

## The Influence of Intellectual Intelligence, Eional Intelligence and Role Stress on Auditors' Performance Using Spiritual Intelligence and Religiosity as A Moderation of Research in The Riau Province Indonesia Inspectorate

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### ARTICLE INFO

*Keywords:* Intellectual Intelligence, Emotional Intelligence, Role stress, Spiritual Intelligence, Religiosity, Auditor Performance

*Received :* 3 November

*Revised :* 13 November

*Accepted:* 21 December

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### ABSTRACT

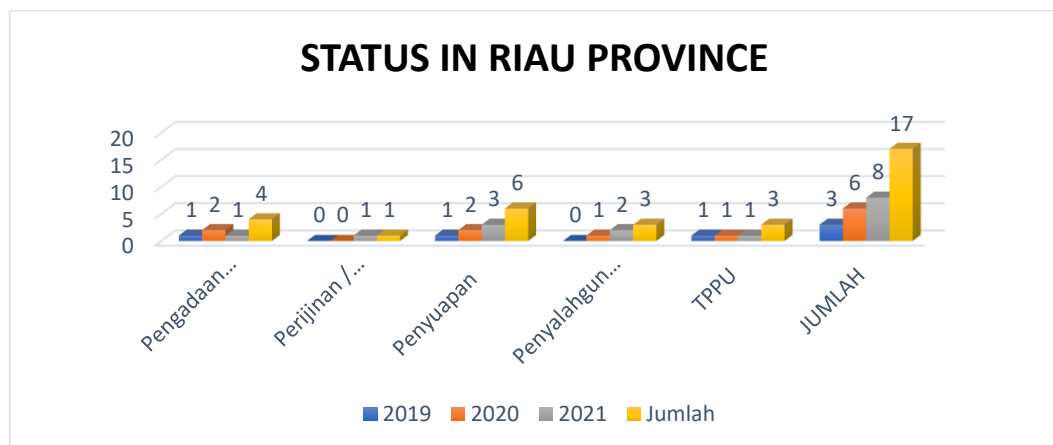
The research aims to develop a conceptual model of local government auditor performance with intellectual, emotional intelligence, role stress on auditor performance with spiritual intelligence and religiosity as moderation (empirical study at the Riau Province inspectorate). Sample of 123 Inspectorate auditor respondents in Riau Province, Indonesia. SEMwarpPLS software. The results of research on intellectual intelligence, emotional intelligence and role pressure have a positive effect on auditor performance. Meanwhile, the spiritual intelligence moderating variable cannot strengthen intellectual and emotional intelligence on auditor performance and the spiritual intelligence moderating variable can weaken the role of stress on auditor performance. Then religiosity as a moderating variable can influence emotional intelligence and stress can weaken auditor performance. On the other hand, religiosity as moderation cannot strengthen the influence of intellectual intelligence on auditor performance

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## INTRODUCTION

The government internal supervision apparatus (APIP), regional inspectorate in Riau Province has a strategic role in realizing effective and efficient implementation of regional government supervision. Aspects of the auditor's function who are tasked with supervising and controlling program planning which aims to produce a Reasonable Opinion Without Exception to realize good governance within the provincial government of Riau Province as stipulated based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 48 of 2021 concerning Development Planning and Supervision of Government Maintenance Regions in 2022.

This phenomenon occurred in the regional government in Riau Province. This is caused by pressure factors, resulting in a lot of fraud occurring. As complexity increases and investment opportunities become more flexible, the risk of fraud in government agencies increases. Various cases at home and abroad show that fraud can happen anywhere (Larasati et al., 2020). Fraud cases are not only fictitious operations carried out by government agencies in fraudulent practices, but corruption has also been well managed. Several cases of fraud can be revealed thanks to the active role of auditors (Larasati et al., 2020).



Picture 1. Fraud Cases  
Source: Riau Province BPK, 2021

The performance of the Inspectorate in Riau Province is considered to be declining. This can be seen from the many irregularities detected in regional financial management and corrupt practices at the regional government level. Based on this, data emerged that the Financial Audit Agency (BPK) in 2019, 2020 and 2021 had carried out criminal proceedings against two inspectorate auditors through monitoring other supervisory activities. In the case of the Riau Province Financial Audit Agency (FAA) internal auditor's report on the use of the 2022 Meranti Regency APBD, the Corruption Eradication Commission (KPK-RI) was successfully arrested. in a sting operation (OTT) with the aim of auditing the 2022 APBD financial reports (FR/WTP) by providing an Unqualified Opinion (WTP).

There are some previous studies on the intellectual quotient, the emotional quotient, and the role stress on auditor performance with spiritual quotient and religiosity as moderation, such as research by Cheng Wen (2017), Hamzah et al.

