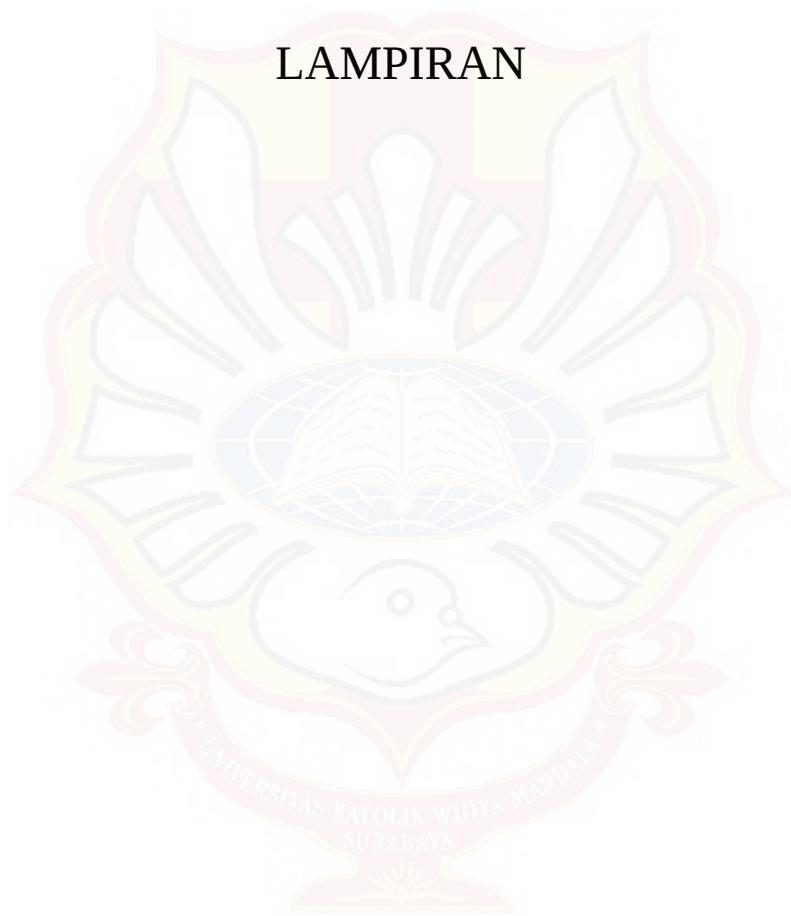


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SPIRITUAL INTELLIGENCE, EMOTIONAL INTELLIGENCE AND AUDITOR'S PERFORMANCE

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Abstract

The objective of this research was to investigate empirical evidence about influence auditor spiritual intelligence on the performance with emotional intelligence as a mediator variable. Linear regression models are developed to examine the hypothesis and path analysis. The dependent variable of each model is auditor performance, whereas the independent variable of model 1 is spiritual intelligence, of model 2 are emotional intelligence and spiritual intelligence. The parameters were estimated by questioner data, with of 83 auditor respondent had worked in public accountant firms all of Jawa Tengah and Daerah Istimewa Yogyakarta.

Results of testing showed that empirical evidence supports all the proposed hypothesis. With path analysis, this research shows relation of third variables (spiritual intelligence, emotional intelligence, and performance) that spiritual intelligence has indirect positive influenced to performance with emotional intelligence as the mediator variable.

Keywords: *Spiritual Intelligence, Emotional Intelligence, Performance.*

Abstrak

Tujuan penelitian ini adalah untuk menemukan bukti empiris mengenai pengaruh kecerdasan spiritual auditor terhadap kinerja dengan kecerdasan emosional sebagai variabel mediator. Model regresi linier dikembangkan untuk menguji hipotesis dan analisis path. Variabel dependen dari masing-masing model adalah kinerja auditor sedangkan variabel independen dari model 1 adalah kecerdasan spiritual dan model 2 adalah kecerdasan emosional dan kecerdasan spiritual. Parameter yang digunakan diukur dengan menggunakan data kuesioner dengan responden 83 auditor yang bekerja di kantor akuntan publik di seluruh wilayah Jawa Tengah dan Daerah Istimewa Yogyakarta.

Hasil pengujian menunjukkan bahwa bukti-bukti empiris mendukung semua hipotesis yang diajukan. Dengan menggunakan analisis path, penelitian ini menunjukkan hubungan dari ketiga variabel (kecerdasan spiritual, kecerdasan emosional, dan kinerja). Kecerdasan spiritual memiliki pengaruh positif secara tidak langsung terhadap kinerja dengan kecerdasan emosional sebagai variabel mediator.

Kata kunci: *kecerdasan spiritual, kecerdasan emosional, kinerja.*

BACKGROUND

The newly disclosure scandal case in accounting profession, like the Enron Corp scandal, Xerox Corp, Waste management, WorldCom, Global Crossing and Micro strategy show that this kind of profession is really risky for involving scandal and manipulation action. Arthur Andersen, is the auditor from Big Five, who audits the Enron Financial report. He was blamed for not only doing the

manipulation of Enron's financial report but also in almost all the client in his field (Internal Auditor Magazine, 2002: 8). All cases which involve these auditors undermine the professional commitment of an auditor as the ethic has been violated.

The case of doing scandal and manipulation action in this profession is due to the auditing service which is given by the auditor. An auditor easily gives their opinion "unquali-

fied opinion” purposefully even though they are not doing a proper auditing, and auditor easily overstates the net revenue of a company and anything else. These actions can be occurred because there is a pressure or potential fee that makes an auditor can not do their proper performance. As a result, an auditor gives a low performance. Obviously, these ways will violate the ethic principle such as: responsibility, public interest, integrity, objectivity and independence, diligence, in field and nature of professional accountant. This objectivity principle assigns the auditor to be impartial, intellectually honest, and free from interest conflict.

If auditor had a proper spiritual intelligence, the scandal and manipulation action which is done by the auditor could not happen, and vice versa. According to Levin (2000), the essence of spiritual intelligence will be reflected in our life such as: tolerance, honesty, impartial, and affection. Therefore, an accountant profession needs auditor who has a spiritual intelligence so they will be open minded, honest, and impartial. Based of these

traits the auditor will not do any harm to the user of financial report. Scandal and manipulation action as a failure for an auditor since the sincere auditing result will not be achieved. This case shows that auditor has a low performance. Based on the explanation above, the research question is whether the auditor’s spiritual intelligence gives a direct and indirect influence to their performance or not.

Furthermore, the aim of this research is related with the literature review which is done by Tischler *et al.* (2002). As said by Ticher *et al.* the latest researchers have explored the relation between emotion or spiritualism and performance, such as a positive relationship between Emotional Intelligence (EI) and achievement in a workplace; it explains that spiritualism is related with performance or effectiveness in workplace. For the next research, Tischler advises that it would be better to explore the relationship among Emotional Intelligence (EI), Spiritual Intelligence (SI) and Performance (P) with this following model.

Table 1: Model of Relationship among SI, EI and performance

Model	Explanation
EI → Performance	Completely independent causal models
SI → Performance	
EI SI → Performance	
EI ↓ EI/SI ↑ SI → Performance	Linked causal model
EI → SI → Performance	Linked causal model with specified common elements
SI → EI → Performance	
? → EI or SI → Performance	
EI or SI → ? → Performance	
EI ↓ EI/SI → Performance ↑ SI	Either a moderator or a mediator (intervening) variabel causal model. Four possible options shown here.
	Only specified common elements are causes.

Source: Tischler *et al.* 2002.

Based on Tichlers' models above, Author estimated a model that was most appropriate to show the relationship between Intelligence Spiritual (IS), Emotional Intelligence (EI), and Performance (P). That model was a *moderator or a mediator (intervening) variable causal model* ($SI \rightarrow EI \rightarrow Performance$). Further, this model would be used by Author to be researched.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Emotional Intelligence

The term of emotional intelligence (EI) or emotional quotient (EQ) is formerly interpreted by Salovey and Mayer (1990) and latter, it was popularized by Goleman (1996) in his book, *Emotional Intelligence: Why it can matter more than IQ* (Tischler *et al.*, 2002).

