

## **EFFECTS SPIRITUAL INFLUENCE OF AUDITORS , COMPLEXITY TASK , ETHICS AUDITOR AND AUDITOR EXPERTISE ON THE PERFORMANCE AUDITOR WITH ACCOUNTING INFORMATION SYSTEMS WITH MODERATING VARIABEL (Empirical Study on BPKP Representative Office South Sulawesi )**

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### **ABSTRACT**

*This study aims to look at the concepts of spiritual auditors, the complexity of the task, the ethics of auditors and auditor expertise effect the performance for auditors with moderated variabel by the accounting information system. This research in the domain of accounting for audit with the auditor's analysis unit in Financial and Development Supervisory Agency (FDSA) Representative Office of South Selebes province. This research is an explanation (explanatory research) intends to explain the causal relationship between variables through hypothesis testing. The analytical method used in this study is Moderated Reggression Analysis (MRA) which is a specific application of multiple linear regression in the regression equation which contains an element of interaction (multiplication of two or more independent variables). This analysis is used to determine the influence of independent variables on the dependent variable in the presence of a moderating variable. This research is expected to contribute to a system modeling on the implementation of an effective audit are integrated with aspects of behavioral as spiritual auditors, the complexity of the task, the ethics of auditors and expertise of auditors are moderated by the accounting information system which is seen determine the effectiveness of an audit program that will produce a good performance auditor at Financial and Development Supervisory Agency (FDSAP) Representative Office of South Sulawesi province. This research as a source of information for formulating policies in realizing the effectiveness of the audit and capacity building of human resources for the auditor at BPKP Representative Office of South Sulawesi province, so as to provide reasonable assurance for users of financial statements (stakeholders).*

Key words: Spiritual Auditor, Complexity of the task, Ethics Auditor, Auditor Expertise, Accounting Information Systems

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### **I. Introduction**

#### **1.1. Background**

In recent years, the legal issues primarily related to corruption, collusion and nepotism (CCN) with all the practice has been a concern of society and is regarded as something which is prevalent in this country. Public demand clean governance and free from, collusion and nepotism (CCN) calls for the implementation of the supervisory function and internal control system for the implementation of good governance and public finance management to ensure that the implementation of activities in accordance with policies and plans that have been established and to ensure that the objectives are achieved economically, efficiently, and effectively.

In accordance with Government Regulation No. 60 of 2008 regarding internal control system of government, that implementing the internal control is carried out by the internal control official government (ICOG), the Financial and Development Supervisory Agency (FDSA), Inspectorate General, Insektorat Provincial Inspectorate of Regency / City. FDSA as one of the government the task of implementing internal control for the implementation of the government in the field of financial supervision and development that include audit, consulting, assistance, evaluations, eradication of corruption as well as education and training supervision in accordance with applicable regulations. FDSA as an internal auditor was instrumental in encouraging government efforts to combat corruption, to conduct an audit carried out by auditors. Auditor FDSA is a Government Internal Supervisory Apparatus (ICOG) which is one of the important elements of government management in the context of good governance.

In carrying out the external audit function, the BPKP should be supported by performance auditors. Auditors have an important role in carrying out inspection function. Therefore, an auditor must be able to apply the skills, knowledge, and experience (Marganingsih and Sri Martani 2009) in Elya et al, (2010). Audit function will be effective and optimum performance when the auditor is determined by the behavior of the auditor. BPKP also evaluate the efficiency and effectiveness of the operation of various government programs and state-owned companies, one example is the evaluation of the implementation of the computerization of a government agency. (Arens, 2011).

In performing his duties, the auditor is influenced by many things owned or faces both from within and from outside. This is because the auditor is human beings who have feelings, emotions, self-esteem, personality rights and which used as the power to run each job. The influence of the self such as intelligence, professionalism and commitment to be a good reflection of the character of the auditor. While the influence of the outside, of a person's performance will be influenced by the environment in which they work and technological developments.

Intelligence is one of the largest grace possessed by humans, especially again the auditors. Man with intelligence can continuously maintain and improve the quality of life is increasingly complex, through the process of thinking and continuous learning (Afria Lisda, 2009). During this time the word "intelligence" always connoted with intellectual commonly known as the Intelligence Quotient (IQ). The presumption that human intelligence is only concentrated on the intellectual dimension is no longer valid today's era. In addition to IQ, humans still have more intelligence, including emotional intelligence (emotional quotient) and spiritual intelligence (spiritual quotient).

Literally, spiritual intelligence works from the center of the brain, which functions in the brain unifying spiritual intelligence gives us a creature actually intact intellectually, emotionally and spiritually. Spiritual intelligence gives us a moral sense, the ability to customize rules rigidly coupled with the understanding reached the limit. We wrestle with spiritual intelligence to grapple with the particulars of good and evil (Zohar and Marshall, 2001).

Spiritual intelligence which is owned by the auditor becomes important in the execution of his duties as an auditor. In the face of a wide variety of work always focuses on spiritual intelligence. In the work environment, especially prior to conducting the audit, usually the boss will do the planning together subordinates to define the tasks that must be implemented by each subordinate, and also the time required to complete the task. In determining the tasks assigned and the time required to complete the task, determined by superior perception of the level of complexity of the task. Bosses will provide high complexity tasks to subordinates who are experienced, and vice versa. So that in every assignment, it is possible for subordinate to have a difficult task to or the simple one. Whereas in the work environment, the subordinate's performance is evaluated based on how fast and effective in completing any given task by his superiors.

The complexity of the audit was based on individual perceptions of task difficulty audit. This perception raises the possibility that an audit task difficult for someone, but it may also be easier for others. Restu and Indriantoro in Prasita and Adi (2007).

The complexity of the assignment given to the auditor is also supported by a code of ethics that must be obeyed. For example, in the era of globalization, many auditors who violate the code of ethics and auditing standards that have been established, this is evidenced by the auditor who commits an offense by issuing an audit opinion that is not in accordance with the actual situation in the company. Most people define unethical behavior as behavior that is different from something that should be done. There is a reason why people are not ethical or someone different ethical standards of society as a whole or someone decides to act it all.

Auditors are also required to maintain the trust of their clients and of the other users of audited financial statements. This confidence must be improved constantly supported by an audit expertise. Carried mandate as auditor shall be carried out with professionalism and uphold the code of professional conduct that should be used as guidelines in carrying out any duties.