(2020), Golverdi et al. (2015), and Hamid Zareh (2014). Ambrose Jones et al. (2010) Kenethc J. Smith, (2020) Evren Ayrance, (2020) Manale et al. (2020), Foo Chai et al. (2020), Kapurtthala (2016) Augusty et al. (2020), Kaur, Singh et al. (2016), and Smith et al. (2018)

The existence of inconsistencies in different research findings is exciting for further research. The differences between this research and previous studies are the variables, objects, proxies for measuring instruments studied, research findings, and models used. By paying attention to the description above, the research empirically tested IQ, EQ, and the role stress on auditor performance with SQ and religiosity as moderators.

## LITERATURE REVIEW

Fritz Heider's (1958) attribution theory was developed by Harold Kelly (1967), Bernard Weiner (1974), and Gray (2005). A framework for understanding how each individual interprets the behavior of others. Attribution theory emphasizes how individuals interpret events and how this relates to thinking and behavior.

Donaldson and Davis' (1991) stewardship theory describes a situation where management is not motivated by individual goals but is more focused on key results for the benefit of the organization. This theory assumes a strong relationship between satisfaction and organizational success. Organizational success reflects the maximization of group utility principles and management. Stewardship theory can be applied to research on "public sector accounting" such as government organizations (Morgan, 1996; Thorton, 2009), service providers (stewards) and the leadership of the Riau Provincial Inspectorate organization as principal. Internal auditors as drivers are the implementers of accounting transactions in public organizations. With the various limitations of the trust owner (trust = trustworthy), and the management of these resources by other parties (steward = management), the relationship contract between the steward and the principal becomes the basis of trust (trust = trustworthy).

### **Intellectual Quotient (IQ)**

Sternberg (2008:121) Intellectual intelligence is the ability to learn, experience and think using meta-cognitive processes and the ability to adapt to the surrounding environment. David Wechsler and Gardner, (2005) Intellectual intelligence (intelligence quotient) is a person's ability to think logically, rationally, analytically and act in problem solving to achieve certain goals.

### **Emotional Quotient (EQ)**

Daniel Goleman (2002) emotional intelligence is recognizing one's own feelings and the feelings of others, motivating oneself and managing emotions well (Prayogi & Sudaryati 2019). indicators of emotional intelligence include self-awareness, self-management, motivation, empathy, and social skills that can control oneself from fraudulent policies and actions such as pressure, opportunity and justification (triangle theory, Cressey, 1950). the ability to monitor the intensity of feelings or emotions of oneself and others so that beliefs such as; Confident, full of enthusiasm, good at finding out and using information to direct thoughts and feelings as well as empathetic and self-disciplined behavior.

### **Role Stress**

Lambert (2001) Role Stress is a consequence of the difference between an individual's perception of the characteristics of a particular role and what the individual has actually achieved at that time when carrying out a particular role. Syafariah, (2017), Stress in a person's role is influenced by something vague and contradictory in his thinking so that he acts differently which can cause him to not be independent, so that the results of his work become biased and detrimental. Occurs when an individual's behavior contains conflict, which can cause a person to experience stress, depression, or feelings of dissatisfaction with performance, resulting in conflict (Rizzo et al., 1970). Role stress has three dimensions: role overload, role conflict, and role ambiguity.

### **Spiritual Quotient (SQ)**

Zohar and Marshall (2001); Ceng (Wen 2017). Mehdi Golverdi, (2015) Spiritual intelligence (SQ) is "soul intelligence" to help someone to develop themselves as a whole to overcome the problems of human life and solve problems of meaning and value, especially behavioral intelligence from a greater and more meaningful human existence. Such as developing reason, managing thoughts, understanding everything well, thanks to sharpness of mind. Etymologically there is spiritual intelligence, flexible intelligence. (McKninght, (1987) says spiritual intelligence (SQ) is energy intelligence, meaning and purpose awareness in life (Cavangh, 1999 p. 192) intelligence to determine whether individual actions or ways of living are more important than other people. Like two other types of intelligence such as intelligence and emotional intelligence.

### **Religiosity**

Zuckerman et al (2013) religiosity is the level of involvement in aspects of religious commitment and its teachings. Such attitudes and behavior reflect religion and belief in God Almighty. ; Salleh, (2012) Religiosity comes from within oneself, a felt inner experience and is not formed from external factors. Djamaludin A., Fuad (2018) religiosity is beliefs, rules, moral ethics. Religiosity (Islamic religion) consists of 5 aspects: Aspects of Faith, "trust", the ideology of human relationship with God Almighty and "Buying knowledge is worship" (HR Muslim, no. 2699). Meanwhile, according to MS Salleh (1985), indicators of the dimensions of religiosity include 1) Al-Iman, 2) Al-Syariah, and 3) Al-Ihsan.

### **Auditor Performance**

Kalbers and Fogarty, (1995); Gibson (2008); Rahmat at al, describes performance as a work evaluation carried out by superiors, co-workers, themselves and their staff. Dan added that auditor performance is the result of work completed by an auditor in carrying out the tasks assigned to him and is based on competence, experience and timeliness which is measured by considering quality, quantity and timeliness, effectiveness and commitment.