According to Tischler *et al.* (2002), there are some definitions of emotional intelligence and they are well matched. Nevertheless, there are two or more definitions which are broadly defined and used, like: Goleman (1998) who defined emotional intelligence as a capability to identify our own feeling and others', a capability to motivate ourselves, and control our own emotion to the relation with ourselves and others; Martinez (1977) defines the emotional intelligence as a non cognitive skill arrangement, capability and competence which influences someone's capability to overcome their environment and its pressure.

The same statement is also explained by Epstein (1999) who said that emotional intelligence is a group of mental capability which helps other people to recognize and understand someone's own feeling and others' which will direct to the rising of ideas and more creative and healthier actions. Cooper and Sawaf (2000) explain that emotional intelligence as a capability to perceive, understand, and effectively apply the power and emotional sharpness as the energy source, information, connection and human influence.

Salovey and Mayer (1990) who explains about emotional intelligence (Tischler *et al.*, 2002) said that emotional intelligence as a capability to control and supervise someone's

own feeling and others' as well as used this feeling to direct the mind and action. Then, this model was adapted by Goleman (1998) into five basic emotional and social intelligence which are: personal awareness, personal control, motivation, empathy, and social skill.

Spiritual Intelligence

Spiritual intelligence, which is translated from spiritual intelligence (SI) or spiritual quotient (SQ), is an intelligence that comes and well known after the intellectual intelligence and emotional intelligence.

Zohar and Marshall (2000) in their book "*Spiritual Intelligence, The Ultimate Intelligence*" said that there is third intelligence, that is spiritual intelligence. According to Marshall and Zohar explanation (2000), spiritual intelligence as an intelligence which puts behavior and manner in our life in a broader term and this is an intelligence to assess our action and our way of life compared to other. Spiritual intelligence is a foundation, needed to effectively functionalize our intellectual and emotional intelligence. In addition, spiritual intelligence is the highest intelligence.

According to Zohar and Marshall (2000), the difference between spiritual intelligence and emotional intelligence is in the altering power. Emotional intelligence enables us to make a decision in certain condition, and behave properly in this situation. It means that this kind of intelligence is working out in a bordered situation, and then the situation will lead to us. However, spiritual intelligence enables us to ask ourselves whether we want to be in that situation or not. Whether we prefer to change the situation, repair it or not. It means that this intelligence runs in our situation, and it enables us to guide the situation.

Clausen (Sukidi, 2002), a psychologist from San Francisco University, said that spiritual intelligence has its own paradigm in human intelligence, it means that spiritual side and space of human being can be reflected in spiritual intelligence. Spiritual intelligence for human being both in all age and situation, can give an existence for human's life by developing, a courageous, constructive trait, and em-

pathy and be able to make use the capability to face danger and anger.

Khavari (2000) said that spiritual intelligence is a non material dimension – like human soul, and it can be depicted as a rough diamond which is had by all human being. Human being has to recognize it, polish it with compliance to achieve the eternal happiness. Like two other intelligence form (IQ and EQ), spiritual intelligence can be enhanced and declined. The capability to enhance this intelligence is unlimited.

Sudesh (Sukidi, 2002), a director of more than sixty spiritual centers in London, Ireland, and German, said that spiritualism is nothing else than truth, peace, purity, affection, happiness, power and wisdom in a life. Only with spiritual wisdom, our life becomes more meaningful and wiser, we can face the matter in our life in a clearer way and along with our spirit, and it will become a true spirit for the spiritual intelligence.

Someone who has a spiritual intelligence will reflect a more tolerant, honest, impartial, full of affection to other in their life (Levin, 2000); spiritual intelligence will give us a secured, peaceful, pure, love, happy feeling, a power and wisdom in our life (Sudesh in Sukidi, 2002).

Performance

The term performance is usually understood as a work achievement or work accomplishment (Stia – Lan in Malino, 2008). According to Whitmore (2002), performance is an achievement and work skill which is done by someone or an organization in developing their task as their main job.

Generally, Maier (1996) define performance as an achievement of a person in his or her work. Consistent with it, Bernadin and Russel (1993) said that performance is a work achievement which has been gained by someone and goes well with their job function in a certain period.

Chaplin (2005) defended performance as a behavior of a person that results in an achieved result by a person which goes well with his or her own responsibility in a certain

period, and it is related with a standard value in his or her working place where they work. There is likelihood that a high level of performance is related with a more productive person. On the contrary, a person with an improper level of performance with a company's benchmark value will be called as an unproductive person and has a low achievement.

Based on the definitions above, person or an employee in this research is an auditor from junior level until the auditor's peer who carries out the auditing function as his or her own role and responsibility. Performance in this research is related with the accomplishment of serial tasks which are done by the auditor. The higher performance involves the combination of efficiency, effectiveness, productivity, and quality enhancement.

The performance indicator used in this research includes: working skill, creativity, cooperation, disciplinary and responsibility (Hofman *et al.* in Malino, 2008).

The relationship between emotional intelligence and performance

Goleman (1996) said that if intellectual intelligence is not followed by the proper emotional control, it will not get any achievement in someone's life. Goleman also said that intellectual intelligence only contributes about 20 percent factors which lead to an accomplishment in someone's life, while 80 percent factors is decided by any other kind of intelligence, like emotional intelligence.

Emotional intelligence is an individual factor which influences the employee's performance. It is due to someone's emotional intelligence is really affecting their performance. Manager and a leader who have proper emotional intelligence will improve productivity for their own group and latter it will also increase the organization's effectiveness (Goleman, 1998). It is also in line with the employee case; if they have proper emotional performance it will affect the network and will give a good effect both in external or internal way in a working environment.

Dulewicz and Higgs (2000) study the emotional intelligence literature and shows

that emotional intelligence will affect on working achievement. They are not only doing the literature review, but also studying 100 managers in some organizations for seven years. They found that a capability based on emotional intelligence will contribute about 36 percent factors to predict the organization's development, 27 percent for intellectual intelligence, and the third factor is managerial quotient that gives 16 percent contribution. The same thing also done by Cavallow (2002) on 350 managers in Johnson & Johnson Consumer & Personal Care Group (JJC & PC Group). The result shows that there is a relationship between a leader who has high performance (HiPR) and emotional capability. Another research is also shown by Migla and Pastoria (2000); Reuven in Stein and Book (2002); Wong *et al.* (2004). They proved that emotional intelligence will affect performance.

Based on the explanations above, author proposes the first hypothesis:

H1: There is positive relationship between auditors' emotional intelligence and their performance

The relationship between Spiritual Intelligence and Performance

According to Tischler *et al.* (2002), he showed that emotional intelligence and spiritual intelligence will give an achievement for a person. This result is very important to be the foundation for the next research. It means that besides the emotional intelligence which is directly related with performance, spiritual intelligence may also be directly related with a performance (see Table 1. above).

According to McGhee and Grant, a perspective from socio culture factor is spiritually influence the organization's achievement. It is caused by the spiritualism in a working place will bring an improvement for the person's ethic code and it will also influence the culture in a company. Based on some literature reviews, McGhee and Grant (2008) said that spiritual person will be characterized by their special traits and self transcendence life, interconnectedness, a sense of purpose and a belief in an Ultimate Concern. These

traits and life are called regulative ideal. Regulative ideal will influence the moral value which becomes the spiritual essence. Moral values become a good trait (virtue) and a practical wisdom. These values will also influence the climate or culture of a company and it will give a benefit for the organization's achievement. Based on the explanations above, the second hypothesis is:

H2: There is positive relationship between auditors' spiritual intelligence and their performance

The Relationship between Spiritual Intelligence, Emotional Intelligence and performance

Zohar and Marshall (2000), who introduced the term spiritual intelligence, said that spiritual intelligence will drive a person to be creative in finding a new value, so these values can be used as a foundation to effectively functionalize the emotional intelligence and intellectual intelligence. Corresponding to Mayer (2000) who said that spiritual intelligence is very effective to be used as a tool to optimize the function of emotional intelligence.

