



THE EFFECT OF COMPETENCY, INDEPENDENCE AND BURNOUT ON AUDIT QUALITY WITH SPIRITUAL QUOTIENT AS MODERATOR

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Abstract

This study aims to examine the effect of competency, independence and burnout on audit quality with spiritual quotient as moderating variable at the Board of Finance and Development Auditor or known as BPKP in their representative office in Bali Province. The population in this study are all functional auditors at the BPKP Bali Representative Office. The sampling technique used is nonprobability sampling. Data analysis techniques used is Moderated Regression Analysis (MRA). The results indicated that competency, and independence had a positive effect on audit quality, while burnout had a negative effect on audit quality. The higher the auditor competency and independence resulting in better the audit quality. Inversely if the burnout level is high then the audit quality decreases. Spiritual quotient strengthens the effect of competency on audit quality, and weakens the effect of burnout on audit quality. The spiritual quotient is not able to moderate the effect of independence on audit quality.

Keywords: *Audit quality, competency, independence, burnout, spiritual quotient*

INTRODUCTION

The Corruption Perception Index (CPI) achieved by Indonesia in 2018 was 38 points, or levels up 7 times in the 89th position. The result was slightly improved when compared to 2017 where Indonesia's CPI recorded a score of 37 and was in 96th position. These results do not mean better or worse in terms of corruption. Indonesia is fairly stagnant. The CPI is calculated methodologically by Transparency International on a scale of 0-100. The number 0 indicates the most corrupt, while the number 100 is the cleanest. The total of 180 country was counted. Manager of the Transparency International Indonesia Research Department, Wawan Sujatmiko, said that on the ASEAN scale, Indonesia ranks 4th after Malaysia, Brunei Darussalam, and Singapore (Kabar24.bisnis, 2019). Indonesia position is far different from the two closest neighboring countries namely Malaysia and Singapore.

Government auditors consist of external auditors and internal auditors. Internal auditors in government are referred to as Government Internal Audit Apparatus (known as APIP), namely Board of Finance and Development Auditor (BPKP), Inspectorate General of Departments/LPND, and Inspectorate General of Provincial/District in accordance with Indonesia Government Regulation PP Nomor 60 Tahun 2008 concerning Government Internal Control Systems (SPIP). The implementation of internal audit by BPKP face several challenges due to the change in the paradigm of internal supervision from watchdog to quality assurance or consultant, requiring adequate changes related to the quality of human resources and internal supervision strategy (BPKP Bali, 2016).

The auditor performance and actions contribute to shaping public trust in the quality of audits performed. Ghadhab (2019) revealed the importance of audits come from the auditor impartiality in working to improve the credibility of the report by conducting high quality audits to provide appropriate information and increase the level of reliability. In accordance with providing valid information, auditors must resolve moral ethical dilemmas and make appropriate choices to take action to protect the public interest (Naslmosavi & Jahanzeb, 2017).

The Standards Committee (2016) state that audit quality is determined by two factors: competency and independence. Auditor competency is obtained through education and experience, competency is considered capable of ensuring that the quality of audits has met a high level of professionalism. This requires relevant skills and expertise, which is derived largely from professional experience, training, and certification (Maksymov, 2015).

Independence also means not being dependent on others, acting and thinking according to the will of the heart, free from the control of others, not influenced by others (Kurniawati, 2019). Independence from the point of expertise is closely related to the competence or ability of auditors in carrying out and completing their duties (Murti, 2017). Financial scandals that

occur also give effect to the fading of public trust in the attitude of independence of the auditor, so that people doubt the quality of the audit performed.

The great burden on an auditor, required to always competent and independent in producing adequate financial reports, is also have to maintain his competence by attending training and competency tests. This activity also takes time and the focus of the auditor outside of their main task to audit the financial statements. This may leads to the emergence of stress.

