



Capabilities of Emotional Intelligence and Workplace Spirituality to Moderate the Effect of Task Complexity on Performance of Auditors

(Case Study at Public Accounting Firm of Bali Province)

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Abstract

This study aimed to examine and analyze the effects of emotional intelligence and workplace spirituality to moderate the effect of task complexity on the performance of auditors of Public Accounting Firm in Bali Province. The population in this study are auditors of Public Accounting Firms in Bali registered in the Directory that is published by The Indonesian Institute of Certified Public Accountants in 2018. The sampling technique used was purposive sampling with the criteria of, among others, the auditors worked at operationally active Public Accounting Firms in Bali Province and have worked/experiences in auditing at least 1 year. A total of 63 questionnaires can be processed and the results found that task complexity gave negative effects to the performance of auditors, emotional intelligence and workplace spirituality have positive effects on performance of auditors. The results also showed that emotional intelligence is unable to moderate the effect of task complexity on performance of auditors, however, workplace spirituality is able to do this.

Key words: Task Complexity; Emotional Intelligence; Workplace Spirituality; and Performance of Auditor.

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1. Introduction

Indonesia can be said to have been included in the category of developing countries with high economic potentials and has entered the era of ASEAN Economic Community (AEC) [28]. To support these economic activities and also to increase the confidence of the international business world to make Indonesia their investment destination thus it requires assistance from qualified professionals in the financial field in which one of the qualified professionals is public accountant or independent auditor. The public accounting services or independent auditors, are important services because of their role in supporting a healthy and efficient economy and increasing transparency and quality of financial information [28]. To be able to fulfill this role, auditors are required to generate good performance, causing the performance of auditors to be a major concern in assessing the results of audits.

The performance is based on skills, experience, and sincerity of time measured by considering the quantity, quality, and timeliness [2]. However, in carrying out its role, auditors often have to face various kinds of pressure from the management or from users of financial information that can affect the performance of an auditor. This is reflected in several accounting scandals that occurred, one of which was a scandal that occurred in Ligand Pharmaceuticals Incorporated that was audited by Public Accounting Firms Deloitte & Touche, LLP (Deloitte) and the case of PT. Kimia Farma audited by Public Accounting Firms Hans Tuanakotta & Mustofa. The poor performance of auditors and the occurrence of accounting scandals were caused by public accountants experiencing complex problems that can potentially lead to performance degradation.

The large number of financial reports and information from the management that must be examined and the ability to solve as well as limited memory cannot be denied can affect the performance of an auditor. Several previous studies related to task complexity on the performance of auditor still showed contradictory results (inconsistent) between one researcher and another. The inconsistency of research results has motivated researchers to conduct other research by including other factors that are thought to moderate the influence of task complexity on the performance of auditor. Another factor that is thought to moderate the influence of task complexity on the performance of auditor is emotional intelligence and workplace spirituality.

Emotional intelligence is part of social intelligence that involves the ability to monitor self-emotions and the feelings of others and use that information to guide someone to think and act [23]. In practice, auditors always work in high pressure and often work in tight and strict time causing a decrease in their performance [6]. But if an auditor can solve the problems in its working environment with stable emotions, the auditor will directly produce better performance and can maximize its cognitive abilities to deal with various client demands, and easy to cooperate in an audit team so that in the future it can run the task well and will affect the performance of an auditor.

Unlike emotional intelligence, Workplace spirituality contains the construct of compassion, mindfulness, meaningful work, and transcendence (state of positive, joy, and happiness) [24]. Auditors who experience complex task situations, the longer their independence will be threatened and experience performance degradation in work, but by interpreting good workplace spirituality in an organization, it will bring more

positive employee perceptions towards the organization so that employees get changes and achieve better adjustments through works with higher levels of performance [16].

2. Literature Review and Research Hypothesis

2.1 Agency Theory

Jensen & Meckling [12] state that agency relations is as a contract where (principal) uses other people (agents) to carry out some activities for their benefits. Conflict of interest will arise from the delegation of tasks given to agents, namely agents not in the interests of maximizing the welfare of owner, but have tendency to pursue their own interests at the expense of the interests of owner. Seeing from the perspective of the above theory, the existence of a relationship between agents and principal can lead to conflict because of the asymmetric information that often occurs.

2.2 Affective Event Theory

Affective event theory is a model stating that events in the workplace cause emotional reactions for employees, which then affect their attitudes, behavior, performance, and work satisfaction [27].

2.3 Person-Organization Fit (P-O fit)

Handler [10], defines Person organization Fit (P-O fit) as a match between individual beliefs and values with organizational culture. According to Kristof [13], Person-Organization Fit (PO Fit) can be interpreted in four concepts, namely: (1) Value congruence, (2) Goal congruence, (3) employee need fulfillment, (4) culture personality congruence.

