

Do Indonesian Internal Government Auditors' Spiritual Intelligence Moderate the Relationship Between their Role Conflict, Self-Efficacy Competence and Performance?

Agus Bandang¹, Syamsuddin², Arifuddin³, Kartini Hanafi⁴, Abdul Rahman⁵

Abstract

This objective of the research analyse the effect of role conflict, self-efficacy, and competence on auditor performance and the moderating role of spiritual intelligence. In order to produce fresh discoveries that will be used as a concept for future study, the concept aims to provide a theoretical and empirical description of role conflict, self-efficacy, competence, and spiritual intelligence with auditor performance and the reasons of each characteristic. The research uses a quantitative approach using a questionnaire to internal auditors at the Regional Inspectorate of Makassar City. Research data were analyzed using Eviews 12 for Windows software. The results of this study, that role conflict had a negative and significant impact on auditor performance, while self-efficacy and competence had a positive and significant impact on auditor performance. Spiritual intelligence has a positive and significant effect in moderating the influence of role conflict, self-efficacy, and competence on auditor performance. The implications of this study in the Inspectorate to understand how they need to maintain the professional commitment of the Government Internal Supervisory Apparatus (APIP) amidst the ambiguity of the role experienced in government organizations. This study does not look at other antecedents that are able to control the impact of role conflict, for an example locus of control and other effects of role conflict, such as work, stress or turnover intention. Future research is expected to study these variables more deeply.

Keywords: Role Conflict, Self Efficacy, Competence, Spiritual Intelligent, Auditor Performance.

INTRODUCTION

Violations in the Republic of Indonesia are mushrooming in various aspects of society. Kumaat (2011: 135) states that an act of violation or fraud can be committed by parties related to the position structure or usually referred to as "white-collar crime." Internal oversight and control, in the form of internal audit operations, are required to combat and lessen the incidence of infractions and fraud. The Government Internal Supervisory Apparatus, the government's internal control unit, also performs inspection, supervision, and control functions in government agencies. An effective operation of the regional inspectorate is heavily supported by the performance of its internal auditors.

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However, the performance of internal auditors at regional inspectorates has recently declined. According to Sri Wahyuningsih, the inspector general of the Ministry of Home Affairs, the regional inspectorate's supervision performance is still subpar as of right now. Numerous anomalies in the regional financial management system and dishonest local government operations serve as evidence of this. In January 2021 there was an abuse of the COVID-19 Social Assistance budget by the South Sulawesi Provincial Government of IDR 1.1 billion. Acting Head of the South Sulawesi Provincial Inspectorate stated that they had an obligation to return it.

It is clear from the foregoing statement that the performance of the current auditor is still subpar. This is evident from infractions the auditor committed while performing his duties. Some of the factors causing the auditor's poor performance include high role conflict, lack of self-efficacy and competence in the auditor. Auditors will be faced with potential role conflicts in carrying out their duties, the low Self-Efficacy of an auditor when carrying out their duties, and the lack of competence of the auditor.

When people feel that their dedication to a role is at odds with the commands or requests they receive, they are said to be in a role conflict (Wiguna, 2014). A person who experiences role conflict tends to cause psychological tension related to mental and physical health, causing discomfort at work. This can have an impact on auditor performance which tends to decrease because it causes pressure or stress on the auditor. Self Efficacy can also affect auditor performance. According to Bandura (2006), a person has control over his or her feelings, thoughts, and behavior. How they see themselves has a big impact on how well they can regulate these ideas. Thus, it can be concluded that auditors who possess high levels of self-efficacy are capable of performing their jobs as auditors and making the most of their efforts.

In addition, competence can also affect the auditor's performance. Efendy (2010) defines auditor competence as the skills, knowledge, and background an auditor needs in order to conduct an audit in an unbiased, methodical, and comprehensive manner. Formal education is the first step towards acquiring expertise in SA 210. Practice and experience in auditing follow. Both general education and technical training are required for auditors. Thus, the auditor must have competence in the implementation of auditing to produce a good performance.

The highest level of human intelligence, spiritual intelligence enables a person to solve problems on their own or with others inside the company (Ariati K., 2014). Because spiritual intelligence can assist in resolving conflicts or issues and in understanding the nature and character of individuals within an organization, researchers include it as a moderating variable. A person with spiritual intelligence is able to think creatively, see the big picture, and even create or alter laws, all of which improve productivity. One of the keys to resolving role conflict and boosting an auditor's sense of competence and self-efficacy is the auditor's capacity to grow spiritually.

This study is a combination of replications from Ulum & Purnamasari's research (2015), Salju et al. (2014) and Yuniati et al. (2021) showed that the role conflict variable is in independent variable, whereas spiritual intelligence as a moderating variable from Ulum's research and Purnamasari (2015). The Self-Efficacy variable is an independent variable, the researchers took from the research of Yuniati et al. (2021). While the competency variable as an independent variable was taken by researchers (Salju et al., 2014). This study uses internal auditors as respondents to the Regional Inspectorate of Makassar City and South Sulawesi Province.

