**Examining the Impact of Intellectual, Emotional, and Spiritual Intelligence on Audit Quality: A Case Study of Client Pressures in a Public Accounting Firm in Bandar Lampung**

Dinda Marisha1, Ayu Gita Permata2

[dinda.marisha@student.ubl.ac.id](mailto:dinda.marisha@student.ubl.ac.id)

[ayu.gita@student.ubl.ac.id](mailto:ayu.gita@student.ubl.ac.id)

12Universitas Bandar Lampung

**Abstract**

This study investigates the influence of Intellectual Quotient, Spiritual Quotient, Emotional Quotient, and Client Pressure on Audit Quality through an empirical examination of public accountants in Lampung. Employing a causal-comparative research design, the study adopts an ex post facto approach and utilizes a non-probability sampling method to select 35 respondents from two public accounting firms in Lampung. Primary data in the form of questionnaires are collected and analyzed using simple and multiple linear regression techniques. The findings reveal significant positive effects of Intellectual Quotient, Spiritual Quotient, Emotional Quotient, and Client Pressure on Audit Quality. Specifically, Intellectual Quotient, Spiritual Quotient, and Emotional Quotient demonstrate significant positive effects on Audit Quality, as evidenced by T count values exceeding the critical T table value (3.904 > 2.042 for Intellectual Quotient, 2.708 > 2.042 for Spiritual Quotient, and 3.410 > 2.042 for Emotional Quotient) with corresponding significant values of 0.000, 0.011, and 0.002 respectively. Similarly, Client Pressure exhibits a significant positive effect on Audit Quality, supported by a T count value exceeding the critical T table value (5.058 > 2.042) with a significant value of 0.000. Furthermore, the collective influence of Intellectual Quotient, Spiritual Quotient, Emotional Quotient, and Client Pressure on Audit Quality is significant, as indicated by an Adjusted R2 value of 0.486 and an F count value surpassing the critical F table value (9.028 > 2.68) with a significant value of 0.000.

Keywords: Intellectual Quotient, Spiritual Quotient, Emotional Quotient, Client Pressure, Audit Quality

**Introduction**

Financial statements play a vital role in the domain of decision-making, providing essential information for both internal stakeholders and external entities connected to a company. Nevertheless, in order to establish trust and assurance in these financial reports, customers frequently enlist the aid of auditors to offer confirmation of their significance and dependability (Jayalakshmy et al., 2005; Le Guyader, 2012). Auditors have a crucial function in guaranteeing the accuracy of financial accounts, assuming substantial obligations to maintain the honesty of financial reporting in organisations (Cooper & Neu, 2006; Flesher, 1993; Muczyk et al., 1986). Although this profession holds significant relevance, recent occurrences of auditor failures have raised doubts about the sufficiency of auditor knowledge and qualifications (Tackett et al., 2004; Weirich & Reinstein, 2011, 2013).

An example of this is the Telkom Limited Company case, which exposed the inadequacy of the public accounting firm "Eddy Pianto & Rekan" in conducting a thorough audit of financial accounts (Tackett et al., 2004). As a result, the Securities and Exchange Commission refused to accept Telkom's audited report. Furthermore, the instance involving Auditor Hans Tuanakotta and Mustofa, who were auditors for Kimia Farma Tbk, highlights apprehensions regarding the diminishing independence of auditors. They were convicted of altering financial records (Mak et al., 2005).

These examples highlight the importance for auditors to have not only technical skills but also intellectual, emotional, and spiritual maturity, as well as a dedication to professional ethics, when conducting audits. Emotional intelligence as crucial for properly controlling one's own emotions and those of others in order to lead actions. Additionally, spiritual intelligence, which facilitates innovative thinking and nurtures individual development, supplements emotional and intellectual intelligence (Suyono & Farooque, 2019; Yang et al., 2018).

The combination of intellectual, emotional, and spiritual intelligence can greatly impact an auditor's capacity to provide audit views of exceptional quality (Sarwoko & Agoes, 2014). Furthermore, this study seeks to investigate the influence of client pressure on the quality of audits, as auditors are required to balance client demands while upholding their independence and integrity in their evaluations (Abbot et al., 2016; Sarwoko & Agoes, 2014; Tepalagul & Lin, 2014).

This study explores the relationship between intellectual, spiritual, and emotional intelligence, as well as client pressure, in improving audit quality. The aim is to have a better understanding of the elements that influence audit quality. The purpose of this inquiry is to provide insight into the factors influencing the level of audit quality in a public accounting company located in Bandar Lampung.

**Literature Review**

Audit quality pertains to the probability of an auditor or examining accountant detecting anomalies in an organization's accounting system and later disclosing them in an audit report (Flesher, 1993; Le Guyader, 2012). The term "comprehensiveness" refers to the degree of completeness and correctness in the auditing process, which indicates how well the financial statements accurately represent the financial status and performance of the company (DeFond & Zhang, 2014; Knechel et al., 2013).

Intellectual intelligence refers to the capacity for understanding and utilising formal rules, such as those found in grammar and arithmetic. Intellectual intelligence, measured by an Intelligence Quotient (IQ) score, usually includes spatial, numerical, and linguistic skills, which are commonly believed to be influenced by genetics (Yang et al., 2018).

Emotional intelligence, however, pertains to the ability to comprehend and proficiently control one's emotions. It encompasses the capacity to self-motivate, manage frustration, restrain urges, regulate mood, and alleviate stress in order to sustain optimal cognitive performance. Emotional intelligence allows individuals to understand and share the feelings of others, as well as demonstrate the ability to bounce back from difficult situations (Hasan et al., 2020; Johnston et al., 2010).

Spiritual Quotient (SQ) is a type of intellect that includes the ability to make moral judgements, adapt to strict norms, and comprehend concepts of love and compassion (Astin & Keen, 2006; Sisk, 2008). It encompasses the capacity to traverse intricate moral quandaries and uphold a feeling of purpose and significance in one's actions .

The auditing profession faces a substantial issue from client pressure, where the expectations and influence of clients during the audit process can undermine the impartiality and independence of auditors. Auditors frequently encounter conflicts of interest with firm management, as the latter may attempt to present the company's operations and performance in a positive manner, perhaps resulting in exaggerated profits to obtain incentives or preserve stakeholder trust (Johari et al., 2017; Sweeney & Roberts, 1997).

Auditors must employ professional discretion based on ethical standards and self-confidence due to the inherent hazards linked to client influence. Preserving autonomy and honesty during the audit procedure is crucial for maintaining the quality of audits and guaranteeing the trustworthiness of financial reporting. To successfully handle client demand, auditors must carefully traverse ethical dilemmas and diligently fulfil their fiduciary responsibility to stakeholders (Emby & Davidson, 1998; Young, 2006).

