



INNOVATIVE: Journal Of Social Science Research

Volume 3 Nomor 3 Tahun 2023 Page 6449-6466

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

The Influence of Independence, Competence, Hierarchy of Auditor Position,
Emotional Intelligence, and Spiritual Intelligence to the Professionalism of
BPK-RI Auditors Representing the Provinces of North Sumatra,
Riau and West Sumatra

Edwin Jonathan Panjaitan^{1✉}, Arif Hidayat²

Faculty of Economics and Business, Pertiwi University

Email: edwin.jonathan@pertiwi.ac.id^{1✉}

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Independensi, Kompetensi, Hirarki Jabatan, Kecerdasan Emosional dan Kecerdasan Spiritual terhadap Profesionalisme Auditor. Indikator yang digunakan untuk mengukur Profesionalisme Auditor adalah dedikasi terhadap profesi, standar profesi, sosial, otonomi dan afiliasi. Penelitian ini mengambil sampel pada Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) perwakilan Provinsi Sumatera Utara, Provinsi Riau dan Provinsi Sumatera Barat. Metode yang digunakan adalah metode Purposive Sampling. Analisis data dilakukan dengan uji normalitas dan asumsi klasik. Pengujian Hipotesis yang digunakan dengan metode regresi linier berganda menggunakan SPSS 21.00 dengan metode enter. Hasil dari penelitian ini menunjukkan bahwa kelima variabel independen, yaitu Independensi, Kompetensi, Hirarki Jabatan, Kecerdasan Emosional dan Kecerdasan Spiritual secara simultan berpengaruh terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = 0,000$). Hasil penelitian secara parsial menunjukkan bahwa Independensi berpengaruh signifikan terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = ,049$) dengan pengaruh sebesar ($\beta = 2,007$). Kompetensi berpengaruh signifikan terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = ,031$) dengan pengaruh sebesar ($\beta = 2,214$). Hirarki Jabatan berpengaruh signifikan terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = ,002$) dengan pengaruh sebesar ($\beta = 3,190$). Kecerdasan Emosional berpengaruh signifikan terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = ,041$) dengan pengaruh sebesar ($\beta = 2,091$). Kecerdasan Spiritual berpengaruh signifikan terhadap Profesionalisme Auditor, pada $P < 0,05$ ($P = ,015$) dengan pengaruh sebesar ($\beta = 2,497$).

Kata Kunci: *Profesionalisme Auditor, Independen, Kompetensi, Hirarki Jabatan, Kecerdasan Emosional dan Kecerdasan Spiritual*

Abstract

The aim of this study to examine the influence of Independence, Competence, Position Hierarchy, Emotional Intelligence and Spiritual Intelligence to the Auditor's Professionalism. Indicators used to measure the Auditor's Professionalism is a dedication to the profession, professional standard, social, autonomy and affiliation. The sample of this study is the Financial Audit Board of the Republic of Indonesia (BPK RI) representative of North Sumatra, Riau and West Sumatra Province. The method used in this study is purposive sampling method. The data analysis was performed with normality test and classical assumption. Hypothesis testing method used by multiple linear regression using SPSS 21 by enter method. The result of this study indicates that the five independent variables, they are Independence, Competence, Position Hierarchy, Emotional Intelligence and Spiritual Intelligence as simultaneously affect the Auditor Professionalism, at $P < 0.05$ ($P = 0.000$). The results as partial significant effect on the independence of the Auditor Professionalism, at $P < 0.05$ ($P = .049$) with the effect of ($\beta = 2.007$). Competence significantly influence Auditor Professionalism, at $P < 0.05$ ($P = .031$) with the effect of ($\beta = 2.214$). Position Hierarchy significantly influence Auditor Professionalism, at $P < 0.05$ ($P = .002$) with the effect of ($\beta = 3.190$). Emotional Intelligence significant effect on Auditor Professionalism, at $P < 0.05$ ($P = .041$) with the effect of ($\beta = 2.091$). Spiritual intelligence significantly influence Auditor Professionalism, at $P < 0.05$ ($P = .015$) with the effect of ($\beta = 2.497$).

Keyword: Professionalism Auditor, Independence, Competence, Position Hierarchy, Emotional Intelligence and Spiritual Intelligence

INTRODUCTION

The Financial Audit Board of the Republic of Indonesia or referred to as BPK-RI is a state institution tasked with examining the management and responsibility of state finances as referred to in the Constitution of the Republic of Indonesia Year 1945. The Financial Audit Board of the Republic of Indonesia as one of the state-owned institutions has a vision to become a credible state financial audit institution by upholding the basic values of independence, integrity and professionalism to play an active role in encouraging the realization of accountable and transparent financial governance (<http://www.bpk.go.id>).