According to Vaughan (2002), spiritual intelligence is related with emotional intelligence as long as the spiritual practice involves the development and sensibility of personal relationship. Vaughan, moreover said that it also influences a person by increasing their achievement in their life. Spiritual capability is expressed by wise and full of affection action which is related with other people without considering the gender, belief, age, or ethnics. Spiritual capability integrates inner life of mind and the spirit of life like working or other activities. Spiritual capability is reflected fro the traits like honesty, tolerance, open mind, affection, and harmony in facing a life. These characteristics will influence and control the emotion of a person well so it can lead a person to be succeeded in their life. Based on the explanations above, the third and fourth hypothesis are:

H3: There is positive relationship between auditors' spiritual intelligence and their emotional intelligence.

H4: There is positive relationship between auditors' spiritual intelligence and their performance with emotional intelligence as the mediator variable.

METHOD

Sample and Data

The population in this research is auditors who consist of junior auditor, senior, supervisor manager and peer in Kantor Akuntan Publik (KAP) in Central Java and Daerah Istimewa Yogyakarta. The amount of auditor in each KAP is not known, so as Sekaran (2003) said, elements in this population don't have a probability to be chosen as a sample subject, thus author choose the probability non sampling method. Since the population has met with the criteria and there is no special criterion as a consideration to determine a sample, the author used convenience sampling technique, which gathers the information from the population member who voluntarily gives their responses (Sekaran, 2003).

The data collection in this research uses questionnaires to disclose the subject's responses. The author uses measurement questionnaires like spiritual intelligence questionnaires, emotional intelligence, and performance one.

Variables Definition and Measurement

There are 3 (three) variables that were used in this research cover a spiritual intelligence, emotional intelligence, and performance. Spiritual is defined as capability of a person to related to God and other people (Khavari, 2000) and reflected a more tolerant, honest, impartial, full of affection to other in their life (Levin, 2000). A construct was based on 25 item questions that had been used by Khavari (2000). A response format consist of 5 points likert scale range between 1 (never) until 5 (very often).

Emotional intelligence is as a capability to identify our own feeling and others, a capability to motivate ourselves, and control our own emotion to the relation with ourselves and others (Goleman, 1998). Emotional intelligence was measured based on 30 item ques-

tions that had been used by Malino (2008). Respondents were asked to answer every item with range 1 (very inappropriate) until 5 (very appropriate). Further variable, performance is defined as a behavior of a person that results in an achieved result by a person which goes well with his or her own responsibility in a certain period, and it is related with a standard value in his or her working place where they work (Chaplin, 2005). Performance was measured based on 5 items questions had been used Malino (2008). A response format used semantic differential scale, it is a method that has bipolar. The Extreme bipolar which had been used were very bad and very well.

Models of Analysis

To test H1, H2, H3, and H4, author develops two model that is model 1 and model 2 like:

$$EI = \alpha + \beta SI + \varepsilon \dots\dots\dots (1)$$

$$P = \alpha + \beta_1 EI + \beta_2 SI + \varepsilon \dots\dots\dots (2)$$

Keterangan:

EI = Emotional Intelligence;

SI = Spiritual Intelligence;

P = Performance.

$\alpha, \beta, \beta_1, \beta_2$ = constant, coefficients;

ε = Error term.

H1 will be tested by using emotional intelligence coefficients partially, in model 2, H2 will be tested by using spiritual intelligence coefficients partially in model 2, H3 will be tested by using spiritual intelligence partially in model 1, and H4 will be tested by using path analysis method.

RESULTS AND DISCUSSION

The Description of Respondents

From the 83 managed questionnaires, author gets a general depiction on the respondent like: respondents were dominated by 46 junior auditor (about 55,4%) and 37 senior auditor (about 44,6%) the age of the respondents are 43 respondents between 20 until 25 years old (51,8%), 31 respondents between 26 until 30 years old (37,3%), 6 respondents between 31 until 35 years old (7,2%), 3 respondents between 36 until 40 years old (3,6%). The

sex of the respondents are 44 female respondents (53%) and 39 male respondents (47%). Most of the respondents has worked for 1 until 5 years with a percentage about 91,6% and the education degree are S1 (88%).

Descriptive Statistics

The description on these variables using descriptive statistics is in table 2. The data in table 2 shows that the average of respondents' spiritual intelligence in this research is 98,11 or 3,92 in 1 until 5 measurement scale. It means that the respondents' answer is above the mid point. It shows that spiritual intelligence of the respondents has a good average value. In line with the explanation above the average value for emotional intelligence is 110,41 or 3,68 and 19,87 or 3,97 for the performance, both of these values is above the mid point for 1 until 5 measurement scale. Both of these values have a good average value.

Validity

From the calculation value in product moment pearson table (degree of freedom) = $n - 2 = 83,2 = 81$ with 0,05 alpha, author gets the value for r 0,182. These validity test shows that the spiritual intelligence construct has one invalid question (number 4) and 24 valid questions, the emotional intelligence construct has five invalid question (number 3, 11, 15, 18, 20) and 25 valid questions, and all the performance constructs are valid. Therefore, the invalid questions will be eliminated (Rianse and Abdi, 2008).

Reliability

From the calculation one reliability coefficients of Cronbach alpha for the research instruments, author gets a result as in table 3. Table 3 shows that instruments from the spiritual intelligence, the emotional intelligence, and the performance constructs have

Cronbach Alpha value in acceptable degree which is 0,60. Thus, it can be concluded that these instruments are reliable.

Classic Testing

Multicollinearity testing uses Variance Inflation Factor (VIF). Based on this data management, VIF Variable SI in model 1 give a value in 1. This model doesn't have multicollinearity problem since there is only one independent variable in this model. VIF variable SI and EI in model 2 give a value 1.775. So, VIF variables give a value below 10, it can be concluded that model 2 is free from multicollinearity.

Heteroskedasticity testing uses Park testing. Based on data management, parameter coefficients for independent variables both in model 1 and model 2 don't give significant value, so the assumptions for heteroskedasticity on this model is inevitable or in other words there is no heteroskedasticity in model 1 and model 2.

Normality testing uses kurtosis from the residual prediction. Based on the data management. The kurtosis value for model 1 and model 2 are 0,066 and 0,108. Thus, calculation kurtosis in model 1 and model 2 are, 123 and 0,2. Both of them, has a smaller value than the value in Z table (1,96). It can be concluded that the prediction residual value on this model has a normal distribution.

Linearity testing, based on data management it shows that R^2 in model 1 is 0,000 with the observation values 83 and the c^2 calculation is 0 ($0,000 \times 83$). Besides c^2 in df table = 80 and 5% significance is get from c^2 table is 101,87. Therefore the calculation $c^2 < c^2$ table. It can be concluded that model 1 is linear model. So is model 2, R^2 value in Model 2 is 0,000 with observation value 83. So the calculation c^2 is 0 ($0,000 \times 83$). Therefore calculation $c^2 < c^2$ table. It can be concluded that model 2 is also linear model.

Table 2: Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
Spiritual Intelligence (SI)	83	80,00	119,00	98,1084	7,79151
Emotional Intelligence (EI)	83	91,00	135,00	110,4096	9,39127
Performance (P)	83	14,00	25,00	19,8675	2,21839
Valid N (listwise)	83				

Table 3: Reliability

Variable	Cronbach Alpha	Explanation
Spiritual Intelligence (SI)	0,8499	reliable
Emotional Intelligence (EI)	0,8227	reliable
Performance (P)	0,7780	reliable

Regression Results

Regression in model 1. Table 4 Below shows the result of model 1 estimation. An F value in model 1 is 62,762 and p value is 0,000. So model 1 is suitable to predict the emotional intelligence. Adjusted R^2 in model 1 is 0,430, which means that emotional intelligence variables are explained by spiritual intelligence and the value is 43%. The rest of it is explained by other relevant variables, but not included on model 1.