The importance of the internal auditors' function in municipal government organizations, their performance will determine the function of the inspectorate in supporting organizational performance. Therefore this study tries to answer the factors that are predicted to improve the performance of internal auditors. The research problem formulation is whether role conflict, self-efficacy, and competence affect auditor,

performance and does spiritual intelligence moderate the effect of role conflict, self-efficacy, and competence on auditor performance.

1. LITERATURE REVIEW

1.1. Attribution Theory

The idea of attribution, which was created by Fritz Heider in 1958, describes the process by which people ascertain the reasons and causes of a person's action. This theory describes how an individual interprets the reasons behind his or her own behavior as well as the behavior of others. These reasons can be either internal—such as nature, character, or attitude—or external—such as the pressure of particular circumstances or situations that will affect an individual's behavior (Luthans, 2005). According to the theory of attribution, an individual's comprehension of their reactions to the events around them can be understood by understanding why they occur.

1.2. Social Cognitive Theory (Social Cognitive Theory)

The social cognitive theory, first presented by Bandura (1993), takes into account human motivation, attitudes, and behaviors as well as the social origins of human thought (i.e., what people learn from their social interactions) and cognitive processes (Stajkovic and Luthans, 1998b). A core premise of social cognitive theory is that individuals have specific cognitive capacities that enable them to be active information processors (Bandura, 1997). According to social cognitive theory, people seek out or avoid tasks based on their views about their capacity to do them, and their cognitive capacities should reflect the knowledge they have acquired over time (Bandura, 1986).

2. DATA, METHODS AND HYPOTHESES

This study aims to investigate the influence of role conflict, self-efficacy, and competence on auditor performance and the role of spiritual intelligence moderation. A quantitative approach with a survey method using a questionnaire was used in this study to identify key factors and design a research framework (Groves et al., 2009). The performance of the Internal Auditor is a result of the will or intention of an individual or a group of internal auditors in carrying out their duties in the form of examining and controlling financial statements, and accounting records, and the obedience of top management. Internal auditor performance is measured using adoption indicators from Robbins (2012), namely, work quality, work quantity, and timeliness. Role conflict occurs when professional independence, ethics, norms, and regulations are not upheld by the organization's bureaucratic control systems (Hanna & Firnanti, 2013). The measurement of the role conflict variable was carried out through 4 which was quoted from Ulum and Purnamasari (2015) which adopted the instrument used by Rizzo et al. (1970). Self-efficacy is the conviction that one can control the circumstances and bring about favorable results (Bandura, 1993). Self Efficacy is measured using 4 indicators adapted by Kozlowski et al. (2001) and Bell and Kozlowski (2002). These indicators are (1) Confident in completing tasks, (2) Confident that they can overcome challenges, (3) Confident that they can manage requirements, and (4) Confident that they will do a good job even in complex tasks. The scale used is a Likert scale with five points. The population of this study were all internal auditors who worked at the Regional Inspectorate of Makassar City as many as 36 people and at the Regional Inspectorate of South Sulawesi Province as many as 60 people. The method used to determine the sample in this study was a purposive sampling method with the following criteria: 1) having at least two years of work experience, and 2) having attended training (training and technical guidance) as an internal auditor. Data analysis used the E-views 12 for Windows software applications. There are 3 stages used for data analysis in this study, namely data quality testing, classical assumption testing, and hypothesis testing.

A person's behaviors might be produced by either internal or external circumstances, according to Fritz Heider's 1958 attribution theory. Role conflict is an external issue that

can lower motivation and produce discomfort at work because it negatively affects individual behaviors such work-related stress behavior, frequent shift work, and decreased job satisfaction, all of which can lower auditor performance overall. It has been demonstrated by Ermawati et al. (2014), Afifah (2015), and Patria (2016) that role conflict impairs performance. The following formulation of the research hypothesis is based on the previous description:

H1: Role conflict affects auditor performance

According to self-efficacy theory, people who have a high level of self-efficacy can adapt, survive, and test and refine their coping mechanisms (Gist & Mitchell, 1992; Wood et al., 2000). High self-efficacy auditors will perform better on audit judgment tests. People that have a high sense of their own abilities will test and adapt their coping mechanisms in order to survive (Gist & Mitchell, 1992; Wood et al., 2000). In contrast to Prihatin's research (2017), which suggests that self-efficacy does not have a substantial effect on auditor performance, Wiguna (2014) demonstrates that self-efficacy has a positive and significant effect on auditor performance. The following is how the research hypothesis is put forth in light of the previous description.

H2: Self Efficacy affects the auditor's performance.