2.4 Task Complexity

According to Mustakim [17], task complexity is variety of a task that makes the task difficult and confusing and accompanied by limited ability or expertise in completing the task. Task complexity in the audit is influenced by several factors [4], namely: (1) The amount of irrelevant information, and (2) the existence of high ambiguity.

2.5 Emotional Intelligence

Emotional intelligence is part of social intelligence that involves the ability to monitor self-emotions and the feelings of others and use that information to guide someone to think and act [23]. According to Goleman [9], emotional intelligence consists of five main components, namely: (1) Self Awareness, (2) Self Management, (3) Self Motivation, (4) Empathy, (5) Relationship Management.

2.6 Workplace Spirituality

Workplace Spirituality (WPS) is defined as recognition of individual spiritual values that occur in the context of an organization [3]. The WPS construct consists of: (1) Meaningful work, (2) Compassion, (3) Mindfulness, (4)

Transcendence [24].

2.7 Performance of Auditor

Notoprasetio [20] states that the performance of auditor is an action or execution of audit tasks that have been completed by the auditor within a certain time. Arumsari [2] states that performance can be measured by certain measurements (standards) where quality is related to the quality of work produced, quantity is the amount of work produced in a given time frame, and punctuality is a conformity of the planned time.

2.8 Effect of Task Complexity on the Performance of Auditor

The complexity of the audit task is defined as the variety of tasks that makes the tasks difficult and confusing that are accompanied by the limited ability or expertise in completing the tasks [17]. According to Duh and his colleagues [7] and Setyorini & Dewayanto [21] state that the complexity of audit tasks has negative effect on audit performance. With the unstructured task conditions, it will lead to a decrease in detecting errors and causing an accountant to behave dysfunctionally so that it can lead to a decrease in auditor performance. The higher the level of complexity of tasks carried out by an auditor, the lower the performance that can be produced by an auditor due to the ability to complete the tasks and the limited memory [18]. Based on the explanation above, the hypothesis can be formulated as follows:

H1. The higher the level of task complexity, thus it will decrease the performance of auditor of Public Accounting Firms in Bali Province

2.9 Effect of Emotional Intelligence on Auditor Performance

Subagio [23] argues that employees with high emotional intelligence tend to have high quality performance and employees with low emotional intelligence tend to have low performance. This opinion is in line with the research conducted by Sholiha and his colleagues [22], Choiriah [5], and Wibowo [29] showing that emotional intelligence has significant positive effect on the performance of auditor. If an auditor can solve problems in its working environment with stable emotions, the auditor will directly produce better performance and can maximize its cognitive abilities, and work well together with the team that will influence the performance of auditor in the future. In other words, the better the emotional condition of an auditor, the better performance it will produce.

H2. The higher the level of emotional intelligence, thus it will increase the performance of auditor of Public Accounting Firms in Bali Province.

2.10 Effect of Workplace Spirituality on Auditor Performance

Workplace spirituality is defined as recognition of individual spiritual values that occur in the context of an organization [3]. The workplace spirituality construct compiled by Petchsawang & Duchon [24] consists of compassion, mindfulness, meaningful work, and transcendence. The application of workplace spirituality has

led to more positive employee perceptions of the organization so that employees get changes and achieve better adjustments through work with higher performance [16]. Wulandari & Sudarma [30], Klerk & Walt [15], Widnyana [28] suggested that workplace spirituality has positive effect on work satisfaction. Auditors with spiritual awareness are expected to understand the social environment, see co-workers and the organization as a pleasant place and growing mutual care [28]. This in the future can lead to mutual help by way of supervising well and helping each other between auditors so that in the future the resulting performance will increase.

H3. The higher the level of Workplace spirituality, thus it will increase the performance of auditor of Public Accounting Firms in Bali Province.

2.11 Emotional Intelligence Ability to Moderate Task Complexity on Auditor Performance

Auditors need good emotional control and increase the ability to cope with stress caused by unclear and complex task structures. Task complexity is defined as the variety of tasks that makes the task difficult and confusing that is accompanied by limited ability or expertise in completing the tasks [17]. This results in the auditor having to work extra, involve emotions and great effort to do the work. Restuningdiah & Indriantoro [26] found that there was a negative relationship between task complexity on the performance of auditor. If emotional intelligence can be managed properly by the auditor, then this can motivate someone to deal with problems in the audit tasks, improve the ability to complete tasks, control emotions in facing client demands, and improve the memory possessed by the auditor, so that in the future they will produce better performance.

