

THE EFFECT OF SPIRITUAL INTELLIGENCE AND EMOTIONAL INTELLIGENCE ON THE PERFORMANCE OF AUDITORS MODERATED BY REMUNERATION IN THE REGIONAL OFFICE OF DGT SPECIAL REGION OF YOGYAKARTA

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ABSTRACT

This study aims to analyze the influence of spiritual intelligence, emotional intelligence, and remuneration on the performance of tax auditors in the DGT Regional Office of the Special Region of Yogyakarta, as well as to evaluate the role of remuneration moderation in the relationship between spiritual intelligence and emotional intelligence on auditor performance. The method used in this study is quantitative descriptive with a population of 105 tax auditor employees in the DGT Regional Office of the Special Region of Yogyakarta, where the entire population is sampled using the saturated sample method, which is to make the entire population part of the sample. Data collection was carried out through questionnaires, and data analysis using a structural equation model (Structural Equation Model). The results of the study show that spiritual intelligence and emotional intelligence have a positive effect on the performance of tax auditors. In addition, remuneration also has a positive effect on the performance of tax auditors and acts as a moderation variable that strengthens the relationship between spiritual intelligence and emotional intelligence to the performance of tax auditors.

Keywords: Spiritual Intelligence, emotional intelligence, remuneration, remuneration moderates the influence of spiritual intelligence, and remuneration moderates the influence of emotional intelligence.

INTRODUCTION

Tax audit is a series of activities that involve the collection and processing of data, information, and evidence objectively and professionally, in accordance with applicable audit standards. The main purpose of the audit is to evaluate the taxpayer's compliance with tax obligations and for other purposes carried out by the tax auditor's functional officer. The functional position of tax auditor has the scope of duties, responsibilities, authority, and rights regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number-133/PMK.03/2018 concerning Technical Guidelines for the Functional Position of Tax Auditor.

During the audit process, it is important for taxpayers to understand the obligations and rights of taxpayers, as well as the authority and duties of tax auditors. The audit procedure involves several steps, such as initial notification to the taxpayer, verification of the auditor's identity, meeting with the taxpayer, submission of audit results, and final assessment. Each of these stages is designed to ensure that the inspection process runs in accordance with procedures and provides accurate and fair results. However, the performance of tax auditors is often in the spotlight due to alleged corruption and collusion practices. The Directorate General of Taxes (DGT) has made various internal improvements, including reforming the tax system, increasing employee remuneration, and creating a code of ethics to improve

performance and reduce unethical practices. However, the moral development of employees, including tax auditors, has not received adequate attention.

The DGT's vision is to become an institution that implements a modern tax administration system with high integrity and professionalism. However, the image of the DGT is often tarnished by corruption cases involving tax officials, which affects public trust in this institution. The performance of tax auditors, as the spearhead of the DGT, is crucial to increase taxpayer compliance and state revenue. This research focuses on the influence of spiritual intelligence, emotional intelligence, and remuneration on the performance of tax auditors to find solutions that can improve their performance.

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2017). Performance is an achievement achieved by a person in carrying out his or her duties or work in accordance with the standards and criteria set on the job (Rivai & Basri, 2017). (Trisnaningsih, 2007) explains that performance is a term derived from the word job performance or actual performance, which refers to real work achievements achieved by a person. This performance includes the results of work, both in terms of quality and quantity, produced by an employee in carrying out his duties in accordance with the responsibilities given. The performance of auditors can be judged based on quality, quantity, and level of cooperation, where spiritual and emotional intelligence play an important role in improving the quality of work.

The performance of auditors is influenced by the spiritual intelligence of employees which is in accordance with opinions (Zohar et al., 2001), employees are less able to place their behavior at work such as: lack of honesty when working in accordance with their responsibilities, lack of openness in terms of working with fellow employees, lack of self-knowledge, low level of focus in terms of their contribution to the Directorate General of Taxes and the state, and being less flexible. This is supported by the opinion of Sukidi (2012) who states that spiritual intelligence has characteristics, namely: honesty, openness, self-knowledge, focus on contribution, and spiritual non-dogmatic (being flexible).

