

The Influence of Spiritual Quotient and Emotional Quotient to Internal Audit Judgment

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Abstract— *Internal Audit Judgment works well and correctly when the Auditor has leadership and strong principles on his/her emotional and spiritual intelligence. Emotional and spiritual intelligence are the basic foundations of one's intelligence in performing an action to determine the attitude of an auditor in an agency in giving opinions, judgments and decisions. This study aims at finding out an influence of spiritual and emotional intelligence to internal audit judgment. The subject were 102 employees internal audit at Bank CIMB Niaga Jakarta, Surabaya and Medan. This study used quantitative method. Measuring instrument were spiritual and emotional intelligence scale, and internal audit judgment scale. The data is analyzed by multiple regression method and showed that spiritual and emotional intelligence are significant to internal audit judgments. It means there is contribution of spiritual and emotional intelligence to internal audit judgments. The implication of this research is CIMB Niaga Bank expected to sustain efforts that have been done so far in spiritual and emotional intelligence further improves so that internal audit judgment.*

Keywords— *Spiritual Quotient, Emotional Quotient, Internal Audit Judgment.*

I. INTRODUCTION

The internal judgment role in obtaining all audit check is very significant. One of the roles of an Internal Audit judgment is to give an independent and objective value in one's company decision making either to check, value, evaluate the internal control (Hiro, 2006). An audit judgment is a consideration that influences the documentation of evidence and the opinion maker made by The Auditor (Pramono 2007). According to Pramono (2007) Audit judgment gives a significant impact to the final conclusion, so indirectly will influence the right or false the decision that will be taken by the outsider party of the company.

Internal Audit Judgment is a personal consideration or the auditor's point of view in responding the information that is connected with responsibility and auditor's risk which will be faced by the Auditor, which also influence the making of the Auditor's final opinion to an entity's financial report. Internal Audit Judgment is needed to execute the task where Auditor collects evidence in a different time and integrate the information from the evidence. Auditor is a profession that one of its duties is to do an audit to the entity's financial report and take a conclusion upon the report's fairness. An auditor in the process of auditing will give judgment opinion which is based on the past, now and then time events. (Jamilah, Fanani & Chandrarin 2007). the false report will determine the final opinion about the fairness of the financial report, that is also related to the prestige, moral of the organization, business relation, and the company's reputation. (Pramono, 2007)

Skill, training, audit Competence, spiritual and emotional quotient, is needed to strengthen and to return the objective, independent and professional audit function. Various problems and challenges must be dealt with in the world of an auditor such as a standard opinion result, the duty objectives, the unpleasant working atmosphere and the inter-relation problems (Choiriah, 2013).

The Internal Audit Judgment provides an independent and objective assessment of an organization's decision to examine, assess and evaluate internal controls (Hiro, 2006).

Internal Aspects of Judgment Audit according to professional standards of Hiro's Professional Audit Standards (2006) are independent, objective, integrity, code of ethics, added value and professionalism

Zohar dan Marshall (2007), define a spiritual quotient as the intelligency to place and solve meaning and value problems that is the intelligence to place the behaviour and life of man in the broader and richer meaning context, the intelligence to judge that the action and the ways of life of someone's are more meaningful comparing to others.

The spiritual quotient is divided in 9 aspects, they are : the ability to be flexible, high level of self-awareness, the ability to face and to exploit suffering, the ability to face and overcome pain, the quality of life inspired by visions and values, the reluctancy that causes unnecessary loss, the tendency to see the connection among all things, the real tendency to ask and search the basic questions and possess the easiness to work against convention or personal as stated by (Zohar & Marshal 2004).

According to Agustian (2003), The emotional quotient is the ability to control emotion, the ability to do the self control on keeping calm during making decisions. Goleman (2000), stated that the emotional quotient is the ability to effectively use the emotion in self management dan to social relationship positively. The aspects on Emotional Quotient are Self awareness, self management, motivation, social awareness and relationship management.

II. OBJECTIVES AND METHODS

The main purpose of this study was to determine the effect of spiritual intelligence and emotional intelligence on internal audit judgment

The research Participant is the Internal Audit staffs who work at CIMB Niaga Bank as many as 102 people that have been working for minimum 2 years as an internal auditor. This activity is done in a belief that although in that 2 years working minimum the staff has had the capacity to keep their effort with their spiritual quotient and their emotional quotient

which will increase the internal audit judgment. The majority of the respondents are in the age of 31 - 44 years old as many as 53 people (52%).