The vision of BPK RI requires that every auditor who works in it must be able to apply independence, integrity and professionalism in carrying out their duties as auditors so as to produce trustworthy and accountable audit reports (<http://www.bpk.go.id>)

Professionalism is the ability, expertise, and commitment of the profession in carrying out duties (<http://www.bpk.go.id>). While the professionalism of the auditor itself can be defined as an examiner who has the ability, expertise and commitment in carrying out his obligations as an auditor (<http://www.bpk.go.id>). Similarly, Demir (2011) explained that auditor professionalism has a meaning as a reflection of how far an auditor can apply

professional ethics that are carried out and applied from various skills and optimal skills at work.

The professionalism of auditors according to Hall (1968) is described in five dimensions, namely dedication, social obligation, independence, trust in self-regulation and relationships with professional community affiliates.

Although professional auditors have a strong foundation through the five dimensions described by Hall (1968), in fact the position of auditors in independent, independent and independent institutions such as BPK is now a big question mark for many people (www.SinarHarapan.Co, 2014).

Auditor professionalism is now a hot debate in www.SinarHarapan.Co, Sudarsono as KAP Auditor debates several names of auditors who have backgrounds in several political parties. According to Sudarsono, to maintain the quality of audits of institutions and state institutions, auditors should have a qualified track record as auditors. The professional background of an auditor certainly affects the results of the audit with examples of state losses that cannot be followed up. There are also many investigators who are not careful to continue the examination of the country's losses. Sudarsono also admitted that he found strange findings and errors in financial statements and the procurement of goods and services at ministries/institutions or state-owned enterprises (SOEs /BUMN). It turns out that audit reports often do not meet audit standards, and investigators in law enforcement agencies are also not careful in handling the country's losses.

Based on a debate written in www.SinarHarapan.Co in 2014, Sadewa from a member of Komite Ekonomi Nasional (KEN) emphasized that he saw that so far politicians have found it difficult to let go of their attachment to their home political party. The attachment of auditors in this political background makes auditors within the BPK as institutions with doubtful devotion in their work as well as independence and trust in compliance in running the profession by groups both from the segment of society and in the segment of government itself.

Some of the following cases illustrate the performance of the BPK that has not been maximized such as the unfinished inspection and waiting for unconfirmed audit results such as the results of the audit of the flow of goods terminal levy funds that harm the country's finances whose cases have not been handled by Kejari Dumai have not been issued by the BPK (www.skpknews.co), cases of alleged corruption of Inhu APBD funds in 2011 and 2012 amounting to Rp 2.8 billion which have not been shown by the results of the BPK audit (www.merdeka.com), and the 2012 School Operational Assistance (BOS)

fund worth Rp 17 billion (www.bongkarnews.com) which also cannot be explained through an opinion that has not been released by BPK.

The above facts can give a negative impact to auditors in carrying out the profession as a professional auditor. The professionalism of auditors is also influenced by many factors, some of which through the research of Sudirman (2009) and Anggarini (2011) stated the influence of independence, the research of Hudiwinarsih (2009), Anggarini (2011) and Saputra (2013) stated the influence of competence, the research of Ikhsan (2007) showed the influence derived from the hierarchy of positions, Arifin's research (2011) stated the influence of emotional intelligence, and Dharmawan's research (2013) as well indicates the influence of spiritual intelligence.

Independence is an attitude that is expected of an auditor not to have personal interests in carrying out his duties, which is contrary to the principles of integrity and objectivity, and is the main basis for public trust in the public accounting profession and is one of the most important factors for assessing the quality of audit services (IAI, 2006 : 220.1). Kusumabrata elaborates on the explanation of Arens et.al (2008) in mercubuana.ac.id namely Independence and Professionalism Professional auditors should not use their judgment only for auditee satisfaction. In the reality of the auditor, any consideration regarding the interests of the audit must be subordinated to a larger obligation or responsibility, namely obligations to third parties and to the public. The key principle of the whole notion of professionalism is that a professional has experience and the ability to recognize or understand certain areas that are higher than the auditee. Therefore, the professional should not subordinate his judgment to the wishes of the auditee.

Auditors as the spearhead of the implementation of state financial audit activities are not only supported by the independence possessed by auditors, but auditors must also be competent in their professional fields (www.bpk.org). Shanteau (1992) explained that competence is the expertise of an auditor in achieving audit objectives well. These competencies involve the expertise and ability of someone who works in their field. There are many abilities that must be possessed by an auditor, one of which is the ability to think. Shanteau (1992) continued that the ability to think is the ability to collect, process, and analyze information. The characteristics of thinking skills are the ability to adapt to new situations and the ability to ignore or filter out irrelevant information. Competence itself involves a continuous process between education, training, and experience.

Anggarini (2011) and Saputra (2013) showed in their research that auditors who have a professional attitude are required to have special expertise in the form of competence

in carrying out the profession professionally.

The hierarchy of positions in an institution, especially in BPK, plays an important role in the level of professionalism of auditors. According to Robbins (1996) in Ikhsan (2007) personal / individual values such as work involvement (Job Involvement), organizational commitment (Organization Commitment) and work ethics (The Work Ethic) possessed by top and middle level management are different from those who are in positions below. This is reinforced by Adler and Aranya (1984) who state that the higher the position of auditors in the hierarchical level of the organization, they will have a stronger level of self-quality, as well as higher professional commitment. So that there is a significant influence between the hierarchy of positions on the professionalism of auditors.

