

## Analysis of The Effect of Intelligent Quotient (IQ), Emotional Quotient (EQ), and Spiritual Quotient (SQ) on Accountability of Private University With Performance as Intervening Variable

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### ABSTRACT

The aim of this study is to examine how intelligent quotient, emotional quotient, and spiritual quotient influence performance and accountability within private universities. The research centers on five private universities located in Makassar city, utilizing questionnaire distribution as the primary data collection method. The analysis employed for data interpretation involves quantitative methods, specifically multiple linear regression analysis and path analysis.

The findings of the study reveal the following results: (1) Intelligent quotient positively influences performance in private universities; (2) Emotional quotient does not significantly affect performance in private universities; (3) Spiritual quotient positively influences performance in private universities; (4) Intelligent quotient positively affects accountability in private universities; (5) Emotional quotient positively affects accountability in private universities; (6) Accountability in private universities is positively influenced by spiritual quotient. (7) Intelligent quotient, emotional quotient, and spiritual quotient jointly contribute to a positive impact on accountability through performance in private universities

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## **INTRODUCTION**

Fundamentally, individuals must nurture three vital dimensions for survival on Earth: intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ). In the early 20th century, IQ was utilized to tackle logical and strategic challenges, prompting psychologists to devise various tests to evaluate individuals' capabilities. The prevailing belief was that higher IQ equated to higher intelligence, and success in life was often linked to one's IQ. However, it has since been established that a high IQ does not guarantee success. Higher education, integrated into the national university system, plays a pivotal role in sustainably shaping a country's life. It serves as a wellspring of innovation and solutions for national growth and development in keeping with contemporary needs. Both public and private universities can serve as exemplars, representing the intellectual elite of society. Enhancing the management of higher education institutions contributes to elevating their quality and accountability. Beyond Intellectual Quotient (IQ), Emotional Quotient (EQ) is also imperative, and Spiritual Quotient (SQ) plays a significant role in achieving success. Therefore, individuals in university roles must embody these qualities to fulfill their responsibilities effectively.

## **LITERATURE REVIEW**

The fundamental theory guiding this research is the locus of control theory, which elucidates the extent to which an individual anticipates that the consequences or results of their actions hinge on their own decisions or personal attributes (Rotter, 1966). According to Spector (1988), locus of control is characterized as a broad conviction that an individual's accomplishments and shortcomings are governed by their own actions (internal), or alternatively, that achievements, failures, and successes are influenced by external factors such as chance, luck, and fate (external) (Karimi & Alipour, 2011:233).

### **Intelligent Quotient**

Intelligence Quotient (IQ), as defined by Robbins (2001:57), is the capacity required for performing cognitive tasks, engaging in thinking processes, reasoning, and problem-solving. IQ tests, such as those commonly employed, aim to evaluate an individual's overall intellectual capabilities. Similarly, widely recognized college entrance examinations like the SAT and ACT, as well as graduate-level entrance assessments in business (GMAT), law (SAT), and medicine (MCAT), also serve the purpose of gauging intellectual aptitude.

### **Emotional Quotient**

Cooper (2003) defines emotional quotient as the ability to perceive, comprehend, and adeptly utilize the power and insight of emotions as a reservoir of human energy, information, connection, and influence. The concept is further explained by highlighting that emotional quotient involves individuals learning to recognize and respect their own and others' feelings, and to respond appropriately while effectively channeling emotional energy in various aspects of daily life.

## **Spiritual Quotient**

Spiritual intelligence, introduced by Danah Zohar and Ian Marshall in the mid-2000s, is asserted by Zohar (2001) to serve as the foundational element for both IQ and EQ. The term "spiritual" is derived from the Latin "spiritus," signifying the principle that vitalizes an organism. In the context of spiritual intelligence (SQ), "spiritual" is linked to the Latin "sapientia" (Sophia) in Greek, meaning 'wisdom.' Zohar (2001) clarifies that spirituality need not necessarily be connected to one's proximity to the divine aspect, as individuals with a humanist or atheistic stance can still possess high spirituality.

Regarding performance,

Gibson et al. (2007) define it as the outcome of an individual's efforts aligned with responsibilities and expected results. Performance is intricately linked to an individual's success in executing tasks within their field of duty, contributing to the attainment of organizational objectives. According to Rivai (2005), performance is the realization of goals by an individual in carrying out their duties or by workers, adhering to the established standards and benchmarks for the job. As for accountability, the term is formed from "account," meaning report or record, and "ability," indicating capability (Suharto, 2005). Thus, accountability can be understood as the capacity to provide reports or records that can be justified (Suharto, 2005). Hamid (2007) further explains that accountability involves the obligation to furnish explanations and justifications for the performance and actions of organizational leaders to parties with the right or obligation to request information or accountability.