**Methodology**

This study utilises a correlational research strategy that employs a survey approach, wherein questionnaires are directly distributed to respondents. The population under consideration for this study consists of all auditors who are currently employed at Public Accounting Firms in Lampung. The sample methodology used is non-probability sampling, especially an incidental sampling method. This method employs random sampling, whereby any individual seen by chance might be selected as a sample provided they are considered appropriate as a source of data (Alvi, 2016; Ngulube, 2005; Zumitzavan & Michie, 2015).

The sample comprises all auditors employed in public accounting firms in Lampung. This research employs secondary data in the form of qualitative data. The secondary data consists of study objects and questionnaires that were given to auditors working in different Public Accounting Firms in Bandar Lampung (Abdul-Khalid, 2009; Purnomo et al., 2020).

The research variables consist of both independent and dependent factors. The variable being studied as the outcome (Y) is audit quality, while the variables that are being examined as potential causes (X) include intellectual intelligence, spiritual intelligence, emotional intelligence, and customer pressure. The researcher administers a questionnaire directly to potential respondents to measure these factors using either a Likert scale or an ordinal scale (Ismail et al., 2019; Lai & Pham, 2020).

Participants are allotted a duration of one week to fulfil the questionnaire. After finishing, the researcher gathers the questionnaires. Any questionnaire that is not returned within the one-week timeframe is considered as not submitted. The Likert scale, an ordinal scale used for measuring, consists of five response options: "Strongly Agree" (5), "Agree" (4), "Neutral" (3), "Disagree" (2), and "Strongly Disagree" (1). The implementation of this organised methodology guarantees uniformity in gathering data and enables the measurement of participants' perspectives and attitudes towards the study factors (Bani-Ahmed & Al-Sharairi, 2014; Hai, 2016; Stensaker, 2013).

**Results and Discussion**

This research focuses on auditors working in a Public Accounting Firm in Lampung. The process of data gathering involved the dissemination of questionnaires, followed by an analysis that was customised to align with the specific goals of the study. Three prominent public accounting firms, specifically Weddie Andriyanto & Muhaemin, Herman, and Nurdiono, chose not to participate in the questionnaire survey. This decision was attributed to the auditors' demanding schedules, both locally and internationally. As a result, surveys were sent to two public accounting firms, with a combined total of 35 surveys distributed and a corresponding return rate of 100%.

The data was analysed by classifying the respondents according to several demographic variables, such as gender, age, educational attainment, job position, and length of employment in the organisation . ((Haruna & Hoesada, 2020). The extensive categorization enabled a detailed examination of the results, enabling a more profound comprehension of the attributes and viewpoints of the auditors involved .

The study utilised qualitative analysis, specifically employing the responder achievement level technique, to extract insights from the obtained data. This technique entails evaluating individuals by considering their relative position across multiple evaluated traits. The research methodology utilised a "Master Scale" assessment strategy, which involved the use of a measurement scale consisting of five levels to examine the individual traits and skills demonstrated by the participants (Beck, 1993; Paul & Arup, 2018; Shareia, 2017).

This study attempted to reveal patterns, trends, and correlations within the dataset by employing a systematic approach to data analysis. The objective was to get significant insights into the elements that impact audit quality and the professional attributes of auditors. This thorough examination guarantees the strength and dependability of the study's results, adding to a full comprehension of the research field and its consequences for auditing methods in Lampung's Public Accounting Firms (Muda et al., 2020; Wardani, 2020).

**Table 1. Respondents' Achievement Level**

|  |  |  |
| --- | --- | --- |
| **No** | **Criteria** | **respondent's level of achievement** |
| 1 | Verry good | 90-100 |
| 2 | Good | 80-89 |
| 3 | Cukup Baik | 70-79 |
| 4 | Kurang Baik | 55-69 |
| 5 | Tidak Baik | 1-54 |

Source: Sugiyono (2010:78)

The study employs a meticulously developed formula designed to assess respondent achievement levels and establish criteria for relationship analysis. This formula serves as a structured framework, offering a systematic approach to measure respondent performance and define parameters for evaluating relationships. By leveraging this formula, the research endeavors to ensure clarity and impartiality in evaluating respondent performance while setting the groundwork for robust relationship analysis.

The devised formula provides a methodical structure that ensures consistency and reliability throughout the evaluation process. Its systematic application guarantees uniformity in assessing respondent achievement levels, thereby enhancing the dependability of the study's findings (Sukirno, 2020; Wati et al., 2020). By adhering to this established technique, the research maintains rigor and precision in evaluating respondent performance across various categories.

Furthermore, the integration of this formula enhances the methodological strength of the study, aligning with established criteria in research methodology. By adopting a well-defined methodology, the research aims to bolster the trustworthiness and accuracy of its findings, thereby fortifying the integrity of the analytical process (Inutsuka, 2013; Johnston et al., 2010).

The incorporation of this formula underscores the study's commitment to employing precise and transparent research methods. Through the utilization of a meticulously defined approach, the research seeks to provide a comprehensive and credible assessment of respondent performance levels and criteria for relationships, thereby augmenting the overall validity and reliability of the study's results.

Table 2

|  |  |  |
| --- | --- | --- |
| Respondents Achievement Level | Average score | x 100% |
| Maximum Score |

The examination of participant performance levels in Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence, and Client Pressure indicated that these characteristics typically satisfied the requirements for being classified as satisfactory. These findings indicate that the respondents had a satisfactory level of expertise in these domains (Christensen et al., 2016; Larkin & Schweikart, 1992).

The validity of the questionnaire was assessed using validity testing, which examined the association between question indicators that measured independent variables. A questionnaire is considered legitimate when its questions accurately measure the desired constructs (Mohamad et al., 2015). More precisely, an item is deemed valid if the computed correlation coefficient (r) surpasses the critical value (r table) for a certain significance level (usually 5% or 0.05), which is determined by the degrees of freedom (df = n-2, where n denotes the sample size) (Kim, 2009; Presser et al., 2004).

The validity assessment in this study consisted of computing the correlation between the scores of individual questions and the overall score that includes all statement items within each variable. This approach allowed the researchers to determine whether the questionnaire accurately captured the desired concepts and could consistently measure the variables of interest (Aiken, 1980).