The capacity of the auditor to apply his or her skills and expertise while doing the audit is known as auditor competence. Auditors possessing adequate knowledge and experience will be able to comprehend a wider range of issues and the more intricate developments in the audit environment with greater ease. As demonstrated by Liman et al. (2017) and Astuti et al. (2017), competence improves auditor performance. The following is how the research hypothesis is put forth in light of the previous description.

H3: Competence affects auditor performance.

Spiritual intelligence provides us with the ability to perceive the good in any situation and the discernment to resolve issues so that we can learn from them (Khavari, 2006). Therefore, spiritual intelligence is needed to control and overcome role conflicts so that they can overcome the decline in performance from this role conflict. Therefore, role conflicts may be lessened by spiritual intelligence, leading to an improvement in auditor performance. The following is how the research hypothesis is put forth in light of the previous description.

H4: Spiritual intelligence moderates the effect of role conflict on auditor performance.

A person with spiritual intelligence is able to think creatively, see the big picture, and even create or alter laws, all of which improve productivity. The enhancement of an auditor's spiritual self-worth is a crucial factor in elevating their Self-Efficaciousness. The following is the hypothesis.

H5: Spiritual intelligence moderates the effect of Self Efficacy on auditor performance.”

When a person can carry out his work function properly, the auditor can carry out an audit properly to produce a good performance. Thus, an auditor's competence increases with their level of spiritual intelligence, which can enhance their performance. Spiritual intelligence has the potential to enhance an auditor's competence and improve their performance. In light of the aforementioned description, the study's hypothesis is

H6: Spiritual intelligence moderates the effect of independence on auditor performance.

3. RESULT

Based on table 3.1 it is known that the average age of research respondents is 43 years with an age range between 26 years to 59 years. The research respondents were internal auditors of the Regional Inspectorate of Makassar City and South Sulawesi Province who had worked for an average of 8.76 years. The length of time the research respondents worked ranged from 11 months to 32.8 years. The gender of the research respondents

used a dummy variable. The results obtained were 48 respondents were male and 42 were female. The average education of research respondents is S2.

The average number of respondents' scores for the Role Conflict variable (X1) is 21.75. The number of respondents' scores ranged from 9 to 34. This illustrates that there was a role conflict among the research respondents, where the orders given were not by the commitment of the roles. The average number of respondents' values for the variable Self-efficacy. The number of respondents' scores ranged from 12 to 20. This illustrates that research respondents have good self-efficacy in carrying out their responsibilities. The average number of respondents' scores for the Competency variable (X3) is 23.58. The number of respondents' scores ranged from 16 to 30. This illustrates that research respondents have good competence in their field of work.

The average number of respondents' scores for the Spiritual Intelligence (Z) variable is 25.90. The number of respondents' scores ranged from 18 to 30. This illustrates that research respondents have good spiritual intelligence in resolving conflicts with themselves or with other people in the organization. The average number of respondents' scores for the Auditor Performance variable (Y) is 24.35. The number of respondents' scores ranges from 18 to 30. This illustrates that research respondents have a good performance in their work.