F calculation value in model 2 is 31,408 and p value is 0,000. So model 2 is suitable to predict the performance variable. Adjusted R^2 in model 2 is 0,426, which means that the performance variance is explained by emotional intelligence and emotional intelligence in value 42,6%. The rest of it is explained by other relevant variables but not included in model 2.

The Hypothesis Testing and Discussion

Hypothesis 1 is tested by using t-test, which partially test the significance of EI coefficients in model 2. Table 5. shows that a EI coefficient is 0,109 with standard error about 0,027. t value in this coefficient is 3,961 with p-value 0,000. on 5% significance level, one tail, $H_0: \beta_1 = 0$ is denied. Therefore the empirical results support the hypothesis and there

is positive relationship between auditors' emotional intelligence and their performance.

The result is consistent with some researchers study, Goleman (1998) found that the intellectual intelligence only contributed about 20 percent factor that leads to a person's achievement, while the other 80 percent factor was decided by intelligence, like emotional intelligence. Dulewicz and Higgs (2000) also found that capability based on emotional intelligence contributed about 36 percent factor to predict the organization's development, while intellectual intelligence only contributed about 27 percent, and the third factor which is called managerial quotient contributed about 16 percent. They said that emotional intelligence gave the greatest effect among other intelligences which lead to an origination's achievement.

Cavallow (2002) studied 350 managers in Johnson & Johnson Consumer & Personal Care Group (JJC & PC Group). The result showed that there is strong relationship between a leader who has a great performance (HiPR) and their emotional intelligence. The same study also done by Reuven (Stein and Book, 2002). They conducted a study with 42.000 respondents in 36 countries and they found that there is an interconnection between emotional intelligence and person's achievement both in personal and career life.

Table 4: Regression on model 1

$$EI = \alpha + \beta SI + \varepsilon$$

	Coefficients (Standard Error)	Standardized Coefficient	t value	P value one tail	VIF
α	20,284 (9,250)		2,193	0,031	
SI	0,775 (0,098)	0,661	7,922	0,000	1,000
F value (P value)	62,762 (0,000)				
R^2 (R^2)	0,437 (0,430)				

Table 5: Regression on Model 2

$$P = \alpha + \beta_1 EI + \beta_2 SI + \varepsilon$$

	Coefficients (Standard Error)	Standardized Coefficient	t value	P value one tail	VIF
α	2,005 (2,355)		0,852	0,397	
SI	0,008175 (0,032)	0,283	2,536	0,013	1,775
EI	0,109 (0,027)	0,442	3,961	0,000	1,775
F value (p value)	31,408 (0,000)				
R^2 (R^2)	0,440 (0,426)				

Wong et al. also proved that there is an interconnection between five emotional dimensions (self consciousness, Self relation, motivation, empathy, and social skill) and job performance. Two last dimensions also becomes the point of interest in Smigla and Pastoria's study (2000). They said that only the accountant who can work together in a team to reach the job complexities. Teamwork is an emotional intelligence which placed between two last competences that are emphatic and social skill.

Hypothesis 2 is tested by using t-test that is testing partially the significance of SI coefficient in model 2. Table 5. showed that SI coefficient as 0,008175 has a standard error as 0,032. Calculation of t value from this coefficient is 2,536 with probability value 0,013. On 5% significance level, one tail, $H_0: \beta_2 = 0$ is denied. Therefore the hypothesis is proved with empirical result. This result is consistent with McGhee and Grant's study (2008), said that socio culture perspective gives a positive influence to the organization's achievement. This thing caused by spiritualism in work place will bring an improvement in climate and ethic codes in a company. Based on the literature review above, McGhee and Grant (2008) said that spiritual persons will be characterized by their special traits like self-transcendence, interconnectedness, a sense of purpose, and a belief in an Ultimate Concern. The traits and life is called regulative ideal. Regulative ideal will affect the moral value which becomes the spiritual essence. Moral value will be a good virtue and practical wisdom. These traits will influence the climate and organization's culture which will give benefit and origination's achievement.

Based on Tischler's *et al.* (2002) review in some studies, it is showed that the emotional intelligence and spiritual intelligence will bring a person into a harder job working. It means that besides the emotional intelligence which has a direct relation with performance, spiritual intelligence will also related with performance.

This result is consistent with McGhee and Grant's study (2008), said that socio culture perspective gives a positive influence to the organization's achievement. This thing caused by spiritualism in work place will bring an improvement in climate and ethic codes in a company. Based on the literature review above, McGhee and Grant (2008) said that spiritual persons will be characterized by their special traits like self-transcendence, interconnectedness, a sense of purpose, and a belief in an Ultimate Concern. The traits and life is called regulative ideal. Regulative ideal will affect the moral value which becomes the spiritual essence. Moral value will be a good virtue and practical wisdom. These traits will influence the climate and organization's culture which will give benefit and origination's achievement.

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Hypothesis 3 is tested by using t-test that is testing partially the significance of SI coefficient in model 2. Table 4.4. showed that SI coefficient as 0,775 has a standard error as

0,098. Calculation of t value from this coefficient is 7,922 with probability value 0,000. On 5% significance level, one tail, $H_0: \beta = 0$ is denied. Therefore the hypothesis is proved with empirical result.

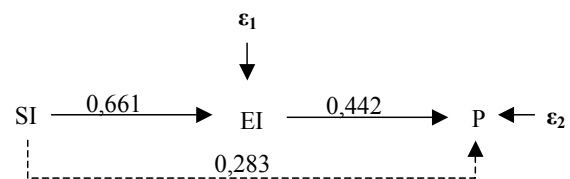
This result is consistent with Zohar and Marshall's statement (2000), who introduced spiritual intelligence, and said that spiritual intelligence will bring a human being into a more creative traits to find the new values, so these values can be used as foundation to effectively functionalize the emotional and intellectual intelligence. Neurologically, spiritual intelligence is centered in a brain that integrates all the intelligence. Therefore, spiritual intelligence in its operation will affect the emotional and intellectual intelligence.

Mayer (2000) said that spiritual intelligence can be effectively used as a foundation to optimize the emotional intelligence function. The spiritualism in a person is a basic matter which is classified into many parts, such as in brain. Brain is related with mechanism or a process which is called enabler or enabling mechanisms because this brain is enables a person to operate. Enabler is divided into four categories which include: cognition, motives, emotions and consciousness. In brain level, this category is divided into pure motive (such as thirst), pure feeling (sadness), pure mental capacity (the capability remember digital number), pure consciousness (life awareness). These categories have a connection with emotional intelligence (such as sadness, and consciousness) and intellectual intelligence (such as the ability to remember the digital number). Therefore spiritual intelligence will influence the working process in human brain based on the levels above and it will influence the emotional intelligence.

According to Vaughan (2002), spiritual intelligence is connected with emotional intelligence as long as the spiritual practice involves the development and sensibility of personal relationship. Besides influencing the emotional intelligence, according to Vaughan's observation (2002), if a person gets a spiritual intelligence enhancement daily, they will get more achievement in their life progressing.

Hypothesis 4 is tested by using analysis path as follows:

Model of Path Analysis



Based on analysis path model above, the standardized coefficient (SI*EI) is 0,2922 ($0,661 * 0,442$) and the standardized coefficient for SI is 0,283 (see table 4 and 5). In conclusion, the relationship between spiritual intelligence and performance is stronger in indirect relationship than in direct one. So, the empirical result supports that there is a positive relationship between auditors' spiritual intelligence and their performance through emotional intelligence as the mediator variable.

The result in hypothesis 4 is a new finding in this research. This finding has proved one model of Tischler's models (the relationship between spiritual, emotional intelligence and performance).

CONCLUSIONS, IMPLICATION, AND LIMITATION

Conclusions

These are the conclusions which supports the hypothesis testing above:

Based on partial regression testing in model 2 (t-test), it gives empirical results that (1). There is positive relationship between auditors' emotional intelligence and their performance (supports hypothesis1); (2). There is a positive relationship between auditors' spiritual intelligence and their performance, consequently the result supports hypothesis 2. Model 1 gives empirical result that there is positive relationship between auditors' spiritual intelligence and their emotional intelligence (supports hypothesis3).

