Intelligence intelligence is a thinking ability that is owned by someone in understanding problems faced and able to solve these problems (Putra & Latrini, 2016). Emotional intelligence has an important meaning because it relates to teamwork and also service work. Emotional quotient can melt the atmosphere and play a role in relationships between personal (www.proweb.co.id, 2017). Spiritual intelligence was first introduced by Stevens in 1996, emotional intelligence was first introduced by Daniel Goleman in 1990 (Goleman, 2015), while Intellectual was introduced by Alfred Bined in 1964.

Emotional intelligence plays a role in understanding oneself and others correctly, making a person easier to trust and easy to work with colleagues, having good ability in accepting criticism and suggestions, and having ability to deal with work pressure (Ayu, 2017). Spiritual intelligence allows a person to think creatively, to have insight, to make or even change rules which make the person work better. In addition, there are other factors that play a role in spiritual intelligence which emphasizes the meaning of life and not only limited to the emphasis of religion (Wigglesworth, 2016). Intellectual intelligence believes that intellectual is single

and can be measured based on logical, rational, linear and systematic abilities. Intellectual intelligence itself is a rational point in human personality (Rusdi, 2008). By having a good and standardized IQ, each individual has a solid understanding of their potential and development for creative and productive activities in the daily lives and for their role as executors / professional actors.

The three main intelligence machines in humans, consisting of EQ, SQ and IQ, are inseparable parts in creating the quality of reliable human resources, in this case the auditors at the government inspectorate. In addition, EQ, SQ and IQ are also fundamental principles of professional ethics to support the professionalism of the auditor's performance. Ethics is a reflection of what is called self-control because everything is made and applied from and for the benefit of the working group (profession) itself (Rusdi, 2008). Goleman (2015) revealed that intellectual intelligence accounts for around 20% of the factors that determine success in life, while 80% are influenced by other forces including emotional quotient. Although the role of intellectual intelligence has a small contribution, in completing the work, skills and intelligence of individuals can determine the fast or slow progress of the work achieved.

As explained in the work environment, it can be seen that aspects of human behavior play a very important role. The professional attitude and behavior towards work determines the success of a company in carrying out its business. Therefore, to improve performance, auditors must have a professional attitude in conducting financial report audits (Sulistyowati & Supriyati, 2015). Research conducted by Wibowo (2011) stated that the abilities possessed by a person are not only measured based on logical and linguistic intelligence (IQ) but also measured by other intelligences such as SQ and EQ.

There are various studies related to intellectual intelligence. Setiawan and Latrini (2016) state that intelligence intelligence influences auditor performance, while Akimas and Bachri (2016) state that intellectual intelligence does not influence performance. Research conducted by Syukria (2010) in Apriyanti, et al., (2014) shows that emotional intelligence (EQ) does not affect auditor performance, while the research conducted by Alwani (2007) in Apriyanti et al., (2014) shows that emotional intelligence (EQ) has a

significant effect on auditor performance. On the other hand, the spiritual intelligence within the auditor is very interesting to study because there are differences in the results of studies. Research conducted by Saida (2012) in Lisnawati (2017) shows that spiritual intelligence has a positive effect on performance. However, research conducted by Dharmanegara (2013) in Lisnawati, (2017) shows that the spiritual intelligence possessed by someone has no effect on auditor performance.

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

Auditor Professionalism

A person is said to be professional if he meets three criteria: having the expertise to carry out duties in accordance with his field, carrying out a task or profession by applying standard in the relevant professional field, and carrying out his professional duties by adhering to established professional ethics. Professional comes from the word profession which means the field of work that is based on certain skills (Nafisah Nr, 2017). Professional, in this case, is concerned with the profession; it requires special intelligence to run it. Professionalism is quality and behavior that are characteristics of a profession or professional person. When someone, with a particular profession, is able to be wise judging from the demands of responsibility in accordance with his profession, he can be said to be professional (Nafisah Nr, 2017).