This research uses 3 measurement tools, they are the internal audit judgment scale, the spiritual scale judgment, the emotional scale judgment. the internal audit judgment scale is made based on the theory by Pramono (2007) that consists of 23 items with the reliability coefficient (α) = 0.854; The spiritual scale judgment is made based on the theory by Zohar & Marshal (2004) that consists of 23 items with the reliability coefficient (α) = 0.806; the emotional scale judgment is made based on the theory by Goleman (2006) that consists of 20 items with the reliability coefficient (α) = 0.855. The three measuring tools use Likert scale consisting of five choices of answers, namely Strongly Agree, Agree, Neutral, Disagree and Strongly Disagree with a range of per-item scores 1 strongly Agree to 5 for Strongly Disagree. The value of the scale of each statement is obtained from the answer of the subject that states Favorable or Unfavorable. Validity of measuring instrument obtained through factor analysis and professional judgment. Data analysis using SPSS version 16.0 For Windows.

III. RESULTS AND DISCUSSIONS

The Hipotesis of this research are H_1 = there is an indication of a positive and significant of the spiritual quotient to Internal Audit Judgment; The Hipotesis of this research is H_2 = there is an indication of a positive and significant of the emotional quotient to Internal Audit Judgment; The Hipotesis of this research is H_3 = there is an indication of a positive and significant of the emotional quotient and the spiritual quotient to Internal Audit Judgment; The fifth assumption test for the double regression was fulfilled so the research data analysis can be achieved by using the parametric statistic principle.

The result of the data analysis which were obtained on the variable of the spiritual quotient and an internal audit judgement pointed out $p = 0.00$; $R = 0.551$. this means that the spiritual quotient gives a significant impact on internal audit judgment as much as 30.3%. the result on the data analysis which were obtained on the variable of emotional quotient and internal audit judgment pointed out $p = 0.00$; $R = 0.718$. This means that the emotional quotient gives a significant impact on internal audit judgment as much as 51.6%. The impact of both the spiritual and emotional quotients simultaneously pointed out to $p = 0.00$; $R = 0$. This means that the spiritual and emotional quotients had given impact to internal audit judgement as much as 54.7% and the rest as much as 45.3% is influenced by other factors.

From The result of the data above, conclusion is taken that the higher the spiritual quotient in the self of the internal auditor the better is the internal audit judgment. several reasons can be taken to explain the influence : First, the spiritual quotient has a positive impact towards the Audit Opinion, The Auditor performance, and also the quality of the auditor and the internal audit judgement. (Fathinah, 2014)

The Second, the higher the emotional quotient in the self of the internal auditor the better is the internal audit judgment. emotional quotient has a positive impact towards The Auditor

performance, and also the quality of the auditor and the internal audit judgement. (Fabiola, 2005)

The third, the higher the emotional quotient and the spiritual quotient in the self of the internal auditor the better is the internal audit judgment. emotional quotient and spiritual quotient have a positive impact towards The Auditor performance, and also the quality of the auditor and the internal audit judgement. (Choriah, 2013)

The result of the later research showed that a higher emotional and spiritual quotient has a more internal audit judgment power ability than the less emotional and spiritual quotient in achieving the level of internal audit judgment success. Particularly Internal Auditor needs a high emotional quotient because in its working environment an internal auditor will interact with many people from inside and outside the working place.

Emotional intelligence (EQ) is useful to di the self management, an auditor must be capable to do a self motivating in finishing its task in the audit, if the auditor faces a worse emotional situation that brings out the feeling of anxious that will trigger the stress which will definitely disturb the ability to think straight, to emphyaty and to pray. Therefore if an auditor has a good emotional quotient in running its duty then the duty will run out smoothly and its quality of audit is good. The Spiritual quotient (SQ) teaches a person to express and gives meaning to his/her every action., so it is concluded that to get the good quality of internal audit judgment it is needed an absolute honesty, by confesing when caught wrong, able to adapt the tensive situation, focus on contribution in optimalyizing responsibilities as an internal auditor and always think positively during auditing.

IV. CONCLUSIONS

Based on the analysis, it can be concluded that Spiritual Intelligence and Emotional Intelligence affect internal audit judgment. That means, the higher the Spiritual Intelligence and the higher the Emotional Intelligence they have, the better the quality of their internal audit judgment. However, Emotional Intelligence has a greater impact than Spiritual Intelligence on internal audit judgment. The implication of this study is the bank to maintain the efforts made so far about Spiritual Intelligence and Emotional Intelligence so that the quality of internal audit judgment will remain good

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