Based on path analysis method, it gives empirical result that the relationship between spiritual intelligence and performance is stronger as indirect relationship, through emotional intelligence as a mediator variable, than direct one. This result supports hypothesis 4. So, it is a new finding in this research and it

supports that one of Tischlers' model (the relationship between spiritual intelligence, emotional intelligence and performance) (Tischler *et al.*, 2002).

Implication

This research had resulted empirical evidence about a model ($SI \rightarrow EI \rightarrow Performance$). It means that there is influence spiritual intelligence to performance, through emotional intelligence as a mediator variable. Implication of this research that model ($SI \rightarrow EI \rightarrow Performance$) will weaken the other Tischlers' model.

Limitation

The respondents distribution is dominated by junior auditor (55,4%) and senior auditors (44,4%) while there is no distribution in the respondent from the manager and peer position. It can't be avoided because this research uses the questionnaire where it depends on respondents. So, this result can not be generalized for the auditor who works in Public Accountant Firm.

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KECERDASAN EMOSIONAL DAN KINERJA AUDITOR PADA KANTOR AKUNTAN PUBLIK

Mochammad Ali Noor ¹
Ardiani Ika Sulistyawati ²

Abstract

This research aimed to analyze the influence of emotional intelligence on the performance of auditors. Competitive world of today is becoming hard work, both when the AFTA effect since 2003 and APEC in 2010. With the enactment of this, so many professionals from abroad will go to Indonesia. Accounting needs of the business world today is very necessary in the face of this globalization era. An accountant in addition must have the intellectual ability, also needs to have the capability of organizational communication, interpersonal, and attitudes to a career in the ever-changing environment and tight with competition.

This research is a replication of research Surya and Hananto (2004) with the emotional quotient test the effect on the performance of auditors. The population of this research is all auditors working in public accounting firm in central java. Sample in this study were 87 respondents. Sample this study uses convinence sampling to spread kuesioner. Metode convinence analysis in this study using multiple regression analysis, classical asumsi test, test of hypothesis. F test used to test the effect of independent variables and dependent variables simultaneously and t test to test the effect of each independent variable and dependent variable.

The results of this study indicate that emotional skills, emotional skills and emotional values and beliefs have a significant influence on the performance of auditors. Emotional intelligence sub-variables are emotional skills, emotional skills and values and beliefs emotions simultaneously and partially significant effect on auditors' performance of 53.4 percent and 46.6 percent of auditors' performance is influenced by other variables.

Keywords: *emotional intelligence, emotional skills, emotional skills, values and beliefs, the performance auditor.*

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LATAR BELAKANG

Profesi sebagai akuntan publik memainkan peranan sosial yang sangat penting berhubungan dengan tugas dan tanggung jawab yang diemban oleh auditor. Peran akuntan publik adalah untuk memberikan kepastian bahwa laporan keuangan yang diterbitkan tidak mengandung informasi yang menyesatkan pemakainya. Akibatnya pemakai laporan keuangan sangat tergantung pada pendapat akuntan publik sebelum memberikan kepercayaan pada laporan keuangan. Akuntan publik juga membantu manajemen dalam hal pernyataan pendapat yang dapat digunakan oleh manajemen untuk mendukung pertanggung jawaban seperti yang dilaporkan dalam laporan keuangan (Ika *et. al.*, 2008).

Kemampuan secara umum dapat diartikan sebagai kompetensi. Kemampuan akan mendasari kemampuan kerja di perusahaan yang akhirnya kemampuan tersebut akan menentukan baik buruknya kerja seseorang, juga akan berkaitan dengan puas tidaknya seseorang akan pekerjaannya. *"Intelligence is a strong correlate-perhaps even a determinant-of many important outcomes in life, such as educational and occupational attainment and job performance"* (Ganzach, 1998 dalam Ika *et. al.*, 2008).

Menurut Mulyadi dan Kanaka dalam Surya dan Hananto (2004), ada dua tanggung jawab yang harus dipikul oleh akuntan publik dalam menjalankan pekerjaan profesionalnya, yaitu pertama, menjaga kerahasiaan informasi yang diperoleh dalam melaksanakan tugasnya. Informasi yang diperoleh akuntan publik selama ia menjalankan pekerjaannya tidak boleh diungkapkan oleh pihak ketiga, kecuali atas ijin kliennya. Namun jika hukum atau negara menghendaki akuntan publik mengungkapkan informasi yang diperolehnya selama penugasannya, akuntan publik berkewajiban untuk mengungkapkan informasi tersebut tanpa harus mendapatkan persetujuan dari kliennya. Tanggung jawab yang kedua yaitu menjaga mutu profesionalnya. Setiap akuntan publik harus bisa mempertanggungjawabkan mutu pekerjaan atau pekerjaan lain pada saat yang bersamaan, yang bisa menyebabkan penyimpangan obyektivitas atau ketidak konsistenan dalam pekerjaannya.

McClelland dalam Ika dan Suryanti (2004) menyatakan bahwa kemampuan akademik bawaan, nilai rapor, dan prediksi kelulusan pendidikan tinggi tidak memprediksi seberapa baik kinerja seseorang sudah bekerja atau seberapa tinggi sukses yang dicapainya dalam hidup. Sebaliknya McClelland menyatakan bahwa seperangkat kecakapan khusus seperti empati, disiplin diri, dan inisiatif mampu membedakan orang sukses dari mereka yang berprestasi biasa-biasa saja. Faktor ini yang dinamakan sebagai kecerdasan emosional (EQ).

Dari penelitian terdahulu terdapat pertentangan hasil penelitian mengenai pengaruh kecerdasan emosional auditor terhadap kinerja auditor. Dari hasil penelitian Surya dan Hananto (2004) menyatakan bahwa Kecakapan Emosi berpengaruh signifikan terhadap kinerja auditor. Namun Keterampilan Emosi dan Nilai dan Keyakinan Emosi berpengaruh tidak signifikan terhadap kinerja auditor. Temuan ini juga mendukung penelitian Abidin seperti yang telah dikutip dalam Surya dan Hananto (2004). Sedangkan penelitian Ika *et. al.*, (2008) dan Lilik (2009) menyatakan bahwa kecerdasan emosional berpengaruh signifikan terhadap kinerja auditor. Maka dari itu peneliti ingin meneliti kembali karena adanya ketidaksamaan hasil penelitian terdahulu tersebut.

Berdasarkan latar belakang diatas, maka dalam penelitian ini peneliti merumuskan permasalahan penelitian adalah :

1. Apakah keterampilan emosi, kecakapan emosi, nilai dan keyakinan secara simultan berpengaruh signifikan terhadap kinerja auditor.
2. Apakah keterampilan emosi, kecakapan emosi, nilai dan keyakinan secara parsial berpengaruh signifikan terhadap kinerja auditor.

TEORI DAN PENGEMBANGAN HIPOTESIS

Teori Kepribadian

Menurut Ikhsan dan Ishak (2008) Kepribadian mengacu pada bagian karakteristik psikologi dalam diri seseorang yang menentukan bagaimana orang tersebut merespons lingkungannya. Kepribadian adalah inti sari dari perbedaan individu. Kepribadian cenderung bersifat konsisten dan kronis. Konsep kepribadian dan pengetahuan tentang komponennya adalah penting karena memungkinkan untuk memprediksikan perilaku. Kepribadian, bagaimanapun juga, dapat berubah. Suatu peristiwa hidup utama, misalnya, dapat menyebabkan suatu perubahan di dalam kepribadian. Para akuntan perilaku dapat menghadapi efektivitas orang-orang jika mereka memahami bagaimana kepribadian dikembangkan dan bagaimana kepribadian tersebut dapat diubah.