In addition to being influenced by spiritual intelligence, auditor performance is also influenced by emotional intelligence. Emotional intelligence is a person's ability to control their emotions intelligently. It is also related to how to maintain a balance between emotions and intellect (Zohar et al., 2001). The phenomenon of emotional intelligence, according to Goleman (2008), can be seen in employees who have a low awareness of their abilities. Employees often lack confidence in their abilities, especially when it comes to making decisions. In addition, employees tend to have low self-control, are less sensitive to the processes that must be passed, and often have difficulty accepting work conditions, focusing more on the end result than enjoying the process. Employees are also less motivated to achieve the targets set by the Directorate General of Taxes and often show weak determination. This is seen when they are faced with problems, where they tend to have difficulty bouncing back from failures in their work.

In addition to involving spiritual and emotional intelligence, this study also associates remuneration as a variable that can affect auditor performance. Remuneration is compensation in the form of additional salary or allowances given to employees as a form of appreciation for their contributions and routine performance. Remuneration reflects the awards that employees receive from the company based on their work performance. A good remuneration system is an important part of human resource management, which covers various aspects, from recruitment, career development, to retirement. In addition, a fair and transparent remuneration system is expected to motivate auditors to improve their performance.

This study aims to explain how spiritual and emotional intelligence affects the performance of tax auditors as well as the moderating role of remuneration in the relationship. This study will also identify gaps in previous research and provide recommendations for the improvement and development of the audit system at the DGT in improving auditor performance, as well as be a reference in academic studies related to auditor performance.

THEORETICAL FOUNDATIONS AND HYPOTHESIS DEVELOPMENT

Theoretical Foundations

Auditor Performance

(Rivai & Basri, 2017) which states that performance is an achievement achieved by a person in carrying out his or her duties or work in accordance with the standards and criteria set on the job. This opinion is similar to the opinion from (Hasibuan, 2017) which states that performance is the result of work achieved by a person in carrying out the tasks assigned to him based on skill, experience, seriousness, and time. Meanwhile, according to Vorm (1964) in (Hasibuan, 2017), performance is defined as the level to which a person succeeds in completing his work tasks. Auditor performance is the result of work completed by an auditor in carrying out the tasks assigned to him and is based on skill, experience and seriousness of time measured by considering quantity and timeliness (Handayani, 2016). Auditor performance as an evaluation material for work done by superiors, colleagues, oneself and direct reports (Dewi & Ramadhanti, 2018). The dimensions and indicators of performance according to (Hasibuan, 2017) are, among others: the dimension of loyalty, the dimension of work performance, the dimension of honesty, the dimension of discipline, and the dimension of creativity.

In terminology, spiritual intelligence is the basic intelligence with which it can solve problems of meaning and value, placing actions or a way of life in a broader, richer and more meaningful context (Fahrissi, 2020). Spiritual intelligence teaches people to express and give meaning to their every action, so if you want to display good performance, spiritual intelligence is needed. This opinion is supported by Aziz and Mangestuti (2006) who explain that spiritual intelligence is a form of intelligence in understanding the meaning of life which is characterized by the existence of internal and external abilities. A person who brings the meaning of spirituality in his work will feel that his life and work are more meaningful (Zohar et al., 2001). According to Khavari (2009), there are three dimensions to spiritual intelligence, including: spiritual viewpoint, socio-religious relationship viewpoint, religious ethics viewpoint.

Emotional Intelligence

According to Hein (2007) in Efendi and Susanto (2013), emotional intelligence is the potential from within a person to be able to feel, use, communicate, recognize, remind, and describe emotions. Meanwhile, according to Salovey and Mayer in Saptoto (2010), emotional intelligence is used to describe a number of skills related to the accuracy of judgments about one's own and others' emotions, as well as the ability to manage emotions to motivate, plan, and achieve life goals. Then according to Howes and Herald in (Surya & Hananto, 2004) stated that emotional intelligence is a component that makes a person smarter in using his emotions, meaning that with high emotional intelligence, a person will be able to maximize emotional abilities in life. Emotional intelligence is a person's intelligence to receive, assess, manage and control the emotions of themselves and others around them. Emotional intelligence rests on feelings, disposition and moral instincts. This emotional intelligence is influenced by environmental factors, is not sedentary and can change and develop (Hasibuan, 2017). Titimaea (2006) in Efendi and Sutanto (2013) reveals five dimensions of emotional intelligence, including: Self awareness, Self regulation, Self motivation, Social awareness, and Social skills.