**Research Framework**

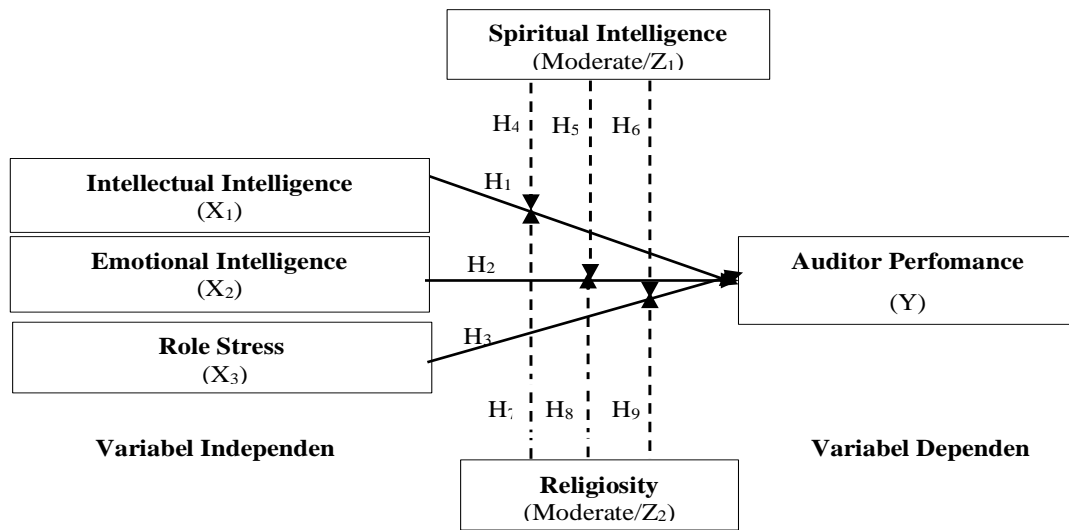


Figure 2. Research Model 2023

**Research Hypothesis**

- H1 :Intellectual intelligence positively influences auditors' performance at the Inspectorate in Riau Province.
- H2 :Emotional intelligence positively influences the performance of auditors at the Inspectorate in Riau Province.
- H3 :Role stress positively influences the Performance of Auditors at the Inspectorate in Riau Province.
- H4 :Spiritual intelligence moderates the influence of intellectual intelligence on Auditor Performance at the Inspectorate in Riau Province.
- H5 :Spiritual intelligence moderates the influence of Emotional Intelligence on Auditor Performance at Inspectorates in Riau Province.
- H6 :Spiritual intelligence moderates the influence of the role of stress on auditor performance at the Inspectorate in Riau Province.
- H7 :Religiosity moderating the Influence of Intellectual Intelligence on Auditor Performance at the Inspectorate in Riau Province.
- H8 :Religiosity moderating the Effect of Emotional Intelligence on Auditor Performance at Inspectorates in Riau Province.
- H9 :Religiosity moderating the influence of role stress on auditor performance at the Inspectorate in Riau Province.

**METHODOLOGY**

This research uses descriptive research, which aims to test hypotheses. It is a fact taken from the population and answers to questions from the subjects studied (Indriantoro, 2002). It is intended to explain the characteristics of existing phenomena or problems. In collecting quantitative data, use a statistical approach. There are six exogenous variables: intellectual intelligence, emotional intelligence, and the role stress. Endogenous variables are the inspectorate auditor's performance, and the moderating variables are spiritual intelligence and religiosity. Moreover, it was conducted at the inspectorate in Riau Province. The data is grouped into two categories: supporting data in the form of quantitative data consisting of data sourced from work report data, filling out questionnaires, and others, while the primary data is obtained by researchers distributing questionnaires via Google Forms. The population is all the elements used as a generalization area (Cooper et al., 2003). The population is all internal auditors who work at the Inspectorate in Riau Province. The sample is part of the number and characteristics of the population. In this study, the sampling technique used is convenience sampling, which consisted of 123 respondents. The data was processed using Partial Least Squares warpPLS 7.0 software.

**Model Suitability and Quality Index**

Table 1 shows the suitability index model and the quality of the entire eligibility criteria. Consequently, the research model can be used as an analysis.

Table 1 Inner Model

No	Model fit and quality indices	Fit criteria
1	Average path coefficient (APC)	$P < 0.05$
2	Average R-Squared (ARS)	$P < 0.05$
3	Average adjusted R-squared (AARS)	$P < 0.05$
4	Average block VIF (AVIF)	Acceptable if $\leq 5$ , ideally $\leq 3.3$
5	Average full coloniality VIF (AFVIF)	Acceptable if $\leq 5$ , ideally $\leq 3.3$
6	Tenenhaus Gof (Gof)	Small $\geq 0.1$ , medium $\geq 0.25$ , large $\geq 0.36$
7	Simpson paradox ratio (SPR)	Acceptable if $\geq 0.7$ , ideally = 1
8	R-squared contribution ratio (RSCR)	Acceptable if $\geq 0.9$ , ideally = 1
9	Statistical suppression ratio (SSR)	Acceptable if $\geq 0.7$
10	Nonlinear bivariate causality direction ratio(NLBCDR)	Acceptable if $\geq 0.7$

Source: WarpPLS 7.0 Output Results

Table 1 reveals that all standard models fit values and quality indices in this model have completed the requirements. This shows that the model in this study has good Goodness of Fit, and there is no multicollinearity problem between indicators and exogenous variables.