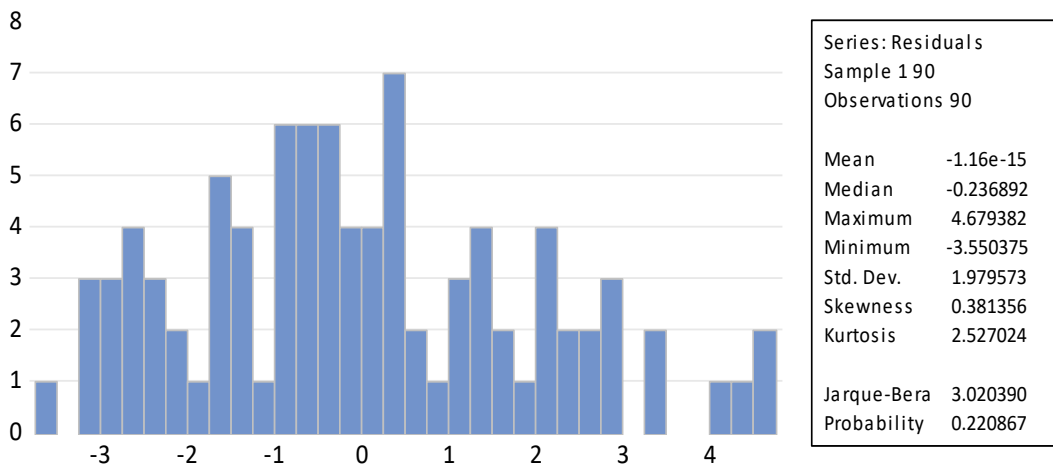
Table 3.1 Descriptive Statistics

	Age	Years (Working)	Gender	Education	X1	X2	X3	Z	Y
Mean	43,10	8,76	0,54	3,76	21,75	16,70	23,58	25,90	24,35
Median	44,00	5,75	1,00	4,00	21,50	16,00	23,00	24,50	24,00
Maximum	59,00	32,90	1,00	5,00	34,00	20,00	30,00	30,00	30,00
Minimum	26,00	0,11	0,00	3,00	9,00	12,00	16,00	18,00	18,00
Std. Dev.	8,01	7,72	0,50	0,60	6,74	2,079	3,68	3,18	2,56
Skewness	0,13	1,33	0,13	0,16	0,27	0,10	0,09	0,34	0,45
Kurtosis	2,52	4,31	1,01	2,46	2,48	3,15	2,15	2,64	2,93
Jarque-Bera	1,12	33,12	15,00	1,48	2,12	0,26	2,80	2,20	3,06
Probability	0,56	0,00	0,00	0,47	0,34	0,87	0,24	0,33	0,21
Sum	3879,0	789,03	48,00	338,00	1958,00	1503,00	2122,00	2331,00	2192,00
Sum sq. Dev.	5714,1	5305,82	22,40	32,62	4048,62	348,90	1207,95	900,10	586,62
Observation	90	90	90	90	90	90	90	90	90

Source: e-Views12, 2023

Jarque Bera was utilized in this study's normality test. Because of its superior capacity to identify normality in residuals, Jarque Bera is frequently used in normality tests on residual variables obtained from linear regression tests (Stephens, 1974).

Figure 3.1 Normality Test



Source: e-Views12, 2023

It may be inferred that the study data is normally distributed based on the normality test findings in Figure 3.1, which show that the probability value is more than 0.05, or 0.22, and the Jarque-Bera value is greater than 0.05, or 3.02.

The multicollinearity effect causes the sample variable to be high, which increases the standard error and causes the t-test to be less than the t-table when the coefficients are tested. As to Ghozali (2018), the objective of the multicollinearity test is to ascertain the correlation between the independent and non-independent variables in the regression model.

Table 3.2 Multicollinearity

	X1	X2	X3	Z
X1	1,000			
X2	0,169	1,000		
X3	0,145	0,569	1,000	
Z	0,067	0,363	0,359	1,000

Source: e-Views12, 2023

It is clear from table 3.2 that there are no signs of multicollinearity in the study model because the correlation value between the independent variables is less than 0.80.

To detect whether there is heteroscedasticity in this study is to use the white test. The basis for decision-making to determine whether there is heteroscedasticity is if the Probability Chi-square value is less than 0.05, then there is heteroscedasticity.

Table 3.3 Heterocedasticity

F-Statistik	1,192	Prob. F(14.34)	0,299
Obs*R-Squared	16,386	Prob. Chi-Square(14)	0,290
Scaled explained SS	16,066	Prob. Chi-Square(14)	0,309

Source: e-Views12, 2023

In table 3.3 it is known that the Chi-square Probability value of the regression equation is 0.290, where the value is greater than 0.05. Based on the results of these tests, it can be concluded that there is no heteroscedasticity in the regression model.

In table 3.4 the way to detect autocorrelation can be done by using the LM (Langrange-Multiplayer) test or the BG (Breusch-Godfrey) test based on decision-making if the Probability Chi-square value is less than 0.05 then there is an autocorrelation problem.

Table 3.4. Autocoleration

F-statistic	0,103	Prob. F(2.82)	0,902
Obs*R-Squared	0,223	Prob. Chi-Square(2)	0,894

Source: e-Views12, 2023

The constant value obtained is 0.370 which means that if the independent variable is zero, then the magnitude of Y is 0.370 and vice versa. The value of the Role Conflict regression coefficient (X1) of 0.008 is negative, which means that each increase in X1 will decrease Y by 0.8 per cent and vice versa. The Self-Efficacy (X2) the regression coefficient value of 0.353 is positive, which means that every increase in X2 will increase Y by 35.3 per cent and vice versa. The Competency regression coefficient (X3) value of 0.179 is positive, which means that every increase in X3 will increase Y by 17.9 per cent and vice versa.

Spiritual Intelligence (Z) regression coefficient value of 0.322 is positive, which means that each increase in Z will increase Y by 32.2 per cent and vice versa. Additionally, as stated in equation II, the moderating variable's interaction with the independent variable is taken into account when performing Goodness of Fit test. The following table displays the Goodness of Fit test results.