Burnout is a term that was first expressed by Freudenberger (1974) who argues that burnout is a representation of psychological stress syndrome that shows a negative response as a result of work pressures. This situation is the most serious because it can reduce audit quality directly and is most experienced by an auditor (Kelley & Margheim, 1990). According to Rahmwati (2018) there is still few research that investigates burnout on government internal auditors, even though the government's internal auditors have a vital role in the field of auditing state finances.

Some researchers have conducted research related to competence, independence, and burnout. Falatah (2018) stated that auditor competence has a positive and significant effect on audit quality. Unlike the case with research produced by Harsanti & Whetyningtyas (2014) which revealed that competence does not affect audit quality. Harsanti & Whetyningtyas (2014), Ningsih & Yuniartha (2013) revealed that independence had a positive and significant effect on audit quality. Wiratama & Budiarta (2015) revealed the better the independence of an auditor the better the quality of the audit. Unlike what was stated by (Fietoria & Manalu, 2016) that auditor independence has no significant effect on audit quality, this is also in line with research conducted by Iryani (2019) reveals that burnout has a positive effect on audit performance. Differences expressed by Rahmawati (2018) that burnout has a negative effect on auditor performance.

The inconsistency of the results of these studies can be presumed to be caused by other contingency factors (Govindarajan, 1986). Contingency theory is also known as situational theory (Putti et al., 1998). Murray (1990) explains that in order to reconcile conflicting results a contingency approach is needed to identify other variables that act as mediating variables or moderating variables. The inconsistency of the results of the study can be caused by the presence of other variables that influence the effect of competency, independence, burnout on audit quality. This can occur when the auditor is in a condition that is experiencing organizational-professional conflict, both influential in the environment and outside the environment that can cause stress.

Spiritual Quotient was chosen because it can moderate the influence of competence, independence, and burnout on audit quality. The occurrence of financial scandals was not only

influenced by ethics but also influenced by the level of spiritualism of an auditor. Knowledge about science as a discipline has created a dividing line between real activities and spirituality, therefore spiritual intelligence is present to help determine the purpose of life (Maheswari, 2015). Lubis (2011) argues that in addition to ethical standards that must be renewed, the main aspect that can overcome the ethical crisis and trust in the accounting profession is the emphasis on spiritualism and religion to suppress the influence of individualism (emotions) contained in a person.

Karakas (2010) asserts that the incorporation of spirituality in the workplace increases the welfare of employees by increasing their morale, commitment and productivity; and reduce stress, fatigue, and employee holism at work. Auditors also need spiritual-related characteristics, who realize what needs to be done in the audit process is a noble task given by themselves so try not to do work that can hurt yourself and others (Lukman, 2017). The spiritual quotient strengthens the influence of competency, independence, and weakens burnout on audit quality.

THEORETICAL REVIEW AND RESEARCH HYPOTHESES

Attribution Theory

Attribution theory is a theory that explains a person behaviour on how a person interprets an event, reason, or cause for his behavior (Lubis, 2011). Attribution theory developed by Heider (1958) states that attribution theory is a theory that explains the process of how we determine the causes and motives about one's behavior.

This theory refers to how a person explains the causes of other people's behavior or himself which will be determined whether from internal factors such as nature, character, attitude, or external such as the pressure of certain situations or circumstances that will affect individual behavior (Ayuningtyas, 2012). This study uses attribution theory because this theory is able to explain the examiner's internal factors, especially personal characteristics, namely competence, independence and burnout that affect audit quality. Spiritual quotient will also be able to weaken or strengthen the influence of these internal factors.

Research Hypotheses

Head of BPKP Regulation Number: PER-21 / K / JF / 2010 explains that competency is an ability and characteristic possessed by a Civil Servant in the form of knowledge, expertise, and behavioral attitudes required in the performance of his duties. The expertise possessed by an auditor must be maintained and improved so that the quality of the audit results (Falatah, 2018). Competence is a must for auditors to have formal education in auditing and accounting,

adequate practical experience for the work being carried out, and to take part in continuing professional education (Arens *et al.*, 2012: 42). This is in line with learning theory which states that learning can be obtained directly through observation, as well as training. Research conducted by Kurniawati (2019), Raharja (2014), Gita (2018) and Falatah & Sukirno (2018) revealed that auditor competency had a positive and significant effect on audit quality.