**Descriptive statistics**

The method relates to the results of collecting and presenting statistical information data that describes or provides an overview of the object under study through sample and population.

Table 2. Descriptive analysis

Descriptive Statistics					
	n	Minimum	Maximum	Mean	Std. Deviation
Intellectual Intelligence	123	12	42	32.72	4,522
Emotional Intelligence	123	21	70	57.00	8,809
Role Stress	123	16	56	44.81	5,941
Spiritual Intelligence	123	21	70	56.60	8,597
Religiosity	123	16	28	23.33	2,966
Auditor Performance	123	36	84	71.38	9,425
Valid n (listwise)	<b>123</b>				

Source: Processed Data 2023

Table 2 displays that this study's total number of respondents (n) processed was 123. The intellectual intelligence variable (X1) consists of six questions. The respondents had varying answers, with a minimum score of 12 and a maximum score of 42, with an average answer of 32.72 and a standard deviation of 4.522. The emotional intelligence variable (X2) consists of ten questions with a minimum answer value of 21 and a maximum value of 70, with an average answer of 57.00 and a standard deviation of 8.809. The role stress variable (X3) consists of eight questions with a minimum answer value of 16 and a maximum value of 56, with an average answer of 44.81 and a standard deviation of 5.941. Furthermore, the moderating variable (Z1), Spiritual Intelligence with ten questions, has a minimum answer of 21 and a maximum of 70, an average answer of 56.60, and a standard deviation of 8.597. The moderating variable (Z2), religiosity, with four questions, has a minimum answer of 16, a maximum of 28, an average answer of 23.33, and a standard deviation of 2.966. Then, the auditor performance variable (Y) consists of twelve questions with a minimum answer value of 36 and a maximum value of 84, with an average answer of 71.38 and a standard deviation of 9.425. The primary analysis method was using WarpPLS. Figure 1 presents the test results using PLS, namely as follows.