H4. The higher the level of emotional intelligence, thus it will weaken the effect of task complexity on the performance of auditor of Public Accounting Firms in Bali Province.

2.12 Workplace Spirituality Ability to Moderate Task Complexity on Auditor Performance

Based on the theory of person-organization fit (PO-Fit), the harmony between individual and organizational values will lead to a positive attitude [19]. When there is harmony between individual and organization, a good performance will be created because the individual feel the value owned can be channeled to the organization. Individual who find the meaning of its work will better understand the purpose of its work and achieve the satisfaction that it might get. This whole thing will form a positive, joyful and happiness state at work where in the future it can overcome the problems and pressures in the audit tasks and lead to a decrease in the level of stress experienced by the auditor where it will directly have an impact on the performance produced by the auditor in the future [28].

H5: The higher the level of workpalce spirituality, thus it will weaken the effect of task complexity on the performance of auditor of Public Accounting Firms in Bali Province.

3. Research Concept

The concept framework of this research is presented in Figure 1 below.

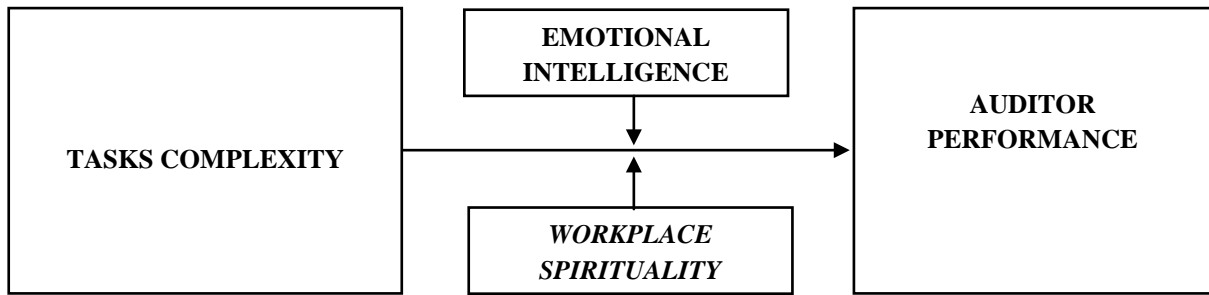


Figure 1 : Concept Framework

4. Methodology of Research

Data collection methods used in this research is by using questionnaires This research uses questionnaires as source of data because this research examines one's perception. Respondents in this research are auditors who work at Public Accounting Firms in Bali Province. The questionnaires in this study used a likert scale of 1 to 7. Each question has an answer option, ranging from "Very Strongly Disagree" to "Very Strongly Agree".

The population in this research is all auditors at Public Accounting Firms in Bali Province. Meanwhile, the sampling technique uses purposive sampling with criteria such as the auditor works at Public Accounting Firms in Bali Province and has a working period or audit experience of at least 1 year thus obtaining 63 samples.

Before doing the analysis, it is performed validity test, reliability and classic assumptions test, such as normality test, heteroscedasticity and multicollinearity. To test the hypothesis, the data analysis techniques used are Multiple Linear Regression and Moderated Regression Analysis (MRA) by performing determination coefficient test, model feasibility test and t test to test the hypothesis. The equation formula is as follows:

1) Multiple Linear Regression

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

2) Moderated Regression Analysis (MRA)

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_2 + b_5X_1X_3 + e \dots \dots \dots (2)$$

Remark:

Y = Auditor Performance

a = Constants

X1 = Task Complexity

X2 = Emotional Intelligence

X3 = Workplace Spirituality

b1-b5 = Regression Coefficients

e = Error Standard

5. Result

5.1 Test Instruments

5.1.1 Validity test

The validity test in this research was conducted on the four research variables, namely task complexity, emotional intelligence, workplace spirituality and auditor performance. The validity test is performed to measure the validity of a questionnaire [8]. The instruments in this research that consist of items of statement of task complexity (X1), emotional intelligence (X2), workplace spirituality (X3) and auditor performance (Y) were valid. This is because each question from the research variable has a score above 0.30.

5.1.2 Reliability Test

The reliability test is performed to show the extent to which a measurement of the same symptoms. Instruments are said to be reliable if they have a Cronbach's alpha value of more than 0.70 [8]. All instruments in this research have been said to be reliable because they show the Cronbach's alpha value of greater than 0.70. This shows that all questions in this research questionnaire are reliable and can be used.

5.2 Classic assumption test

5.2.1 Normality test

The normality test is aimed to test whether the data is normally distributed or not. Data is normally distributed if it has a significance level above 0.05 (Asimp. Sig (2-tailed) > 0.05) [8].