## **METHODOLOGY**

This study is an explanatory research endeavor focused on assessing the levels of Intelligent Quotient (IQ), Emotional Quotient (EQ), and Spiritual Quotient (SQ) in relation to performance and accountability in private universities. The study's population comprises all employees from Muhammadiyah University Makassar, Indonesian Muslim University Makassar, Bosowa University, Atmajaya University Makassar, and Fajar Makassar University, totaling 629 employees. The sample size, representing every five private universities in Makassar City, was determined proportionally using strata sampling, resulting in a sample of 196 employees.

The research employs a quantitative approach, utilizing a survey method with a questionnaire as the primary data collection tool. Subsequently, data and facts gathered through the questionnaire are subjected to analysis using SPSS version 22 and path analysis. The study incorporates three independent variables – Intelligent Quotient, Emotional Quotient, and Spiritual Quotient – a mediating variable (performance), and the dependent variable, which is accountability in private universities.

## RESEARCH RESULT

The study involved participants who were employees of Muhammadiyah University Makassar, Indonesian Muslim University Makassar, Bosowa University, Atmajaya University Makassar, and Fajar Makassar University. A total of 196 questionnaires were distributed, with 175 returned and 21 not returned. Among the returned questionnaires, 15 were incomplete, resulting in 160 complete questionnaires available for further processing.

Demographic details of the respondents in this study included gender, education, and years of service. The majority of participants were female, constituting 55% or 88 individuals, while the remaining 45% or 72 individuals were male. Regarding education, the majority of respondents held undergraduate degrees, comprising 72% or 116 individuals. Those with a high school diploma or equivalent accounted for 12% or 19 individuals, and those with a master's degree (S2) constituted 16% with 25 respondents. In terms of tenure, the majority fell into the 6-10 years of service category, comprising 46% or 75 individuals. Those with a working period of 1-5 years accounted for 22% or 34 individuals, and those with a working period exceeding 10 years constituted 32% or 51 individuals. The multiple regression analysis equation obtained from the data analysis using SPSS 22 is described in Equation 1

Y dapat dihitung menggunakan rumus berikut:

$$Y = 10.968 + 0.390X_1 + 0.057X_2 + 0.318X_3 + e.$$

Examining the provided linear regression equation yields the following explanations:

1. The constant value of 10.968 signifies that in the absence of any changes in the variables Intelligent Quotient (X1), Emotional Quotient (X2), and Spiritual Quotient (X3), the performance in a private university is 10.968 units.
2. The regression coefficient for Intelligent Quotient (X1) is 0.397. This implies that a 1% increase in the Intelligent Quotient (X1) variable, assuming Emotional Quotient (X2), Spiritual Quotient (X3), and the constant are 0 (zero), results in a 0.397 unit increase in the performance of employees in a private university.
3. The regression coefficient value for Emotional Quotient (X2) is 0.057. Consequently, a 1% increase in the Emotional Quotient (X2) variable, assuming Intelligent Quotient (X1), Spiritual Quotient (X3), and the constant are 0 (zero), leads to a 0.057 unit increase in the performance of employees in a private university.
4. The regression coefficient for Spiritual Quotient (X3) is 0.318. This indicates that a 1% increase in the Spiritual Quotient (X3) variable, assuming Intelligent Quotient (X1), Emotional Quotient (X2), and the constant are 0 (zero), results in a 0.318 unit increase in the performance of employees in a private university.

Equation II from the multiple regression analysis, derived from data analysis using SPSS 22, is presented as follows:

$$Y = 8.446 + 0.353X_1 + 0.122X_2 + 0.170X_3 + 0.180 Z + e$$

Analyzing the linear regression equation above provides the following explanations:

1. The constant value of 8.446 signifies that in the absence of any changes in the variables Intelligent Quotient (X1), Emotional Quotient (X2), Spiritual Quotient (X3), and Performance (Z), the Accountability in a private university is 8.446 units.
2. The regression coefficient value for Intelligent Quotient (X1) is 0.353, implying that a 1% increase in the Intelligent Quotient (X1) variable, assuming Emotional Quotient (X2), Spiritual Quotient (X3), Performance (Z), and the constant are 0 (zero), leads to a 0.353 unit increase in the accountability of employees in a private university.
3. The regression coefficient value for Emotional Quotient (X2) is 0.122, indicating that a 1% increase in the Emotional Quotient (X2) variable, assuming Intelligent Quotient (X1), Spiritual Quotient (X3), Performance (Z), and the constant are 0 (zero), results in a 0.122 unit increase in the Accountability of employees in a private university.
4. The regression coefficient value for Spiritual Quotient (X3) is 0.170, signifying that a 1% increase in the Spiritual Quotient (X3) variable, assuming Intelligent Quotient (X1), Emotional Quotient (X2), Performance (Z), and the constant are 0 (zero), leads to a 0.170 unit increase in the Accountability of employees in a private university.
5. The regression coefficient for Performance (Z) is 0.180, suggesting that a 1% increase in the Performance variable (Z), assuming Intelligent Quotient (X1), Emotional Quotient (X2), Spiritual Quotient (X3), and the constant are 0 (zero), results in a 0.180 unit increase in the Accountability of employees in a private university.