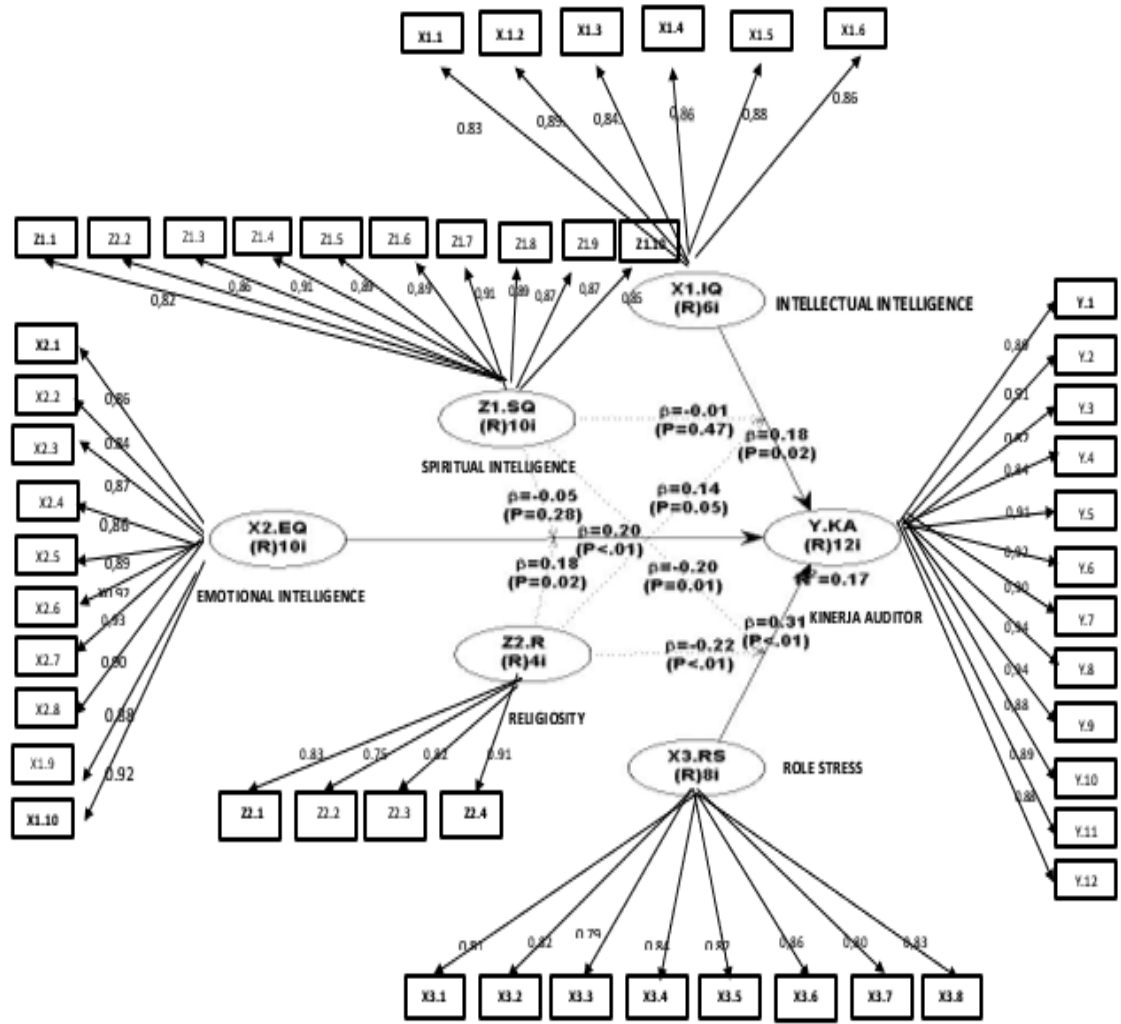


Figure 3. Statistics Date Processing,2023 WarpPLS 7.0

Based on the test results shown in Figure 3, it is recognized that in the validity test, there were no loading factor values below 0.70; as a result, there was no dropout data. The data validity testing results are as follows.

Table 3. Outer Loading Validity Test

Variable	Instrument	r count	Information
Intellectual Intelligence (X1)	X1.1	0.828	Valid
	X1.2	0.891	Valid
	X1.3	0.840	Valid
	X1.4	0.855	Valid
	X1.5	0.877	Valid
	X1.6	0.864	Valid
Emotional Intelligence (X2)	X2.1	0.858	Valid
	X2.2	0.837	Valid
	X2.3	0.872	Valid
	X2.4	0.856	Valid
	X2.5	0.899	Valid



	X2.6	0.919	Valid
	X2.7	0.928	Valid
	X2.8	0.903	Valid
	X2.9	0.882	Valid
	X2.10	0.924	Valid
Role stress (X3)	X3.1	0.809	Valid
	X3.2	0.821	Valid
	X3.3	0.794	Valid
	X3.4	0.840	Valid
	X3.5	0.815	Valid
	X3.6	0.863	Valid
	X3.7	0.804	Valid
	X3.8	0.826	Valid
Spiritual Intelligence (Z1)	Z1.1	0.817	Valid
	Z1.2	0.863	Valid
	Z1.3	0.908	Valid
	Z1.4	0.898	Valid
	Z1.5	0.890	Valid
	Z1.6	0.905	Valid
	Z1.7	0.899	Valid
	Z1.8	0.871	Valid
	Z1.9	0.871	Valid
	Z1.10	0.845	Valid
Religiosity (Z2)	Z2.1	0.832	Valid
	Z2.2	0.754	Valid
	Z2.3	0.827	Valid
	Z2.4	0.908	Valid
Auditor Performance (Y)	Y1	0.885	Valid
	Y2	0.910	Valid
	Y3	0.820	Valid
	Y4	0.843	Valid
	Y5	0.909	Valid
	Y6	0.919	Valid
	Y7	0.902	Valid
	Y8	0.937	Valid
	Y.9	0.876	Valid
	Y10	0.889	Valid
	Y11	0.919	Valid
	Y12	0.878	Valid

Source: Processed Data WarpPLS 7.0,2023

Table 3 displays the estimated outer loading test calculation results using PLS. It shows that X1.1 to Y12, which are reflective indicators, have factor loadings > 0.70, which means that all indicators are valid. Therefore, it concludes that all indicators were valid to measure the variable constructs: intellectual

intelligence, emotional intelligence, role stress, spiritual intelligence, religiosity, and auditor performance.

**Hypothesis Testing**

Decision making method based on data analysis and observation. The hypothesis answers the results of several variables in this research as in table 4:

Table 4. Hypothesis Testing based on Path Coefficient and P Values

Path coefficients												
	X1.IQ	X2.EQ	X3.RS	Z1.SQ	Z2.R	Y	Z1.SQ*X1.IQ	Z1.SQ*X2.EQ	Z1.SQ*X3.RS	Z2.R*X1.IQ	Z2.R*X2.EQ	Z2.R*X3.RS
X1.IQ												
X2.EQ												
X3.RS												
Z1.SQ												
Z2.R												
Y	0.178	0.204	0.308				-0.006	-0.052	-0.196	0.142	0.177	-0.224

P values												
	X1.IQ	X2.EQ	X3.RS	Z1.SQ	Z2.R	Y	Z1.SQ*X1.IQ	Z1.SQ*X2.EQ	Z1.SQ*X3.RS	Z2.R*X1.IQ	Z2.R*X2.EQ	Z2.R*X3.RS
X1.IQ												
X2.EQ												
X3.RS												
Z1.SQ												
Z2.R												
Y	0.021	0.009	<0.001				0.473	0.280	0.012	0.053	0.021	0.005