In the measurement of a professional auditor, there are five elements of professionalism which are reformulated as follows (Hastuti et al., 2003 in (Nafisah Nr, 2017): a) Professionalism in the service of the profession, b) Professionalism in the relationship with colleagues, c) Professionalism in social obligations, d) Professionalism in independence, and e) Professionalism in confidence in professional regulations. According to Teoh, (1992), there are five principles that the auditors must apply such as: integrity, objectivity, professional competence and accuracy, confidentiality, and professional behavior.

Emotional Intelligence (EQ)

Emotional intelligence means using emotions effectively to achieve a goal and building productive relationships to achieve success in the workplace. Emotional intelligence is a bridge between what is known and what is done by

individuals (Patton, 1998 as in Rusandi, 2015). Emotional intelligence includes distinctive feelings and thoughts, both psychologically and biologically, and is a series of tendencies to act. Emotional intelligence is an ability possessed by individuals which includes the ability to perceive, arouse, and enter emotions that can help to realize and manage emotions of oneself and others, to develop emotional growth.

Emotional intelligence is the ability to motivate oneself and stand up when the individual experiences a frustrating situation, control his impulses and does not exaggerate the pleasure he feels, regulate his moods and also keeps the stress burden from paralyzing the ability to empathize (Goleman, 1995 as in Rusandi, 2015). According to Wijaya (2007) in Rusandi, (2015), emotional intelligence is the ability to feel, understand, and apply power or emotional sensitivity as a source of energy to live humanely. For example, a definition presented by Goleman (1995) is similar to that by Kreitner and Kinicki (2010) in (Rusandi, 2015). Both of them state that it is related to such as when someone is able to interact with his environment. Based on the explanation above, the researchers can conclude that emotional intelligence is the ability to recognize emotions of oneself, manage emotions, motivate oneself, recognize the emotions of others, build relationships with other people that are good to achieve the goals, build productive relationships, and achieve success.

According to Goleman (1997) in Rusandi (2015), emotional intelligence is divided into five aspects, one of which is recognizing self-emotion. Recognizing self-emotion is the basis of emotional quotient. The ability to recognize emotions is guided by two abilities: the ability to realize what is thought and the ability to recognize what is felt. The essence of recognizing self emotions is recognizing feelings when those feelings occur or arise. According to Goleman in Rusandi (2015), there are several important things related to recognizing self-emotion, that is, recognizing and feeling his own emotions, aware of the emotions that occur in themselves, and fully aware of the emotions that occur, and better able to understand the causes of feelings that arise.

The results of previous studies conducted by Apriyanti et al., (2014), Nuria, (2012), Putra & Latrini, (2016), Malyani, (2017), Setiawan & Latrini, (2016), Khairat, (2017), Dewi,

(2017), (Dharmawan, 2013), (Notoprasetio, 2012) show that there is a relationship between emotional intelligence and auditor professionalism, while the results of research conducted by Akimas & Bachri (2016) show that there is no relationship between emotional intelligence and auditor professionalism. However, the results of previous studies show that, in overall, there is a relationship between emotional intelligence and auditor professionalism. Therefore, the hypothesis is formulated as follows:

H1: *Emotional Intelligence has a significant effect on auditor professionalism.*

Spiritual Intelligence (SQ)

According to the Zohar in Mubarak, (2014) spiritual intelligence is intelligence that relies on the inside of us that is related to wisdom outside the ego or conscious soul. Spiritual intelligence makes human beings truly intellectually, emotionally, and spiritually intact. Spiritual intelligence is the intelligence of the soul. Spiritual intelligence can help humans heal and build human beings as a whole. It is an intelligence in which people strive placing their actions and lives into a broader and richer context, and more meaningful. Moreover, spiritual intelligence is a necessary basis for encouraging more effective functioning, both intellectual intelligence and emotional intelligence. For that reason, spiritual intelligence is related to intellectual intelligence and emotional intelligence. According to Khavari (2000) in Mubarak, (2014), there are three indicators to test the level of one's spiritual intelligence:

- a. Religious spiritual point of view (vertical relation, relationship with the almighty). This point of view will see the extent of our spiritual relationship with the creator. This can be measured from "the communication and spiritual intensity of individuals with their god". The manifestation can be seen from the frequency of prayer, spiritual beings, love of God residing in the heart, and gratitude for His presence;
- b. Socio-religious relational point of view. This point of view sees religious psychological consequences of social attitudes that emphasize the aspect of togetherness and social welfare;
- c. Religious ethical point of view. This point of view can describe the level of religious ethics as a manifestation of the quality of spiritual intelligence. The higher the

spiritual intelligence, the higher the religious ethics. This is reflected in one's adherence to ethics and morals, honesty, trustworthiness, politeness, tolerance and anti-violence.