Mulyadi (2002), the first general standard set skills requirements of auditors in carrying out his profession. Auditors must have undergone technical training and education are sufficient in the practice of accounting and auditing techniques. This is in line with Trotter (1986), quoted from Mayangsari (2003), is a person with expertise skills doing the work easier, faster and very rarely or never make mistakes. Auditors must have the ability to understand the criteria used and competent in determining the type and amount of evidence to make the appropriate conclusions after evaluating the evidence.

This study is a replication of previous studies, the research done Alim et al (2007), Afria Lisda (2009), and Nurul Fahira (2014). Differences of this study with previous research lies in the spiritual auditors, the complexity of the task, the ethics of auditors and auditor expertise as the independent variable and accounting information systems as a moderating variable. Additionally, in this study the performance of auditors as the dependent variable, whereas previous studies using independence as the independent variables and audit quality as the dependent variable. The next difference that is the subject of this research, namely office of Financial and Development Supervisory Agency (FDSA) Representatives of South Sulawesi province.

## 1.2. Formulation of the problem

Based on the description of the background, issues that were examined in the study formulated as follows:

1. What Is the effects spiritual influence of auditors, the complexity of the task, the ethics of auditors, auditor expertise partially on the performance of auditors.
2. What is the effect spiritual influence of auditors, the complexity of the task, the ethics of auditors and expertise auditor jointly moderated by the accounting information system of the performance auditors

## 1.3. Benefits of research

Theoretically, the results of this study are expected to enrich the accounting literature in particular the study of spiritual auditor, the complexity of the task, the ethics of auditors and auditor expertise moderated by the accounting information system affect the performance auditor. Specifically, the results of this study are expected to provide empirical evidence about the spiritual auditors, the complexity of the task, the ethics of auditors and auditor expertise moderated by the accounting information system affect the performance of auditors. In addition, the results of this research can be used as a reference for researchers who are interested in similar fields or in other related fields.

In practical terms, the results of this study can be used as an input to the auditors, especially those in the Office of Financial and Development Supervisory Agency (FDSA) Representatives of South Sulawesi province. to continue to maintain the attitude of professionalism by promoting spiritual intelligence when faced with a complexity of the task in conducting the audit, as well as maintaining the ethics and expertise of auditors so that their performance are getting better.

## **II. Literature Review**

### **2.1. Literature review**

#### **2.1.1. Self-actualization theory (Theory of Self-Actualitation)**

Self-actualization is the instinctive human need to do the best he can. According to Maslow, each person must develop to his fullest potential. (Lianto, 2013). Maslow also said self-actualization as a desire for increasingly become self fullest itself, becomes what according to capabilities. Self-actualization is how we develop the strength of ourselves, so in practice it requires mental health, wealth and self-confidence, discipline, responsibility, integrity. (Arianto, 2009).

Maslow in Arianto (2009), stating the process of self-actualization is to be yourself and develop the characteristic and potential psychological unique. Self-actualization will be helped or hindered by the experience and by learning, especially in childhood. Self-actualization will change in line with the development of a person's life. When it reaches a certain age (adult) a person will experience self-actualization shift from physiological to psychological.

#### **2.1.2 Spiritual Intelligence**

Spiritual intelligence is intelligence to face and solve problems of meaning and value, which puts human behavior and life in the context of a broader meaning and rich, and considers that action or the way a person's life is more meaningful than the others (Zohar and Marshall, 2002 in Tikollah, 2006).

Definition of spiritual intelligence which is more in line with the development of cutting-edge psychology described by Sinetar. According to him, spiritual intelligence is the mind that gets inspiration, encouragement, and the effectiveness of an inspired, theisness or appreciation of the divine inside us all into one piece (Sinetar, 2000 in the Zohar and Marshall, 2001).

Zohar and Marshall (2001) argued that the spiritual intelligence as the intelligence to deal with and solve the problem of meaning and value the intelligence to put a person's behavior and life in the wider context of meaning and rich. This spiritual implementation method includes two methods according Sukidi (2002), namely:

- a. Vertical methods: how spiritual intelligence can educate our heart to a relationship, the presence of God.
- b. Horizontal method: spiritual intelligence educate our heart into good manners and morals.

Implementation of this vertical method, such as attitude to life and a clever relegius grateful for the existence of self. Implementation of this horizontal method, such as honesty, tolerance, ethical, social care and openness.

#### **2.1.3. The complexity of the task**

Accountants are always faced with complex tasks, many, different and linked to one another. The complexity of the tasks can be defined as a function of the task itself, the partner and Gudono Wood (2007). The complexity of the task is a task that is not structured, confusing and difficult, Sanusi and Iskandar in partner and Gudono (2007). Some audit tasks considered as tasks with high complexity and difficult, while others perceive as an easy task Jiambalvo and in partner and Gudono Pratt (2007).

The complexity of the task is defined as a complex task, made up of parts that many, varied and intertwined with each other. In performing its duties are complex, the auditor as a member of the audit team requires expertise, capabilities and high level of patience (partner and Gudono, 2007).

This resulted in an increase in the complexity of the higher risk of misinterpretation. Prasita and Adi (2007) explains that the complexity of the audit is one of the things that is often experienced by auditors in performing audit tasks. The complexity of the audit related to the tendency that the conduct of the audit is a task that faces many complex issues. The complexity of the task in the audit is influenced by several factors: the amount of information that is not relevant in the sense that the information is not consistent with the events to be predicted and the ambiguity of high diversity is the diversity of outcomes (results) expected by clients of auditing activities (Son, 2013).

#### **2.1.4. Ethics Auditor**

In terms of ethics, a profession should have a high moral commitment that manifested in a special regulation. This rule is a rule in the run or carry out the profession, which is commonly referred to as the code of conduct. Code of conduct must be met and adhered to by every profession who provide services to the community and is a tool for the public trust. (Herawaty and Julius, 2009).

Abdullah et al, (2013) in practice auditor must be independent and must not disclose confidential client information without the specific consent of the client, with a few exceptions in certain situations. Ethics deals with the question of how people will behave toward others Kell et al. (2002) in Alim, et al (2007). According to Big Indonesian Dictionary (1995) ethics mean values of right and wrong that adopted a group or community.