Every auditor always feels various pressures from carrying out the work that is his profession, both from within himself and from outside (Wondario, 2006). Similarly, what is felt by auditors, Kusumabrata describes Arens et.al's (2008) explanation in mercubuana.ac.id the pressure felt can be in the form of carrying out tasks that are not within their competence, disclosing confidential information, compromising their integrity by committing falsification, embezzlement, bribery and etc., distorting objectivity by issuing misleading reports. So that auditors must be able to control themselves under any pressure through their emotional intelligence. Auditors who are unable to use emotional intelligence in stressful work, the auditor's professionalism will decrease as the pressure continues to be experienced and until independence in opinion decreases (Muttaqiyathun, 2009). The skills to control and manage emotions will make a person always think positively and be calm in dealing with problems, rather than just having high intellectual intelligence (Wijayanti, 2012).

Emotional Intelligence is an emotional skill that includes the ability to control oneself and have endurance when facing obstacles, able to control impulses and not quickly satisfied, able to regulate mood and able to manage anxiety so as not to interfere with the ability to think, able to empathize and hope. So that by having emotional intelligence someone will be able to put themselves and act Goleman (1999). Similarly, in Lisda and Prayudiawan (2009) which explains that an auditor who has high emotional intelligence means that the auditor can emphasize and control himself not to violate norms and rules.

Spiritual Intelligence is intelligence that rests on the inner self that deals with wisdom outside the ego or conscious soul, facing and solving problems of meaning and value, namely placing human behavior and life in the context of a broader and richer meaning, and judging that one's actions or life path are more meaningful than others (Zohar and Marshal, 2001) in Muttaqiyathun (2009). Science without religion is blind and religion

without science is paralyzed (Einstein in Qomar, 2006: 148) in Dharmawan (2013) where it can be explained that science that is applied without spiritual or religious teachings will result in violations and if it is spiritual without underlying science, it cannot be explained logically and rationally.

From the explanation of spiritual intelligence, it can be understood that auditors who work only rely on emotional intelligence and educational background will not be perfect without spiritual intelligence. If an auditor has high spiritual intelligence, it is expected that the auditor can do good for others and will even affect the auditor's professionalism at work.

The Financial Audit Board, known as BPK, was formed on January 1, 1947 in Magelang. The existence of BPK was first stipulated by the 1945 Constitution article 23 paragraph 5. The amendment of the 1945 Constitution Article 23E on November 10, 2001 declared the CPC as a Free and Independent Body. And since 2003, BPK has used "Law No. 17/2003 on State Finance", "Law No. 01/2004 on State Treasury", "Law No. 15/2004 on Examination of State Financial Management and Responsibility", "Law No. 15/2006 on BPK" as the Legal Basis and Operational Basis of BPK. Based on Article 23 E, 23 F and 23 G Chapter VIII.A of the Third Amendment to the 1945 Constitution, it is affirmed that the Audit Board of the Republic of Indonesia, in addition to being domiciled in the National Capital, also has representative offices in each province in the territory of Indonesia. To be able to realize the mandates mentioned above, the BPK-RI FY 2005 Institutional Development Plan stipulated the opening of several new Representatives in the provincial capital.

From the background above, researchers will choose the objects of BPK RI Riau Province Representative, BPK RI West Sumatra Province Representative, BPK RI North Sumatra Province Representative.

This research is a development of previous research conducted by Saputra (2013). The previous researcher raised the title, namely the Influence of Independence, Competence, Professional Ethics and Auditor Experience on Auditor Professionalism. The results of Saputra's research (2013) show that several independent variables are not significant and some are significant to the dependent variable, namely auditor professionalism.

The reasons that the researchers had for developing previous research were that the contribution of the independent variable to the dependent variable of the previous research was 58.5%, so that the previous researchers suggested adding several variables in the development of their research and there was inconsistency between the results of

the research of previous researchers who studied Regarding the professionalism of the auditors, the difference between the two studies is in the variables used, where researchers use the variables Position Hierarchy, Emotional Intelligence and Spiritual Intelligence. However, previous researchers used two different variables, namely the professional ethics variable and the experience variable.

RESEARCH METHODS

This research was conducted in 2016 with a period of time from March to November at the Financial Audit Agency of the Republic of Indonesia Representatives of North Sumatra, Riau and West Sumatra. The available population of these three institutions amounted to 198 auditors with samples taken using the slovin formula amounting to 67 auditors.

This research is quantitative by collecting data from questionnaires that are converted to numbers as a source of information data and qualitative by conducting interviews as supporting information for quantitative data. The analysis method that researchers used in this study is Multiple Linear Regression Analysis using SPSS as a tool used to process the statistical data collected.