H1: Competency has a positive effect on auditor quality

Independence in the scope of the audit is a perspective that does not favor anyone in carrying out testing, evaluating the results of audits and also preparing audit reports (Haryanto, 2018). An auditor in carrying out audit tasks must be supported by an independent attitude, where an auditor must not be influenced and not controlled by other parties. The 2014 BPKP Supervision and Training Center (Pusdiklatwas) states that being independence means being independent, not dependent on something else or not being biased in attitude. Tuannakotta (2016) states that independence reflect impartiality and not under the influence or pressure of certain parties in taking actions and decisions. Research conducted by Harsanti & Whetyningtyas (2014), Falatah & Sukirno (2018), Murti & Firmansyah (2017), and Gita (2016) argue that independence has a positive and significant effect on audit quality.

H2: Independence has a positive effect on auditor quality

Auditor competency is obtained through education and experience, competency is considered capable of ensuring that the quality of audits performed has met a high level of professionalism. An auditor will experience professional conflict that affects both the environment and outside the environment, training and certification for an auditor outside his main task is able to cause stress. Spiritual quotient (SQ) is used in order to solve these problems. SQ is the highest intelligence possessed by humans that is used to operate intellectual intelligence and emotional intelligence effectively. When conflicts are created, spiritual intelligence works optimally when emotions are calm and controlled which are governed by emotional intelligence tools, so that intellectual intelligence can calculate efficiently, precisely, quickly, and keep moving on the spiritual orbit (Agustian, 2003: 291). When someone can perform his job function well, the auditor can conduct audits with good audit quality (Raharja, 2014).

H3: Spiritual quotient strengthens the effect of competency on audit quality.

Independence is freedom from conditions that threaten the ability of internal audit activities to objectively carry out internal audit responsibilities (AAIPI, 2014). Tuannakotta (2016) states that independence reflects impartiality and not under influence or pressure of certain parties in

taking actions and decisions. The high role of auditors in the audit process and reporting of audit results will be dangerous if the individual auditor does not have spiritual quotient. Without SQ will be very difficult for an auditor to be able to survive in the face of pressures that are part of the risks of the profession, so as not to abuse their abilities and expertise to the path that violates the rules (Anwar, 2017). Spiritual intelligence requires honesty, openness, self-knowledge, focus, and high awareness (Fauzan & Setyorini, 2017). Based on the description, the hypothesis can be formulated as follows:

H4: Spiritual quotient strengthens the effect of independence on audit quality.

Burnout is a form of job stress, which is associated with job satisfaction and organizational commitment. Burnout condition is characterized by several indications such as the occurrence of emotional exhaustion, reduced motivation to achieve optimal performance, and experiencing depersonalization (Freudenberger, 1974). Burnout is also characterized by reduced motivation and self-esteem. In this condition the internal auditor has the view that what he does is not valuable enough to be done. The great burden on an auditor, when required to always be able to be competent and independent in producing adequate financial reports, is also required to always maintain his competence by attending training and competency tests. This activity certainly also takes time and the focus of the auditor outside of his main task to audit the financial statements. This of course leads to the emergence of stress that will hit the auditor.

H5: Burnout has a negative effect on audit quality.

The auditor will experience organizational-professional conflict at certain time, both influential in the environment and outside the environment that can cause stress. Stress experienced by individuals in the long term with a high enough intensity will result in the individual concerned suffering from fatigue, both physically and mentally. Auditors who experience job stress will have a tendency to experience decreased performance and reduce audit quality (Fisher, 2001). Efforts to solve these problems require spiritual intelligence (Raharja, 2014). Without spiritual intelligence, it will be very difficult for an auditor to to survive in the face of pressures that are part of the risks of the profession, so as not to abuse their abilities and expertise to the path that violates the rules (Anwar, 2017). When someone can perform his job function well, the auditor can audit well to produce a quality audit.