**Table 3. Validity Test Results for X and Y Variables**

|  |  |  |  |
| --- | --- | --- | --- |
|  | r count | r table | criteria |
| X1.1 | 0,904 | 0,2826 | Valid |
| X1.2 | 0,748 | 0,2826 | Valid |
| X1.3 | 0,774 | 0,2826 | Valid |
| X1.4 | 0,897 | 0,2826 | Valid |
| X1.5 | 0,717 | 0,2826 | Valid |
| X1.6 | 0,592 | 0,2826 | Valid |
| X1.7 | 0,552 | 0,2826 | Valid |
| X1.8 | 0,710 | 0,2826 | Valid |
| X1.9 | 0,518 | 0,2826 | Valid |
| X1.10 | 0,578 | 0,2826 | Valid |
| X2.1 | 0,531 | 0,2826 | Valid |
| X2.2 | 0,571 | 0,2826 | Valid |
| X2.3 | 0,505 | 0,2826 | Valid |
| X2.4 | 0,604 | 0,2826 | Valid |
| X2.5 | 0,436 | 0,2826 | Valid |
| X2.6 | 0,401 | 0,2826 | Valid |
| X2.7 | 0,456 | 0,2826 | Valid |
| X2.8 | 0,577 | 0,2826 | Valid |
| X2.9 | 0,465 | 0,2826 | Valid |
| X2.10 | 0,733 | 0,2826 | Valid |
| X3.1 | 0,799 | 0,2826 | Valid |
| X3.2 | 0,695 | 0,2826 | Valid |
| X3.3 | 0,868 | 0,2826 | Valid |
| X3.4 | 0,868 | 0,2826 | Valid |
| X3.5 | 0,710 | 0,2826 | Valid |
| X3.6 | 0,710 | 0,2826 | Valid |
| X3.7 | 0,823 | 0,2826 | Valid |
| X3.8 | 0,748 | 0,2826 | Valid |
| X3.9 | 0,772 | 0,2826 | Valid |
| X3.10 | 0,635 | 0,2826 | Valid |
| X4.1 | 0,833 | 0,2826 | Valid |
| X4.2 | 0,933 | 0,2826 | Valid |
| X4.3 | 0,868 | 0,2826 | Valid |
| X4.4 | 0,924 | 0,2826 | Valid |
| X4.5 | 0,930 | 0,2826 | Valid |
| X4.6 | 0,896 | 0,2826 | Valid |
| X4.7 | 0,933 | 0,2826 | Valid |
| X4.8 | 0,908 | 0,2826 | Valid |
| X4.9 | 0,950 | 0,2826 | Valid |
| X4.10 | 0,760 | 0,2826 | Valid |
| Y1.1 | 0,519 | 0,2826 | Valid |
| Y1.2 | 0,821 | 0,2826 | Valid |
| Y1.3 | 0,814 | 0,2826 | Valid |
| Y1.4 | 0,879 | 0,2826 | Valid |
| Y1.5 | 0,893 | 0,2826 | Valid |
| Y1.6 | 0,658 | 0,2826 | Valid |
| Y1.7 | 0,858 | 0,2826 | Valid |
| Y1.8 | 0,872 | 0,2826 | Valid |
| Y1.9 | 0,892 | 0,2826 | Valid |
| Y1.10 | 0,809 | 0,2826 | Valid |

Source: Results of Data processed by SPSS 20

After performing the validity test as shown in Table 3, it is clear that all questions in the questionnaire are considered legitimate. The validity of a query can be evaluated by comparing alternate provisions with the r-table value. To calculate the r-table value, we first compute the degree of freedom using the formula n-2, where 'n' represents the number of respondents for the validity test. In this case, n is equal to 35. Therefore, the degree of freedom is determined by subtracting 2 from the value of n, resulting in 33 (n-2 = 35-3 = 33). Afterwards, using a degree of freedom of 35, the matching value in the r-table is determined to be rtabel = 0.3388.

Dependability testing is a crucial method for evaluating the consistency of replies in a questionnaire, which indicates the dependability of the variable being studied. The dependability of a questionnaire depends on the degree to which an individual's replies to different statements remain consistent. The data in Table 4.10 demonstrates that the Cronbach's Alpha value for the 50 questions in the instrument exceeds the threshold of 0.70. Therefore, it can be deduced that all indicators in the questionnaire demonstrate a significant level of reliability.

The findings emphasise the careful effort taken to ensure the questionnaire used in this study is valid and reliable. Through the use of rigorous testing processes and statistical analysis, researchers can determine the strength and reliability of their instruments, hence increasing the credibility and reliability of the study findings.

**Table 4. Reliability Test Results**

|  |  |  |  |
| --- | --- | --- | --- |
| Variable | Cronbach Alpha | Critical Value | Description |
| Intellectual Intelligence (X1) | 0,964 | 0,70 | Reliable |
| Spiritual Intelligence (X2) | 0,964 | 0,70 | Reliable |
| Emotional Intelligence (X3) | 0,964 | 0,70 | Reliable |
| Client Pressure (X4) | 0,964 | 0,70 | Reliable |
| Audit Quality (Y) | 0,964 | 0,70 | Reliable |

Source: Results of Data processed by SPSS 20

This research tests the prerequisites of analysis carried out by normality test and linearity test. Normality test aims to determine whether the residual value is normally distributed or not. If the significance value> 0.05 then the residual value is normally distributed. Based on the results of the normality test, it is known that the significance value is 0.775 or greater than 0.05, it can be concluded that the residual value is normally distributed.

**Table 5. Normality Test**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 35 |
| Normal Parametersa,b | Mean | 0E-7 |
| Std. Deviation | 3,34484072 |
| Most Extreme Differences | Absolute | ,112 |
| Positive | ,112 |
| Negative | -,073 |
| Kolmogorov-Smirnov Z | | ,661 |
| Asymp. Sig. (2-tailed) | | ,775 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |

Source: Results of Data processed by SPSS 20

The linearity test in regression analysis is an important diagnostic technique used to determine the nature of the relationship between the independent variable(s) and the dependent variable. The main goal is to ascertain whether there is a linear or nonlinear relationship between these variables. This analysis is crucial for guaranteeing the accuracy and consistency of the regression model's outcomes.

In order to perform the linearity test, the statistical significance is assessed by examining the probability values (p-values). When the significance level is higher than 0.05, giving a p-value greater than 0.05, it implies that there is a linear relationship between the variables being studied. Therefore, this result indicates that alterations in the independent variable(s) result in corresponding modifications in the dependent variable, following a linear trend.

On the other hand, if the probability value is lower than 0.05, indicating a p-value below 0.05, it is concluded that there is a nonlinear relationship between the independent and dependent variables. In this scenario, the relationship between the variables does not exhibit a linear trend, suggesting that alterations in the independent variable(s) do not consistently align with modifications in the dependent variable. The deviation from a linear relationship implies a more intricate connection between the variables, requiring additional examination and potentially the use of nonlinear modelling tools.

The linearity test is fundamentally important for gaining crucial insights into the nature of the relationship between variables in the regression model. Researchers can improve the accuracy of their interpretations by determining whether the relationship is linear or nonlinear, allowing them to modify their analyses and validate assumptions. The diagnostic method emphasises the significance of thoroughly evaluating the linearity of correlations in regression analysis to guarantee the strength and dependability of statistical conclusions.