#### **Analysis of Path Coefficients**

In Model I (Y1), as per the coefficient table, the Standardized CoefficientsBeta values indicate the direct effects of X1, X2, and X3 on Z. Specifically, the coefficients are 0.358 for X1, 0.062 for X2, and 0.297 for X3. The corresponding R square value (d1) in the summary table is 41.8%.

For Model II (Y2), the Standardized CoefficientsBeta values in the coefficient table reveal the direct effects of X1, X2, X3, and Z on Y. The coefficients are 0.368 for X1, 0.152 for X2, 0.180 for X3, and 0.205 for Z. The R square value (d1) in the summary table is 58.6%. Using the formula  $e^2=$ , the path diagram for Model I is derived.

#### **Direct and Indirect Effects Analysis**

##### **Direct Effects:**

- a) Intelligent Quotient (X1) has a direct impact on Accountability (Y) with a regression coefficient of 0.368 or 36.8%.
- b) Emotional Quotient (X2) directly influences Accountability (Y) with a regression coefficient of 0.152 or 15.2%.
- c) Spiritual Quotient (X3) has a direct impact on Accountability (Y) with a regression coefficient of 0.180 or 18%.
- d) Performance (Z) directly affects Accountability (Y) with a regression coefficient of 0.205 or 20.5%.

##### **Indirect Effects:**

- a) The indirect influence of Intelligent Quotient (X1) on Accountability (Y) through Performance (Z) is calculated as  $(0.358 \times 0.205) = 0.07339$  or 7.33%. The total effect is  $(0.368 + 0.0733) = 0.4413$  or 44.13%.
- b) The indirect effect of Emotional Quotient (X2) on Accountability (Y) through Performance (Z) is calculated as  $(0.062 \times 0.205) = 0.01271$  or 1.27%. The total effect is  $(0.152 + 0.0127) = 0.1647$  or 16.47%.
- c) The indirect effect of Spiritual Quotient (X3) on Accountability (Y) through Performance (Z) is calculated as  $(0.180 \times 0.205) = 0.0369$  or 3.69%. The total effect is  $(0.180 + 0.0369) = 0.2169$  or 21.69%

## DISCUSSION

Positive Impact of Intelligent Quotient on Performance in Private Universities. The findings of the hypothesis testing affirm the acceptance of the proposed hypothesis 1. Thus, the hypothesis asserting that Intelligent Quotient has a positive effect on performance in private universities is substantiated. This outcome indicates a significant influence of Intelligent Quotient on performance in private colleges. Evidently, the significant value of Intelligent Quotient (X1) is 0.000, which is less than 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-3-1) = (0.025:156) = 1.975$ ). This implies that the t-count value exceeds the t-table value ( $3.963 > 1.975$ ).

These study results align with the locus of control theory. According to the locus of control perspective, an individual's control over their work-related success is linked to the classification of internal and external locus of control. Individuals with high intellectual intelligence, as found in employees with outstanding performance in private universities, tend to exert control over their performance. This correlation corresponds with the research conducted by Moustafa and Miller (2003), indicating that employees with high IQ scores demonstrate superior performance, especially when they continually acquire new knowledge and skills during their tenure. Similarly, the study is consistent with Wiramiharja's research in 2003 (cited in Fabiola 2005), affirming the significant impact of cognitive intelligence on employee performance. Thus, the study concludes that Intelligent Quotient is crucial for employees to achieve exceptional performance in private universities.