Some previous studies stated that there is a relationship between spiritual intelligence and auditor professionalism as explained by Apriyanti et al., (2014), Nuria, (2012), Putra & Latrini, (2016), Malyani, (2017), Setiawan & Latrini, (2016), Khairat, (2017), I Gusti Ayu Puspita Dewi, (2017), Dharmawan, (2013), Notoprasetio, (2012) and Akimas & Bachri, (2016). Overall the results of the studies state that there is a relationship between spiritual intelligence and auditor professionalism so the hypothesis in this study can be formulated as follows:

H2: *Spiritual intelligence has a significant effect on auditor professionalism*

Intellectual Intelligence (IQ)

Lynn and Vanhanen (2002) in Akimas and Bachri, (2016) assert that testing and measuring intellectual intelligence includes the testing of verbal reasoning, verbal non-reasoning, mental arithmetic, verbal understanding, vocabulary, spatial and ability to remember. Rivai (2003) in Akimas and Bachri, (2016) states that the dimensions that form intellectual abilities include numerical intelligence, verbal understanding, conceptual speed, inductive reasoning, deductive reasoning, space visualization, and good memory. Dimension to measure individual intellectual perceptions, according to Alfred Bined (1964) in Erfan Rusdi, (2008) can be done based on how the ability to solve problems rationally, systematically using verbal abilities.

Various studies related to intellectual intelligence (IQ), as stated by Setiawan and Latrini, (2016), show that intellectual intelligence has an effect on auditor performance, while the research conducted by Akimas and Bachri, (2016) shows that intellectual intelligence has no effect on auditor performance. So, the hypothesis in this study can be formulated as follows:

H3: *Intellectual intelligence has an effect on auditor professionalism*

3. RESEARCH METHOD

This study was done using quantitative approach with multiple linear regression analysis. The data used were primary

data collected through the distribution of questionnaires. The measurement of the scale of instrument is done using a liker scale (1-5) or strongly disagree - strongly agree. The population consists of all auditors of inspectorate of South Sulawesi Province. The population of the research object is shown in Table 1.

Table 1
Number of Auditors at the
Inspectorate of South Sulawesi Province

No	Level of Position	Number of people
1	Auditor Madya	5 people
2	Auditor Muda	23 people
3	Auditor Pertama	26 people
4	Auditor Penyelia	2 people
5	Auditor Pelaksana	1 people
6	Auditor Pelaksana Lanjutan	2 people
Jumlah		59

Source: (www.inspektoratsulsel.id,) and processed, 2018

The stages of testing in this study are validity test, reliability test, and classical

assumption test consisting of normality test, heterocedasticity test, and multicollinearity test. The last stage is Regression Test, F test, and t-test.

The operational definition of the research instrument is as follows:

1. Emotional intelligence (X1) refers to the theory put forward by Daniel Goleman (2015) with several measurement dimensions such as ability to know oneself, ability to manage emotions, ability to motivate oneself, ability to control other people's emotions, ability to connect with other people (emphaty).
2. Spiritual intelligence (X2) is measured with the dimensions such as ability to be flexible, ability to deal with difficult situations, quality of life inspired by vision, mission and values, reluctance to cause unnecessary losses.
3. Intellectual Intelligence (X3) is measured with the dimensions such as problem solving ability, rational ability, systematic ability, and verbal ability.

The conceptual framework built in this study is shown in Figure 1.