**Table 6. Relationship between Audit Quality and Intellectual Intelligence**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ANOVA Table** | | | | | | | |
|  | | | Sum of Squares | df | Mean Square | F | Sig. |
| Audit Quality Intellectual Intelligence | Between Groups | (Combined) | 683,595 | 11 | 62,145 | 9,240 | ,000 |
| Linearity | 264,858 | 1 | 264,858 | 39,380 | ,000 |
| Deviation from Linearity | 418,737 | 10 | 41,874 | 6,226 | ,000 |
| Within Groups | | 154,690 | 23 | 6,726 |  |  |
| Total | | 838,286 | 34 |  |  |  |

Source: Results of Data processed by SPSS 20

The linearity test conducted showed a significant Sig value of 0.000, suggesting a departure from linearity with a p-value below 0.05. This discovery implies the presence of a nonlinear correlation between Audit Quality and Intellectual Intelligence. Put simply, the relationship between these two variables is not characterised by a straight line, but instead exhibits a more intricate and subtle correlation.

The lack of a linear relationship suggests that variations in Intellectual Intelligence may not consistently and proportionally affect Audit Quality. Conversely, the impact of Intellectual Intelligence on Audit Quality may differ depending on the specific degrees or ranges of Intellectual Intelligence. This discovery emphasises the necessity for a more profound comprehension of the interactions between these variables and the possible factors that influence or regulate their connection.

The non-linearity seen might be ascribed to several reasons, such as the complex characteristics of both Audit Quality and Intellectual Intelligence. Audit Quality covers other aspects beyond academic ability, including emotional intelligence, ethical judgement, and professional scepticism. Intellectual Intelligence comprises a wide range of cognitive abilities and competences, including analytical skills, critical thinking, and problem-solving ability.

Furthermore, the complex correlation between Audit Quality and Intellectual Intelligence implies that efforts to improve Audit Quality should take into account aspects beyond only boosting Intellectual Intelligence. Enhancing Audit Quality may require implementing a comprehensive approach that encompasses emotional intelligence, ethical decision-making, and other aspects of auditor proficiency.

These findings emphasise the intricate nature of the connection between Audit Quality and Intellectual Intelligence. They also emphasise the need for additional study to clarify the underlying mechanisms and consequences of this non-linear relationship. Future research could be enhanced by investigating potential moderating or mediating factors that may elucidate the intricate relationship between Audit Quality and Intellectual Intelligence.

**Table 7. Relationship between Audit Quality and Spiritual Intelligence**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ANOVA Table** | | | | | | | |
|  | | | Sum of Squares | df | Mean Square | F | Sig. |
| Audit Quality  \* Spiritual Intelligence | Between Groups | (Combined) | 433,569 | 11 | 39,415 | 2,240 | ,050 |
| Linearity | 152,437 | 1 | 152,437 | 8,663 | ,007 |
| Deviation from Linearity | 281,132 | 10 | 28,113 | 1,598 | ,170 |
| Within Groups | | 404,717 | 23 | 17,596 |  |  |
| Total | | 838,286 | 34 |  |  |  |

Source: Results of Data processed by SPSS 20

The conducted linearity test yielded valuable insights into the correlation between Audit Quality and Intellectual Intelligence. The investigation revealed a significance level (Sig.) of 0.170, which exceeds the customary threshold of 0.05. This result indicates that there is a direct correlation between Audit Quality and Intellectual Intelligence.

The results suggest that there is a direct relationship between variations in Intellectual Intelligence levels and changes in Audit Quality. This highlights the significance of Intellectual Intelligence in shaping the calibre of audits performed. Auditors with higher levels of Intellectual Intelligence are more likely to have a better understanding and application of formal norms, such as accounting standards and procedures. This, in turn, improves the overall quality and accuracy of their audit evaluations.

Moreover, the identification of a direct correlation between Audit Quality and Intellectual Intelligence emphasises the possibility of implementing specific measures to improve audit performance by developing intellectual abilities among auditors. Allocating resources towards training and development initiatives that specifically target the enhancement of cognitive talents, such as critical thinking, problem-solving, and analytical skills, has the potential to result in measurable enhancements in the quality of audit outcomes.

These findings provide valuable understanding of how intellectual ability and audit quality are connected, highlighting the crucial influence of Intellectual Intelligence in determining the efficiency and trustworthiness of audit procedures. Additional research and practical actions, based on these findings, could help improve audit methods and standards in the accounting profession.

**Table 8. Relationship between Audit Quality and Emotional Intelligence**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ANOVA Table** | | | | | | | |
|  | | | Sum of Squares | df | Mean Square | F | Sig. |
| Audit Quality  \* Emotional Intelligence | Between Groups | (Combined) | 434,411 | 10 | 43,441 | 2,581 | ,028 |
| Linearity | 218,406 | 1 | 218,406 | 12,979 | ,001 |
| Deviation from Linearity | 216,005 | 9 | 24,001 | 1,426 | ,232 |
| Within Groups | | 403,875 | 24 | 16,828 |  |  |
| Total | | 838,286 | 34 |  |  |  |

Source: Results of Data processed by SPSS 20

The findings of the linearity test offer valuable insights into the correlation between Audit Quality and Emotional Intelligence. The observed Sig. Deviation from Linearity is 0.232, which exceeds the standard significance level of 0.05. This discovery indicates that there is a direct correlation between Audit Quality and Emotional Intelligence.

The significance of this outcome is noteworthy, as it suggests that changes in Audit Quality are directly linked to fluctuations in Emotional Intelligence levels. This implies that auditors who possess greater levels of Emotional Intelligence are more likely to have the necessary skills to handle intricate audit procedures, effectively manage relationships with others, and remain composed in stressful situations. As a result, their audit work is expected to be of higher quality.

Moreover, the recognition of a direct correlation between Audit Quality and Emotional Intelligence highlights the significance of cultivating Emotional Intelligence skills among auditors. Auditing firms have the opportunity to enhance the overall quality and efficacy of their audit engagements by cultivating abilities in emotional awareness, self-regulation, empathy, and social skills.

This discovery further emphasises the interdependence of psychological elements and professional competence in the field of auditing. Understanding and utilising the impact of Emotional Intelligence on Audit Quality can assist in creating focused training programmes and interventions that improve auditor skills and lead to stronger audit results.

The presence of a direct correlation between Audit Quality and Emotional Intelligence underscores the importance of emotional skills in the field of auditing. In the future, additional study may focus on investigating the precise processes by which Emotional Intelligence influences Audit Quality. It could also explore methods for incorporating Emotional Intelligence development into auditor training and professional development programmes.