Remuneration

Remuneration is a reward or salary. Remuneration is a restructuring of the payroll system associated with the performance appraisal system. Remuneration is all income in the form of money, direct or indirect goods received by employees in return for services provided to the company, which is in accordance with the opinion of Sikula Dalam (Hasibuan, 2017) which explains that remuneration is everything that is constitutionalized or considered as a remuneration or equivalent. Based on this opinion, it can be concluded that remuneration is a term used by the Directorate General of Taxes to identify certain compensation components. Remuneration is basically a tool to realize the vision and

mission of the organization because remuneration itself aims to attract capable and experienced employees, retain qualified employees, motivate employees to work effectively, motivate the formation of positive behavior, and become a tool to control expenses which are factors that can help achieve the organization's vision and mission. According to Notoadmodjo Dalam (Handayani, 2016), there are seven forms of remuneration, namely: salary, living expense allowance, performance allowance, holiday allowance, compensation allowance, health contribution, and old age allowance.

Hypothesis Development

Based on the theoretical explanation above, in this study, a framework of thought is prepared that will discuss the influence of spiritual intelligence and emotional intelligence on auditor performance moderated by remuneration at the regional office of the directorate general of taxes of Yogyakarta with the following model:

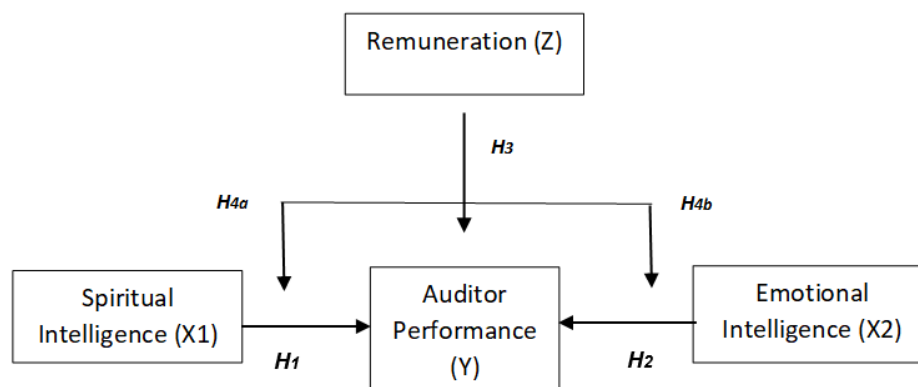


Figure 1. Thinking Framework

The influence of spiritual intelligence on auditor performance

Spiritual intelligence is the intelligence to face and solve problems related to meaning and values that aim to place life behavior in a broader and richer meaning, the intelligence to judge that one's actions or life path are more meaningful than others. Spiritual intelligence elevates the function of the soul as an internal device of the self that has the ability and sensitivity to see the meaning behind reality as it is. Spiritual intelligence deals more with the enlightenment of the soul (Zohar et al., 2001). Previous research conducted by (Kurniawan & Mustikawati, 2016), (Purnomo, 2016), (Annisa & Mayliza, 2019), (Aziza & Andriany, 2020), and (Yasir et al., 2021) found that spiritual intelligence has a positive and significant effect on employee performance. However, contrary to research (Oktariani et al., 2016) which found that spiritual intelligence has a non-significant effect on employee performance, one hypothesis can be formulated in this, namely:

H₁: Spiritual intelligence has a positive and significant effect on auditor performance.

The effect of emotional intelligence on auditor performance

According to Hein (2007) in Efendi and Susanto (2013), emotional intelligence is the potential from within a person to be able to feel, use, communicate, recognize, remind, and describe emotions. Meanwhile, according to Salovey and Mayer in Saptoto (2010), emotional intelligence is used to describe a number of skills related to the accuracy of judgments about one's own and others' emotions, as well as the ability to manage feelings to motivate, plan, and achieve life goals. Emotional intelligence is one of the important things in the workplace, which includes adjustment in dealing with problems, self-management, interpersonal effectiveness, discussion skills in dealing with various opinions and disagreements (Amilin, 2017). Previous research conducted by Kristiyanti (2017) showed that the variable of emotional intelligence has a positive and significant effect on auditor performance. The results of the study (Apriyanti et al., 2014) stated that the variable of emotional intelligence had a significant effect on the auditor's performance partially. However, contrary to research (Oktariani et al., 2016) which found that emotional intelligence had a not significant effect on employee performance.