Table 3.5 Linear Regression Model (Equation I)

Variable	Koefisien	Std. Error	t-Statistic	Prob.
C	0,370	0,280	1,319	0,190
X1	-0,008	0,004	-1,844	0,048
X2	0,353	0,102	3,453	0,000
X3	0,179	0,099	1,794	0,026
Z	0,322	0,041	7,694	0,000

Source: e-Views12, 2023

$$Y = 0,370 - 0,008 X_1 + 0,353 X_2 + 0,179 X_3 + 0,322 Z + \epsilon$$

The constant value obtained is 0.370 which means that if the independent variable is zero, then the magnitude of Y is 0.370 and vice versa. The value of the Role Conflict regression coefficient (X1) of 0.008 is negative, which means that each increase in X1 will decrease Y by 0.8 per cent and vice versa. The Self-Efficacy (X2) regression coefficient value of 0.353 is positive, which means that every increase in X2 will increase Y by 35.3 per cent and vice versa. The Competency regression coefficient (X3) value of 0.179 is positive, which means that every increase in X3 will increase Y by 17.9 per cent and vice versa. Spiritual Intelligence (Z) regression coefficient value of 0.322 is positive, which means that each increase in Z will increase Y by 32.2 per cent and vice versa. Furthermore, Goodness of Fit test is carried out by including the interaction of the moderating variable with the independent variable as described in equation II. The results of the Goodness of Fit test are presented in the following table.

Table 3.6 Linear Regression Model (Equation II)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,408	12,625	2,266	0,029
X ₁	-0,133	0,283	-3,388	0,037

X ₂	0,377	0,945	9,654	0,049
X ₃	0,148	0,565	2,032	0,045
Z	0,129	0,496	3,364	0,001
X ₁ *Z	0,008	0,011	0,723	0,047
X ₂ *Z	0,026	0,035	0,726	0,037
X ₃ *Z	0,044	0,020	2,132	0,036

Source: e-Views12, 2023

$$Y = 1,542 - 0,133X_1 + 0,377X_2 + 0,148X_3 + 0,129Z + 0,008X_1*Z + 0,026X_2*Z + 0,044X_3*Z + \varepsilon$$

The derived constant value is 0.408, indicating that the magnitude of Y is 0.408 in the case of zero independent variable and vice versa. With a negative value of 0.133 for the Role Conflict regression coefficient (X1), an increase in X1 will result in a 13.3% drop in Y, and vice versa. The Self-Efficacy (X2) regression coefficient value of 0.377 is positive, which means that every increase in X2 will increase Y by 37.7 per cent and vice versa. The Competency regression coefficient (X3) of 0.148 is positive, which means that every increase in X3 will increase Y by 14. per cent and vice versa. The Spiritual Intelligence (Z) regression coefficient value of 0.129 is positive, which means that each increase in Z will increase Y by 12.9 per cent and vice versa.

The coefficient X1*Z is 0.008 which is positive, which means that every increase in X1*Z will increase Y by 0.8 per cent. If there is an interaction between X1 and Z, a decrease in Y of 13.3% that was brought on by a rise in X1's value will increase by 0.8%. It can be stated that the moderating influence of Spiritual Intelligence (Z) can lessen a decline in Auditor Performance (Y) of 13.3% (-13.3 + 0.8) that is induced by influence Conflict (X1).

The coefficient X2*Z is 0.026 which is positive, which means that every increase in X2*Z will increase Y by 2.6 per cent. The increase in Y of 37.7 per cent caused by an increase in the value of X2 will increase by 2.6 per cent if there is an interaction between X2 and Z. It can be said that the increase in Auditor Performance (Y) is 37.7 per cent due to Self Efficacy (X2)) can be increased by the moderating role of Spiritual Intelligence (Z) to 40.3 per cent (37.7 + 2.6).

The coefficient X3*Z is 0.044 which is positive, which means that every increase in X3*Z will increase Y by 4.4 per cent. An increase in X3's value results in a 14.8% increase in Y; if X3 and Z interact, Y will grow by approximately 4.4%. It can be stated that Spiritual Intelligence (Z) plays a moderating function in the growth in Auditor Performance (Y), which is 14.8% owing to Competence (X3), to 19.2% (14.8 + 4.4).

Using spiritual intelligence as a moderating variable, the study's hypothesis is tested by examining the impact of competence, self-efficacy, and role conflict on auditor performance using the Moderated Regression Analysis (MRA) tool. Quantifying the degree to which the model can account for the change in the dependent variable is the aim of the coefficient of determination test (Ghozali, 2018). Eviews 12 for Windows is used in the moderation regression computations. The following table displays the findings from the coefficient of determination test.

Table 3.7 Determinant Coefficient

Equation	R Square	Adjusted R-square	Std. Error
I	0,725	0,712	0,287
II	0,591	0,576	1,670

Source: e-Views12, 2023

The first equation's Adjusted R-square value is 0.712, or 71.2%, according to table 3.7's findings of the Adjusted R-square test. This indicates that three variables—role conflict, self-efficacy, and competence—account for variability in changes in auditor performance, with other variables outside the research model accounting for 28.8% of the variation.