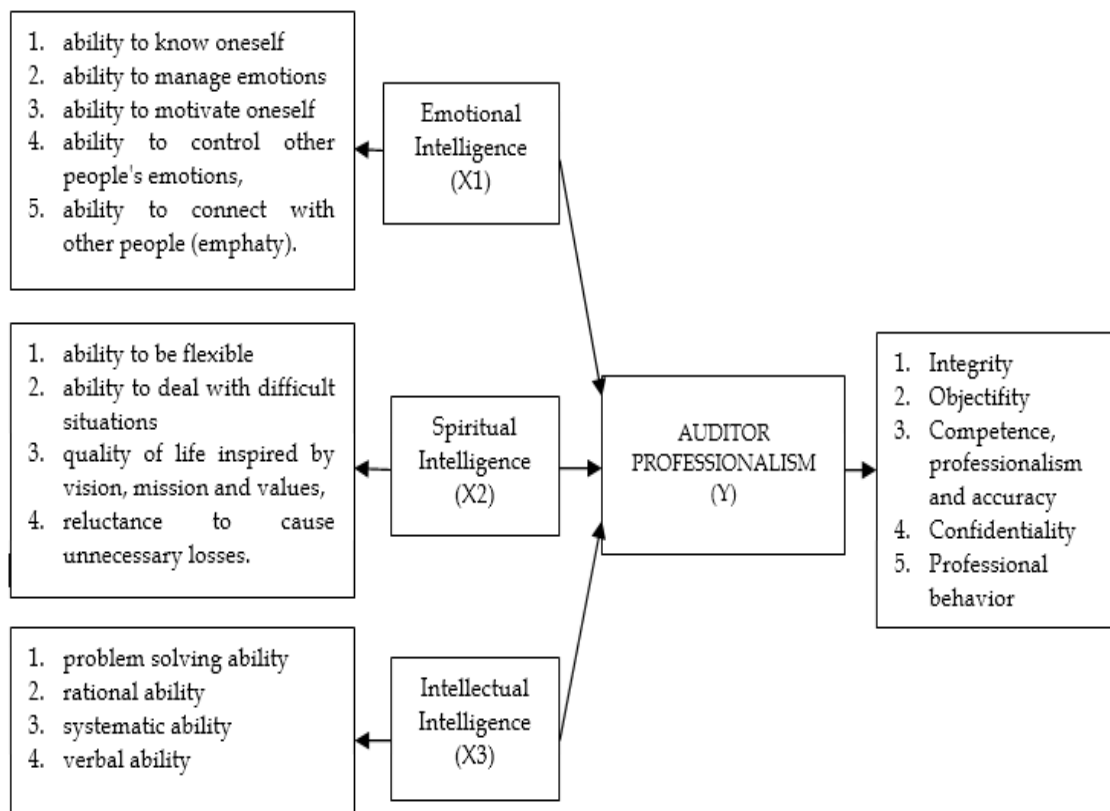


Figure 1
Conceptual Framework

4. DATA ANALYSIS AND DISCUSSION

The data collected is included in the category of education of the auditors at the Inspectorate of South Sulawesi Province consisting of master degree (45 people / 76.3%). The data on Table 1 shows that the most auditors at the Inspectorate of South Sulawesi Province are at the age of 34 - 41 (29 people / 49.2%), at the age of 42 - 49 (14 people/ 23.7%), and at the age of 50 and over (13 people/ 22%).

Table 2, shows various interpretations of research data.

Table 2
Validity Test

Item	Correlation	Significance	Explanation
X1.1	0.569	0.000	Valid
X1.2	0.595	0.000	Valid
X1.3	0.522	0.000	Valid
X1.4	0.623	0.000	Valid
X1.5	0.466	0.000	Valid
X2.1	0.655	0.000	Valid
X2.2	0.612	0.000	Valid
X2.3	0.798	0.000	Valid
X2.4	0.601	0.000	Valid
X3.1	0.655	0.000	Valid
X3.2	0.612	0.000	Valid
X3.3	0.798	0.000	Valid
X3.4	0.601	0.000	Valid
Y1	0.437	0.001	Valid
Y2	0.630	0.000	Valid
Y3	0.590	0.000	Valid
Y4	0.799	0.000	Valid
Y.5	0.559	0.000	Valid

Source: Data processed, SPSS 2018

The results of the validity test in table 2 show that all instruments used in this study are declared valid. This means that each item statement of the variable of intellectual intelligence used in this study is valid. The results of reliability test in table 3 show that all instruments of the variables used are reliable. This means that if the questionnaire is used repeatedly, it will give a high value of objectivity, stability, accuracy and consistency in making measurements.