Based on theoretical studies and previous research on the influence of emotional intelligence on auditor performance, the second hypothesis in this research can be formulated as follows:

H₂: Emotional intelligence has a positive and significant effect on auditor performance.

The effect of remuneration on auditor performance

According to Simamora (2014) states that remuneration is payments and services that protect and complement the basic salary. Employees who get remuneration according to their expectations will spur the employee to be more active in their work, so that it will encourage their performance improvement. Based on the opinions of Hariandja (2012), Simamora (2014), and (Hasibuan, 2017), it can be explained that when the auditor gets remuneration and feels that all his needs are fulfilled thanks to the remuneration he receives, then the auditor will try to work as optimally as possible, this will ultimately encourage the auditor's performance to be more optimal. Previous research that examined the effect of remuneration on auditor performance was conducted by (Nawawi & Bachri, 2019), (Meilinda et al., 2019), and (Ikbal, 2021) which found that remuneration had a positive and significant effect on employee performance. However, contrary to research (Mohi, 2016) which found that remuneration has no effect on employee performance. Based on theoretical studies and previous research on remuneration for auditor performance, the third hypothesis in this research can be formulated as follows:

H₃: Remuneration has a positive and significant effect on auditor performance.

Remuneration moderates the influence of spiritual intelligence on auditor performance

This study develops a model that makes remuneration a moderation variable. The influence of remuneration in moderating the relationship between spiritual intelligence and auditor performance is supported by the opinions of Aziz and Mangestuti (2006), (Zohar et al., 2001), and (Sinetar, 2011), which state that auditors with high spiritual intelligence are able to follow procedures and have a deep understanding of life, which has an impact on improving performance. Remuneration as a moderation variable is supported by the opinions of Hariandja (2012) and (Hasibuan, 2017), who emphasized that auditors who receive sufficient remuneration will work more optimally, so that their performance increases. Previous studies such as (Kurniawan & Mustikawati, 2016) and (Aziza & Andriany, 2020) found that spiritual intelligence has a positive effect on performance. However, other studies such as (Oktariani et al., 2016) found the opposite result, spiritual intelligence had no significant effect on employee performance. Meanwhile, research (Nawawi & Bachri, 2019) shows that remuneration has a positive effect on performance, although research (Mohi, 2016) shows otherwise, remuneration has no effect on employee performance. Based on this, the following research hypothesis can be formulated:

H_{4a}: Remuneration moderates positively and significantly the influence of spiritual intelligence on auditor performance

Remuneration moderates the influence of emotional intelligence on auditor performance

This study develops a model that makes remuneration a moderation variable in the relationship between emotional intelligence and auditor performance. Based on the opinions of experts such as Salovey and Mayer in Saptoto (2010) and Hein in Efendi and Susanto (2013), auditors with high emotional intelligence are able to improve skills and motivation oriented towards performance optimization. Remuneration as a moderation variable that increases the influence of emotional intelligence on auditor performance is supported by Hariandja (2012), Simamora (2014), and (Hasibuan, 2017) who state that adequate remuneration encourages auditors to work more optimally. Several studies such as (Kurniawan & Mustikawati, 2016) and (Yasir et al., 2021) support these findings, which found that emotional intelligence has a positive and significant effect on employee performance. However, other studies such as (Oktariani et al., 2016) and (Yani & Istiqomah, 2016) found conflicting results, emotional intelligence had a not significant effect on employee performance. Then it is supported by research (Nawawi & Bachri, 2019), (Meilinda et al., 2019), and (Ikbal, 2021) which found that remuneration has a positive and significant effect on employee performance. However,

contrary to research (Mohi, 2016) which found that remuneration has no effect on employee performance. Based on this, the following research hypothesis can be formulated:

H4_b: Remuneration moderates positively and significantly the influence of emotional intelligence on auditor performance

RESEARCH METHODS

In this study, the population is all auditors totaling 44 people. The determination of the sample was based on the census technique. The census technique is a sampling method that uses the entire population as a research sample (Arikunto, 2010). Therefore, the research sample in this study is 44 auditors of the Directorate General of Taxes of the Special Region of Yogyakarta. In this study, a quantitative research approach is used. The intended quantitative research is a study that collects data from the variables of spiritual intelligence, emotional intelligence, remuneration, and auditor performance. The measurement scale used is the Likert scale. The data collection method used in this study is using a closed questionnaire/questionnaire method. A closed questionnaire is a questionnaire whose answers have been provided so that all auditors totaling 105 people then choose one of the answers. The questionnaire in this study is a question or statement related to spiritual intelligence, emotional intelligence, remuneration, and auditor performance in 105 employees at the Directorate General of Taxes of the Special Region of Yogyakarta. The data obtained will be analyzed using feasibility tests, such as the outer model (validity test and reliability test), and the inner model (model goodness test and hypothesis test).

RESEARCH RESULTS AND DISCUSSION

Characteristics Responden

Table 1. Characteristics of Auditors of the DGT Regional Office of the Special Region of Yogyakarta

No	Category	Frequency	Presented	
1	Gender	Man	38	86,36%
		Woman	6	13,64%
		Total	44	100%
2	Working Period	< 5 Years	0	0%
		5 Years – 10 Years	3	6,82%
		> 10 Years	41	93,18%
		Total	44	100%
3	Position	Group Leader	4	9,09%
		Team Leader	18	40,91%
		Member	22	50%
		Total	44	100%
4	Income	Rp. 15 Million – Rp. 20 Million	2	4,54%
		Rp. 20 Million – Rp. 25 Million	19	43,2%
		Rp. 25 Million – Rp. 30 Million	18	40,90%
		> Rp. 30 Million	5	11,36%
		Total	44	100%
5	Education	D3	5	11,36%
		Bachelor of Strata One (S1)	29	65,92%
		Bachelor of Strata Two (S2)	10	22,72%
		Bachelor of Strata Three (S3)	0	0%
		Total	44	100%

Based on Table 1, it shows that the dominance of male auditors is 38 people or 86.36%, has a service period of > 10 years as many as 41 people or 93.18%, has a position as a member as many as 22 people or 50%, has an income of Rp. 20 million – Rp. 25 million as many as 19 people or 43.2%, and has a S1 educational background as many as 29 people or 65.92%. According to Robbins and Judge (2016), there are several factors of individual characteristics, including: gender, education, income, and employment period where these factors can affect the condition of spiritual intelligence, emotional intelligence, and remuneration which will encourage the improvement of auditor performance.

Validity Test

Table 2. Validity Test Results

Indicator	Nilai Outer Loading (Loading Factor)	AVE Scores
X1.1.1	0.855	0,684
X1.2.1	0.848	
X1.3.1	0.796	
X2.1.1	0.863	0,627
X2.1.2	0.628	
X2.1.3	0.756	
X2.1.4	0.871	
X2.1.5	0.612	
X2.1.6	0.800	
X2.1.7	0.651	
X2.1.8	0.601	
X2.2.1	0.686	
X2.2.2	0.886	
X2.3.1	0.833	
X2.3.2	0.863	
X2.3.3	0.632	
X2.3.4	0.639	
X2.4.1	0.823	
X2.4.2	0.813	
X2.4.3	0.882	
X2.5.1	0.863	
X2.5.2	0.654	
Z1.1.1	0.895	0,685
Z1.1.2	0.764	
Z1.2.1	0.851	
Z1.3.1	0.849	
Z1.4.1	0.682	
Z1.5.1	0.675	
Y1.1.1	0.663	0,691
Y1.2.1	0.876	
Y1.3.1	0.604	
Y1.4.1	0.874	
Y1.5.1	0.570	

The significance test was carried out using factor analysis based on KMO values and Loading Factors in the Factor Matrix. The test can be said to be valid if the KMO value is >0.5 and the loading factor value > rule of tumb (0.4) means that the data is declared valid (Ghozali, 2018). The loading factor and AVE test showed that all indicators in the variables of spiritual intelligence, emotional intelligence, remuneration, and auditor performance had a loading factor value greater than 0.5 and had an AVE value greater than 0.5. When the loading factor and AVE value are greater than 0.5, it can be stated that the indicators used in this study are valid.