H6: Spiritual quotient weakens the effect of burnout on audit quality.

RESEARCH METHODS

Respondents in this study were 74 functional auditors at the BPKP Representative Office in Bali. The sampling technique used is nonprobability sampling with saturated sampling method. Questionnaires were adopted from several sources, statement about competency variable were adopted from Nugraha (2012), statement about independence variable were adopted from Astrawan (2015), statement about burnout variable were adopted from Andy (2016), statement about audit quality variable were adopted from Wooten (2013), statement about spiritual quotient variable were adopted from Zohar and Marshall (2007), were distributed as many as 74 questionnaires with a 100% return rate and are eligible to be used as research data. The research instrument has also passed the test of validity and reliability. Hypothesis testing of moderated regression analysis techniques, which is preceded by conducting a classic assumption test that is the test for normality and heteroscedasticity.

RESULTS AND DISCUSSION

Descriptive Statistics

Descriptive statistics provide a general description of each variable showing the minimum value, maximum value, average value and standard deviation. Descriptive statistical test results are presented in Table 1 below:

Table 1. Descriptive Statistic Test Result

Variables	N	Min.	Max.	Avrg	Std. Deviation
Audit Quality (Y)	74	4,00	4,73	4,31	0,264
Competency (X ₁)	74	3,70	4,70	4,14	0,318
Independence (X ₂)	74	3,22	4,22	3,59	0,293
Burnout (X ₃)	74	3,43	4,64	4,16	0,383
Spiritual Quotient (Z)	74	3,33	4,17	3,82	0,204

Audit quality variable (Y) has a value between 4.00-4.73 with an average value of 4.31. Standard deviation of 0.264. This means that the standard deviation of the data against the average value is 0.264. The competency variable (X₁) has a value between 3.70-4.70 with an average value of 4.14. The standard deviation is 0.318 which means that the standard deviation of the data against the average value is 0.318. The independence variable (X₂) has a value between 3.22-4.22 with an average value of 3.59. The standard deviation is 0.293 which means that the standard deviation of the data against the average value is 0.293. The burnout variable (X₃) has a value between 3.43-4.64 with an average value of 4.16. The standard deviation is

0.383 which means that the standard deviation of the data against the average value is 0.383. The spiritual quotient variable (Z) has a value between 3.33-4.17 with an average value of 3.82. The standard deviation is 0.204 which means that the standard deviation of the data against the average value is 0.204.

Research Instrument Test

Validity Test

Research instruments consisting of audit quality statement items (Y), competency (X1), independence (X2), burnout (X3) and spiritual quotient (Z) is confirmed valid. This is because the correlation between the scores of each statement with a score of magnitude above 0.30 with a significance of less than 0.05 so that each instrument in this study can be analyzed further.

Reliability Test

The reliability testing of variables was measured by the reliability of Cronbach's composite and alpha. The results of the Cronbach's composite and alpha reliability tests in Table 2 show that all research instruments have values above 0.70 so it can be said that all research variables are reliable. The reliability test results are presented in Table 2.

Table 2. Reliability Test Result

No	Variables	Cronbach's Alpha	Information
1	Competency (X ₁)	0,758	Reliable
2	Independence (X ₂)	0,804	Reliable
3	Burnout (X ₃)	0,870	Reliable
4	Spiritual Quotient (Z)	0,897	Reliable
5	Audit Quality (Y)	0,835	Reliable

Classic assumption test

The classic assumption test is a statistical requirement that must be fulfilled in multiple linear regression analysis. This test aims to determine and test the feasibility of the regression model used in the study. The classic assumption test used in this study includes the normality test and the heteroscedasticity test.

Normality test

A good regression model is a normally distributed regression. The normality test carried out by looking at Asymp. Sig (2-tailed). If the Asymp value. Sig (2-tailed) is more than 0.05 then H0 is

accepted and means the data distribution is said to be normal (Suyana, 2016). The results of the normality test are shown in Table 3.