Messier et al (2005; 385), a code of conduct AICPA Professional Conduct defines both the ideal and the principle of the minimum acceptable behavior for auditors. Professional Code of Conduct AICPA (American Institute of Certified Public Accountants) as follows:

- a. Responsible
- b. Public Interest
- c. Integrity
- d. Objectivity and independence of e. Due Care
- f. The scope and nature of the Services

According to Arens et al, (2008: 68), the reason for the hope that is so high on the application of ethics for the public accounting profession that is because it is important that the client and parties external users of financial statements to have confidence in the quality of auditing and other services given by a public accountant.

#### **2.1.5. Auditor Expertise**

The auditor's expertise gained from formal and non-formal education must be constantly improved. One source of increased auditor skill can come from experiences in the field of auditing and accounting. The experience can be obtained through a gradual process, such as: the implementation of the tasks of inspection, training or other activities associated with the development expertise of auditors (Hastuti, 2012).

Arens (2003), an auditor should be required to meet the technical qualifications and experience in the industry that was involved clients. This is in line with the Trotter (1986) in Mayangsari (2003), is a person with expertise skills doing the work easier, faster, intuitik, and very rarely or never make mistakes. So it can be interpreted that the competence of auditors are auditors with sufficient knowledge and experience and can conduct audits explicit objective, accurate, and thorough. (Ayu Dewi, et al. 2013).

Christiawan (2002) says, competencies related to education and experience possessed adequate public accountants in auditing and accounting. In carrying out the audit, public accountant to act as an expert in accounting and auditing, the achievement of expertise begins with formal education, which is further expanded through experience in auditing practices. Furthermore, according to Mayangsari (2003), competence is also the knowledge, skills and abilities associated with the job, and the skills needed for non-routine jobs.

Under Generally Accepted Accounting Standards on Auditing Standards No.04 statement regarding the first general standard, which reads "Audit should be conducted by one or more persons who have expertise and sufficient technical training as an auditor". This standard confirms that no matter how high the someone's ability in other areas, including in the field of business and finance, he can not meet the requirements referred to in this auditing standard, if it does not have adequate education and experience in the field of auditing. The conclusion that can be drawn from an understanding of audit expertise is someone who has a particular skill or high knowledge in a particular subject gained from training or experience in the field of auditing. (Hastuti, 2012).

#### **2.1.6. Accounting information system**

Accounting information systems (AIS) is a collection of resources, such as human and equipment that is set to transform data into information and then this information is communicated to a variety of decision-makers (Bodnar and Hpwood, 1998), while according to Widjanto (2002: 14), accounting as an information system include activities to identify, collect, process, and communicate information economy about an organization every related party. The information system is a set of components consisting of:

- a. People who operate the system and do various functions.
- b. Procedures, both manual and automated involved in collecting, processing and storing data on the activities of the organization.
- c. Data about the organization's business processes
- d. Software that is used to process an organization's data.
- e. Infrastructures of information technology, including computer software, equipment supporter

#### **2.1.7. Performance Auditor**

The performance of auditors is an action or implementation of inspection tasks that have been completed by the auditor within a certain time. Understanding the performance of auditors according to Mulyadi (2002) in Trisnangsih (2007) is a public accountant who carry out the assignment of the examination objectively on the financial statements of a company or other organization with the aim to determine whether the financial statements present fairly in accordance with accounting principles

generally accepted, in all material respects, the financial position and results of operations of the company. Gibson et al (1996) in Sopiah (2008) stated that individual performance and the performance of the auditor is a measure that can be used to set the comparison results of the implementation of tasks, responsibilities given by the organization at a certain period and the relative can be used to measure job performance or the performance organization.

## **2.2. Conceptual Framework**

### **2.2.1. The influence of spiritual auditors on auditor performance**

An auditor can show optimal performance when he himself get a chance to express all his potential as a human being. It will be able to appear if someone can interpret every job and align between emotions, feelings and the brain. Spiritual intelligence teach people to express and give meaning to every action, so if you want to show a good performance, it takes spiritual intelligence, (Munir, 2003, the Fabiola, 2005).

Mudalis research, 2002 (Fabiola, 2005) proved the importance of spiritual intelligence. One has to have a high SQ so that he can really be smart. The intelligence is also needed in the world of work, where the three intelligence can function effectively, then he will show work that stands out. Wiersma's research, 2002 (Fabiola, 2005) states that a person's spiritual intelligence influence in achieving its goal of his career in the world of work. Someone who carries the meaning of spirituality in his life and his work will feel more meaningful. This will motivate him to work better so that his performance is also good.

### **2.2.2. The Influence of Complexity task on Auditor Performance**

The complexity of the task has become an important variable in research on goal setting, decision making, and performance (Maynard and Hakel, 1997 in Sanusi et al., 2007). In short, the complexity of the task refers to the number of different attributes in the task and the relationships between these traits. In relatively simple tasks, complex tasks requiring more personal resources (eg, attentional resources, information processing capacity, effort, and persistence) to be expanded into practice (Bandura, 1986).

There is also research evidence that shows that the complexity of the task is negatively related to job performance (Barron and Harackiewicz, 2001). One study, for example, find a subjective task complexity will be negatively related to student performance on the task of scheduling classes through mediation effect of self-efficacy (Mangos and Steele-Johnson, 2001). Another study found both objective and subjective task complexity will be negatively related to student performance on the task scheduling of work (Maynard and Hakel, 1997 in Sanusi et. al., 2007).

### **2.2.3. The Influence of auditor's ethics toward his performance**

Research conducted Pawitra and Abdillah (2011), explains that ethics auditor affect the performance of auditors in FDSA with population used is the FDSA auditors in 2010 that amounted to 152 people. Furthermore, Singgih et al (2010) in Hermin et al (2013) said every profession who provide services to the public requires the trust of the communities it serves. Accountants realize the enormity of his role for the community and also to the profession, then he will have a confidence to do the job properly then it will give a great influence and a great contribution to society and the profession that can affect a person's performance.

### **2.2.4. The influence of auditor's skills toward his performance**

Research conducted Nurmawati and Rina (2012), shows that partially competence significant effect on the performance of the bank's internal auditors with the direction of a positive relationship. This is according to research conducted Halim (2003) in Nurmawati and Rina (2012), that the competence is determined by three factors, namely formal education in the field of accountancy sector in higher education including test audit profession, training that is both practical and experience in auditing, and continuing professional education for auditors pursue a professional career. With the education, training, and experience, the auditor has the ability to assess objectively and can use discretion impartially. Subsequent research Hastuti (2012) indicates that the auditor expertise gained from formal and non formal education should be constantly improved, so the expertise of an auditor can develop. This is in line with research conducted Gede (2013) that the competence (skills) significantly affects the performance of auditors.