RESULTS AND DISCUSSION

Respondent Demographics

Table 1. Respondent Demographics Data

No	Information	Number of Respondents	%
1	Gender:		
	- Male	49	73,13
	- Female	18	26,87
2	Age:		
	- 20 – 25	11	16,42
	- 26 – 30	26	38,81
	- 31 – 35	9	13,43
	- 36 – 40	10	14,93
	- 41 – 45	9	13,43
	- 46 – 50	2	2,98
- > 50	0	0	
3	Education:		
	- High School	0	0
		0	0

	- Associate's degree	46	68,65
	- Bachelor's degree	18	26,87
	- Master's degree	3	4,48
	- Post's degree		
4	Job Position:		
	- First Auditors	29	43,28
	- Junior Auditors	27	40,30
	- Middle Auditors	8	11,94
	- Principal Auditors	3	4.48
5	Auditors Experience:		
	- 2 – 5 years	11	16,42
	- 6 – 10 years	25	37,31
	- 11 – 15 years	23	34,33
	- 16 – 20 years	5	7,46
	- > 20 years	3	4,48

Source: Data Processing Results, 2015

Based on Table 1. it can be seen that the respondents in this study consisted of 49 respondents or 73.13% were men and 18 respondents or 26.87% were women. It can be concluded that more respondents who have worked for more than 2 years are male than female. The age data obtained it can be understood that the respondents consisted of 11 or 16.42% aged between 20-25, 26 respondents or 38.81% aged between 26-30 years, 9 respondents or 13.43% aged 31-35, 10 respondents or 14.93% aged between 36-40, 9 respondents or 13.43% aged 41-45, 2 respondents or 2.98% aged 46-50 and 0 respondents or 0% aged > 50.

Based on the age data obtained it can be understood that the respondents in this study consisted of 0 respondents or 0% having a Diploma 3 (D3) education level, 46 respondents or 68.65% having a Bachelors degree (S1) education level, 18 respondents or 26, 87% have a Bachelor's degree (S2), 3 respondents or 4.48% have a Master's degree (S3). From these data it can be concluded that the respondents who worked for more than 2 years on average had a bachelor's degree (S1).

The Job Position data in this study consisted of 29 respondents or 43.28% who held the first auditors, 27 respondents or 40.30% served in junior auditors, 8 respondents or 11.94% held positions as middle auditors and 3 respondents or 4.48% is an auditor in the

position of the principal auditors. It can be concluded that more respondents who have worked for more than 2 years held the position of first auditors than junior auditors, middle auditors and principal auditors.

Based on the auditor’s experience in this study, the respondents in this study consisted of 11 respondents or 16.42% who had worked for 2-5 years, 25 respondents or 37.31% who had worked for 6-10 years, 23 respondents or 34.33% who had worked for 11-15 years. , 5 respondents or 7.46% have worked for 16-20 years and 3 respondents or 4.48% have worked for >20 years. It can be concluded that respondents who have worked for more than 2 years have had a longer working period of 6-10 years than other working periods.

Multiple Linear Regression Analysis Test Results

Table 2. Multiple Linear Regression Analysis Test Results

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
(Constant)	21,309	8,029		2,654	,010	
Independence	,233	,116	,213	2,007	,049	
Competence	,440	,199	,153	2,214	,031	
Hierarchy of Auditor Position	,872	,274	,242	3,190	,002	
Emotional Intelligence	,401	,192	,196	2,091	,041	
Spiritual Intelligence	,177	,071	,221	2,497	,015	

a. Dependent Variable: Profesionalisme_Auditor

Source: Data Processing Results, 2015

From the results of the regression test, the regression equation obtained is as follows:

$$Y = a + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + e$$

Auditor Profesionalism = 21,309 + ,233 Independence + ,440 Competence + ,872 Hierarchy of Auditor Position + ,401 Emotional Intelligence + ,177 Spiritual Intelligence + e

Partial Test Results

Table 2 shows that all independent variables affect the dependent variable because the data obtained is very small than the 5% error rate and the explanation of the data is broken down as follows according to each hypothesis generated:

It is known that the ttable value is at a significance level of 5% (2-tailed) with the following equation:

$$\begin{aligned} t_{table} &= n - k - 1 : \alpha / 2 \\ &= 67 - 5 - 1 : 0.05 / 2 \\ &= 61 : 0.025 \end{aligned}$$

$$= 1.99962$$

H1: Independence affects the professionalism of auditors.

The first hypothesis put forward in this study is to test whether auditor independence affects the professionalism of BPK auditors representing North Sumatra Province, Riau Province, West Sumatra Province. From the calculation results of SPSS 21.0 for windows, the tcount value is $2.007 > t_{table} 1.99962$, $t_{table} (\alpha = 0.05 \text{ and } df = 61)$ and a significance of .049 is smaller than $\alpha = 0.05$. From these data, it can be concluded that auditor independence partially has a significant effect on professionalism, so that hypothesis 1 is accepted. This means that the higher the independence of an auditor makes the professionalism of the auditor increase or with an independent auditor it will guarantee that the auditor can be professional in carrying out his duties.