Source: Processed Data WarpPLS 7.0,2023

**RESULTS AND DISCUSSION**

**Intellectual Intelligence on Auditor Performance**

The first hypothesis states that the results in table 4 show that intellectual intelligence has a positive effect on auditor performance. This model supports stewardship theory (Donaldson & Davis, 1991), namely the existence of a regional government accountability mechanism. The Riau Provincial Inspectorate acts as the owner or principal who has the right to ask questions to the auditor. The Riau Provincial Inspectorate acts as a good servant based on the concept of the principle of trust. (trust) of the organization to the authorized party, namely the management (Agent) is the internal auditor and as the principal is the Regional Government Inspectorate of Riau Province. The results of this study are in line with Cheng's research (Wen 2017); Tarmizi et al (2012); Simarmata and al (2018); The results of his research show that intellectual intelligence (IQ) has a positive effect on editor performance. However, this is different from the research results of Afria et al, (2009) which stated that intellectual intelligence has no effect on the performance of auditors at Public Accounting Firms (KAP in Jakarta, 2009).

### **Emotional Intelligence on Auditor Performance**

The second hypothesis from the test results shows that emotional intelligence has a positive effect on performance. This means that partially there is a unidirectional influence between the intelligence variable EQ(X2) possessed by each auditor and auditors who do not have this level of emotional intelligence. The results of this model support stewardship theory (Donaldson & Davis, 1991), namely the existence of a regional government accountability mechanism. The Riau Provincial Inspectorate acts as the owner or principal who has the right to ask the Riau Provincial Inspectorate auditor to act as a service provider (steward) as a good and responsible steward in its implementation. good internal auditors, good audit monitoring and reporting to help achieve the financial goals of the Regency/City Inspectorate organization in Riau Province.

The results of this research are in line with Cheng's research (Wen 2017); tarmizi at al(2012); Simarmata at al(2018); which looks more at the ability of self-awareness, self-regulation, motivation, empathy and social skills. The results of his research show that emotional intelligence (EQ) has a positive effect on auditor performance. However, different research results (Evren Ayranci et al 2010) state that emotional intelligence does not have a significant influence on organizational financial performance so that the emotional intelligence model fails to influence performance.

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

The third hypothesis states that the test results show that role stress has a positive effect on auditor performance. This means that there is a unidirectional influence between the auditor's role pressure and the auditor's controlled level of work pressure, such as role overload, role conflict and role ambiguity. This research model supports stewardship theory (Donaldson & Davis, 1991) on auditor performance. The better the role pressure an auditor has, the more the auditor's performance will improve and the auditor's self-control will increase. This H3 is accepted so it can be said that role pressure has a significant positive effect on the performance of auditors at inspectorates in Riau Province. The principle of entrusting service providers (trust) to authorized parties, namely service providers (stewards). The results of this study are consistent with research (Smith et al. 2018); Usman Qadri at al (2020); where the results show that role pressure influences auditor performance. However, it is different from the research results (Rahmah Sari 2018); (Ferita, F.A., Hardi & Wiguna 2019); (Mas'ulah et al. 2020) which states that the role of stress has no effect on auditor performance.

### **Spiritual Intelligence Moderates the Influence of Intellectual Intelligence on Auditor Performance**

The fourth hypothesis states that spiritual intelligence moderates the influence of intellectual intelligence on auditor performance. Shows that the intellectual intelligence variable is not moderated by spiritual intelligence because it has a path coefficient of -0.006 and has a negative sign with a significance level of 0.473, which is greater than 0.050. This shows that the spiritual intelligence variable is a moderating variable which cannot weaken the influence of intellectual intelligence on auditor performance so that H4 is rejected.

### **Spiritual Intelligence Moderates the Influence of Emotional Intelligence on Auditor Performance**

The fourth hypothesis states that spiritual intelligence moderates the influence of emotional intelligence on auditor performance. Shows that the emotional intelligence variable is not moderated by spiritual intelligence because it has a path coefficient of -0.052 and has a negative sign with a significance level of 0.280, which is greater than 0.050. This shows that the spiritual intelligence variable is a moderating variable which cannot weaken the influence of intellectual intelligence on auditor performance so that H5 is rejected.

### **Spiritual Intelligence Moderates the Influence of Role Stress on Auditor Performance**

The fifth hypothesis states that spiritual intelligence moderates the influence of Role Stress on auditor performance. Shows that the role of stress variable is moderated by spiritual intelligence because it has a path coefficient of -0.196 and has a negative sign with a significance level of 0.012, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can weaken the influence of the role of stress on auditor performance so that H6 is accepted.

### **Religiosity Moderates the Influence of Intellectual Intelligence on Auditor Performance**

The seventh hypothesis states that religiosity moderates the influence of intellectual intelligence on auditor performance. Shows that the intellectual intelligence variable is not moderated by religiosity because it has a path coefficient of 0.142 and has a positive sign with a significance level of 0.053, which is greater than 0.050. This shows that the religiosity variable is a moderating variable which cannot strengthen the influence of intellectual intelligence on auditor performance so that H7 is rejected.