## **2.3. Hypothesis**

Based framework that has been described, the hypothesis can be formulated as follows:

1. Spiritual auditor, the complexity of the task, the ethics of auditors and auditor expertise and significant positive effect partially to the performance of auditors.
2. Spiritual auditor, the complexity of the task, the ethics of auditors and expertise together auditor effect on the performance of auditors moderated by the accounting information system.

## **III. Research Methods**

### **3.1 Process Flow Research**

This research was conducted to obtain data that gives an overview about the influence of the complexity of the task, the ethics of auditors and auditor expertise on the performance of auditors.

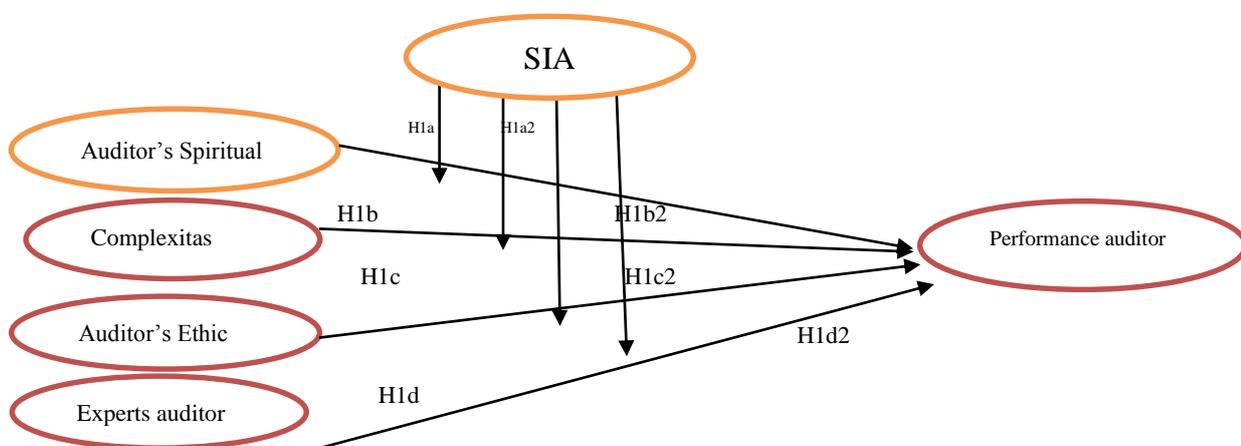
This study uses explanatory case study to explain the relationship between the variables used in this study through a research hypothesis testing that have been established, while the data collection techniques used is Cross Sectional. The few things that will be discussed include: the object of study, research methods, population and sample, the types and sources, data collection techniques, test data and data analysis methods

### 3.2. Model Research

The analytical method used in this study is Moderated Regression Analysis (MRA) which is a specific application of multiple linear regression in the regression equation which contains an element of interaction (multiplication of two or more independent variables).

Furthermore, to identify a variety of potential causes of an effect or problem and analyze the problem, brainstorming will be related to variables operationalized in this study.

Figure 1. Research Model



Path analysis shows the influence of the independent variables either directly or indirectly by using the statistical program SPSS version 20.00. Brainstorming related to variables operationalized in this study, unearthed indicators are summarized in the operationalization of variables, as shown in Table 1 below:

Table 1. Operational variabel

Variabel	Dimensio	Indicator	Measuring
<b>X1</b> Spiritual Auditor (King, D.B. 2008)	1. Critical existential thinking.	1. existence 2. The meaning of events, 3. Life after death 4. The relationship of man and the universe 5. God or a higher power  Ordinal scale	Ordinal scale
	2. Personal meaning production	1. The meaning and purpose of life and reason for living 2. The meaning failure, take a decision in accordance with the purpose of living 3. The meaning and purpose of daily events.	Ordinal scale

	3. Transcendental awareness	1. Aspek non-physical and non-material 2. Being able to feel the non-physical and non-material 3. Understanding the relationship between people, 4. Quality of personality / emotion,	Ordinal scale
	4. Conscious state expansion.	1. Control area awareness 2. Move in the area of awareness 3. Looking at the problem in the area of awareness, 4. Develop techniques to	Ordinal scale
<b>X2</b> Task complexity	1. Task that many	1. The amount of a given task 2. Duration of the audit 3. The remote audit	Skala Ordinal
	2. Difficult that task	1. Location remote audit 2. item audit done	Skala Ordinal
	3. Unclearly of task	1. Information on the given task 2. Unclear authority	Skala Ordinal
<b>X3</b> Auditor's Ethick	1. Ethick code	1. Understanding the code of ethical conduct of auditors 2. The remuneration received	Ordinal scale
	2. Responsibility	1. Carry out an audit assignment well	Ordinal scale
	3. Objectivity	1. Do not side with the client A strong commitment to the task Ordinal Scale	Ordinal scale
	4. Behavior with friend	Carying	Ordinal scale
	5. Awareness	Awareness	Ordinal cale
<b>X4</b> Auditor expertising	1. Education	1. The level of for 2. Competence education.mal education. 3. Cumulative Performance Index (CPI).	Ordinal scale
	2. Training	1. Duration of training. 2. Training materials	
<b>X5</b> Accounting Information System	1. Capable operate the information technology	1. Software-controlled 2. The system is easy to understand	Ordinal scale
	2. Ease to do what auditors do through information technology systems	1. Easy operational 2. Ease of information received	
	3. With technology accounting information system make the auditor's decision	1. The results of the audit to be effective 2. Duration of the audit 3. The auditor's decision is more effective	

<b>Y</b> Auditor Performance	1. Objektif factor	1. The work completed 2. Work Discipline	Ordinal scale
	2. Subjektif factor	1. Inisiatif 2. Cooperation 3. Loyalitas	