The results of this study are consistent with research conducted by Sudirman (2009), Angraini (2011), Lalasi (2013), independence has a significant effect on auditor professionalism. However, this result is contrary to research. Hudiwinarsih (2009), Kurnia (2011), Saputra (2013)

H2: Competence affects the professionalism of auditors.

The second hypothesis put forward in this study is to test whether competence affects the professionalism of BPK auditors in North Sumatra Province, Riau Province, West Sumatra Province. From the calculation results of SPSS 21.0 for windows, the tcount value is $2.214 > t_{table} 1.99962$, $t_{table} (\alpha = 0.05 \text{ and } df = 61)$ and a significance of .031 is smaller than $\alpha = 0.05$. From these data, it can be concluded that competence partially influences auditor professionalism, so that hypothesis 2 is accepted. This is because competence is a special skill that must be owned by an auditor, and professionalism is a professional attitude that someone has in accordance with their profession. A professional person must have special expertise in the profession he is engaged in. So that it can be concluded that competence is an important factor and influences the increase in auditor professionalism.

The results of this study are supported by research conducted by Hudiwinarsih (2009), Anggraini (2011), Saputra (2013) stating that competence has a significant effect on auditor professionalism. However, Kurnia (2011) stated that competence has no significant effect on auditor professionalism.

H3: There are differences in the position of an auditor's position hierarchy at the level of

auditor professionalism.

The third hypothesis proposed in this study is to test whether the position hierarchy influences the professionalism of BPK RI auditors representing North Sumatra Province, Riau Province, West Sumatra Province. From the results of SPSS 21.0 For windows calculations, the tcount value is 3.190 > ttable 1.99962, ttable ($\alpha = 0.05$ and $df = 61$) and a significance of .002 is smaller than $\alpha = 0.05$. From these data, it can be concluded that the position hierarchy partially affects the professionalism of the auditor, so that hypothesis 3 is accepted.

The results of this study indicate that auditors in the position of main examiner are more professional than middle examiner auditors, young examiners and even first examiners. Goetz et al, 1991). Jiambalvo (1979) and Jiambalvo et all (1983) in Pratt and Beaulieu (1992) also stated that BPK or KAP who have hierarchical levels within the organization, means having clear limits of authority. Therefore, the conclusion is that auditors who have the highest position will always apply a professional attitude in their profession.

The results of this study are consistent with research conducted by Ikhsan (2007), Wanganjaya (2012) but the results of this study are not in line with those of Kurniawan (2011).

H4: Auditor's emotional intelligence affects auditor professionalism.

The fourth hypothesis proposed in this study is to test whether emotional intelligence influences the professionalism of BPK auditors representing North Sumatra Province, Riau Province, West Sumatra Province. From the calculation results of SPSS 21.0 for windows, the tcount value is 2.091 > ttable 1.99962, ttable ($\alpha = 0.05$ and $df = 61$) and a significance of .041 is smaller than $\alpha = 0.05$. From these data, it can be concluded that emotional intelligence partially influences auditor professionalism, so that hypothesis 4 is accepted. Emotional intelligence is measured by self-awareness, self-regulation, motivation, empathy and social skills. Basically, the potential for emotional intelligence greatly influences oneself to remain stable from any pressure generated internally or externally by the auditor. So the results of this study indicate that the more intelligent the auditor is in controlling his emotions in carrying out his profession as an auditor (examination), the more professionalism the auditor will increase.

The results of this study are supported by research conducted by Arifin (2011) and Dharmawan (2013) that emotional intelligence has a significant effect on increasing auditor professionalism.

H5: The auditor's spiritual intelligence affects the auditor's professionalism.

The fifth hypothesis proposed in this study is to test whether spiritual intelligence influences the professionalism of BPK auditors representing North Sumatra Province, Riau Province, West Sumatra Province. From the calculation results of SPSS 21.0 for windows, the tcount value is 2.497 > ttable 1.99962, ttable ($\alpha = 0.05$ and $df = 61$) and a significance of .015 is smaller than $\alpha = 0.05$. From these data, it can be concluded that spiritual intelligence partially influences auditor professionalism, so that hypothesis 5 is accepted. The results of this study prove that the auditors who are the respondents of this study have the potential to see the positive value in every problem and the wisdom to respond to other people and the motivation that underlies every action taken by others such as oneself and pays attention to the interests of the people.

The results of this study are in line with research conducted by Dharmawan (2013) that spiritual intelligence has a significant effect on increasing auditor professionalism.