Table 3. Normality Test Results

No	Equation	N	Asymp. Sig (2-tailed)
1	$\hat{Y} = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_3.Z + \beta_4 X_1.Z + \beta_5.X_2.Z + \beta_6 X_3.Z + e$	74	0,142

Based on Table 3 it can be seen that the Asymp value. Sig (2-tailed) of the equation model is 0.142 greater than the significance level of 0.05. This shows that the equation model is normally distributed so that the research equation model formed can be moderated regression test.

Heterocedastisity test

Heterocedastisity test aims to test whether the regression model occurred inequalities variance from the residuals of an observation to another. A good regression model is a model that does not contain symptoms of heteroscedasticity. One of the tests to test the presence or absence of heteroscedasticity is to test the Spearman Rank correlation coefficient. If the significance of the correlation results is less than 0.05 then the regression equation contains heteroscedasticity and vice versa means non heteroscedasticity (Suyana, 2016). Heterocedasticity test results are shown in Table 4.

Table 4. Heteroscedastisity Test Result

Equation	Variables	Sig.
$\hat{Y} = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_3.Z + \beta_4 X_1.Z + \beta_5.X_2.Z + \beta_6 X_3.Z + e$	X1	0,494
	X2	0,951
	X3	0,369
	Z	0,486
	X1.Z	0,070
	X2.Z	0,079
	X3.Z	0,216

Based on Table 4 it is known that all variables have values greater than 0.05 which means there is no influence between the independent variables on absolute residuals. Thus, the model created does not contain symptoms of heteroscedasticity. The results of the analysis in this

study indicate that all classic assumption tests have been fulfilled so that the results of the moderation regression analysis are worthy of further discussion.

Moderated Regression Analysis Test

Moderated regression analysis (MRA) is conducted to determine whether the variable included in the study is a moderating variable. The moderation variable is an independent variable that will strengthen or weaken the relationship between the independent variable and the dependent variable. The regression analysis aims to determine the effect of independent variables on the dependent variable, which is measured using a regression coefficient. The results of the moderated regression analysis test in this study can be seen in the Table 5.

Table 5. Moderated Regression Analysis Test Result

Variables	Unstandardized	Coefficient	Standardized	t-value	Sig.
	B	Std. Error	Beta		
Constant	7,723	6,218	-	1,242	0,219
Competency	0,273	0,130	0,300	2,108	0,039
Independence	0,540	0,081	0,491	6,681	0,000
Burnout	-0,280	0,092	-0,517	-3,036	0,003
Spiritual Quotient	0,001	0,050	0,001	0,019	0,985
X1.Z	0,004	0,001	0,369	4,358	0,000
X2.Z	0,000	0,001	0,034	0,650	0,518
X3.Z	0,002	0,001	0,328	2,154	0,035
R Square	0,858				
Adjusted R ²	0,843				
Fvalue	56,789				
Sig. F	0,000				

Based on Table 5, it can be seen the magnitude of the resulting F value of 56.789 with a significance level of 0,000 is smaller than $\alpha = 0.05$. Making this research model is suitable to be used to prove the hypothesis made. The adjusted value of R² is 0.843 which means that 84.3 percent of variables that meet audit quality (Y) can be met with competencies (X1), independence (X2) and burnout (X3) which are moderated by spiritual quotient (Z) of 15, 7 percent transition by other variables not included in this research model.

Based on Table 5 it can be seen that the regression coefficient value of the competency variable is 0.273 and the independence variable has a regression coefficient value of 0.540, the burnout variable has a regression coefficient value of -0.280, and the regression coefficient value of the interaction between the competence variable and spiritual quotient is 0.004, the value of the regression coefficient the interaction between the independence and spiritual quotient variables is 0,000, the regression coefficient value of the interaction between the burnout and spiritual quotient variables is 0.002, and the audit quality dependent variable constant is 7.723 then the MRA regression equation is obtained as follows:

$$\hat{Y} = 7,723 + 0,273X_1 + 0,540X_2 - 0,280X_3 + 0,004X_1.Z + 0,000X_2.Z + 0,002X_3.Z$$

Hypothesis 1 states that competence has a positive and significant effect on audit quality. Based on the results of the t test, the significance value of 0.039 with a positive regression coefficient of 0.273. This result means that competence has a positive and significant effect on audit quality.