Kecerdasan Emosional

Kamus Bahasa Indonesia kontemporer mendefinisikan emosi sebagai keadaan yang keras yang timbul dari hati, perasaan jiwa yang kuat seperti sedih, luapan perasaan yang berkembang dan surut dalam waktu yang cepat. Emosi merujuk pada suatu perasaan dan pikiran-pikiran yang khasnya, suatu keadaan yang biologis dan psikologis serta serangkaian kecenderungan untuk bertindak. Emosional adalah hal-hal yang berhubungan dengan emosi seperti yang dikutip dalam Ika dan Suryanti, (2004).

Menurut Goleman dalam Surya dan Hananto (2004) mengatakan bahwa koordinasi suasana hati adalah inti dari hubungan sosial yang baik. Apabila seseorang pandai menyesuaikan diri dengan suasana hati individu yang lain atau dapat berempati, orang tersebut akan memiliki tingkat emosionalitas yang baik dan akan lebih mudah menyesuaikan diri dalam pergaulan sosial serta lingkungannya. Lebih lanjut Goleman mengatakan bahwa kecerdasan emosional adalah kemampuan yang lebih dimiliki seseorang dalam memotivasi diri, ketahanan dalam menghadapi kegagalan, mengendalikan emosi dan menunda kepuasan, serta mengatur keadaan jiwa. Dengan kecerdasan emosional tersebut seseorang dapat menempatkan emosinya pada porsi yang tepat, memilah kepuasan dan mengatur suasana hati.

Sementara menurut Cooper dan Sawaf dalam Surya dan Hananto (2004) mengatakan bahwa kecerdasan emosional adalah kemampuan merasakan, memahami, dan secara selektif menerapkan daya dan kepekaan emosi sebagai sumber energi dan pengaruh yang manusiawi. Kecerdasan emosi menuntut penilikan perasaan, untuk belajar mengakui, menghargai perasaan pada diri dan orang lain serta menanggapi dengan tepat, menerapkan secara efektif energi emosi dalam kehidupan sehari-hari.

Kinerja

Secara umum kinerja (*performance*) didefinisikan sebagai tingkat keberhasilan seseorang dalam melaksanakan pekerjaannya. Menurut Vroom (1964) dalam Surya dan Hananto (2004), tingkat sampai sejauh mana keberhasilan seseorang dalam menyelesaikan tugas pekerjaannya disebut sebagai "*level of performance*". Menurut Miner, dimensi kerja adalah ukuran dari penilaian dari perilaku yang aktual ditempat kerja, yang mencakup:

1. *Quality of Output*
Kinerja seseorang individu dinyatakan baik apabila kualitas output yang dihasilkan lebih baik atau paling tidak sama dengan target yang ditentukan.
2. *Quantity of Output*
Kinerja seseorang juga diukur dari jumlah output yang dihasilkan. Seseorang individu dinyatakan mempunyai kinerja yang baik apabila jumlah atau kuantitas output yang dicapai dapat melebihi atau paling tidak sama dengan target yang telah ditentukan dengan tidak mengabaikan kualitas output tersebut.
3. *Time at Work*
Dimensi juga menjadi pertimbangan didalam mengukur kinerja seseorang. Dengan tidak mengabaikan kualitas dan kuantitas output yang harus dicapai, seorang individu dinilai mempunyai kinerja yang baik apabila individu tersebut dapat menyelesaikan pekerjaan secara tepat waktu atau bahkan melakukan penghematan waktu.
4. *Cooperation With Other's Work*
Kinerja juga dinilai dari kemampuan seseorang individu untuk tetap bersifat kooperatif dengan pekerjaan lain yang juga harus menyelesaikan tugasnya masing-masing.

Pengaruh Keterampilan Emosi Terhadap Kinerja Auditor

Ketrampilan emosi merupakan pemahaman perasaan diri sendiri dan kemampuan membaca perasaan orang lain (orang yang menjadi lawan interaksi) sebagai pengaruh dalam menghasilkan suatu umpan balik untuk mengambil langkah terbaik dalam menghadapi suatu keadaan tertentu (Cooper dan Sawaf, 1998). Kesadaran diri merupakan kemampuan untuk mengetahui apa yang dirasakan pada suatu saat dan menggunakannya untuk memandu pengambilan keputusan diri sendiri. Seseorang yang mempunyai kesadaran diri akan mengetahui kemampuan, kekuatan dan batas-batas diri sendiri. Empati merupakan kemampuan untuk mengetahui bagaimana perasaan orang lain, mampu memahami persepektif mereka, menumbuhkan hubungan saling percaya dan menyelaraskan diri dengan bermacam-macam orang. Dengan berempati seseorang dapat menunjukkan kepekaan dan pemahaman terhadap persepektif orang serta mengakui dan menghargai kekuatan, keberhasilan dan perkembangan orang lain (Goleman 2003). Jadi dapat disimpulkan bahwa auditor yang memiliki keterampilan emosi yang tinggi dapat menghasilkan kinerja yang baik. Berdasarkan uraian diatas dapat dirumuskan hipotesis sebagai berikut:

H1: Keterampilan emosi auditor berpengaruh signifikan terhadap kinerja auditor.

Pengaruh Kecakapan Emosi Terhadap Kinerja Auditor

Kecakapan emosi merupakan kemampuan untuk tetap konsisten dan konsentrasi pada tujuan, tangguh mampu bertahan dalam berbagai situasi, kreatif dan memiliki hubungan antar pribadi yang baik (Cooper dan Sawaf, 1998). Pengaturan diri merupakan kemampuan untuk menangani emosi sedemikian sehingga berdampak positif pada pelaksanaan tugas, peka terhadap kata hati, dan sanggup menunda kenikmatan sebelum tercapainya sasaran. Seorang auditor yang mempunyai pengaturan diri yang baik akan memiliki rasa tanggung jawab atas kinerja pribadi dan mempunyai keluwesan dalam menghadapi berbagai perubahan. Selain itu orang dengan pengaturan diri mudah menerima dan terbuka terhadap gagasan, pendekatan dan informasi-informasi baru (Goleman, 2003).

Dengan motivasi seseorang akan memiliki dorongan untuk berprestasi, komitmen terhadap kelompok serta memiliki inisiatif dan optimisme yang tinggi. Auditor yang memiliki motivasi yang baik akan mempunyai semangat juang yang tinggi untuk meraih tujuan dan memenuhi standar, mampu menggunakan nilai-nilai kelompok dalam pengambilan keputusan, serta tidak takut gagal dan memandang kegagalan sebagai situasi yang dapat dikendalikan daripada sebagai kekurangan pribadi (Goleman, 2003). Maka dapat disimpulkan bahwa auditor yang memiliki kecakapan emosi akan memiliki kinerja yang lebih baik. Berdasarkan uraian diatas dapat dirumuskan hipotesis sebagai berikut:

H2: Kecakapan emosi auditor berpengaruh signifikan terhadap kinerja auditor.

Pengaruh Nilai Dan Keyakinan Emosi Terhadap Kinerja Auditor

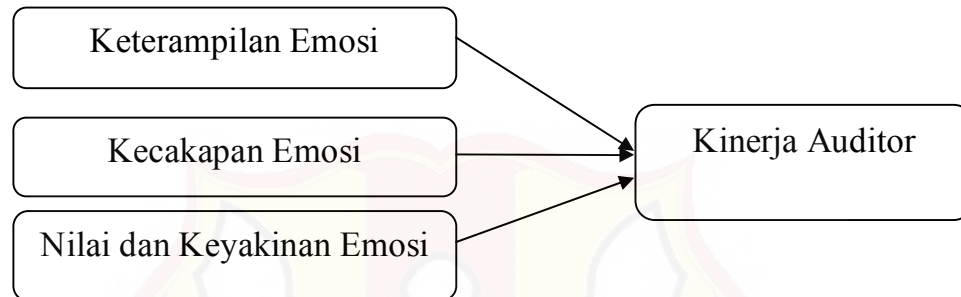
Nilai dan keyakinan merupakan suatu batasan toleransi yang berlandaskan nilai etika, belas kasihan, intuisi, radius kepercayaan, daya pribadi dan integritas yang dimiliki oleh para auditor. Intuisi menurut Sorokin dalam Cooper (1998) adalah fondasi paling penting bagi pemahaman kita atas etika, atas hal-hal yang baik dan berharga dalam hidup. Radius kepercayaan bahwa kepercayaan lebih dari pada gagasan atau sifat yang baik ini adalah watak emosi sesuatu yang harus kita rasakan dan kita kembangkan. Apabila kita mempercayai diri sendiri dan dapat memperluas kepercayaan ini kepada orang lain dan menerimanya sebagai balasan, kepercayaan ini akan menjadi perekat yang mempererat suatu hubungan dan memungkinkan terjadinya dialog yang jujur (Cooper dan Sawaf, 1998). Berdasarkan uraian diatas dapat dirumuskan hipotesis sebagai berikut:

H3: Nilai dan keyakinan emosi auditor berpengaruh signifikan terhadap kinerja auditor.