Table 3
Reliability Test

Item	Cronbach Alpha	Explanation
X1.1	0.745	Reliable
X1.2	0.737	Reliable
X1.3	0.784	Reliable
X1.4	0.708	Reliable
X1.5	0.761	Reliable
X2.1	0.820	Reliable
X2.2	0.838	Reliable
X2.3	0.791	Reliable
X2.4	0.851	Reliable
X3.1	0.766	Reliable
X3.2	0.792	Reliable
X3.3	0.799	Reliable
X3.4	0.808	Reliable
Y1	0.833	Reliable
Y2	0.802	Reliable
Y3	0.772	Reliable
Y5	0.837	Reliable

Source: Data processed, SPSS 2018

Table 4
Normality Test

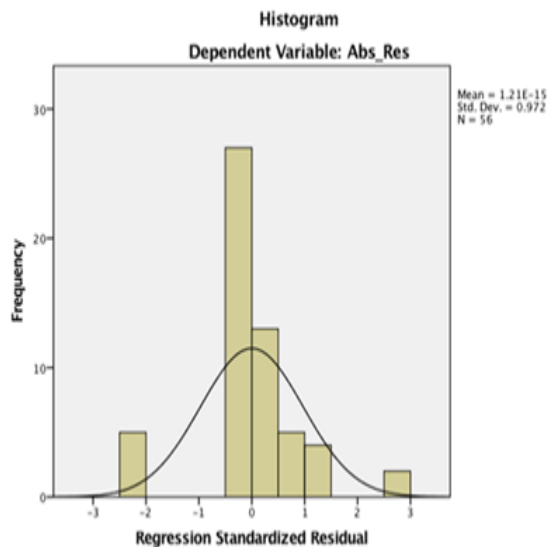
		Professional Auditor
N		59
Normal Parameters ^{a,b}	Mean	.3096
	Std. Deviation	.24488
Most Extreme Differences	Absolute	.240
	Positive	.240
	Negative	-.167
Test Statistic		.240
Asymp. Sig. (2-tailed)		4.203 ^c

Source: Data processed, SPSS 2018

Table 5
Multicollinearity Test

Variable	Tolerance	VIF
Emotional Intelligence	0.855	1.170
Spiritual Intelligence	0.838	1.193
Intellectual Intelligence	0.729	1.372

Source: Data processed, SPSS 2018



Source: Data processed, SPSS 2018

Figure 2
Heterocedasticity Test

Based on the data in Table 4, it can be seen that the data are normally distributed, with the Asymp Sig value of 4.203 > 0.05. Based on data in table 5, it can be seen that all variables have a tolerance value > 0.1. The VIF values also show that all variables have a VIF value <10, which means that there are no multicollinearity on all variables.

Based on the results in table 8, it can be stated that emotional intelligence, spiritual intelligence and intellectual intelligence have an effect of 0.643 or 64.3% on auditor professionalism in the Inspectorate of South Sulawesi Province. So, there are still around 35.7% of factors that shape the professionalism of auditors at the Office of the Inspectorate of South Sulawesi Province other than emotional, spiritual and intellectual intelligence.

Based on Figure 2, it can be stated that there is no heterocedasticity in the variables and the research data prove that the distribution of data forms a normal curve, and the distribution of data is close to the diagonal line.

Multiple Linear Regression Analysis

Table 9 shows that if simultaneous testing is conducted between the independent variables

(X1, X2, X3) and the dependent variable (Y), the results obtained are significant $p < 0.05$. Based on table 10, it can be concluded that emotional intelligence contributes to auditor professionalism of 0.236 or 23.6%, while emotional intelligence contributes to auditor professionalism of 0.710 or 71%, and intellectual intelligence contributes 0.261 or 26.1% to auditor professionalism. Based on the results of regression test in table 11, emotional intelligence variable has no significant influence on auditor professionalism with sig values of $0.086 > 0.05$ and t value of 1.752. Spiritual intelligence variable has a significant influence on auditor professionalism with sig value of $0.000 < 0.05$ and t value of 7.275). Intellectual intelligence variable also has a significant influence on auditor professionalism with sig value of $0.05 = 0.05$ and t value of 1.950). The regression equation produced is:

$$\text{Auditor Professionalism (Y)} = -1.627 + 0.075 + 0.280 + 0.081$$

Hypothesis 1: Emotional intelligence has a significant effect on auditor professionalism

The value of statistical testing states that emotional intelligence does not have a significant effect on auditor professionalism with sig value of $0.086 > 0.05$. Therefore, it can be stated that H0 is rejected and H1 is accepted.