### **Positive Impact of Emotional Quotient on Performance in Private Universities**

Contrary to the proposed hypothesis 2, the results of hypothesis testing indicate rejection. The hypothesis asserting that Emotional Quotient has a positive effect on performance in private universities cannot be substantiated. This is evident from the significant value of Emotional Quotient (X2), which is 0.429, exceeding 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-3-1) = (0.025:156) = 1.975$ ). With the t-count value (0.794) being less than the t-table value ( $0.794 < 1.975$ ), hypothesis 2 is rejected. Therefore, the hypothesis claiming the influence of Emotional Quotient on performance in private universities is partially rejected. Alignment with Locus of Control Theory: Emotional Intelligence and Performance

This study corresponds with the locus of control theory, emphasizing the significance of having control, specifically locus of control, for the development of emotional intelligence. Emotional intelligence involves recognizing one's own

emotions and those of others, influencing an individual's reactions to surrounding events. Employees possessing emotional intelligence exhibit traits such as self-motivation, resilience in the face of failure, and the ability to regulate emotions, all of which impact an employee's performance at a private university. However, this finding diverges from research conducted by Boyatzis (1999), which indicated that high emotional intelligence scores in employees lead to enhanced performance, as demonstrated by the quality and quantity of work contributed to the company. Additionally, Tischler et al. (2002) suggested a connection between emotional intelligence and performance. These results also support the viewpoint of Flee and Earles (cited in Behling, 1998), asserting that intelligence consistently predicts performance effectively. Agustian (2001) further posited that strong emotional intelligence positively correlates with improved employee performance and work outcomes.

#### **Positive Impact of Spiritual Quotient on Performance in Private Universities**

The outcomes of hypothesis testing affirm the acceptance of the third hypothesis. Therefore, the hypothesis asserting that Spiritual Quotient has a positive effect on performance in private universities is substantiated. This is evident from the significant value of Spiritual Quotient (X3) being 0.001, which is less than 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-3-1) = (0.025; 156) = 1.975$ ). With the t-count value (3.244) exceeding the t-table value ( $3.244 > 1.975$ ), hypothesis 3 is accepted, indicating that the influence of Spiritual Quotient on performance in private universities is partially accepted.

This research is supported by the locus of control theory, emphasizing the importance of having control or locus of control for the development of spiritual intelligence. Spiritual intelligence, closely related to the state of the soul, mind, and spirit of employees, enables individuals to interpret their work with wisdom within a college setting. These findings are further reinforced by research conducted by Moore et al. (2006) and Milliman et al. (2003), suggesting that spiritual intelligence positively affects performance. Employees with higher levels of spiritual intelligence tend to exhibit better performance in their duties and responsibilities due to heightened awareness, dedication, and responsibility within an organizational context. The analysis indicates that emotional intelligence has a more dominant influence compared to spiritual intelligence.

#### **Positive Impact of Intelligent Quotient on Accountability in Private Universities**

The findings from hypothesis testing affirm the acceptance of the fourth hypothesis. Consequently, the hypothesis stating that Intelligent Quotient has a positive effect on Accountability in Private Universities is supported. This is evident from the significant value of Intelligent Quotient (X1) being 0.000, which is less than 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-4-1) = (0.025; 155) = 1.975$ ). With the t-count value (4.595) surpassing the t-table value ( $4.595 > 1.975$ ), hypothesis 4 is accepted, indicating that the influence of Intelligent Quotient on Accountability in Private Universities is partially accepted.

These study results align with the locus of control theory, emphasizing the role of intellectual ability as an internal factor in employee performance and the creation of accountability in private higher education. The research is consistent with Najes (2021), who explored the ethical aspects of artificial intelligence from

the perspective of accountability principles. Najes found that the presence of intellectual intelligence instills confidence in reporting and understanding one's role in various responsibilities. Additionally, Alkadri's study (2015) supports these findings, revealing that intellectual intelligence significantly influences the management of the learning process and, consequently, the achievement of university performance accountability.

### **Positive Impact of Emotional Quotient on Accountability in Private Universities**

The results of hypothesis testing validate the acceptance of the fifth hypothesis. Thus, the hypothesis asserting that Emotional Quotient has a positive effect on Accountability in Private Universities is confirmed. This is evident from the significant value of Emotional Quotient ( $X_2$ ), which is 0.023, less than 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-4-1) = (0.025:155) = 1.975$ ). With the t-count value (2.289) exceeding the t-table value ( $2.289 > 1.975$ ), hypothesis 5 is accepted, indicating that the influence of Emotional Quotient on Accountability in Private Universities is partially accepted.

### **Support from Locus of Control Theory: Emotional Intelligence, Spiritual Quotient, and Accountability in Private Universities**

This study finds backing from the locus of control theory, emphasizing the role of emotional intelligence in influencing decision-making control among employees. The ability to self-motivate and face failures is crucial for fostering accountability in private universities. This alignment is consistent with earlier research conducted by Burns (2016) and Weiler (2012). Burns (2016) argues that the development of emotional intelligence is essential for achieving professional accountability in nursing practice within health services. Similarly, Weiler (2012) notes that emotional intelligence aids members in understanding the consequences of their actions and making decisions that contribute to organizational competitiveness.