Hypothesis 2 states that independence has a positive and significant effect on audit quality. Based on the results of the t test, the significance value of 0,000 with a positive regression coefficient of 0.540. This result means that Independence has a positive and significant effect on audit quality.

Hypothesis 3 states that burnout has a negative and significant effect on audit quality. Based on the results of the t test, the significance value of 0.003 with a negative regression coefficient of -0.280. This result means that burnout has a negative and significant effect on audit quality.

Hypothesis 4 states that the spiritual quotient strengthens the effect of competence on audit quality. Based on the results of the t test, the significance value is 0,000 with a positive regression coefficient value of 0,000. This result means that the spiritual quotient is able to moderate the effect of competence on audit quality at the Bali Provincial BPKP Representative Office.

Hypothesis 5 states that the spiritual quotient strengthens the effect of independence on audit quality. Based on the results of the t test, the significance value is 0.518 with a positive regression coefficient of 0.540. This result means that the spiritual quotient does not moderate the effect of Independence on audit quality at the Bali Provincial BPKP Representative Office.

Hypothesis 6 states that the spiritual quotient weakens the effect of burnout on audit quality. Based on the results of the t test, the significance value of 0.035 with a negative regression coefficient of 0.280. This result means that the spiritual quotient is a moderating variable that weakens the effect of burnout on audit quality.

CONCLUSION

Based on the results of the analysis and discussion that has been carried out, can be concluded the results of this study are as follows:

Competency has a positive and significant effect on audit quality. The higher the auditor competency in supporting the audit process, the better the quality of the audit, this because the consistent competency training on a regular basis, followed by the development of renewable information will add to the auditor insight.

Independence has a positive and significant effect on audit quality. Independence improves audit quality at the BPKP Bali Province Representative Office. The higher the auditor independence in carrying out the audit process, the better the quality of the audit, this is because the independence of the auditor will be able to guarantee that their behavior will not be biased, or based on the interests of a particular party for various other things.

Burnout has a negative and significant effect on audit quality. Burnout lowers audit quality at the Bali Provincial BPKP Representative Office. The higher the burnout owned by the auditor, the audit quality will decrease, this of course results in the emergence of stress that will hit the auditor so it is important for auditors to be able to control themselves and always think positively.

Spiritual quotient strengthens the effect of competence on audit quality. Competence increases audit quality especially for auditors who have high spiritual quotient.

Spiritual quotient does not moderate the effect of independence on audit quality. This shows that the spiritual quotient does not have a dominant influence in the effect of independence on conducting audits to improve audit quality at the Bali Provincial BPKP Representative Office.

Spiritual quotient weakens the effect of burnout on audit quality. This shows that the higher the level of burnout faced by the auditor, the audit quality will decrease but does not apply to individuals who have a high spiritual quotient.

SUGGESTIONS

Based on the research results, there are a number of suggestions that can be given for development and improvement related to audit quality at the Bali BPKP Representative Office as follows:

Improving the auditor special expertise in order to deepen the auditor ability to use computers to work more efficiently. Building the internal auditor factor is to strengthen the relationship between the auditor team, and the auditor must be able to convince themselves that

their actions are free from intervention. Strengthen the auditor mentality by instilling the values of goodness, sincerity, and forming a positive mindset.

Spiritual quotient cannot be judged that someone with good spiritual quotient is an auditor who adheres to a religion and is able to carry it out properly, this also does not mean the opposite. Having or not having a religion, it is still important for every auditor to believe that actions taken in a positive spirit will produce positive results.

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