**Table 9. Relationship between Audit Quality and Client Pressure**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **ANOVA Table** | | | | | | | |
|  | | | Sum of Squares | df | Mean Square | F | Sig. |
| Audit Quality  \* Client Pressure | Between Groups | (Combined) | 555,830 | 9 | 61,759 | 5,466 | ,000 |
| Linearity | 366,040 | 1 | 366,040 | 32,398 | ,000 |
| Deviation from Linearity | 189,790 | 8 | 23,724 | 2,100 | ,075 |
| Within Groups | | 282,456 | 25 | 11,298 |  |  |
| Total | | 838,286 | 34 |  |  |  |

Source: Results of Data processed by SPSS 20

The linearity test results show a substantial Sig value. Given a divergence from linearity of 0.075, which above the traditional criterion of 0.05, it can be concluded that there is a linear correlation between Audit Quality and Client Pressure. This indicates that fluctuations in client pressure are linked to consistent alterations in audit quality, providing evidence for a direct and quantifiable relationship between these factors.

Both the Multicollinearity Test and Heteroscedasticity Test were performed to evaluate the classical assumptions of the questionnaire. An essential component of a dependable regression model is the lack of multicollinearity, which indicates the absence of correlation among independent variables. The Multicollinearity Test indicates that multicollinearity is unlikely to occur if the Tolerance value exceeds 0.10. If the Variance Inflation Factor (VIF) value remains below 10.00, it can be concluded that there are no indications of multicollinearity.

These results indicate that the model fulfils the requirements for a reliable regression analysis, as demonstrated by the absence of multicollinearity and the presence of a linear association between Audit Quality and Client Pressure. This emphasises the soundness and dependability of the statistical analysis performed, establishing a strong basis for making significant inferences about the correlation between these variables within the study's framework.

**Table 10. Multicollinearity Test**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 15,573 | 6,549 |  | 2,378 | ,024 |  |  |
| Intellectual Intelligence | ,244 | ,184 | ,232 | 1,328 | ,194 | ,498 | 2,009 |
| Spiritual Intelligence | ,162 | ,230 | ,125 | ,707 | ,485 | ,481 | 2,078 |
| Emotional Intelligence | -,714 | ,332 | -,703 | -2,149 | ,040 | ,142 | 7,067 |
| Client Pressure | ,982 | ,283 | 1,091 | 3,470 | ,002 | ,153 | 6,542 |
| Dependent Variable: Audit Quality | | | | | | | | |

Source: Results of Data processed by SPSS 20

Based on the results of the multicollinearity test shown in Table 4.16, it is clear that there is no significant connection between the independent variables. This conclusion is based on the observation of tolerance values, all of which exceed the threshold of > 0.10, and variance inflation factor (VIF) values, each of which is below the criterion of < 10.00. The results suggest that the independent variables included in the analysis do not show any significant levels of multicollinearity, which means that the regression model is reliable.

In addition, heteroscedasticity can introduce inefficiency and inaccuracy in regression models. The Glesjer test was used to evaluate the occurrence of heteroscedasticity in the current investigation. This diagnostic test entails doing a regression analysis for each independent variable against its respective absolute residual value. After assessing the significance level (sig) of these regressions, it was concluded that all values exceeded the threshold of > 0.05. Therefore, these findings suggest that there are no heteroscedasticity problems present in the regression model being studied.

**Table 11. Heteroscedasticity Test**

**Coefficientsa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 2,621 | 3,248 |  | ,807 | ,426 |
| Intellectual Intelligence | -,186 | ,091 | -,455 | -2,046 | ,050 |
| Spiritual Intelligence | -,091 | ,114 | -,180 | -,796 | ,432 |
| Emotional Intelligence | ,263 | ,165 | ,665 | 1,596 | ,121 |
| Client Pressure | -,010 | ,140 | -,027 | -,068 | ,946 |

Dependent Variable: RES2

Source: Results of Data processed by SPSS 20

According to the results of the heteroscedasticity test shown in Table 4.17, it is clear that the absolute residuals of the four independent variables have values that are higher than 0.05. This indicates that there is no substantial issue of heteroscedasticity in the regression model.

The Multiple Regression Analysis Test was utilised to conduct partial tests, such as the t statistical test, in order to evaluate the similarity of the regression line for each of the four predictors. In addition, the analysis included tests for the coefficient of determination and the F-test.

An analytical methodology was employed to determine the influence of Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence, and Client Pressure on Audit Quality inside KAP in Bandar Lampung. The study obtained simple linear regression results by using data processing tools. When analysing these findings, it is important to consider that a significance value below 0.05 or a t-count greater than the t-table value indicates a substantial impact of the variable being investigated.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Table 12. Partial Test Results (t Statistical Test) Coefficientsa** | | | | | | |
| Mode | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 15,573 | 6,549 |  | 2,378 | ,024 |
| Intellectual Intelligence | ,593 | ,152 | ,562 | 3,904 | ,000 |
| Spiritual Intelligence | ,553 | ,204 | ,426 | 2,708 | ,011 |
| Emotional Intelligence | ,519 | ,152 | ,510 | 3,410 | ,002 |
| Client Pressure | ,594 | ,118 | ,661 | 5,058 | ,000 |
| Source: Results of Data processed by SPSS 20 | | | | | | |

Based on table 12, it can be concluded that the results of the hypothesis test for the intellectual intelligence variable were obtained from a significance level of 0.000 < 0.05 and a calculated t value of 3.904 > t table 2.042, so the proposed hypothesis is accepted. The results of the hypothesis test for the spiritual intelligence variable were obtained from a significance level of 0.011 < 0.05 and a calculated t value of 2.708 > t table 2.042, so the proposed hypothesis was accepted. The results of the hypothesis test for the emotional intelligence variable obtained a significance level of 0.002 < 0.05 and a calculated t value of 3.410 > t table 2.042, so the proposed hypothesis was accepted. The results of the hypothesis test for the client pressure variable obtained a significance level of 0.000 < 0.05 and the calculated t value was 5.058 > t table 2.042, so the proposed hypothesis was accepted. This means that intellectual intelligence, spiritual intelligence, emotional intelligence and client pressure have a significant effect on audit quality at a significant level of α = 5%.

Determine the equation of the regression line for four predictors. Create an equation of the regression line for the four predictors in this study as follows:

Y = a + b1X1 + b2X2 + b3X3+ b4X4

Determining the regression line equation for the four predictors using the help of data processing software, the results of multiple linear regression are obtained as in table 4.17 below:

**Table 13. Multiple Linear Regression Test Results**

|  |  |
| --- | --- |
| Independent Variable | Regression Coefficient |
| Constant | 15,573 |
| X1 | 0,244 |
| X2 | 0,162 |
| X3 | -0,714 |
| X4 | 0,982 |
| coefficient of determination Adjusted R2) | 0,486 |
| F count | 9,028 |
| Sig F | 0,000 |

Source: Results of Data processed by SPSS 20

Upon examining the regression model and conducting multiple linear regression analysis, we derive the equation representing the factors influencing Audit Quality as follows:

[ Y = 15.573 + 0.244X\_1 + 0.162X\_2 - 0.714X\_3 + 0.982X\_4 + e \]

The regression equation begins with a constant value of 15.573, indicating that if the variables Intellectual Intelligence, Spiritual Intelligence, Emotional Intelligence, and Client Pressure remain constant, the Audit Quality will stabilize at 15.573 units.