Hypothesis 2: Spiritual intelligence has a significant effect on auditor professionalism

The value of statistical testing states that spiritual intelligence has a significant effect on auditor professionalism with a sig value of $0.000 < 0.05$. Therefore, it can be stated that H0 is accepted and H1 is rejected.

Hypothesis 3: Intellectual intelligence has a significant effect on auditor professionalism.

The value of statistical testing states that intellectual intelligence has a significant effect on auditor professionalism with sig value of $0.05 = 0.05$. Therefore, it can be stated that H0 is rejected and H1 is accepted.

Table 6
R Square (R²) Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.802 ^a	.643	.622	.12893

Source: Data processed, SPSS 2018

Table 7
F Test (Simultaneous)

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1.556	3	.519	31.200	.000 ^b
Residual	.864	52	.017		
Total	2.420	55			

Source: Data processed, SPSS 2018

Table 8
T test (Partial)

Variable	T test	Percentage
Emotional Intelligence (X1)	0.236	23.6 %
Spiritual Intelligence (X2)	0.710	71 %
Intellectual Intelligence (X3)	0.261	26.1 %

Source: Data processed, SPSS 2018

Table 9
Regression Test

Variable	Value Coefficient b	Value of t count	Significance	Explanation
Emotional Intelligence (X1)	0.075	1.752	0.086	Insignificant
Spiritual Intelligence (X2)	0.289	7.275	0.000	Significant
Intellectual Intelligence (X3)	0.081	1.950	0.057	Significant

Sumber: Data processed, SPSS 2018

Discussion

Emotional Intelligence has no Effect on Auditor Professionalism

Of the three variables tested, there is one variable that is not significant that is emotional intelligence. The results of this study support the results of previous research conducted by Akimas & Bachri, (2016) that there is no relationship between emotional intelligence and auditor professionalism. Emotional intelligence is strongly influenced by the environment, not permanent, and can change at any time. Self-control Theory states that environmental factors are the main factors that influence a person's behavior (Leung, 2010), (Putra, 2017). Goleman, (1978) in intelligence theory stated that emotional intelligence is a series of personal, emotional and social abilities that affect a person's ability to succeed in overcoming environmental demands and pressure.

The world of work is full of social interactions where people must be capable of handling themselves and others. People who are intellectually intelligent in their fields will be able to work well, but if they want to soar even further, they need the support of a colleague, subordinate and boss. This is

where emotional intelligence helps someone to achieve further success.

Even though emotional intelligence does not have a significant effect, it is theoretically stated that emotional intelligence affects work professionalism. Many studies are not in line with the results of this study, and many facts also state that the main factor that determines the success of life socially lies in how a person is able to socialize with his environment, or in other words, emotional intelligence has almost no arguments about his relationship to the social sphere.

By expressing all the potential possessed by an auditor, they can show optimal performance. This will arise if someone can interpret each job and can harmonize between emotions, feelings and the brain. Expressing and giving meaning to each action is obtained through spiritual intelligence, so that spiritual intelligence is needed to produce good performance. Emotional intelligence, in this case, should not be seen as the main factor in shaping work professionalism, especially in government audit. So that it is very rational if the spiritual and intellectual variables become variables that influence the professionalism of auditors. Emotional intelligence is to give an

awareness of one's own feelings and others'. Emotional intelligence means giving a sense of empathy, love, motivation, and the ability to respond to sadness or joy appropriately.