Reliability Test

Table 3. Cronbach's Alpha Value and Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability
Spiritual Intelligence (X1)	0.915	0.931
Emotional Intelligence (X2)	0.875	0.906
Auditor Performance (Y)	0.926	0.939
Remuneration (Z)	0.955	0.960

Reliability tests are used to find out whether each indicator in the questionnaire used is reliable as a variable measurement tool. Reliability testing is carried out using Cronbach's alpha, that is, if the α value is more than 0.6 (Sugiyono, 2013). The composite reliability and Cronbach's alpha test showed that all variables in this study had a composite reliability value greater than 0.7 and had a Cronbach's alpha value greater than 0.7. Based on this, all variables in this study are declared reliable (Fornell and Lacker, 1981 in (Ghozali, 2013)). Reliable variables mean that they can be consistently used to measure the phenomena contained in this study in a certain period of time.

Model Goodness Test

Table 4. Model Goodness Test (R Square Value)

Variable	R Square	Adjusted R Square
Auditor Performance (Y)	0,687	0,702

Table 5. Model Goodness Test (Chi Square Value)

	$1 - (1 - R \text{ Square Auditor Performance})$
Chi Square	$1 - (1 - 0,687)$
	0,687

In the goodness test, the model uses the R Square value and Q Square value. In the R Square value, it was found that the variables of spiritual intelligence, emotional intelligence, and remuneration were able to explain the auditor performance variables by 68.7% and the remaining 31.3% explained by other factors outside this study. In addition to testing on the R Square value, tests were also carried out on the Q Square value which was to test the predictive relevance of the research construct. In this test, it was found that the Q Square value was 68.7% where the variables of spiritual intelligence, emotional intelligence, and remuneration had a category of high predictive relevance in predicting auditor performance variables and the remaining 31.3% was predicted by constructs outside this study.

Hypothesis Testing

Table 6. Model Goodness Test (Chi Square Value)

	Original Sample (O) (Beta)	Average Sample (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Spiritual Intelligence (X ₁) -> Auditor Performance (Y)	0,180	0,384	0,065	2,773	0,004
Emotional Intelligence (X ₂) -> Auditor Performance (Y)	0,304	0,725	0,103	2,935	0,005
Remuneration (Z) -> Auditor Performance (Y)	0,163	0,319	0,059	2,750	0,000
Remuneration (Z) Moderating the Influence of Spiritual Intelligence (X ₁) on Auditor Performance (Y)	0,206	0,582	0,081	2,547	0,003

Remuneration (Z) Moderating the Influence of Emotional Intelligence (X ₂) on Auditor Performance (Y)	0,215	0,413	0,069	3,111	0,001
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Based on the results of hypothesis testing, it can be concluded that spiritual intelligence has a positive and significant effect on auditor performance with a original sample value (beta) of 18% and a probability of $0.004 < 0.05$, so hypothesis 1 is accepted. Similarly, emotional intelligence showed a positive and significant influence on the auditor's performance with a beta value of 30.4% and a probability of $0.005 < 0.05$, so hypothesis 2 was accepted. Remuneration was also proven to have a positive and significant effect on the auditor's performance with a beta value of 16.3% and a probability of $0.000 < 0.05$, so hypothesis 3 was accepted. In addition, remuneration significantly moderated the influence of spiritual intelligence on auditor performance with a beta value of 20.6% and a probability of $0.003 < 0.05$, supporting hypothesis 4a. Remuneration also positively moderated the influence of emotional intelligence on auditor performance with a beta value of 21.5% and a probability of $0.001 < 0.05$, so that hypothesis 4b was accepted.