Examining the coefficients, we find that the coefficient for (X\_1) (Intellectual Intelligence) is 0.244. This suggests that for every unit increase in Intellectual Intelligence, Audit Quality is predicted to increase by 0.244 units. Similarly, the coefficient for (X\_2) (Spiritual Intelligence) is 0.162, implying that a one-unit increase in Spiritual Intelligence corresponds to a 0.162 unit increase in Audit Quality. On the other hand, the coefficient for (X\_3) (Emotional Intelligence) is -0.714, indicating that a one-unit increase in Emotional Intelligence results in a decrease of 0.714 units in Audit Quality. Lastly, the coefficient for (X\_4) (Client Pressure) is 0.982, meaning that for every unit increase in Client Pressure, Audit Quality is anticipated to increase by 0.982 units.

The coefficient of determination (R²) serves as a pivotal metric, gauging the extent to which the model explains the variation in the dependent variable. In our analysis, Table 4.13 illustrates the results of the coefficient of determination test (R²) for the variables Y, X₁, X₂, X₃, and X₄, providing insights into the model's explanatory power regarding Audit Quality.

**Tabel 14. Determination Coefficient Test Results (R2)**

**Model Summary**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,739a | ,546 | ,486 | 3,561 |

Predictors: (Constant), Client Pressure, Spiritual Intelligence, Intellectual Intelligence, Emotional Intelligence

Source: Results of Data processed by SPSS 20

The results shown in Table 14 demonstrate a significant R Square value of 0.546, suggesting that around 54.6% of the variation in the impact of spiritual intelligence, intellectual intelligence, emotional intelligence, and client pressure on audit quality can be explained by the variables used in the research model. The substantial amount of variance that is accounted for indicates a robust correlation between these characteristics and their influence on the quality of audits in the specific setting of the study.

Nevertheless, it is crucial to acknowledge that around 45.4% of the variability is still not accounted for by the factors included in the research model. The remaining half of the variance indicates that there are other elements or variables that have an impact on audit quality, but were not taken into account in the present study. The unexplained factors may include several variables such as organisational culture, external market situations, regulatory contexts, and individual auditor characteristics, among others.

The significant amount of unexplained variability emphasises the intricate nature of the components that contribute to audit quality and emphasises the necessity for additional investigation and analysis. Future study should focus on identifying and including more variables in the research model to improve its explanatory capacity and achieve a more comprehensive understanding of the factors that determine audit quality.

Furthermore, the existence of unexplained variability highlights the complex and diverse characteristics of audit quality, indicating that it is affected by numerous factors that operate both individually and in combination with each other. Therefore, although the current study provides valuable insights into the connection between spiritual, intellectual, and emotional intelligence, client pressure, and audit quality, it also emphasises the importance of further research to investigate all the different factors that influence audit quality in various organisational settings.

The R Square value of 0.546 suggests that a substantial portion of the variation in audit quality can be explained by spiritual intelligence, intellectual intelligence, emotional intelligence, and client pressure. However, the existence of unexplained variance emphasises the intricate nature of this relationship and underscores the necessity for additional research.

F test

**Table 15. F Test Results**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 457,895 | 4 | 114,474 | 9,028 | ,000b |
| Residual | 380,391 | 30 | 12,680 |  |  |
| Total | 838,286 | 34 |  |  |  |
| a. Dependent Variable: Audit Quality | | | | | | |
| b. Predictors: (Constant), Client Pressure, Spiritual Intelligence, Intellectual Intelligence, Emotional Intelligence | | | | | | |

Source: Results of Data processed by SPSS 20

According to the data in Table 15, the results of the F-test show that the F count is 9.028, which is higher than the F table value of 2.68 at a significance level of 5%. The obtained result, with a p-value of 0.000 < 0.05, demonstrates a strong correlation between Intellectual Intelligence (X1), Emotional Intelligence (X2), Spiritual Intelligence (X3), and Client Pressure (X4) with Audit Quality (Y) in the setting of a Public Accounting Firm in Bandar Lampung.

The results of this study support prior research that suggests a direct relationship between Spiritual Intelligence and auditor performance, emphasising the significance of integrity, flexibility, and accountability in attaining superior audit quality. Spiritual intelligence cultivates a mentality that prioritises the importance of honesty, acknowledging errors, managing challenging circumstances, and making meaningful contributions to audit duties, hence improving the overall excellence of audit results.

Moreover, the research supports previous studies that emphasise the beneficial influence of Emotional Intelligence on the performance of auditors and, as a result, the quality of audits. Auditors that possess emotional intelligence are equipped with the capacity to successfully regulate their own emotions, enabling them to sustain motivation and concentration in the face of the difficulties faced during audits. Through the regulation of emotions and the reduction of stress, auditors can enhance their cognitive capacities, empathy, and decision-making processes, resulting in improved audit quality.

Furthermore, the results support the idea that client pressure might impact auditor independence, which subsequently affects the quality of the audit. Auditors that adeptly handle customer pressure exhibit a steadfast dedication to impartiality and honesty by impartially disclosing faults in the client's accounting system, even when confronted with admonitions, intimidations, or endeavours to supplant them. The capacity to maintain professional standards in auditing promotes the credibility and dependability of audit outcomes, hence adding to the overall quality of audits.

These findings highlight the complex nature of the factors that affect audit quality, emphasising the interaction between intellectual, emotional, and spiritual intelligence, as well as the influence of client demand. By recognising and dealing with these factors, auditors can improve their effectiveness and help to the creation of accurate and reliable audit reports that precisely depict the financial status and activities of the companies being examined.

**Conclusion**

After conducting a thorough study and debates, this research has yielded numerous important conclusions. First and foremost, intellectual intelligence is identified as a substantial factor in enhancing audit quality, resulting in a favourable influence. This is supported by factors such as problem-solving aptitude, verbal acumen, and practical intelligence, all of which enhance the production of high-caliber audit reports. Auditors with high cognitive intelligence excel at navigating intricate financial situations, skillfully detecting inconsistencies, and delivering precise evaluations of financial accounts.

Furthermore, it has been seen that spiritual intelligence has a beneficial impact on the quality of audits. An adept auditor possesses traits of unwavering honesty, responsibility, resilience in high-pressure scenarios, and a dedication to carrying out duties with integrity. Auditors can enhance the quality and reliability of their audit reports by prioritising positive contributions to audit engagements and approaching client accounting systems with an optimistic outlook and adherence to ethical principles.