### **Religiosity Moderates the Influence of Emotional Intelligence on Auditor Performance**

The eighth hypothesis states that religiosity moderates the influence of emotional intelligence on auditor performance. Shows that the emotional intelligence variable is moderated by religiosity because it has a path coefficient of 0.177 and has a positive sign with a significance level of 0.021, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the influence of emotional intelligence on auditor performance so that H8 is accepted.

### **Religiosity Moderates the Influence of Emotional Intelligence on Auditor Performance**

The eighth hypothesis states that religiosity moderates the influence of emotional intelligence on auditor performance. Shows that the emotional intelligence variable is moderated by religiosity because it has a path coefficient of 0.177 and has a positive sign with a significance level of 0.021, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the influence of emotional intelligence on auditor performance so that H8 is accepted.

## **Religiosity Moderates the Influence of The Role of Stress on Auditor Performance**

The ninth hypothesis states that religiosity moderates the influence of role stress on auditor performance. Shows that the role stress variable is moderated by religiosity because it has a path coefficient of -0.224 and has a negative sign with a significance level of 0.005, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can weaken the influence of role stress on auditor performance so that H9 is accepted.

### **Research Novelty**

Finding a new holistic model of government internal auditor performance (Empirical Study at the Riau Province inspectorate) intellectual intelligence, emotional intelligence, the role of stress which have a positive effect on auditor performance. With spiritual intelligence and religiosity as moderation.

It was found that there is a new holistic performance model for regional government internal auditors, rational intellectual intelligence according to accounting standards (SAK) and being able to solve problems in the auditor's work well, emotional intelligence that has self-awareness and self-regulation can help reduce the role stress of individual government internal auditors in Riau Province . Inspectorate. By having high intellectual (IQ), emotional intelligence (EQ), you tend to have better communication, self-confidence and the ability to manage stress (role stress) effectively. In short, researchers found that these new intelligences influence each other to achieve better well-being, happiness, balance in the lives of auditors.

It was found that the holistic novelty of the government internal auditor performance model with intellectual intelligence, emotional intelligence and the role of stress had a positive effect on the performance of government internal auditors. With rational intellectual intelligence in accordance with accounting standards (SAK) and being able to solve problems in the auditor's work well, emotional intelligence that has self-awareness and self-regulation can help reduce the role stress of individual government internal auditors in Riau Province. By having high intellectual (IQ), emotional intelligence (EQ), you tend to have better communication, self-confidence and the ability to manage stress (role stress) effectively. In short, researchers found that these new intelligences influence each other to achieve better well-being, happiness, balance in the lives of auditors.

Finding that the spiritual intelligence (SQ) test moderates the influence of the role of stress with a path coefficient of -0.196 with a negative sign with a significance level of 0.012, less than 0.050, this shows that it can weaken the influence of the role of stress on auditor performance (Empirical Study of the Inspectorate in Riau Province). There is self-confidence and ability to be able to manage stress (role stress) effectively so that internal auditors work with absolute honesty, openness, and focus on contributing to the organizational goals of the Riau Province inspectorate to produce quality auditor performance.

It was found that testing religiosity which was moderated by Intellectual Intelligence (IQ), emotional intelligence (EQ) and the role of stress had a positive and significant effect. This is a tendency towards ideological beliefs such as obedience and appreciation of the beliefs expressed by the internal auditors of

the Riau Provincial Government Inspectorate. With rational intelligence, self-regulation, empathy to not act fraudulently towards the auditor's work in a truly honest manner. Spiritual intelligence and religiosity as varying moderators in strengthening the performance of government internal auditors. The main spiritual spirit is governance for Primary, Middle, Junior and First auditors, namely that auditors have faith as an ideology and will work according to applicable regulations with the dimensions of faith, rules and morals as self-control to be committed to producing better audit performance results that can be accounted for.

## **CONCLUSIONS AND RECOMMENDATIONS**

From the results of the discussion which is supported by existing data, the researcher can draw several conclusions, as follows:

1. The hypothesis states that the test results show that intellectual intelligence has a positive effect on auditor performance. The results of this model support stewardship theory (Donaldson & Davis, 1991), namely the existence of an accountability mechanism for the performance of the regional government Inspectorate in Riau Province. Acts as a principal and has the right to ask the auditor to act as a good public service based on the concept of organizational trust principles. The authority given to this party is that the steward (agent) is an internal auditor who is seen as implementing services in which there is a concept of togetherness, empowerment and mutual trust for the benefit of the Inspectorate, so that they can carry out organizational responsibilities well. The results of this study are in line with Cheng's research (Wen 2017); Tarmizi et al (2012); Simarmata and al (2018); The results of his research show that intellectual intelligence (IQ) has a positive effect on editor performance. However, this is different from the research results of Afria et al, (2009) which stated that intellectual intelligence has no effect on the performance of auditors at Public Accounting Firms (KAP in Jakarta, 2009).
2. The second hypothesis states that the test results show that emotional intelligence has a positive effect on auditor performance. This means that partially there is a unidirectional influence between the emotional intelligence variable (X2) possessed by each auditor and auditors who do not have this level of emotional intelligence. From the results of this model, it supports stewardship theory (Donaldson & Davis, 1991). The more an auditor's emotional intelligence increases, the auditor's performance will also increase emotional intelligence regarding self-awareness, self-regulation, empathy and social skills. This means that H2 is accepted. This finding is in accordance with the stewardship theory, namely that there is a regional government accountability mechanism. The Riau Province Inspectorate acts as principals and has the right to ask the Riau Province inspectorate auditor to act as a service administrator (steward) as a good steward who is responsible for the good implementation of internal auditors. The results of this research are consistent with Cheng's research results (Wen 2017); tarmizi at al (2012); Simarmata at al (2018); which looks

more at the ability of self-awareness, self-regulation, motivation, empathy and social skills. His research shows that emotional intelligence (EQ) has a positive effect on auditor performance. However, this is different from the research results of Evren Ayranci et al. (2010) which stated that emotional intelligence does not have a significant influence on organizational financial performance so that the emotional intelligence model fails to influence performance.

3. The third hypothesis states that the test results show that role stress has a positive effect on auditor performance. This means that there is a unidirectional influence between the role pressure variable (X3) that each auditor has and the controlled level of auditor pressure, such as role overload, role conflict and role ambiguity. The research model supports stewardship theory (Donaldson & Davis, 1991) on auditor performance variables. The better the role pressure an auditor has, the more the auditor's performance will increase and the auditor's self-control will increase. This H3 is accepted so it can be said that role pressure has a positive effect on the performance of auditors at the inspectorate in Riau Province. The principle of trust in the party given authority, namely the service administrator (steward). The results of this study are consistent with research (Smith et al. 2018); Usman Qadri et al. (2020); where the research results show that role pressure influences auditor performance. However, it is different from the research results (Rahmah Sari 2018); (Ferita, F. A., Hardi, H., & Wiguna 2019); (Mas'ulah et al. 2020) which states that the role of stress has no effect on auditor performance.
4. The spiritual intelligence hypothesis moderates the influence of Role Stress on auditor performance. Shows that the role of stress variable is moderated by spiritual intelligence because it has a path coefficient of -0.196 and has a negative sign with a significance level of 0.012, which is smaller than 0.050. This shows that the spiritual intelligence variable is a moderating variable that can weaken the influence of the stress role of internal auditors on better auditor performance so that H5 is accepted.
5. Hypothesis of religiosity as a moderating influence of emotional intelligence on auditor performance. shows that the emotional intelligence variable is moderated by religiosity because it has a path coefficient of 0.177 and has a positive sign with a significance level of 0.021, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can strengthen the influence of emotional intelligence on auditor performance so that H8 is accepted. The ninth hypothesis states that religiosity moderates the influence of role stress on the performance of Inspectorate internal auditors in Riau Province. shows that the role stress variable is moderated by religiosity because it has a path coefficient of -0.224 and has a negative sign with a significance level of 0.005, which is smaller than 0.050. This shows that the religiosity variable is a moderating variable that can weaken the influence of role stress on auditor performance so that H9 is accepted.

### **Research Problem Limitations.**

Referring to previous research, the research gap phenomenon, so that the research is more directed and focused, the author limits the research problem to the Government Internal Auditor Performance Model. Empirical study of the Inspectorate in Riau Province. Intellectual intelligence, emotional intelligence and the role of stress on auditor performance are internal auditors at the Inspectorate in Riau Province. Auditor performance is the performance of Main Auditors, Middle Auditors, Young Auditors and First Auditors. Spiritual intelligence and religiosity are moderating variables to strengthen and weaken the influence of the variables. independent of the auditor's performance.

### **Policy implications**

1. Implementation of audits that are absolutely honest, effective, timely and committed to the auditor.
2. Application of information technology, using the latest IT in the audit process to facilitate audit monitoring and reporting.
3. Protection for auditors, policies that provide legal protection and security for auditors in carrying out their duties, including reporting suspected violations or gratuities.

### **ADVANCED RESEARCH**

The research results were used to develop a study of public sector auditors on intellectual intelligence, emotional intelligence and the role of stress on the performance of government auditors in carrying out their roles and functions as internal auditors. The research results can be used as reference material in developing the knowledge of public sector auditors, especially in the implementation function in the aspects of spiritual intelligence and religiosity. In this research, auditor performance is explained by the factors quality, quantity, timeliness, effective efficiency, independence and commitment. There are still other factors that can influence auditor performance so it is recommended that further research include or replace them with other variables to obtain more varied research results. Principal, Intermediate, Junior and First Auditors are advised to have more self-awareness of dependence on other people because the condition shows absolute integrity, do not depend on other people so that they can produce reports that can be accounted for.



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