The second equation's Adjusted R-square value, 0.576 or 57.6%, is similarly shown by the Adjusted R-square test results in table 3.7. This indicates that the three variables—role conflict, self-efficacy, and competence—as well as the interactions between them—role conflict and spiritual intelligence, self-efficacy and spiritual intelligence, and competency and spiritual intelligence—are responsible for variations in changes in auditor performance. However, factors not included in the research model account for 42.4% of the reason. To determine how the independent factors together affect the dependent variable, utilize the F-test or simultaneous test. The following table displays the findings of the F test for this investigation.

Table 3.8 Statistical F-test

Model		Sum of Squares	Df	Mean Square	F-statistic	Sig.
I	Regression	0,287	2	4,122	56,137	0,000
	Residual		88			
	Total		90			
II	Regression	1,670	2	24,355	18,314	0,000
	Residual		88			
	Total		90			

Source: e-Views12, 2023

Based on table F with $df_1 = 2$ and $df_2 = 88$, the F-table value is 3.10. In table 5.8 it is known that for the first equation the value of F-test (56.137) > F-table (3.10) and the probability of significance (0.000) < 0.05 it can be concluded that Role Conflict, Self Efficacy, and competence simultaneously have a significant effect on Auditor Performance and is said to be a feasible regression model. In the second equation, the value of F-test (18.314) > F-table (3.10) and probability of significance (0.000) < 0.05, it can be concluded that Role Conflict, Self Efficacy, and Competence as well as moderating interaction variables and independent variables simultaneously have a significant effect on Auditor performance and is said to be a feasible regression model. The t-test, according to Ghazali (2018), is a test used to determine the extent to which the influence of a single independent variable alone explains the dependent variable. The study's incomplete test results are shown in the table below.

Table 3.9 Statistical t-test (Equation 1)

Variable	Coefficient	t-Statistics	Prob.	Notes
C	0,370	1,319	0,190	
X ₁	-0,008	-1,844	0,048*	Significance

X ₂	0,353	3,453	0,000*	Signifikan
X ₃	0,179	1,794	0,026*	Significant
Z	0,322	7,694	0,000*	Significant
Notes: *Sign $\alpha = 5\%$ or 0,05				

Source: e-Views12, 2023

The t-table is 1.66196 based on the t-table with a total sample of 90. The estimation findings in Table 5.9 show that the t-test (-1.844) > t-table (1.661) and the regression coefficient for the Role Conflict variable (X1) is -0.008, with a significant probability (0.048) less than $\alpha = 0.05$. This demonstrates that role conflict has a negative and noteworthy impact on auditor performance, supporting hypothesis 1 that role conflict has an impact on auditor performance. The Self-Efficacy variable (X2) has an estimation result of 0.353, a regression coefficient with a significance probability (0.000) less than $\alpha = 0.05$, and a t-test (3.453) more than a t-table (1.661). This demonstrates that self-efficacy has a favorable and noteworthy impact on auditor performance, supporting hypothesis 2 that self-efficacy affects auditor performance. Competency variable (X3) estimate findings show a regression coefficient of 0.179, t-test (1.794) > t-table (1.661), and a significance probability (0.026) smaller than $\alpha = 0.05$. This demonstrates that competence has a favorable and noteworthy impact on auditor performance, supporting hypothesis 3—that is, competence influences auditor performance. The Spiritual Intelligence (Z) variable's estimation findings show a regression coefficient of 0.322, a t-test (7.694) > t-table (1.661), and a significance probability (0.000) less than $\alpha = 0.05$. This indicates that Spiritual Intelligence should be considered a quasi-moderator variable since it has a positive and significant impact on Auditor Performance.

Table 3.10 Statistical t-test (Equation II)

Variable	Coefficient	t-Statistic	Prob.	Notes
C	0,408	2,266	0,029	
X ₁	-0,133	-3,388	0,037*	Significance
X ₂	0,377	9,654	0,049*	Signifikan
X ₃	0,148	2,032	0,045*	Signifikan
Z	0,129	3,364	0,001*	Signifikan
X ₁ *Z	0,008	1,723	0,047*	Significant
X ₂ *Z	0,026	1,726	0,037*	Significant
X ₃ *Z	0,044	2,132	0,036*	Significant
Notes: *Sign $\alpha = 5\%$ ate 0.05				

Source: e-Views12, 2023

Table 3.10 shows the results of the estimation of the interaction variable Role Conflict (X1) and Spiritual Intelligence (Z) has a regression coefficient of 0.008 with a significance probability (0.047) smaller than $\alpha = 0.05$ and t-test (1.723) > t-table (1.661). This shows that Spiritual Intelligence moderates the influence between Role Conflict (X1) and Auditor Performance (Y). The results of the estimation of the interaction variable Self Efficacy (X2) with Spiritual Intelligence (Z) have a regression coefficient of 0.026 with a significance probability (0.036) smaller than $\alpha = 0.05$ and t-test (2.132) > t-table (1.661). This shows that Spiritual Intelligence moderates the influence between Self Efficacy (X2) and Auditor Performance (Y).