### **Positive Impact of Spiritual Quotient on Accountability in Private Universities**

The findings from hypothesis testing affirm the acceptance of the sixth hypothesis, indicating that Spiritual Quotient has a positive effect on Accountability in Private Universities. This is evident from the significant value of Spiritual Quotient ( $X_3$ ) being 0.026, which is less than 0.05, and the t-table value ( $\alpha/2; nk-1 = t(0.05/2; 160-4-1) = (0.025:155) = 1.975$ ). With the t-count value (2.252) exceeding the t-table value ( $2.252 > 1.975$ ), hypothesis 6 is accepted, indicating a partial acceptance of the influence of Spiritual Quotient on Accountability in Private Universities.

This research aligns with the locus of control theory, highlighting the importance of spiritual intelligence in an employee's ability to navigate their environment. Spiritual beliefs form the foundation for an employee's control over their actions, instilling deep meaning in life and facilitating accountability in various activities within private universities. Correspondingly, previous research by Toly et al. (2020) supports these findings, indicating that spiritual intelligence training enhances compatibility, accountability, and legitimacy.

### **Positive Impact of Intelligent Quotient, Emotional Quotient, and Spiritual Quotient on Accountability through Performance in Private Universities**



The results from hypothesis testing confirm the acceptance of the seventh hypothesis, asserting that Intelligent Quotient, Emotional Quotient, and Spiritual Quotient collectively exert a positive effect on Accountability through Performance in Private Universities. This is substantiated by the evidence that the coefficients for Intelligent Quotient (X1), Emotional Quotient (X2), and Spiritual Quotient (X3) are all less than their respective total effects ( $0.368 < 0.4413$ ,  $0.152 < 0.1647$ ,  $0.180 < 0.2169$ ). The intervening variable, Performance, demonstrates significant mediation, indicating that the influence of Intelligent Quotient, Emotional Quotient, and Spiritual Quotient on Accountability is predominantly indirect.

This research finds support from the locus of control theory, which emphasizes the role of employees' performance and accountability in taking action to realize accountability within private universities. These findings are in line with prior research conducted by Wulandari (2013), examining employee performance based on organizational culture, organizational commitment, and public accountability. Ayu (2018) also supports these findings by demonstrating that intellectual intelligence, emotional intelligence, and spiritual intelligence collectively influence the performance of employees in a meaningful manner.

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## **CONCLUSIONS AND RECOMMENDATIONS**

### **Conclusion and Implications of The Study**

Based on the results of hypothesis testing and the discussion regarding the impact of Intelligent Quotient, Emotional Quotient, and Spiritual Quotient on Accountability through Performance in Private Universities, several conclusions can be drawn. Firstly, Intelligent Quotient has a positive effect on performance in private universities, indicating that employees with higher intelligence levels can enhance their performance within this academic setting. Conversely, Emotional Quotient does not exhibit a significant effect on performance in private universities, suggesting that lower emotional intelligence among employees may not contribute to improved performance. On the other hand, Spiritual Quotient positively influences performance, indicating that employees with higher spiritual intelligence levels tend to exhibit better performance in private universities.

Furthermore, Intelligent Quotient also has a positive effect on Accountability in Private Universities, showcasing that employees with higher intelligence levels are associated with increased accountability. Similarly, Emotional Quotient positively affects Accountability in Private Universities, indicating that higher emotional intelligence contributes to higher accountability levels. Moreover, Spiritual Quotient has a positive effect on Accountability, revealing that employees with higher spiritual intelligence levels are more likely to enhance accountability in private universities.

In addition, when considering the combined impact, Intelligent Quotient, Emotional Quotient, and Spiritual Quotient collectively have a positive effect on Accountability through Performance in Private Universities. This implies that

higher levels of these intelligences and performance among employees can lead to increased accountability within private universities.

The study's findings carry implications for private universities, encouraging them to take into account the factors identified in this research that influence accountability. Understanding these factors serves as a foundational step in formulating effective strategies to enhance both accountability and performance in higher education institutions. It is crucial to acknowledge the study's limitations, particularly its scope limited to five private universities in Makassar City, which may impact the generalizability of the results.

Moving forward, employees are recommended to focus on improving Emotional Quotient to enhance their performance in private universities, considering the rejection of the proposed hypothesis in the study. Future researchers may explore variations in the impact of each variable based on respondent characteristics across different academic institutions.

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### **ADVANCED RESEARCH**

The results of this study can provide differences in the influence of each variable based on the characteristics of the respondents through their respective universities.

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