H4: Keterampilan emosi, kecakapan emosi, dan nilai dan keyakinan emosi bersama-sama berpengaruh signifikan terhadap kinerja auditor.

Kerangka Pemikiran Teoritis

Gambar 1
Kerangka Pemikiran Pengaruh Kecerdasan Emosi Auditor terhadap Kinerja Auditor di KAP



METODE PENELITIAN

Variabel Penelitian Dan Definisi Operasional

Ketrampilan emosi merupakan pemahaman perasaan diri sendiri dan kemampuan membaca perasaan orang lain (orang yang menjadi lawan interaksi) sebagai pengaruh dalam menghasilkan suatu umpan balik untuk mengambil langkah terbaik dalam menghadapi suatu keadaan tertentu (Surya dan Hananto, 2004). Dari uraian tersebut dapat diasumsikan bahwa empati berpengaruh terhadap kinerja auditor.

Kecakapan emosi merupakan kemampuan untuk tetap konsisten dan konsentrasi pada tujuan, tangguh mampu bertahan dalam berbagai situasi, kreatif dan memiliki hubungan antar pribadi yang baik. Pengaturan diri merupakan kemampuan untuk menangani emosi sedemikian sehingga berdampak positif pada pelaksanaan tugas, peka terhadap kata hati, dan sanggup menunda kenikmatan sebelum tercapainya sasaran. Berdasarkan uraian tersebut dapat diasumsikan bahwa keterampilan sosial dapat mempengaruhi kinerja auditor.

Nilai dan keyakinan merupakan suatu batasan toleransi yang berlandaskan nilai etika, belas kasihan, intuisi, radius kepercayaan, daya pribadi dan integritas yang dimiliki oleh para auditor. Berdasarkan uraian diatas dapat diambil kesimpulan bahwa kecerdasan emosional memiliki pengaruh yang signifikan terhadap kinerja auditor.

Menurut Mulyadi, (1993) kinerja merupakan perilaku manusia dalam melaksanakan peranannya untuk mencapai tujuan organisasi. Lain halnya Rivai, (2003) menyebutkan bahwa kinerja merupakan seperangkat hasil yang dicapai serta merujuk pada tindakan pencapaian serta pelaksanaan suatu pekerjaan yang diminta. Kinerja juga merujuk pada suatu pencapaian karyawan atas tugas yang diberikan seperti yang dikutip oleh Ika *et. al.*, (2004).

Obyek Penelitian, Unit Sampel, Populasi, dan Sampel

Populasi dalam penelitian ini adalah seluruh auditor yang bekerja pada KAP di Jawa Tengah. Sedangkan sampel adalah sebagian atau wakil populasi

yang akan diteliti (Indriantoro dan Bambang Supomo, 1999). Sampel dalam penelitian ini menggunakan metode *convenience sampling*. Unit sampel dalam penelitian ini adalah para akuntan publik yang terdapat dalam kantor akuntan publik yang berperan dalam menjalankan proses audit dan berhadapan langsung dengan para klien. Alasan pemilihan objek penelitian ini karena seorang auditor yang selalu berinteraksi secara langsung dengan para klien dari berbagai perusahaan yang sedang mereka audit laporan keuangannya. Hal ini dapat mempengaruhi kinerja para auditor tersebut.

Jenis, Sumber dan Metode Pengumpulan Data

Jenis data yang digunakan dalam penelitian ini adalah data primer yang berasal dari para responden dengan cara mengedarkan angket (kuesioner) kepada para auditor yang bekerja pada KAP di Jawa Tengah dengan fokus pertanyaan mengenai pendapat tentang kecerdasan emosional dan kinerja auditor.

Metode Analisis

Analisis data adalah merupakan salah satu cara yang digunakan untuk mengetahui sejauh mana variabel yang satu mempengaruhi variabel yang lain. Keabsahan suatu hasil penelitian sangat ditentukan oleh alat pengukur variabel yang akan diteliti. Apabila alat yang digunakan dalam proses pengumpulan data yang tidak akan mampu menggambarkan keadaan yang sebenarnya. Oleh sebab itu dalam penelitian ini akan dilakukan uji keabsahan (*validity test*) dan uji keandalan (*reliability test*) untuk menguji kualitas alat ukur. Model regresi berganda yang digunakan dalam penelitian ini adalah :

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \dots\dots\dots(1)$$

Dimana:

Y	: Kinerja Auditor
a	: konstanta
b	: Koefisien regresi
X ₁	: Variabel keterampilan emosi
X ₂	: Variabel kecakapan emosi
X ₃	: Variabel nilai dan keyakinan emosi
e	: Error

PEMBAHASAN

Deskripsi Obyek Penelitian

Responden dalam penelitian ini yang dijadikan sebagai populasi adalah seluruh auditor yang bekerja pada KAP di Jawa Tengah. Metode pengumpulan data yang digunakan dalam penelitian ini menggunakan metode survei dengan teknik kuesioner. Data penelitian dikumpulkan dengan mengirimkan 119 kuesioner kepada 14 Kantor Akuntan Publik (KAP) yang bersedia berpartisipasi dalam penelitian ini.

Jumlah responden adalah 87 orang, terdiri dari 62 orang (71,26 persen) laki-laki dan 25 orang (28,74 persen) perempuan. Berdasarkan lama menekuni profesi, bagian terbesar adalah kelompok responden selama kurang dari 5 tahun yaitu 47 orang (54,02 persen), selama 6 – 10 tahun sebanyak 23 orang (26,44

persen), dan lebih dari 10 tahun sebanyak 17 orang (19,54 persen). Latar belakang pendidikan responden berijazah S1 sebanyak 57 orang (65,52 persen), D3 23 orang (26,44 persen) dan S2 sebanyak 7 orang (8,04 persen).

Hasil Uji Validitas Data

Pengujian validitas dilakukan dengan menggunakan rumus *corrected item total correlaton*. Tidak semua indikator yang digunakan untuk mengukur semua variabel mempunyai koefisien korelasi yang lebih besar dari r_{table} untuk $n = 87$ yaitu 0,211. Diperoleh bahwa sebanyak 6 indikator variabel Keterampilan emosi, 6 indikator variabel Kecakapan emosi dan 8 indikator variabel Nilai dan Keyakinan emosi merupakan indikator yang tidak valid dan untuk selanjutnya indikator-indikator tersebut dikeluarkan untuk perhitungan selanjutnya.

Hasil Uji Reliabilitas

Konsistensi internal dari butir-butir pertanyaan yang berkaitan dengan variabel-variabel dalam penelitian ini ditunjukkan dengan koefisien *Cronbach Alpha* $> 0,60$, maka koefisien yang diambil adalah seluruh butir pertanyaan pada variabel kompetensi, independensi, etika auditor dan kualitas audit dinyatakan reliabel.