The results of the estimation of the interaction variable Self Efficacy (X2) with Spiritual Intelligence (Z) have a regression coefficient of 0.044 with a significance probability (0.037) smaller than $\alpha = 0.05$ and t-test (1.726) > t-table (1.661). This shows that Spiritual Intelligence moderates the influence between Self Efficacy (X2) and Auditor Performance (Y). The estimation results of the interaction variable Competence (X3) with Spiritual Intelligence (Z) have a regression coefficient of 0.026 with a significance probability (0.037) smaller than $\alpha = 0.05$ and t-test (1.726) > t-table (1.661). This shows that Spiritual Intelligence moderates the influence between Competence (X3) and Auditor Performance (Y).

4. DISCUSSION

Internal auditors have a fundamental position that can create challenges to the commitment to maintain independence (Ahmad & Taylor, 2009). There is a discrepancy in the internal auditor's job description. Potential conflicts between the supervisory function of auditing and management consulting services, as well as potential conflicts between professional body directives and organizational management requirements, can give rise to such conflicts (Morgan, 1980). The presence of role ambiguity can give rise to work-related tensions that can negatively impact internal auditors' performance by undermining their capacity to uphold their commitment to exercising professional independence. The role ambiguity experienced by internal auditors is because internal auditors have many stakeholders to serve, namely managers, boards, audit committees, and other stakeholders.

Our research proves the negative impact of role conflict on auditor performance. Role conflicts that occur in internal auditors result in decreased auditor performance. Amiruddin (2019) found that role ambiguity which is a role conflict has a significant effect on work stress. Furthermore, Khelil & Klif (2022) found that auditors who try to harmonize commercial and professional values tend to prioritize the interests of top managers and ignore other stakeholders. According to Alhababsah (2022), this is caused by unfavorable threats faced by internal auditors in carrying out their responsibilities, including intimidation, threats and administrative interference.

Internal auditors have very complex roles, as controllers and advisors (Lenz & Sarens, 2012). The auditor as a patron of top management tends to rely on formal sources of authority to carry out activities and pursue formal recognition and support for their role and status. The controller's basic philosophy has a coercive and authoritarian feel because it tends to be imposed on situations. While the auditor as an advisor tends to be based on formal authority so advisory activities tend to be based on personal abilities but cannot ensure that their skills and abilities are used.

Bradley et al. (2017) showed that self-efficacy is the willingness of individuals to be involved in tasks and responsibilities by exerting their efforts and determination to achieve the best performance. Self-efficacy is an individual's belief in their ability to produce performance determined by the organization where this performance will affect their lives (Bandura, 1993).

Self-efficacy positively and significantly increases individual performance, job satisfaction, and individual commitment by balancing the various demands faced by individuals, both work demands, social environment, and personal demands (Chan et al., 2017). Lyons & Bandura (2019) revealed that a person's belief in their abilities will help them determine how well they are performing and their satisfaction with their performance. Our research proves that self-efficacy has a positive and significant effect on performance. The stronger the individual's belief in their abilities, the higher their performance will be. Our research supports Mohd Sanusi et al. (2018), Svanberg et al. (2019), Rustiarini et al. (2020), and Justus et al. (2022) who found that self-efficacy can improve auditor performance. Self-efficacy encourages the auditor to put up different efforts to finish the audit assignment in order to produce an unbiased audit opinion. based

on the social cognitive theory, which is supported by Bandura (1993), which holds that people should seek out or avoid tasks based on their ideas about their capacity to complete them and that their cognitive capacities should be a reflection of their body of knowledge. Our findings are consistent with the social cognitive theory, which holds that self-efficacy—a psychological construct—represents a key component of self-mechanisms that control motivation and behavior in individuals based on their perception of their own capacity to successfully complete the tasks assigned to them.

Competency in internal auditing is the result of extensive and rigorous training that includes education in the fundamental concepts, information, and techniques as well as scientific procedures and a dedication to lifelong learning (Gramling & Myers, 1997). According to Chambers (2014), competence is the ability to operate in a way that adds value to the business through intellect, education, and training. According to Seol & Sarkis (2005), technical, analytical, appreciating, interpersonal, and organizational skills are the fundamental abilities that internal auditors need to have. The quality of an internal auditor's audit is determined by their experience and skill level (Roussy & Brivot, 2016).

Our research proves that competence has a positive and significant effect on auditor performance. The competence possessed by an audit will determine the quality of the resulting audit. Internal auditor competence plays a key role in detecting fraud within entities and reporting in the form of audit findings. Therefore the competence of internal auditors will increase compliance with the audit plan and preparation of audit reports. This finding is consistent with research conducted by Chambers (2014), Suyono & Farooque (2019), and Farkas et al. (2019) who found that the competence of internal auditors determines audit quality. Furthermore, Farkas et al. (2019) explained that management can see the competence possessed by internal auditors through the way they communicate audit findings which in turn will determine the auditor's performance. Kabuye et al. (2017) found that the competence of internal auditors will influence their decisions regarding fraud that occurs within the entity so that it has an impact on audit quality that describes their performance.