Table 1: Normality Test Result

Description	Score	
N	63	
Asymp. Sig (2-Tailed)	Multiple Linear Regression	0,052
	Moderated Regression Analysis (MRA)	0,200

Source: data processed (2018)

The Kolmogorov-Smirnov test results in Table 1 show the value of Asymp. Sig (2-Tailed) of the first equation model is 0.052 and the second equation model is 0.200 or greater than $\alpha = 0.05$. This shows that the two equation models meet the normality test.

5.2.2 Heteroscedasticity Test

The heteroscedasticity test aims to determine whether the regression model does not occur variance and residual inequality from one observation to another observation. The regression model does not contain any heteroscedasticity if the probability is above the confidence level of 0.05 [8].

Table 2: Heteroscedasticity Test

Variable	Sig
Task Complexity (X1)	0,723
Emotional Intelligence (X2)	0,424
Workplace Spirituality (X3)	0,948
Interaction of Task Complexity with Emotional Intelligence (X1_X2)	0,765
Interaction Task Complexity with Workplace Spirituality (X1_X3)	0,311

Source: data processed (2018)

Based on Table 2 the significance value of each variable is greater than $\alpha = 0.05$. This shows that the regression model of this research is free from symptoms of heteroscedasticity.

5.2.3 Multicollinearity Test

The multicollinearity test aims to determine whether in the regression model there is a correlation between independent variables [8]. The multicollinearity testing is measured by the Variance Inflation Factor (VIF) and tolerance values.

Table 3: Multicollinearity Test

Variable	Tolerance	VIF
Task Complexity (X1)	0,311	3,22
Emotional Intelligence (X2)	0,316	3,164
Workplace Spirituality (X3)	0,281	3,56
Interaction of Task Complexity with Emotional Intelligence (X1_X2)	0,958	1,044
Interaction Task Complexity with Workplace Spirituality (X1_X3)	0,282	3,541

Source: data processed (2018)

Based on Table 3, it can be seen that there are no variables having a tolerance value of less than 0.10 and VIF value of more than 10. The analysis shows that there are no symptoms of multicollinearity on the research variable, so it is feasible to be used in future researches.

5.3 Regression Result

5.3.1 Simple Linear Regression

The analysis test of multiple linear regression aims to determine the effect of task complexity, emotional intelligence and workplace spirituality on auditor performance. Followings are the results of analysis test of multiple linear regression in Table 4.

Table 4: Analysis of Simple Linear Regression

Variable	Unstandardized Coefficient		Standardized Coefficient	Sig	Result
	B	Std. Error	Beta		
Constant	9,471	2,536		0,000	
X1	-0,437	0,108	-0,274	0,000	accepted
X2	0,155	0,037	0,284	0,000	accepted
X3	0,420	0,064	0,47	0,000	accepted
R Square	0,916				
F Calculated	213,425				
Sig	0,000				

Source: data processed (2018)

The determination coefficient used in the analysis of multiple linear regression is the Rsquare value. The analysis result shows a value of 0.916. This means that changes occurred in auditor performance can be explained by task complexity, emotional intelligence and workplace spirituality of 91.6 percent, while the remaining 8.4 percent is explained by other factors not tested in this research.

Based on the results of calculations in Table 4, it is known that the value of b1 is -0.437 and significant t value is 0,000, which means that the number is smaller than the value of α that is 0.05. This means that the first hypothesis stating that task complexity has negative effect on auditor performance is accepted. This indicates that the higher the level of task complexity will reduce auditor performance. The results of this study are in line with the results of research conducted by Duh and his colleagues [7] and Setyorini & Dewayanto [21] stating that task complexity has negative effect on auditor performance.

Based on the results of calculations in Table 4, it is known that the value of b2 is 0.155 and significant t value is

0.000, which means that the number is smaller than the value of α that is 0.05. This means that the second hypothesis stating that emotional intelligence has positive effect on auditor performance is accepted. This indicates that the higher the level of emotional intelligence will improve auditor performance. The results of this study are in line with the results of research conducted by Subagio [23] arguing that employees who have high emotional intelligence tend to have high quality employee performance. The same opinion according to Wibowo [29], Sholiha and his colleagues [22], and Choiriah [5] shows that the higher emotional intelligence possessed by employees, the employee's performance will increase.

Based on the results of calculations in Table 4, it is known that the value of b_3 is 0.420 and significant t value is 0,000, which means that the number is smaller than the value of α that is 0.05. This means that the third hypothesis stating that workplace spirituality has positive effect on auditor performance is accepted. This indicates that the higher level of workplace spirituality will improve auditor performance. This opinion is in line with the research conducted by Wulandari & Sudarma [30] suggesting that workplace spirituality has a positive effect on work satisfaction. Klerk & Walt [15] state that workplace spirituality can improve employee work satisfaction. Widnyana [28] states that workplace spirituality is able to increase auditor work satisfaction.