Simultan Test Results

Table 3. Simultan Test Results (Ftest)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	568,994	5	113,799	166,977	,000 ^b
	Residual	41,573	61	,682		
	Total	610,567	66			

a. Dependent Variable: Auditor Profesionalism

b. Predictors: (Constant), Spiritual Intelligence, Hierarchy of Auditor Position, Competence, Emotional Intelligence, Independence

Source: Data Processing Results, 2015

Based on the processing results as shown in Table 3, it is known that F counts 166.977 with a significance of 0.000b. F table can be obtained as follows:

$$F \text{ table} = n - k - 1 ; k$$

$$F \text{ table} = 67 - 5 - 1 ; 5$$

$$F \text{ table} = 61 ; 5$$

$$F \text{ table} = 2.37$$

Description:

n : number of samples

k : number of independent variables

1 : constant

Thus it is known that F count (166.977) > F table (2.37) with Sig. (0.000) < 0.05. What this means is that independent variables together have a significant effect on the dependent variable.

Determination Test Results

Table 4. Determination Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,965 ^a	,932	,926	,8255

a. Predictors: (Constant), Spiritual Intelligence, Hierarchy of Auditor Position, Competence, Emotional Intelligence, Independence

b. Dependent Variable: Auditor Professionalism

Source: Data Processing Results, 2015

The value of the Adjusted R square shows how the model formed with independent variables entered together, can explain the dependent variable, while the standard error indicates the degree of deviation from the model formed. Based on table 4, an R value of .965 indicates that the correlation between the dependent variable and the dependent variable is strong. It is known that the value of Adjust R Square is .926. This means that the contribution of the influence of the independent variable to the dependent variable is 92.6%, while the remaining 7.4% is influenced by other variables that are not included in this model.

CONCLUSION

Based on the results of data analysis and discussion that has been carried out, the following conclusions can be drawn:

1. Auditor independence is proven to influence the performance of government auditors. This indicates that the higher the independence of a government auditor in conducting an audit, the auditor can be said to be professional to work. The independence of the auditor guarantees that the auditor is professional in carrying out his duties. This is because independence is just a mental attitude that is not easily influenced by other parties and is free to give opinions in the audit process, basically independence is very important in the auditor's profession. While professionalism is

the expertise possessed by the auditor in accordance with his profession in carrying out audits, independence has a significant effect on making the auditor more professional so as to guarantee that an independent auditor can be professional in carrying out his duties as an auditor.

2. Competence is proven to influence the professionalism of the auditor. This indicates that the higher the competence of an auditor, the professionalism of the auditor will increase. To improve their performance as auditors, the government needs auditors who have high professionalism as well. Therefore, the results of this study indicate that the auditor is aware of the importance of skills (competencies) to support their professionalism. Professional auditors are auditors who are experts and comply with their code of ethics, so competence is an important factor in increasing auditor professionalism.
3. The position hierarchy at BPK RI also influences the professionalism of auditors at the BPK, this is supported by the results of the hypothesis test which has accepted hypothesis 3 which means that there are differences in the level of professionalism of auditors at BPK RI when viewed from the position hierarchy. Position Hierarchy is proven to influence auditor professionalism. This indicates that the higher the level of the auditor's position for his profession at the BPK RI institution, the more professional the auditor will be.
4. Emotional intelligence is proven to influence the professionalism of BPK RI auditors. Emotional intelligence is shown through the auditor's ability to manage his emotions so they don't get out of control so they can maximize their cognitive abilities, manage emotions in dealing with client demands, work together and coordinate well in teams so they can carry out inspections / audits properly which will affect the professionalism of the auditor in carry out their profession professionally.
5. Spiritual intelligence in this study shows a relationship of influence with auditor professionalism. The results of this study can describe the BPK auditors as being professional through a moral attitude. The higher the spiritual intelligence, the more fortified the auditor is to behave ethically in accordance with professional norms and moral norms. In addition, the higher the spiritual intelligence of the auditor, the more able he is to survive in the face of difficulties while carrying out his duties so that it will affect his profession as an auditor.