**IV. Result And Discussion**

**4.1 Analysis and Testing Hypotheses MRA First Model**

As significant to determine the influence of spiritual auditor in the auditor 's performance moderated by the accounting information system can be seen in the regression equation as follows :

$$Y = \alpha_1 + \beta_1.X_1 + \beta_5.X_5 + \beta_9 X_1.X_5 e \dots\dots\dots 1)$$

Where :

- Y = Auditor Performance
- X1 = Auditor’s spiritual
- X5 = Accounting Information Systems
- $\alpha$  ,  $\beta_0$  = Constant
- $\beta_1$  ,  $\beta_5$  ,  $\beta_9$  = coefficient regression
- e = Standard error

Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of the regression with the results in Table 2 as follows :

Table 2  
Regression Analysis of Effect of X1 to Y Moderated by X5

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-677.510	32.057		-21.135	.000
x1	30.943	1.587	.538	19.504	.000
x5	20.153	1.655	.447	12.178	.000
x15	.065	.024	.087	2.678	.010

a. Dependent Variable: y

From table 2 above can be seen that the regression equation for the data used in this study are as follows:

$$Y = X_1 -677.510 + 30.943 + 20.153 + 0.065 X_1 X_5$$

Based on the regression model can be described as follows:

1. Constant value of -677.510 spiritual meaning if variable auditors and accounting information systems and interactions between the independent variables equal to 0 (zero), the performance of auditors amounted to -677.510 units.
2. The auditor spiritual regression coefficient of 30.943 means that, if the auditor spiritual variable increases by one unit then the variable performance of auditors will be increased by 30.943 units, assuming other variables constant (ceteris varibus).
3. The value of the regression coefficient accounting information system of 20.153 means that, if the variable accounting information system increased by 1 unit, the variable performance of auditors will be increased by 20.153 units, assuming other variables constant (ceteris varibus).
4. The regression coefficient of 0.065 means that, when variables spiritual interaction auditor and accounting information systems increased by 1 unit, the variable performance of auditors will increase by 0.065 units, assuming other variables constant (ceteris varibus).

**4.2 First Model of Hypothesis Testing**

**4.2.1. Individual parameters Significance test (Test T Statistics)**

Variable auditor spiritual value parameter coefficient of 19.504 with a significance level of 0.00 (<0.05). Variable accounting information system provides parameter coefficient value of 12.178 with a significance level of 0.00 (<0.05). Variable moderate one that is an interaction between variables spiritual auditors and accounting information systems to be significant, so it can be concluded that the accounting information system variables are variables moderating.

**Hypothesis:**

Ha1 hypothesis which states that "Accounting Information Systems Increase the Influence of Auditor’s Spiritual on their Performance" get results p value of 0.010 which is smaller than the significance level of 5% or 0.05, this means that the better the

accounting information system will increase the influence of spiritual auditor significantly on the performance of auditors. Thus the results of the test this hypothesis accept the hypothesis Ha1.

**4.2.2 Simultaneous Significance test and Coefficient of Determination**

Based on research data using SPSS version 20 for windows obtained calculation results of the ANOVA and coefficient of determination with the results in Table 3 and Table 4 as follows:

Table 3  
Results of ANOVA  
ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2389387.525	3	796462.508	1.004E3	.000 <sup>a</sup>
	Residual	36490.992	46	793.282		
	Total	2425878.516	49			

a. Predictors: (Constant), x15, x1, x5

b. Dependent Variable: y

ANOVA test results in Figure 3 above shows the calculated F value of 1.0004E3 with significance probability of 0.000. The significance value is less than 0,050 . This means that the regression model can be used to predict the relationship between the spiritual auditor with the performance of auditors with the accounting information system as moderating variable. Significance level generated by MODERATE variables in Table 2 which is equal to 0,010 . Therefore this figure > 0.05 , then the accounting information system can be expressed as a moderating variable.

Table 4  
Coefficient of Determination  
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.992 <sup>a</sup>	.985	.984	28.16527

a. Predictors: (Constant), x15, x1, x5

Table 4 above shows the R value of 0.992. This means that the relationship between the spiritual auditor with the performance of auditors with the accounting information system as moderating variables have a relationship amounted to 99.2%. Said to be strong because the relationship is > 50%. Adjusted R-square value generated reached 0984, which means that 98% of the variation can be explained by the performance of auditors auditor spiritual variables are moderated by the variable accounting information system. While the remaining 0.2% (100% -98%) is explained by other variables that are not explained by the regression model.

**4.3. Analysis and Testing Hypotheses MRA Second Model**

As to determine the influence of significant complexity of the auditor on the performance of auditors moderated by the accounting information system can be seen in the regression equation as follows:

$$Y = \alpha_2 + \beta_2.X_2 + \beta_6.X_5 + \beta_{10} X_2.X_5 e \dots\dots\dots 2)$$

Where :

- Y = Auditor’s Performance
- X2 = Auditor’s Complexity
- X5 = Accounting Information Systems
- α, β0 = Constant
- β2, β6, β10 Koefisien regression

Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of the regression with the results in Table 5 as follows:

Table 5  
Regression Analysis of Effect of X2 to Y Moderated by X5  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-616.843	113.814		-5.420	.000
	x5	44.458	4.223	.986	10.529	.000
	x2	7.586	3.504	.210	2.165	.036

x25	-0.211	.139	-0.207	-1.517	.136
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a. Dependent Variable: y

From Table 5 above can be seen that the regression equation for the data used in this study are as follows:

$$Y = -616\,843 + 44.458 + 7.586 X_2 X_5 - 0.211 X_2 \cdot X_5$$

Based on the regression model can be described as follows:

1. Constant value of -616 843 means that if the variable complexity of auditors and accounting information systems and interactions between the independent variables equal to 0 (zero), the performance of auditors amounted to -616 843 units.
2. The value of regression coefficient means that the complexity of the auditor amounted to 44.458, when variables auditor complexity is increased by 1 unit, the variable performance of auditors will be increased by 44.458 units, assuming other variables constant (ceteris varibus).
3. The value of the regression coefficient of 7.586 accounting information systems means that, if the variable accounting information system increased by 1 unit, the variable performance of auditors will increase by 7.586 units, assuming other variables constant (ceteris varibus).
4. The regression coefficient - 0,211 means that, if the complexity of the interaction variables auditors and accounting information systems increased by 1 unit, the variable performance of auditors will increase by - 0,211 units, assuming other variables constant (ceteris varibus).