Furthermore, emotional intelligence is recognised as an additional vital factor influencing audit quality, displaying a favourable correlation. Auditors who possess qualities such as self-management, self-motivation, and self-control are able to carry out audit activities with efficiency and effectiveness. Auditors can enhance the quality of audit outputs by effectively regulating their emotions and keeping a calm and cool attitude while performing their job.

Furthermore, the influence of client demand on audit quality is recognised as a good feature. Nevertheless, it is highlighted that this impact relies on auditors upholding their autonomy and honesty. An adept auditor remains immune to client influence, thoroughly examining the client's accounting processes for errors and inconsistencies. Auditors maintain the integrity of the audit process by adhering to professional ethics and accurately documenting their findings, which guarantees the relevance and reliability of their audit reports.

To summarise, these findings emphasise the complex nature of audit quality and emphasise the significance of intellectual, spiritual, and emotional intelligence, as well as resilience to client pressure, in influencing the effectiveness and credibility of audit results. Auditors can maintain the integrity of financial reporting and promote trust and transparency in the auditing profession by developing these qualities and following ethical norms.

**Reference**

Abbot, L. J., Daugherty, B., Parker, S., & Peters, G. F. (2016). Internal Audit Quality and Financial Reporting Quality: The Joint Importance of Independence and Competence. Journal of Accounting Research, 54(1), 3–40. https://doi.org/https://doi.org/10.1111/1475-679X.12099

Abdul-Khalid, S.-N. (2009). Sensemaking in Interpretive Management Accounting Research: Constructing a Credible Account. International Journal of Qualitative Methods, 8(1), 41–53. https://doi.org/10.1177/160940690900800104

Aiken, L. R. (1980). Content Validity and Reliability of Single Items or Questionnaires. Educational and Psychological Measurement, 40(4), 955–959. https://doi.org/10.1177/001316448004000419

Alvi, M. H. (2016). A Manual for Selecting Sampling Techniques in Research. Munich Personal RePEc Archive (MPRA). https://mpra.ub.uni-muenchen.de/70218/

Astin, A. W., & Keen, J. P. (2006). Equanimity and Spirituality. Religion & Education, 33(2), 39–46. https://doi.org/10.1080/15507394.2006.10012375

Bani-Ahmed, A. A., & Al-Sharairi, J. A. (2014). The Relationship between Planning of Audit Process and Total Quality Management. International Journal of Business and Management, 9(5), 96–108. https://doi.org/10.5539/ijbm.v9n5p96

Beck, C. T. (1993). Qualitative Research: The Evaluation of Its Credibility, Fittingness, and Auditability. Western Journal of Nursing Research, 15(2), 263–266. https://doi.org/10.1177/019394599301500212

Christensen, B. E., Glover, S. M., Omer, T. C., & Shelley, M. K. (2016). Understanding Audit Quality: Insights from Audit Professionals and Investors. Contemporary Accounting Research, 33(4), 1648–1684. https://doi.org/https://doi.org/10.1111/1911-3846.12212

Cooper, D. J., & Neu, D. (2006). Auditor and Audit Independence in an Age of Financial Scandals. In C. R. Lehman (Ed.), Independent Accounts (Vol. 12, pp. 1–15). Emerald Group Publishing Limited. https://doi.org/10.1016/S1041-7060(06)12001-5

DeFond, M., & Zhang, J. (2014). A review of archival auditing research. Journal of Accounting and Economics, 58(2), 275–326. https://doi.org/https://doi.org/10.1016/j.jacceco.2014.09.002

Emby, C., & Davidson, R. A. (1998). The effects of engagement factors on auditor independence: Canadian evidence. Journal of International Accounting, Auditing and Taxation, 7(2), 163–179. https://doi.org/https://doi.org/10.1016/S1061-9518(98)90012-X

Flesher, D. L. (1993). A Management Audit of Small Business Long-Term Financial Affairs. Managerial Finance, 19(8), 14–24. https://doi.org/10.1108/eb013738

Hai, P. T. (2016). The Research of Factors Affecting the Quality of Audit Activities: Empirical Evidence in Vietnam. International Journal of Business and Management, 11(3), 83–94. https://doi.org/10.5539/ijbm.v11n3p83

Haruna, A. L., & Hoesada, J. (2020). The Effect of Auditor Competence, Independence, Task Complexity and Audit Fee on Audit Quality (Survey of Public Accountant Offices in West Jakarta Area). Research Journal of Finance and Accounting, 11(10), 121–126. https://doi.org/10.7176/rjfa/11-10-13

Hasan, S., Kassim, A. A. M., & Hamid, M. A. A. (2020). An Investigation on the Impact of Audit Quality, Audit Committee and Financial Reporting Quality: Evidence from Malaysia. The International Journal of Humanities & Social Studies, 8(7). https://doi.org/10.24940/theijhss/2020/v8/i7/hs2007-071

Inutsuka, H. (2013). A New Method for Estimating the True Score of Subjects in the Assessment Based on the Binary Checklist. Evaluation & the Health Professions, 37(4), 488–502. https://doi.org/10.1177/0163278713511244

Ismail, A. H., Merejok, N. binti M., Dangi, M. R. M., & Saad, S. (2019). Does audit quality matters in Malaysian public sector auditing? International Journal of Financial Research, 10(3), 203–215. https://doi.org/10.5430/ijfr.v10n3p203

Jayalakshmy, R., Seetharaman, A., & Wei Khong, T. (2005). The changing role of the auditors. Managerial Auditing Journal, 20(3), 249–271. https://doi.org/10.1108/02686900510585591

Johari, R. J., Mohd-Sanusi, Z., & Chong, V. K. (2017). Effects of Auditors’ Ethical Orientation and Self-Interest Independence Threat on the Mediating Role of Moral Intensity and Ethical Decision-Making Process. International Journal of Auditing, 21(1), 38–58. https://doi.org/https://doi.org/10.1111/ijau.12080

Johnston, L. G., Whitehead, S., Simic-Lawson, M., & Kendall, C. (2010). Formative research to optimize respondent-driven sampling surveys among hard-to-reach populations in HIV behavioral and biological surveillance: lessons learned from four case studies. AIDS Care, 22(6), 784–792. https://doi.org/10.1080/09540120903373557

Kim, Y.-M. (2009). Validation of psychometric research instruments: The case of information science. Journal of the American Society for Information Science and Technology, 60(6), 1178–1191. https://doi.org/https://doi.org/10.1002/asi.21066

Knechel, W. R., Krishnan, G. V, Pevzner, M., Shefchik, L. B., & Velury, U. K. (2013). Audit Quality: Insights from the Academic Literature. AUDITING: A Journal of Practice & Theory, 32(Supplement 1), 385–421. https://doi.org/10.2308/ajpt-50350

Lai, T. T. T., & Pham, D. H. (2020). The quality of audit services: An assessment from FDI clients in Vietnam. Accounting, 6(6), 1071–1076. https://doi.org/10.5267/j.ac.2020.7.012