REFERENCES

- Adler, S., & Aranya, N. 1984. A comparison of the work needs, attitudes, and preferences of professional accountants at different career stages. *Journal of Vocational Behavior*, 25, 45–57.
- Anggarini, Ni Wayan Devi. 2011. Pengaruh Kompetensi Dan Independensi Akuntan Public Terhadap Profesionalisme Akuntan Publik. Skripsi Akuntansi Fakultas Ekonomi Universitas Pembangunan Nasional, Jawa Timur.
- Arens, A. Alvin, Randal J.E dan Mark S.B., 2008. *Auditing and Assurance Services An Integrated Approach*. Edisi Keduabelas. Jakarta: Erlangga.
- Bedard, Jean. 1989. Expertise In Auditing: Myth Or Reality?. *Accounting, Organizations and Society*, Vol 14, Nos. 1/2, pp. 113-131, 1989. Laval University, Quebec, Canada.
- Budi, Sasongko, dkk. 2008. "Internal Auditor dan Dilema Etika". from www.akuntan.com
- Cahayu, Dwi Ranti. 2013. Pengaruh Etika, Pendidikan, dan Pengalaman terhadap Profesionalisme Auditor Internal dengan Motivasi sebagai Variabel Intervening. Skripsi Jurusan Akuntansi Fakultas Ekonomi dan Bisnis, Universitas Islam Negeri Syarif Hidayatullah, Jakarta
- Demir, Tansu. 2011. *International Journal of Public Administration*. New York: Feb 2011. Vol. 34, Edisi 3; pg. 151 - 158
- Desiarma, Ruti. 2008. Pengaruh Pengalaman Terhadap Profesionalisme Auditor, Serta Pengaruh Profesionalisme Terhadap Pertimbangan Tingkat Matrealitas Laporan Keuangan. Sekolah Tinggi Ilmu Ekonomi Perbanas, Surabaya.
- Dharmawan, Nyoman Ari Surya. 2013. Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional dan Kecerdasan Spiritual pada Profesionalisme Kerja Auditor. *Jurnal Ilmiah Akuntansi dan Humanika (JINAH)*, 2 (2) Singaraja, Juni, hal 837- 853.. ISSN 2089-3310. Universitas Pendidikan Ganesha.
- Ghozali, Imam. 2009. *Ekonometrika (Teori, Konsep, dan aplikasi dengan SPSS 17)*. Semarang: Universitas Diponegoro
- Goleman, Daniel. 1999. *Working with Emotional Intelligent*, Bantam Book, New York.
- Goleman, Daniel. 2005. *Emotional Intelligence*, alih bahasa T.Hermaya, Jakarta: PT Gramedia Pustaka Utama.
- Hall, Richard. 1968. Professionalism and Bureaucratization, *American Sociological Review*, 33: 92-104
- Hudiwinarsih, Gunasti. 2009. Auditors' experience, competency, and their independency As the influential factors in professionalism. *Journal of Economics, Business and Accountancy Ventura* Volume 13, No. 3, December 2010, pages 253 – 264 Accreditation No. 110/DIKTI/Kep/2009.

- Ikhsan, Arfan. 2007. "Profesionalisme Auditor pada Kantor Akuntan Publik Dilihat dari Perbedaan Gender, Kantor Akuntan Publik, dan Hirarki Jabatannya". *Jurnal bisnis dan Akuntansi* 9 (3), h: 199-222. Universitas Negeri Medan, Sumatera Utara
- Jayanti, A.A. Ayu Sinta. 2011. Pengaruh Tingkat Pendidikan dan Pengalaman Kerja Pada Profesionalisme Auditor BPK RI Perwakilan Provinsi Bali, Skripsi Akuntansi Fakultas Ekonomi Universitas Udayana, Denpasar.
- Kalbers, L.P and Timothy J. Fogarty. 1995. Professionalism and its consequences: a study of internal auditors, *Auditing: Journal of Practice and Theory*, Vol. 14 No. 1
- Kurnia, Reddy. 2011. Pengaruh Kompetensi Dan Independensi Akuntan Public Terhadap Profesionalisme Akuntan Publik Pada Kantor Akuntan publik (kap) di Surabaya (Studi Empiris Pada Kantor Akuntan Publik di Surabaya). Skripsi Akuntansi Universitas Pembangunan Nasional, Jawa Timur.
- Kurniawan, Eriza. 2011. Pengaruh Gender, Etika Profesi dan Hirarki Jabatan terhadap Profesionalisme Auditor. Skripsi Fakultas Ekonomi Universitas Muhammadiyah Surakarta, Surakarta. From <http://v2.eprints.ums.ac.id/archive/etd/15690/1/>
- Lapasi, Abd. Zamad, 2013. Pengaruh Independensi Terhadap Profesionalisme Auditor Pada Kantor Akuntan Publik (KAP) Se-Sulawesi Utara. Skripsi, Program Studi S1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo.
- McClelland, David C, January 1973. Testing for Competence Rather Than for "Intelligence". *American Psychologist*, Harvard University.
- Muttaqiyathun, A. 2009. Hubungan Emotional Quotient, Intellectual Quotient Dan Spiritual Quotient Dengan Entrepreneur's Performance. *Jurnal Manajemen Bisnis*, 2 (3), Desember 2009. Yogyakarta.
- Pandita, Ida Bagus Yoga. 2010. "Pengaruh Gender, Tekanan Ketaatan, Kompleksitas Tugas, Tingkat Pendidikan, Hirarkhi Jabatan dan Pengalaman Kerja terhadap Profesionalisme Auditor Kantor Akuntan Publik di Bali". Skripsi Jurusan Akuntansi Fakultas Ekonomi Universitas Udayana.
- Rahcman, Faisal., 2014., BPK Butuh Auditor Profesional., Sinar Harapan.co, September 19th, 2014 16:28 from <http://sinarharapan.co/news/read/140919059/bpk-butuh-auditor-profesional>
- Ribery, Firman., 2010, Tanggung Jawab dan Fungsi Auditor Independen., January 16th, 2010 from <http://firmanblog.com/2010/01/16/tanggung-jawab-dan-fungsi-auditor-independen/>
- Robyn A. Monorey dan Peter. 2008. "Industry Versus Task-Based Experience Auditor Performance". *Journal of Accounting Research*.