#### 4.4. Second Model of Hypothesis Testing

##### 4.4.1 Individual parameters Significance test (Test T Statistics)

Variable complexity auditor provides parameter coefficient value of 10.529 with a significance level of 0.00 (<0.05). Variable accounting information system provides parameter coefficient of 2.165 with a significance level of 0.036 (<0.05). Variable moderate 1 which is the complexity of the interaction between the variables auditors and accounting information systems to be significant, so it can be concluded that the accounting information system variables are variables moderating.

##### Hypothesis:

Ha2 hypothesis which states that "Accounting Information Systems Increase the Influence of Auditor's Complexity on their Performance" get results p value of 0.136 which means greater than the significance level of 5% or 0.05, this means that the better the accounting information system will not be increasing auditor complexity influence significantly on the performance of auditors. Thus the results of the test this hypothesis accept the hypothesis Ho2.

##### 4.4.2. Simultaneous Significance test and Coefficient of Determination

Based on research data using SPSS version 20 for windows obtained calculation results of the ANOVA and coefficient of determination with the results in Table 6 and Table 7 as follows:

Table 6  
ANOVA test results  
ANOVA<sup>b</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2100074.190	3	700024.730	98.836	.000 <sup>a</sup>
Residual	325804.326	46	7082.703		
Total	2425878.516	49			

a. Predictors: (Constant), x25, x5, x2

b. Dependent Variable: y

Table 6 above shows the calculated F value of 98.836 with a significance probability of 0.000 . The significance value is less than 0,050 . This means that the regression model can be used to predict the relationship between the complexity of the auditor with the performance of auditors with the accounting information system as moderating variable . Significance level generated by the variable MODERATE in table 5 which is equal to 0.136 . Therefore, this figure is greater than 0.05 , then the accounting information system can not be expressed as a moderating variable.

Table 7  
Coefficient of Determination  
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.930 <sup>a</sup>	.866	.857	84.15879

a. Predictors: (Constant), x25, x5, x2

Table 7 above shows the R value of 0.930. This means that the relationship between the complexity of the auditor with the performance of auditors with the accounting information system as moderating variable has a correlation of 93%. Said to be strong because the relationship is > 50%. Adjusted R-square value generated reached 0.857, which means that 85% of the performance variation can be explained by the variable auditor complexity moderated by the variable accounting information system. While the remaining 15% (100% -85%) is explained by other variables that are not explained by the regression model.

**4.5 Analysis and Testing Hypotheses MRA Third Model**

As to determine the significant influence of auditor’s ethic on their Performance which is moderated by the accounting information system can be seen in the regression equation as follows:

$$Y = \alpha_3 + \beta_3.X_3 + \beta_7.X_5 + \beta_{11} X_3.X_5 e \dots\dots\dots 1)$$

Where :

- Y = Auditor’s Performance
- X3 = Auditor’s ethics
- X5 = Accounting Information Systems
- α, β0 = Constant
- β3, β7, β11 Koefisien regression
- e = Standard error

Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of the regression with the results in Table 8 as follows:

Table 8  
Regression Analysis of Effect of X3 to Y Moderated by X5

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-131.083	68.689		-1.908	.063
x5	7.728	4.440	.171	1.740	.088
x3	2.537	1.838	.053	1.380	.174
x35	.570	.069	.792	8.227	.000

a. Dependent Variable: y

From table 8 above it can be seen that the regression equation for the data used in this study are as follows:

$$Y = -131.083 X_3 + 2.537 + 7.728 + 0.570 X_3 X_5. X_5$$

Based on the regression model can be described as follows:

1. Constant value of -131.083 means if variable ethics of auditors and accounting information systems and interactions between the independent variables equal to 0 (zero), the performance auditor amounted -131,083 units.
2. The auditor ethics regression coefficient of 7.728 means that, if the auditor ethics variable increases by one unit then the variable performance of auditors will increase by 7.728 units, assuming other variables constant (ceteris varibus).
3. The value of the regression coefficient of 2.537 accounting information systems means that, if the variable accounting information system increased by 1 unit, the variable performance of auditors will increase by 2,537 units, assuming other variables constant (ceteris varibus).
4. The regression coefficient of 0.570 means that, if the variable interactions auditor ethics and accounting information systems increased by 1 unit, the variable performance of auditors will increase by 0.570 units, assuming other variables constant (ceteris varibus).

**4.6. Third Model of Hypothesis Testing**

**4.6.1. Individual parameters Significance test (Test T Statistics)**

Variable ethics auditor provides parameter coefficient of 1.740 with a significance level of 0.088 (<0.05). Variable accounting information system provides parameter coefficient of 1.380 with a significance level of 0.174 (<0.05). Variable moderate one that is an interaction between variables ethics of auditors and accounting information systems was not significant, so it can be concluded that the variable accounting information system is not moderating variables.

**Hypothesis:**

Ha3 hypothesis which states that "Accounting Information Systems Increase the Influence of Auditor’s Ethic on their Performance " get results p value of 0.00 which is smaller than the significance level of 5% or 0.05, this means that the better the accounting information system will improve auditor ethics influence significantly on the performance of auditors. Thus the results of the test this hypothesis accept the hypothesis Ha3.

**4.6.2. Simultaneous Significance test and Coefficient of Determination**

Based on research data using SPSS version 20 for windows obtained calculation results of the ANOVA and coefficient of determination with the results in Table 9 and Table 10 as follows:

Table 9  
Results of ANOVA

ANOVA <sup>b</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2280665.090	3	760221.697	240.819	.000 <sup>a</sup>
	Residual	145213.426	46	3156.814		
	Total	2425878.516	49			

a. Predictors: (Constant), x35, x3, x5

b. Dependent Variable: y

ANOVA test results in Table 9 above shows the calculated F value of 240 819 with a significance probability of 0.000 . The significance value is less than 0,050 . This means that the regression model can be used to predict the relationship between ethics auditor with the performance of auditors with the accounting information system as moderating variable . Significance level generated by the variable MODERATE in table 8 which is equal to 0.00. Therefore this figure > 0.05 , then the accounting information system can be expressed as a moderating variable.