Hasil Uji Asumsi Klasik

Uji normalitas grafik histogram tampak bahwa residual terdistribusi secara normal dan berbentuk simetris tidak melenceng kekanan ataupun ke kiri. Hasil pengujian pada grafik normal probability plots titik-titik menyebar berhimpit disekitar diagonal dan hal menunjukkan bahwa residual terdistribusi secara normal. Nilai uji Kolmogorov – Smirnov sebesar 0,805 dan tidak signifikan pada 0,05 atau berada diatas 0,05. Jadi kita tidak dapat menolak H_0 yang artinya bahwa residual terdistribusi secara normal.

Pengujian multikolinearitas dilakukan dengan menggunakan nilai VIF. Pengujian multikolinieritas dilakukan pada model regresi. Hasil pengujian diperoleh bahwa semua variabel bebas mempunyai nilai VIF yang berada jauh di bawah angka 10 sehingga dapat dikatakan semua konsep pengukur variabel-variabel yang digunakan tidak mengandung masalah multikolinieritas.

Hasil **pengujian heteroskedastisitas** menunjukkan bahwa tidak terdapat pola yang menunjukkan adanya hubungan yang signifikan antara predictor dengan nilai residualnya. Hal ini berarti bahwa model regresi tidak memiliki gejala adanya heteroskedastisitas.

Hasil Pengujian Hipotesis Secara Parsial (Uji t)

Analisis regresi linier digunakan dalam penelitian ini dengan tujuan untuk mengetahui ada tidaknya pengaruh variabel bebas yaitu ketrampilan emosi, kecakapan emosi dan nilai dan keyakinan emosi terhadap kinerja auditor. Hasil pengujian hipotesis pertama diperoleh sebagai berikut :

Tabel 2
Hasil Uji Regresi secara Parsial

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-17.906	4.520		-3.961	.000		
	Ketrampilan Emosi	.120	.025	.359	4.868	.000	.998	1.002
	Kecakapan Emosi	.089	.019	.358	4.747	.000	.953	1.050
	Nilai dan keyakinan emosi	.112	.017	.488	6.475	.000	.953	1.049

a. Dependent Variable: Kinerja Auditor

Model persamaan regresi dapat ditulis sebagai berikut :

$$Y = 0,359 + 0,358 X_1 + 0,488 X_2 + e$$

Hasil Pengujian Hipotesis Secara Simultan (Uji F)

Pengujian kemakna pengaruh variabel bebas secara simultan dilakukan dengan uji F. Hasilnya secara ringkas disajikan berikut ini :

Tabel 3
Hasil Uji Regresi secara Simultan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	796.891	3	265.630	33.824	.000 ^a
	Residual	651.821	83	7.853		
	Total	1448.713	86			

a. Predictors: (Constant), Nilai dan keyakinan emosi, Ketrampilan Emosi, Kecakapan Emosi

b. Dependent Variable: Kinerja Auditor

Sebagaimana tabel diperoleh nilai signifikansi sebesar 0,000 ($p < 0,05$). Dengan demikian dapat disimpulkan kinerja auditor mampu dijelaskan secara signifikan oleh ketrampilan emosi, kecakapan emosi dan nilai dan keyakinan emosi. hal ini berarti bahwa model pengujian dengan menggunakan variabel keterampilan emosi, kecakapan emosi dan nilai dan keyakinan emosi dapat menunjukkan sebagai model yang signifikan terhadap kinerja auditor.

Pengaruh Keterampilan Emosi Terhadap Kinerja Auditor

Hasil uji pengaruh keterampilan emosi terhadap kinerja auditor menunjukkan bahwa keterampilan berpengaruh signifikan dan positif terhadap kinerja auditor. Hal ini berarti bahwa kinerja auditor dapat dicapai jika auditor memiliki keterampilan emosi yang baik. Keterampilan emosi tersebut merupakan pemahaman perasaan diri sendiri dan kemampuan membaca perasaan orang lain. Auditor sebagai orang yang melaksanakan audit memang harus memiliki kemampuan tersebut untuk memaksimalkan kinerjanya. Hasil ini bertentangan dengan hasil penelitian Surya dan Hananto (2004). Bahwa keterampilan emosi berpengaruh tidak signifikan terhadap kinerja auditor. Penelitian ini mendukung

hasil penelitian yang dilakukan oleh Ika *et. al.*, (2008), namun dalam variabel kecerdasan emosi tidak dibagi menjadi beberapa sub-sub variabel.

Pengaruh Kecakapan Emosi Terhadap Kinerja Auditor

Pengujian hipotesis yang kedua menyatakan bahwa kecakapan emosi terhadap kinerja auditor. Hasil ini mendukung penelitian yang dilakukan oleh Surya dan Hananto (2004) yang menyatakan bahwa kecakapan emosi memiliki pengaruh signifikan terhadap kinerja auditor. Hal ini mengindikasikan bahwa kemampuan berkonsentrasi dan fokus pada sasaran, kreatif dan ketangguhan dalam berbagai situasi serta mampu membangun hubungan antar individu akan perlu dikembangkan oleh seorang auditor untuk meningkatkan kinerjanya di KAP. Penelitian ini berhasil mendukung temuan Surya dan Hananto (2004) dan Abidin yang dikutip dalam Surya dan Hananto (2004). Hasil ini juga mendukung penelitian yang dilakukan Ika *et. al.*, (2008). Hal ini semakin membuktikan bahwa kecakapan emosi berpengaruh signifikan terhadap kinerja auditor.

Pengaruh Nilai Dan Keyakinan Emosi Terhadap Kinerja Auditor

Pengujian hipotesis yang ketiga menyatakan bahwa nilai dan keyakinan emosi berpengaruh signifikan dan positif terhadap kinerja auditor. Hasil ini bertentangan Surya dan Hananto (2004) yang menyatakan bahwa nilai dan keyakinan emosi berpengaruh secara signifikan tetapi memiliki arah yang positif terhadap kinerja auditor. Hal ini mengindikasikan bahwa sikap dan nilai yang meliputi rasa kasih, intuisi, daya pribadi dan radius kepercayaan yang dimiliki oleh seorang auditor perlu dikembangkan oleh seorang auditor untuk meningkatkan kinerjanya di KAP. Namun penelitian ini berhasil mendukung penelitian Abidin yang dikutip oleh Surya dan Hananto (2004).

SIMPULAN, IMPLIKASI, KETERBATASAN DAN SARAN

Dari hasil pengolahan data yang dilakukan, dapat diambil kesimpulan yang dapat menjawab hipotesis penelitian sebelumnya. Kesimpulan tersebut adalah :

1. Keterampilan emosi, kecakapan emosi, dan nilai dan keyakinan emosi auditor secara bersama-sama (simultan) berpengaruh signifikan terhadap kinerja auditor. Dimana hasil pengujian model regresi mendapatkan bahwa ketrampilan emosi, kecakapan emosi, dan nilai dan keyakinan emosi memiliki pengaruh yang signifikan terhadap kinerja auditor dengan arah pengaruh positif.
2. Ketrampilan emosi, kecakapan emosi, dan nilai dan keyakinan emosi auditor secara parsial berpengaruh signifikan terhadap kinerja auditor. Dimana hasil pengujian model regresi mendapatkan bahwa ketrampilan emosi, kecakapan emosi, dan nilai dan keyakinan emosi memiliki pengaruh yang signifikan terhadap kinerja auditor dengan arah pengaruh positif.

Penelitian ini memiliki kelemahan yang membatasi hasil penelitian ini yaitu (1) Kemungkinan terjadinya salah persepsi antara responden dengan peneliti mengenai pertanyaan yang ada pada kuesioner dan (2) tingkat kejujuran responden dalam menjawab kuesioner sangat berpengaruh terhadap hasil penelitian ini.

Agenda Penelitian Yang Akan Datang

Untuk penelitian selanjutnya, peneliti sebaiknya memberi keterangan atau mendampingi responden dalam menjawab semua pertanyaan dalam kuesioner. Sehingga saat responden tidak mengerti dengan apa yang dimaksudkan peneliti, peneliti dapat memberikan penjelasan. Diharapkan dalam penelitian selanjutnya, peneliti dapat meyakinkan responden untuk dapat menjawab pertanyaan dengan sejujur-jujurnya.

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