- Safaria, T. (2007). *Spiritual Intelligence Metode Pengembangan Kecerdasan Spiritual Anak*, Yogyakarta: Graha Ilmu
- Saputra, Dedi., 2013. *Pengaruh Independensi, Kompetensi, Etika Profesi, Dan Pengalaman Auditor Terhadap Profesionalisme Auditor*. Skripsi, Akuntansi., Fakultas Ekonomi Universitas Riau, Riau
- Silaen, Bonita Winata Fani. 2013. *Analisis Profesionalisme Auditor dilihat dari Tipe KAP dan Hirarki Jabatan pada KAP Wilayah Bandung*, Thesis, Fakultas Ekonomi Universitas Pendidikan Indonesia, Bandung.
- Spencer, Lyle M JR., PHD and Signe M. Spencer. 1993. *Competence At Work, Models For Superior Performance*.
- Sudirman, Sulaksono Angudi. 2009. *Pengaruh pengalaman, keahlian, etika, dan independensi terhadap profesionalisme auditor pada inspektorat kaliamantan barat*. Tesis Universitas Airlangga. Surabaya.
- Sugito. 2005. *Analisis Hubungan Antara Variabel Pengalaman Kerja Dan Tingkat Pendidikan Terhadap Profesionalisme Pemeriksa , Analisa Hubungan Antara Dimensi Profesionalisme Pemeriksa Terhadap Kinerja Pemeriksa*. Tesis Magister Akuntansi Program Pascasarjana Universitas Diponegoro, Semarang.
- Sugiyono. 2008. *Metode Penelitian Bisnis*. Bandung: Alfabeta.
- Sukrisno, Agoes. 2012. *Auditing (Pemeriksaan Akuntansi) oleh Kantor Akuntan Publik, Edisi 4, Buku 1*. Jakarta: Salemba Empat.
- Syafei, Buyung A, 2007., *Kompeten dan Kompetensi., Things About The Bight Country and Nation – Indonesia (Thought’s), October 5th, 2007* From <https://deroe.wordpress.com/2007/10/05/kompeten-dan-kompetensi>
- Tahar., Fahriah. 2012. *pengaruh diskriminasi gender dan pengalaman terhadap profesionalitas auditor*. Skripsi jurusan akuntansi Fakultas ekonomi Universitas hasanuddin. MAKASAR.
- Waluyo, Eko. 2012. *Pendidikan, Pengalaman, dan Independensi Auditor Pengaruhnya terhadap Profesionalisme Auditor*. Skripsi Fakultas Ekonomi, Universitas Pembangunan Nasional “VETERAN”. Jawa Timur.
- Wanganjaya, Susanni. 2012. *Pengaruh Gender dan Hirarki Jabatan terhadap Profesionalisme Auditor pada Kantor Akuntan Publik*. Thesis, Fakultas Ekonomi Universitas Kristen Maranatha, Bandung
- Widiyanto, Adi Kurniawan Dwi & Indrawati Yuhertian, 2005. *“Pengaruh Pendidikan, Pengalaman dan Pelatihan terhadap Profesionalisme Auditor Pemerintah yang Bekerja Pada Badan Pengawas Kota Surabaya”*, Konferensi Nasional Akuntansi,

Jakarta, 2005.

Zohar, Danah & Ian Marshall, I. 2007. SQ: Kecerdasan Spiritual. Bandung: Mizan.

Zuraida, Syarifah., Arfan, M & Bakar, U. Mei 2013. Pengaruh Kepuasan Kerja, Latar Belakang Pendidikan, Pengalaman, dan Pelatihan Jabatan Fungsional Auditor (JFA) terhadap Profesionalisme Aparat Pengawasan Interen Pemerintah di Inspektorat PIDIE JAYA. Jurnal Akuntansi. 2(2), 65-71. ISSN 2302-0164. Magister Akuntansi Fakultas Ekonomi. Pascasarjana Universitas Syiah Kuala. Aceh.

BPK, 2011. Peraturan Badan Pemeriksa Keuangan Republik Indonesia Nomor 2 Tahun 2011 Tentang Kode Etik BPK.

BPK, Badan Pemeriksaan Keuangan Republik Indonesia Perwakilan Riau., from <http://pekanbaru.bpk.go.id> (18 September 2014)

BPK, Badan Pemeriksaan Keuangan Republik Indonesia Perwakilan Sumatera Utara., from <http://medan.bpk.go.id> (20 September 2014)

BPK, Badan Pemeriksaan Keuangan Republik Indonesia Perwakilan Sumatera Barat., from <http://padang.bpk.go.id> (20 September 2014)

BPK, Badan Pemeriksaan Keuangan Republik Indonesia., from <http://bpk.go.id> (18 September 2014)

Corporate Culture, alih bahasa Helmi Mustofa, Bandung: Mizan Media Utama.