Discussion

The results of hypothesis 1 test show that spiritual intelligence has a positive and significant influence on auditor performance. These findings are in line with the research of (Kurniawan & Mustikawati, 2016), (Purnomo, 2016), (Annisa & Mayliza, 2019), (Aziza & Andriany, 2020), and (Yasir et al., 2021), which stated that spiritual intelligence significantly affects employee performance. In this study, spiritual intelligence plays an important role in improving the performance of auditors in the Regional Office of the Directorate General of Taxes of Yogyakarta. Auditors who have high spiritual intelligence are able to carry out their duties with integrity, loyalty, and good communication skills. Based on these results, hypothesis 1 is accepted.

Furthermore, the results of hypothesis 2 test show that emotional intelligence has a positive and significant effect on auditor performance. These results are consistent with previous studies such as (Kurniawan & Mustikawati, 2016) and (Aziza & Andriany, 2020), which emphasized the importance of emotional intelligence in supporting employee performance. Auditors with high emotional intelligence are able to manage emotions, motivate themselves, and establish good relationships with colleagues, which contributes to optimal performance. Thus, hypothesis 2 is accepted.

The results of hypothesis 3 test revealed that remuneration also had a positive and significant effect on auditor performance. These results support the research of (Nawawi & Bachri, 2019) and (Ikbal, 2021), which show that remuneration plays an important role in motivating auditors to achieve better performance. Auditors who are remunerated according to their responsibilities and work performance feel more valued, so they tend to show loyalty and high quality of work. Therefore, hypothesis 3 is accepted.

In hypothesis test 4a, it was found that remuneration moderated positively and significantly the influence of spiritual intelligence on auditor performance. These results confirm that adequate remuneration amplifies the positive influence of spiritual intelligence on performance. Auditors with high spiritual intelligence, supported by motivating remuneration, will be better able to show optimal performance. Therefore, hypothesis 4a is accepted.

Finally, the results of hypothesis 4b test show that remuneration moderates positively and significantly the influence of emotional intelligence on auditor performance. Proper remuneration strengthens auditors' ability to manage emotions, work under pressure, and establish good working relationships, ultimately improving their performance. Auditors who feel their remuneration is in line with their efforts and responsibilities will be more motivated to improve performance. Based on these results, hypothesis 4b is accepted.

CONCLUSIONS, LIMITATIONS, AND IMPLICATIONS

Conclusion

Based on a thorough analysis of the data that has been carried out and a detailed discussion, it can be concluded that the conclusion of the research is that first, spiritual intelligence has a positive and significant effect on the performance of auditors in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. Both variables of emotional intelligence have a positive and significant effect on the performance of auditors in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. Third, remuneration has a positive and significant effect on the performance of auditors in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. The four remuneration variables positively and significantly moderated the influence of spiritual intelligence on the performance of auditors in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. Fifth, remuneration moderates positively and significantly the influence of emotional intelligence on auditor performance in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta.

Research Limitations

This study only assesses the condition of spiritual and emotional intelligence in tax auditors of the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta, which is the reason for the need for further research on spiritual and emotional intelligence in a more objective and comprehensive manner for all tax auditors in all units of the Directorate General of Taxes in Indonesia. There are still many variables that can be used as moderation variables, this can provide another picture of the research on auditor performance in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta. There are many variables that can affect the performance of auditors and not only spiritual intelligence, emotional intelligence, and remuneration. Therefore, further research can be developed on the factors that affect the performance of auditors in the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta.

Research Implications

The results of this study confirm several theories that are the basis of the research, as well as strengthen previous findings regarding the influence of spiritual intelligence and emotional intelligence on auditor performance moderated by remuneration at the regional office of the Directorate General of Taxes of Yogyakarta. Auditors at the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta should improve their ability to complete work on time. Punctuality in completing tasks is essential because delays can hinder the workflow and affect the performance of other colleagues. In addition, Auditors at the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta need to be better at managing emotions and moods before and during work. Good emotion management will have a positive impact on individual performance and increase the harmonization of cooperation with other employees, so that team productivity can be more optimal. Auditors at the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta are advised to continue to develop creativity in every work and problem solving. This increase in creativity can be facilitated through participation in seminars and job training organized by the Regional Office of the Directorate General of Taxes of the Special Region of Yogyakarta or through collaboration with relevant stakeholders.

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