However, the insignificant influence in this study does not mean that emotional intelligence is not needed in the South Sulawesi Provincial Inspectorate Office. Based on the results of demographic data, the respondent education is dominated by Master Degree S2, the age is dominated by 34 years to 50 years. So it can be assumed that in terms of work experience, age, and educational background, auditors of South Sulawesi Provincial Inspectorate office are already professional in handling their work.

The scope of work as an auditor is technically difficult work so that it requires a combination of relevant knowledge and competence coming from intellectual abilities (Kusuma, 2017). Besides that, technical capabilities and adequate communication are also needed. Professional elements applied in the profession as internal auditors are a common foundation of science, certification programs, continuous professional development programs, ethical codes of responsibility statements, a set of standards for professional practice, and literature. All of these are intellectual demands. In supporting good performance in a professional environment, such as an auditor, the attitude of professionalism is very necessary and is the main requirement for an auditor. To maintain and provide assurance to auditor service users about auditor independence and professionalism, auditors, in carrying out their responsibilities as professionals, must always use moral and professional considerations in all activities they carry out.

Spiritual Intelligence has a Significant Effect on Auditor Professionalism

The research shows that spiritual intelligence has a positive and significant effect on auditor professionalism. The results of this study are in line with the results of the research conducted by Apriyanti et al., (2014), Nuria, (2012), Putra & Latrini, (2016), Malyani, (2017), Setiawan & Latrini, (2016), Khairat, (2017), Dewi, (2017), Dharmawan, (2013), Notoprasetyo, (2012), and Akimas & Bachri, (2016).

In Spirituality Theory developed by Felix Adler (1905), it is stated that human beings are conscious beings, which means they are aware of all reasons for their behaviors, aware of their inferiority, able to guide their behaviors,

and realize wholeheartedly the meaning of all actions and then be able to actualize themselves. According to O'Connell, (1972), spirituality is directed at the subjective experience of what is existentially relevant to humans. Spirituality does not only pay attention to whether life is valuable, but also focuses on why life is valuable. Being spiritual means having more ties to spiritual or psychological things than to physical or material things. Spirituality is a revival or enlightenment in achieving the purpose and meaning of life. Spirituality is an essential part of a person's overall health and well-being. Explicitly, spirituality is a series of motivational traits, the general emotional power that drives, directs, and chooses a variety of individual behaviors.

The profession as an auditor is not only required to be able to work professionally, transparently and accountably, but also required to be capable of being independent and credible. The profession as an auditor of the inspectorate is often faced with unfavorable situations and conditions, especially work stress, but to make the auditor clean, independent and credible, an auditor must also have a good spiritual approach, that is, the approach between his personality as an auditor and God. A worker who is attached to the values of spirituality in his life will certainly work more professionally. In addition, he was afraid to commit fraud. He is not only afraid of sanctions from his place of work, but also afraid of the divine sanctions he will receive later. Spirituality is not a new thing in human experience. All major religious traditions, at a certain level, encourage contemplative life, in which the search for meaning and purpose is the main thing and living in harmony with others is seen as something very important. In personal life, such spirituality is naturally developed even though it has to deal with the flow of other values that tend to spur material gain. When in the world of work, especially in the world of auditing, an auditor who lives a spirituality often collides with the boundaries of classical management and organizations that view management as an impersonal tool to obtain the ultimate goal, namely material, and perform the function of control over work.

Spirituality that is built through spiritual intelligence in the auditor's self, speaks of integrity, upholds the truth in oneself, and tells the truth to others. Spirituality in the auditing profession refers to the efforts of auditors to live out their values in full and are

professionally dedicated to their profession. Spirituality that is built through skills and spiritual intelligence can be applied at the auditor level as capital to connect with others, and also at the organizational level, that is, the way organizations treat and interact with fellow auditors and audit service users.

From the results of this study it can be explained that if an auditor has met the good criteria in terms of spiritual intelligence, his emotional intelligence will be formed automatically. The distribution of demographic data on the auditors of the South Sulawesi Provincial Inspectorate office was dominated by the age of 34 - over 50 years, meaning that this age is stated as middle age. The results of the questionnaire distribution also show that variations in respondents' answers are centered in the category "agreed" to "strongly agree". Thus, it is assumed that all respondents also confirm that good spiritual intelligence will be reflected through their professionalism as auditors. In addition, if an auditor has good spiritual intelligence, his emotional intelligence will also look good.