Table 10  
Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.970 <sup>a</sup>	.940	.936	56.18553

a. Predictors: (Constant), x35, x3, x5

Table 10 above shows the R value of 0.970. This means that the relationship between ethics auditor with the performance of auditors with the accounting information system as moderating variable has a correlation of 97%. Said to be strong because the relationship is > 50%. Adjusted R-square value generated reached 0.936, which means that 93% of the auditor's performance variation can be explained by the variable of auditor's ethics are moderated by the variable accounting information system. While the remaining 3% (100% -93%) is explained by other variables that are not explained by the regression model.

#### 4.7. Analysis and Testing Hypotheses MRA Fourth Model

As to determine the influence of the auditor's significant expertise in the performance of auditors moderated by the accounting information system can be seen in the regression equation as follows:

$$Y = \alpha + \beta_4 X_4 + \beta_5 X_5 + e \dots\dots\dots 4)$$

Where :

- Y = Auditor's Performance
- X4 = Auditor's Expertise
- X5 = Accounting Information Systems
- $\alpha, \beta_0$  = Constant
- $\beta_4, \beta_5$ , regression coefficients  $\beta_{12}$
- e = Standard error

Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of the regression with the results in Table 11 as follows:

Table 11  
Regression Analysis of Effect of X4 to Y Moderated by X5

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-626.431	80.430		-7.788	.000
x5	28.649	3.327	.635	8.610	.000
x4	13.023	2.686	.350	4.848	.000
x45	1.597	1.019	.074	1.568	.124

a. Dependent Variable: y

From Table 11 above it can be seen that the regression equation for the data used in this study are as follows:

$$Y = -626.431 + 28.649 + 1.597 \text{ X}_3 + 13.023 \text{ X}_4 + \text{X}_4 \cdot \text{X}_5$$

Based on the regression model can be described as follows:

1. Constant value of -626.431 means if the variable expertise auditor and accounting information systems and interactions between the independent variables equal to 0 (zero), the performance auditor amounted -626.431 unit.
2. The regression coefficient value of 28.649 means the auditor expertise, auditor expertise when variables increased by 1 unit, the variable performance of auditors will be increased by 28.649 units, assuming other variables constant (ceteris paribus).
3. The value of the regression coefficient accounting information system of 13.023 means that, if the variable accounting information system increased by 1 unit, the variable performance of auditors will be increased by 13.023 units, assuming other variables constant (ceteris paribus).
4. The regression coefficient of 1.597 means that, if the auditor's expertise interaction variables auditors and accounting information systems increased by 1 unit, the variable performance of auditors will increase by 1.597 units, assuming other variables constant (ceteris paribus).

#### 4.8 Fourth Model of Hypothesis Testing

##### 4.8.1 Individual parameters Significance test (Test T Statistics)

Variable auditor expertise provide value parameter coefficient of 8.610 with a significance level of 0.00 (<0.05). Variable accounting information system provides parameter coefficient of 4.848 with a significance level of 0.00 (<0.05). Variable moderate one that is an interaction between variables expertise of auditors and accounting information systems to be significant, so it can be concluded that the accounting information system variables are variables moderating.

##### Hypothesis:

Ha4 hypothesis which states that "Accounting Information Systems Increase the Influence of Auditor's expertise on their Performance" get results p value of 0.124 which means greater than the significance level of 5% or 0.05, this means that the accounting information system will increase the influence of auditor expertise significantly on the performance of auditors. Thus the results of the test this hypothesis accept the hypothesis H04.

##### 4.8.2 Simultaneous Significance test and Coefficient of Determination

Based on research data using SPSS version 20 for windows obtained calculation results of the ANOVA and coefficient of determination with the results in Table 12 and Table 13 as follows:

Table 12  
Results of ANOVA  
ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2280665.090	3	760221.697	240.819	.000 <sup>a</sup>
	Residual	145213.426	46	3156.814		
	Total	2425878.516	49			

a. Predictors: (Constant), x35, x3, x5

b. Dependent Variable: y

ANOVA test results in Table 12 above shows the calculated F value of 240.819 with a significance probability of 0.000 . The significance value is less than 0,050 . This means that the regression model can be used to predict the relationship between auditor expertise with the performance of auditors with the accounting information system as moderating variable . Significance level generated by the variable MODERATE in table 11 which is equal to 0.124 . Therefore this figure > 0.05 , then the accounting information system is not as moderating variable.

Table 13  
Coefficient of Determination  
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.970 <sup>a</sup>	.940	.936	56.18553

a. Predictors: (Constant), x35, x3, x5

Table 13 above shows the R value of 0.970. This means that the relationship between auditor expertise with the performance of auditors with the accounting information system as moderating variable has a correlation of 97%. Said to be strong because the relationship is > 50%. Adjusted R-square value generated reached 0.93, which means that 93% of the performance variation can be explained by the variable auditor expertise moderated by the variable accounting information system. While the remaining 7% (100% - 93%) is explained by other variables that are not explained by the regression model.

#### 4.9 Discussion

##### 4.9.1. The spiritual influence of the auditor, the complexity of the task, the ethics of auditors and auditor expertise on auditor performance partially

To see the spiritual influence on the performance of auditor used the results of the regression coefficient calculation MRA. From the results of the regression calculation is performed, spiritual auditor positive and significant impact on the performance of auditors. The better auditor's spiritual applied, the higher performance they can do in the network environment. This study is in line with Mudali (2002: 3) prove the importance of spiritual intelligence. One has to have a high level of spiritual intelligence in order to perform the task as auditor properly. Spiritual intelligence is also needed in the world of work, if all three of these intelligences can function effectively, then he will show the work of prominent, Mudali (2002: 3). In addition, research is also consistent with research conducted by Fabiola (2005). The research proves the positive influence and significant correlation between spiritual intelligence with employee performance.

While the results of the regression calculation is performed on task complexity variable values obtained were positive and significant impact on the performance of auditors. This means that the lower the complexity of tasks owned by auditors it will increase the performance of auditors. This condition indicates that the complexity of the task of the audit work that is accepted by the auditor at certain periods is unnatural and often occurs in every public accountant's office, given the public accounting firms have an obligation to examine the fairness of the financial statements of the client and issue opinions on financial statements audited and it will reduce the performance of an auditor.

