THE INFLUENCE OF EMOTIONAL AND SPIRITUAL INTELLIGENCE OF AUDITORS ON THE AUDITORS PERFORMANCE

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ABSTRACT:
This study aims at learning the influence of emotional and spiritual intelligence on the performance of auditors in the Public Accounting Office. The instrument used to measure the emotional intelligence and performance is a questionnaire adopted from Cooper and Sawaf (1998), while the instrument to measure spiritual intelligence is the one adopted from Khavari (2000). The statistics used for analyzing the data is multiple regression and F-test is used to learn the influence of both intelligence, namely emotional and spiritual, of auditors on their performance, and the t-test is used to collect information of the influence of emotional intelligence and spiritual intelligence respectively on the auditors performance. The result of the analysis reveals that either both or the emotional and spiritual intelligence of auditors significantly influence their performance. However, the spiritual intelligence gives more contribution and is more effective on the performance of auditors compared to the emotional intelligence (Beta 0.744 > Beta 0.251). Further more the result of analysis also shows a high significant influence in encouraging the optimal performance of auditors, namely 75.6% (adjusted R Square = 0.756). While 24.4 % can be due to other variables not understudy, such as: intellectual intelligence of the auditors, facilities and infrastructure of the Office and so on. The size of the effects may be caused at the work place beside the technical issues at work, it can also be due to problems of ethical conflict and dilemma, and various problems related to the psychological conditions of the auditors. Thus, to solve the above mentioned problems approaches utilizing the emotional and spiritual intelligence is much more beneficial than intellectual intelligence.