Professionalism is very necessary and is the main requirement for an auditor. To maintain and provide assurance to auditor service users about auditor independence and professionalism, it has been established a code of ethics for public accountants and quality control. The accountant's code of ethics regulates what is allowed and what cannot be done by an accountant and how the accountant must act so as not to harm one party and benefit the other. The code of ethics also regulates the relationship and how the accountant's communication with other accountants must be carried out so that the provision of services is professional. In addition to the accountant's code of ethics, the profession also establishes quality control of the accounting profession by conducting periodic reviews or examinations carried out by the profession or by other public accountants (peer review) under the supervision of professional associations and the finance department. Review is conducted to avoid errors and disobedience to audit procedures and programs that have been determined based on audit standards and professional standards.

An auditor is expected to be able to eliminate fraud from financial statements carried out by management so that no one is harmed. The integrity of accounting numbers produced by auditee accounting technology

that is used as the basis for contracting between principal and agent must first be given certainty by the auditor. Understanding in carrying out tasks well requires good intellectual intelligence in order to obtain more optimal performance. Auditors are required to have an analysis and process of rational thinking and mental ability to take a conclusion in auditing. So it is very rational if the results of this study state that spiritual intelligence has a significant effect on auditor professionalism and at the same time as the most influential variable.

Intellectual Intelligence Has a Significant Effect on Auditor Professionalism

The results of this study state that intellectual intelligence has a significant effect on auditor professionalism. The results of this study are in line with the results of the study conducted by Setiawan & Latrini, (2016) that intellectual intelligence has a significant effect on auditor professionalism.

Being a professional auditor requires technical content, special skills, and other skills so that intellectual intelligence in the field of audit produces knowledge obtained through the level of education. The approach usually used by a professional is intellectual intelligence. Intellectual intelligence is very important to complete work in the field of audit. In terms of fulfilling the need for auditor professionalism, auditors is required to be able to solve problems, especially those related to their work. In addition, intellectual intelligence also plays a role in determining audit results and the quality of reports.

Rationally, intellectual intelligence plays an important role in carrying out the profession as accountant, therefore, it is not permissible to side with the interests of anyone and in any condition. Public accountants are obliged to be honest with any parties that give their trust in the work of public accountants. Auditors who maintain objectivity will act fairly without being influenced by pressure and requests from certain parties or personal interests. Auditors will not be affected by various pressures originating from outside the auditors if the auditors hold their independence firmly in conducting audits of financial statements. It can be concluded that independence can affect the performance of an auditor in processing his emotional intelligence in carrying out his duties.

Differences in the level of intelligence of an auditor can be seen from how he plans and

organizes his work. Intelligent auditors must be more systematic, neater and more structured. In addition, intellectual intelligence also serves as differentiating between one auditor and another auditor. The difference in the level of intelligence of an auditor can be seen from the insights and how he communicates. Intelligent auditors tend to have good communication, especially on the use of structure and vocabulary.

5. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

The results of this study show that emotional intelligence does not have a significant effect on auditor professionalism but spiritual intelligence and intellectual intelligence have. It can be implied that the two factors for increasing the auditors' professionalism are their spiritual intelligence and intellectual intelligence. Therefore, these two intelligences should be enhanced in doing their profession as auditors.

In general, emotional intelligence, spiritual intelligence, and intellectual intelligence have an effect of 0.643 or 64.3% on the professionalism of auditors at the South Sulawesi Provincial Inspectorate Office. It can be predicted that there is still around 35.7% of the factors are supposed to shape the professionalism of auditors at the South Sulawesi Provincial Inspectorate Office apart from emotional, spiritual and intellectual intelligence. From this evidence, it can be said as one of the limitations that the researchers in this present study could point out.

For that reason, it is suggested for further research, the researchers could add other variables that are supposed to have a correlation with the increase in professionalism. Though 64,3 % have been identified and found in this study concerning the factors affecting the auditors' professionalism, the rest of 35,7 % can be traced for making the further study more comprehensible and generalizable.

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