When the complexity, incentives will increase a business that can directly affect the performance (Cloyd, 1997). These results are in accordance with the expectations theory that explains that extrinsic motivation, namely performance incentives may affect the business for better performance, agency theory recognizes the importance of performance incentives on auditors to increase business performance, and the theory of job satisfaction also explains the importance of performance incentives to motivate individuals achieving expected results as well as the Quality Control Standards motivates a person to exert effort in order to obtain the objectives and expected performance. However, if the complexity is high these theories do not apply, because the performance incentives given by Public Accounting is high Firm to the auditor and business high as the impact of performance incentives, if not matched by training, skill or ability, and adequate experience the results obtained is not necessarily on purpose, although there are performance incentives given (Bonner, 1994). This is in line with research conducted by Libby and Lipe (1992) and Alison Kao (1999)

From the results of calculations performed on variable regression auditor ethics are not positive and significant effect on the performance of auditors. Means the better the ethics of auditors it has no effect on improving the performance of existing auditor in the work environment.

Professional ethics serve as guidance in the implementation of inspection tasks carried out by the auditor. Behn et al (1997) in Widagdo et al (2002) developed the performance attributes of auditors one of which is the high ethical standards. Because ethics is a guideline for auditors in carrying out professional duties. In the audit, the auditor should carry out the assignment in accordance with auditing standards in order to improve the efficiency and effectiveness of the work of auditors (Nurhayati, 2000: 1).

Results of regression calculations performed on expertise auditor variable values obtained were positive and significant impact on the performance of auditors. This means that the higher the skill possessed by the auditors it will affect the performance improvement auditors. It supports a study of expertise in fulfilling the examination itself will make the auditor is able to perform inspection duties as well. With the implementation of the inspection tasks properly, the auditor will be able to produce reliable audit reports so that the quality of the examination results will be better. The results of this study are consistent with results obtained Ashari (2011).

##### 4.9.2. The spiritual influence of the auditor, the complexity of the task, the ethics of auditors and auditor expertise on auditor performance moderated by the accounting information system

The results of this study stated that the spiritual auditors and ethical auditor positive and significant impact on the performance of auditors are moderated by the accounting information system has been proven through testing the hypothesis that has been done, while for the variable complexity of the task and the expertise of auditors did not significantly moderated by the variable information system accounting of the performance auditor BPKP representative offices in South Sulawesi Province.

This study is in line with Mudali (2002: 3) prove the importance of spiritual intelligence. One has to have a high level of spiritual intelligence in order to perform the task as auditor properly. The results support the theory put forward by Munir (2000: 32) who showed that a worker can show excellent performance when they themselves get the chance to express all their potential as human beings. It will be able to appear if someone can interpret every job and can synchronize among emotions, feelings and the brain.

Results of regression calculations performed on task complexity variable values obtained were positive and no significant effect on the performance of auditors are moderated by the accounting information system. This means that the higher the complexity of the task that is owned by the auditor, the auditor will degrade performance despite using accounting information systems. This condition indicates that the complexity of the task in the audit work is accepted by the auditor will give a reduction in the quality of work of an auditor due to the complexity of the task solid.

When a low complexity, incentives will increase a business that can directly affect the performance (Cloyd, 1997). These results are in accordance with the expectations theory that explains that extrinsic motivation, namely performance incentives may affect the business for better performance, agency theory recognizes the importance of performance incentives on auditors to increase business performance, and the theory of job satisfaction also explains the importance of performance incentives to motivate individuals achieving expected results as well as the Quality Control Standards motivates a person to exert effort in order to obtain the objectives and expected performance. However, if the high complexity that these theories do not apply, because the performance incentives given by Public Accounting Firm to the auditor and business high as the impact of performance incentives, if not matched by training, skill or ability, and adequate experience the results obtained is not necessarily on purpose, although there are performance incentives given (Bonner, 1994).

From the results of calculations performed on variable regression ethics auditor positive and significant effect on the performance of auditors are moderated by the accounting information system. Auditor ethics means the better it will affect the auditor performance improvement in the working environment which is also supported by the accounting information system. Professional ethics serve as guidance in the implementation of inspection tasks carried out by the auditor. Behn et al (1997) in Widagdo et al (2002) developed the performance attributes of auditors one of which is the high ethical standards. Because ethics is a guideline for auditors in carrying out professional duties. In the audit, the auditor should carry out the assignment in accordance with auditing standards in order to improve the efficiency and effectiveness of the work of auditors (Nurhayati, 2000: 1).

Results of regression calculations performed on expertise auditor variable values obtained were positive and no significant effect on the performance of auditors. This means that the higher the skill possessed by the auditors it has no effect on improving the performance of auditors. A fulfilling their expertise in the examination itself will make the auditor is able to carry out inspection tasks well. With the implementation of the inspection tasks properly, the auditor will be able to produce reliable audit reports so that the quality of the examination results will be better. The results of this study are not consistent with the results obtained Ashari (2011), which has a positive effect shows that the effect of expertise is in keeping with the quality of auditors or in other words a good skill / high will affect the quality of auditors good / high, and vice versa if the low-skilled / bad the quality of auditors will be lower / worse.

## V. Conclusion And Recommendations

### 5.1. Conclusion

Based on the formulation of the problem, hypothesis, as well as the analysis and discussion of the research results, it can be concluded that:

1. There is a positive and significant influence on the spiritual variables auditor, the complexity of the task and the expertise of auditors on the performance auditor in the auditor BPKP representative office in South Sulawesi Province.
2. There is a significant and positive impact on auditor ethics variables on the performance of auditors in the auditor BPKP representative office in South Sulawesi Province.
3. There is a positive and significant influence on the spiritual variables auditor, and the auditor on the performance auditor ethics moderated by accounting information systems auditor BPKP representative office of South Sulawesi province.
4. There is a significant and positive effect on the variable complexity of the task and the expertise of auditors on the performance of auditors moderated by accounting information systems auditor BPKP representative office in South Sulawesi Province

### 5.2 Suggestions

The advice can be given on the results of this study are:

1. For the auditors who are on duty given a job to audit. In accordance with their ability to avoid the pressure to accomplish the job with limited time
2. For the auditor in order to create an atmosphere that is religious in spiritual membagan auditor is expected to improve the performance of auditors and audit structures to implement better, and avoid things that could cause a conflict of roles so as to improve the performance of auditors in the BPKP.
3. Further research is expected to add other variables that are considered to affect the quality of the results of the examination eg emotional intelligence, intellect or professional qualifications.
4. Further research is expected to add a place to study in the other State Inspectorate or the Public Accounting firm in Makassar.

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