5.3.2 Moderated Regression Analysis (MRA)

The Moderated Regression Analysis (MRA) analysis test aims to determine the ability of emotional intelligence and workplace spirituality in moderating the effect of task complexity on auditor performance. The following are the results of the Moderated Regression Analysis (MRA) analysis in Table 5.

Table 5: Moderated Regression Analysis

Variable	Unstandardized Coefficient		Standardized Coefficient	Sig	Result
	B	Std. Error	Beta		
Constant	6,393	2,868		0,030	
X1_X2	-0,279	0,247	-0,042	0,262	Rejected
X1_X3	-0,017	0,008	-0,141	0,044	accepted
<i>Adjusted R²</i>	0,917				
F Calculated	138,540				
Sig	0,000				

Source: data processed (2018)

The determination coefficient used in the moderation regression analysis is the Adjusted Rsquare value. The analysis results show a value of 0.917. This means that 91.7 percent of the dependent variable namely the auditor performance can be explained by the interaction between the task complexity with emotional intelligence and the interaction between the task complexity with workplace spirituality, while the remaining 8.3 percent is explained by other factors not tested in this research. Table 5 shows that the calculated F value is

138,540 with a significance of 0,000. This significance is clearly smaller than Alpha ($\alpha = 0.05$), so the regression model has met the feasibility prerequisites of the regression model. Based on the results of calculations using the Moderated Regression Analysis (MRA) test shown in Table 5, it is known that the significant value of t is 0.262 greater than the value of α of 0.05. This means that the fourth hypothesis stating emotional intelligence will weaken the effect of task complexity on the performance auditor of Public Accounting Firms in Bali Province is rejected. This shows that in auditing very complex financial statements, not the emotional intelligence is needed by an auditor but knowledge of the work that is more important in the success of a work because in carrying out their duties of checking financial statements only someone who really has special abilities can complete this work [1]. Based on the results of calculations using the Moderated Regression Analysis (MRA) test shown in Table 7, it is known that the significant value of t is 0.044 smaller than the value of α of 0.05. This means that the fifth hypothesis stating workplace spirituality will weaken the effect of task complexity on the performance auditors of Public Accounting Firms in Bali Province. The MRA test results also showed a moderate coefficient value of -0.017. The negative moderate coefficient shows that workplace spirituality is able to weaken the relationship of task complexity to auditor performance or the higher the workplace spirituality possessed by an auditor, it will further weakening the effect of task complexity on auditor performance so that auditor performance does not decrease and has positive impact on the performance. This opinion is in line with the research conducted by Hastomi & Riduwan [11] stating that the higher the workplace spirituality, the higher the performance of employees. Pradhan and his colleagues [25] and Kumar [14] also produce that the workplace spirituality has a significant positive relationship to work satisfaction, meaning that the workplace spirituality can increase work satisfaction.

6. Conclusions and Recommendations

Based on the results of research that has been performed, it can be concluded that the results of multiple linear tests found that task complexity variables negatively affect the performance auditor of Public Accounting Firms in Bali Province. This shows that the higher the level of task complexity will reduce auditor performance. The results of multiple linear tests found that the variables of emotional intelligence and workplace spirituality had positive effect on the performance auditor of Public Accounting Firms in Bali Province. This shows that the higher the level of emotional intelligence and workplace spirituality will improve auditor performance. Moderated Regression Analysis test results found that emotional intelligence is not able to moderate the relationship of task complexity to the performance auditor of Public Accounting Firms in Bali Province while workplace spirituality is able to moderate (weaken) the relationship of task complexity to auditor performance at the Public Accounting Firms in Bali Province. Testing the task complexity produces empirical evidence that the higher the task complexity will directly reduce the performance to be produced by the auditor in the future. For this reason, a very mature strategy and planning is needed such as time schedule in each audit assignment. On the other hand in carrying out an audit assignment, there should be assistance from supervisors or managers so that in the future the problems in the audit process can be minimized. The researcher also advised Public Accounting Firms leaders to form a spirituality climate by forming community as a sharing place for employees, forming cohesiveness, and caring, conducting training and empowering auditors to improve capabilities, forming systems that emphasize auditor work is a difficult work but can help other people. Further research should use questionnaire besides being able to conduct in-depth interviews with respondents related to research

variables to get more information from respondents so as to maximize the exploration of data and information needed for the research.

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