Larkin, J. M., & Schweikart, J. A. (1992). A Performance Model for Staff Internal Auditors: Implications for Personnel Management. American Journal of Business, 7(2), 19–24. https://doi.org/10.1108/193551811992000112

Le Guyader, L. P. (2012). Auditing financial instruments. Journal of Corporate Accounting & Finance, 23(6), 49–59. https://doi.org/https://doi.org/10.1002/jcaf.21798

Mak, T., Cooper, K., Deo, H., & Funnell, W. (2005). Audit, accountability and an auditor’s ethical dilemma: A case study of HIH Insurance. Asian Review of Accounting, 13(2), 18–35. https://doi.org/10.1108/eb060785

Mohamad, M. M., Sulaiman, N. L., Sern, L. C., & Salleh, K. M. (2015). Measuring the Validity and Reliability of Research Instruments. Procedia - Social and Behavioral Sciences, 204, 164–171. https://doi.org/https://doi.org/10.1016/j.sbspro.2015.08.129

Muczyk, J. P., Smith, E. P., & Davis, G. (1986). Holding accountants accountable: Why audits fail, how they can succeed. Business Horizons, 29(6), 22–28. https://doi.org/https://doi.org/10.1016/0007-6813(86)90033-9

Muda, I., Davis, K. V., Erlina, E., Kholis, A., & Gusnardi, G. (2020). Audit Lag Criteria Report as a Determination of the Reliability and Quality of Auditor’s Report in Indonesia. Research in World Economy, 11(6), 96. https://doi.org/10.5430/rwe.v11n6p96

Ngulube, P. (2005). Research procedures used by Master of Information Studies students at the University of Natal in the period 1982–2002 with special reference to their sampling techniques and survey response rates: A methodological discourse⋆. The International Information & Library Review, 37(2), 127–143. https://doi.org/10.1080/10572317.2005.10762673

Paul, U., & Arup, B. (2018). Qualitative Research: Data Analysis. Bengal Physician Journal, 5(2), 18–19. https://doi.org/10.5005/jp-journals-10070-5206

Presser, S., Couper, M. P., Lessler, J. T., Martin, E., Martin, J., Rothgeb, J. M., & Singer, E. (2004). Methods for Testing and Evaluating Survey Questions. In Methods for Testing and Evaluating Survey Questionnaires (pp. 1–22). https://doi.org/https://doi.org/10.1002/0471654728.ch1

Purnomo, Y. W., Prananto, I. W., Driana, E., Saparanti, K., Nuriadin, I., & Ismail, S. N. (2020). The data on exploratory factor structure of [pre-service] teacher beliefs about educational research scale. Data in Brief, 33, 106578. https://doi.org/https://doi.org/10.1016/j.dib.2020.106578

Sarwoko, I., & Agoes, S. (2014). An Empirical Analysis of Auditor’s Industry Specialization, Auditor’s Independence and Audit Procedures on Audit Quality: Evidence from Indonesia. Procedia - Social and Behavioral Sciences, 164, 271–281. https://doi.org/https://doi.org/10.1016/j.sbspro.2014.11.077

Shareia, B. F. (2017). Qualitative and Quantitative Case Study Research  Method on Social Science: Accounting Perspective. Zenodo. https://doi.org/10.5281/zenodo.1127571

Sisk, D. (2008). Engaging the Spiritual Intelligence of Gifted Students to Build Global Awareness in the Classroom. Roeper Review, 30(1), 24–30. https://doi.org/10.1080/02783190701836296

Stensaker, B. (2013). External quality auditing: strengths and shortcomings in the audit process. In M. Shah & C. S. Nair (Eds.), External Quality Audit (pp. 195–207). Chandos Publishing. https://doi.org/https://doi.org/10.1016/B978-1-84334-676-0.50013-3

Sukirno, S. (2020). Dataset of lecturer performance appraisal. Data in Brief, 32, 106161. https://doi.org/https://doi.org/10.1016/j.dib.2020.106161

Suyono, E., & Farooque, O. Al. (2019). Auditors’ professionalism and factors affecting it: insights from Indonesia. Journal of Asia Business Studies, 13(4), 543–558. https://doi.org/10.1108/JABS-03-2018-0073

Sweeney, J. T., & Roberts, R. W. (1997). Cognitive moral development and auditor independence. Accounting, Organizations and Society, 22(3), 337–352. https://doi.org/https://doi.org/10.1016/S0361-3682(96)00025-6

Tackett, J., Wolf, F., & Claypool, G. (2004). Sarbanes‐Oxley and audit failure. Managerial Auditing Journal, 19(3), 340–350. https://doi.org/10.1108/02686900410524355

Tepalagul, N., & Lin, L. (2014). Auditor Independence and Audit Quality: A Literature Review. Journal of Accounting, Auditing & Finance, 30(1), 101–121. https://doi.org/10.1177/0148558X14544505

Wardani, M. K. (2020). The Audit Quality: An Empirical Study of Indonesian Banking Company. Proceedings of the 4th Padang International Conference on Education, Economics, Business and Accounting (PICEEBA-2 2019), 98–105. https://doi.org/10.2991/aebmr.k.200305.056

Wati, E. F., Istikharoh, I., & Tuslaela, T. (2020). Selection of Outstanding Lecturers with Simple Additive Weighting Method. Sinkron : Jurnal Dan Penelitian Teknik Informatika, 4(2), 62–67. https://doi.org/10.33395/sinkron.v4i2.10513

Weirich, T. R., & Reinstein, A. (2011). Current enforcement actions against auditors. Journal of Corporate Accounting & Finance, 22(4), 23–29. https://doi.org/https://doi.org/10.1002/jcaf.20686

Weirich, T. R., & Reinstein, A. (2013). Auditor Disciplinary Orders. Journal of Corporate Accounting & Finance, 24(4), 41–47. https://doi.org/https://doi.org/10.1002/jcaf.21859

Yang, L., Brink, A. G., & Wier, B. (2018). The impact of emotional intelligence on auditor judgment. International Journal of Auditing, 22(1), 83–97. https://doi.org/https://doi.org/10.1111/ijau.12106

Young, J. J. (2006). Examining Audit Relations: A Reconsideration of Auditor Independence. In C. R. Lehman (Ed.), Independent Accounts (Vol. 12, pp. 49–65). Emerald Group Publishing Limited. https://doi.org/10.1016/S1041-7060(06)12004-0

Zumitzavan, V., & Michie, J. (2015). Research Methodology. In V. Zumitzavan & J. Michie (Eds.), Personal Knowledge Management, Leadership Styles, and Organisational Performance: A Case Study of the Healthcare Industry in Thailand (pp. 27–34). Springer Singapore. https://doi.org/10.1007/978-981-287-438-2\_3