Spiritual intelligence receives quite a lot of attention from many researchers such as Ruvalcaba-Romero et al. (2017); Albursan et al. (2016); Amram (2010). Mayer et al. (2003) emphasize spiritual intelligence as "abstract reasoning" which involves mental processes and spiritual experiences where individuals contemplate thoughts and inner thoughts to act in life. Actions taken by individuals as the antithesis of conflicts encountered in the world of work, social environment, and everyday life are the result of contemplating their beliefs.

When facing conflict at work, individuals who have spiritual intelligence will act according to divine values based on their beliefs. Spiritual intelligence is the appearance of this natural spiritual intrinsic value through individual thinking and behavior. Spiritual intelligence is thus able to reduce the role conflict experienced by auditors between professional and organizational responsibilities. Spiritual intelligence will guide individual actions to remain in the corridor of taqwa which promotes truth and transcendence to remain connected to the One and Only God (Al-Ghazali, 1996). According to our research, role conflict has a negative impact on auditor performance, but spiritual intelligence has a favorable and significant effect on auditor performance as well. Interactions with spiritual intelligence can reduce role conflicts that have an effect on declining auditor performance. Thus, internal auditors' role conflict between upholding their independent obligations and management expectations can be mitigated by spiritual intelligence. Mostafa et al. (2020) found that spiritual intelligence influences auditor independence.

Our findings are consistent with a study conducted by Mostafa et al. (2020) and Ulum & Purnamasari (2015) that auditor performance will increase with spiritual intelligence because auditors will prioritize professional independence compared to management

demands. Spiritual intelligence is considered a cognitive measurement of personality which is defined as a belief in the existence of God and a commitment to hold fast to divine values.

Self-efficacy is a psychological construct that regulates motivation and individual actions based on individual beliefs about their competence. Spiritual intelligence can reconcile the inner turmoil experienced by individuals as a result of the various challenges faced by these individuals in carrying out their duties and responsibilities. Zohar et al. (2000) identify spiritual intelligence as a life of meaning, purpose, and values that link the meaning of activity and intellectual abilities related to questions of human existence. Our research provides evidence that spiritual intelligence has a positive and significant effect in moderating the effect of self-efficacy on auditor performance. Spiritual intelligence as a cognitive measurement of individual personality directs individual motivation and actions to involve blessings in every effort made. The individual's belief in his ability to achieve the performance set by the organization will be strengthened by the individual's belief that the effort he is trying to make is right according to the beliefs that are believed. Therefore, individuals will work not only to achieve certain performances but also to obtain blessings from the creator. This will allow individuals to maximize every effort they make.

Internal auditor competence is formed by knowledge, expertise, and experience (Efendy, (2010) and Tuanakotta (2011)). Their decisions about fraud will be influenced by the skill of internal auditors. According to Chambers (2014), an internal audit needs to have a code of ethics that prioritizes the values of competence, objectivity, confidentiality, and integrity. We contend that spiritual intelligence serves as an unwavering standard for every person's behavior, surpassing even a code of ethics. According to our research, spiritual intelligence modifies the impact of competence on auditor performance in a favorable and significant way. The performance will be much more improved if there is an interaction of spiritual intelligence in the competence of the auditor. This is because spiritual intelligence will guide individuals to maximize efforts in achieving blessings, both in work, social environment, and personal life by holding fast to divine values. In addition, religion always reminds people to maximize their potential as God's representatives on earth. Therefore, individuals who hold fast to their religious beliefs will continuously hone their competence as part of carrying out God's commands.

CONCLUSION

This study aims to investigate the effect of role conflict, self-efficacy, and competence on auditor performance and the moderating role of spiritual intelligence. The findings of this study can help the Inspectorate to understand how they need to maintain the professional commitment of the Government Internal Supervisory Apparatus or abbreviated as (APIP) amidst the ambiguity of the role experienced in government organizations. Our findings show that internal auditors' belief in their abilities (self-efficacy) and competence increases their performance of internal auditors. In addition, the role conflicts experienced can be minimized by the presence of spiritual intelligence that guides individuals to hold fast to divine values.

The limitation of this study could also be elaborated here, as this study does not look at other antecedents that can control the impact of role conflict, for example, locus of control. This study also does not look at other effects of role conflict, such as work stress or turnover intention. For moderating variables, this study only includes the construct of spiritual intelligence, apart from that there are several bits of intelligence possessed by humans, for example, emotional intelligence and intellectual intelligence. Future research is expected to study these variables more deeply.

AUTHOR CONTRIBUTIONS

Conceptualization: Syamsuddin, Agus Bandang, Arifuddin, Kartini Hanafi, Abdul Rahman

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