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AUDITOR INDEPENDENCE DETERMINANTS: SPIRITUAL INTELLIGENCE AS MODERATION

Abstract: This research is an empirical study that aims to test the determinant of independence of auditor and prove whether spiritual intelligence is a moderator of the influence of personal disturbance, external disturbance, organizational disturbance, professional ethics, auditor competence on auditor independence. This research was conducted in every district or city inspectorate in the province of Riau. The data used are primary data with a questionnaire as an instrument. The sample of this study used a purposive sampling method, but only 198 (82.5%) respondents filled out the questionnaire completely and could be processed. The statistical test tool used in this study is SEM with the Smartpls program (ver. 3.3.3). Based on the analysis and testing of five independent variables and one moderating variable together, the dependent variable R² is 41.6%, essentially measuring the ability of a model to explain variations in the dependent variable. Analysis and testing of the partial t-test hypothesis, it can be concluded that (1) the variables of personal disturbance, external disturbance, organizational disturbance, professional ethics, auditor competence, and spiritual intelligence have a significant effect on auditor independence. (2) variables of external disturbance and professional ethics have a significant effect on auditor independence with spiritual intelligence as a moderating variable. (3) the variables of personal disturbance, organizational disturbance, and auditor competence have no significant effect on auditor independence with spiritual intelligence as a moderating variable. The results of this study are expected to contribute to mental development and independent character of internal auditors, especially in every inspectorate in the province of Riau.

Key words: Determinants of Independence, Auditor Independence, Spiritual Intelligence.

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Introduction

In the current era, stakeholders expect that the financial statements that have been audited by auditors are free from material misstatements, the truth can be trusted to be used as a benchmark for decision making and in accordance with applicable accounting principles in Indonesia. Therefore, an independent and objective individual or professional institution is needed. Awareness of the importance of the inspectorate institution as an institution that carries out

the government's internal supervision function (internal auditor) is increasing. The main target is to implement good governance which is one of the main agendas of public sector reform in Indonesia. The Inspectorate is one of the units that conduct audits or checks on local governments. So it is said that the inspectorate has the same duties as the internal auditor.

In pasal 4 Peraturan Menteri Dalam Negeri No. 64/2007, it is generally regulated the function and role

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of the Provincial, City or Regency Inspectorate. The article states that in the implementation of the supervision duties of government affairs, the Provincial, Municipal or Regency Inspectorate has the following functions: (1) Planning of supervision programs; (2) Formulation of policies and supervisory facilities; and (3) Examination, investigation, testing and assessment of supervisory tasks. The auditor in charge of carrying out the audit in the government is an internal government audit, and the role of the government's internal audit is held by the Supervisory Internal Supervision Apparatus (APIP) namely the inspectorate (e.g. Inspectorate General, Main Inspectorate, or Regional Inspectorate) and the Financial and Development Supervision Agency (BPKP). The position of APIP has a very important role because it is related to the independence of the auditor. The audit or supervision carried out will not solve the problem (solution) and reflect the independence of government independence if there is still intervention from various parties. The problems related to the position of the APIP position are very clear, especially if you look at the regional APIP. The position of regional APIP (Provincial Inspectorate / Regency / City) is generally under the regional secretary. That is, the intervention of the regional secretary or even the supreme leader of the region is very high in influence on the results of APIP supervision.

Related to the phenomenon of auditor independence, events occurred such as in 2020 the Regional Inspectorate of Siak regency, experiencing conceding for administrative errors (Maladministration) of the Environment Agency (DLH) in the 2018 fiscal year activities. This was proven after the Siak State Prosecutor's Office (Kejari) intervened in the investigation of the case and revealed that there was more than Rp237 million of regional money that could be saved. (www.gatra.com: 2020). In addition, in Indragiri Hilir regency in 2019, Indragiri Hilir Regency Government Officials confirmed that the grant funds were leaked and compactly silent. Indragiri Hilir inspectorate also remained silent about the leak of hundreds of millions of rupiah for the allocation of religious grant funds in 2017 without going through a proposal. The allocation of religious grant funds in Indragiri Hilir regency is allegedly not in accordance with the provisions of the legislation and the amount is quite fantastic, it is suspected that half a billion more are channeled not through the proposal and billions of rupiah exceed the RAB proposal and miss the calculation of adequate calculations (www.tribunsatu.com:2019). In this phenomenon, it can be seen if the inspectorate shows a character that is not objective or independent reflected by the weak control carried out by the authorities as the internal supervisor of the government in revealing irregularities and abuses that occur in the activities of government agencies.

There are several factors that cause (determinant) lack of independence of the government's internal auditors. As it is in Peraturan Badan Pemeriksa Keuangan RI No.01/2007 dated March 7, 2007 concerning State Financial Examination Standards, Annex II, The Second General Standards Statement on paragraph fourteen states: "In all matters relating to the work of the examiner, the organization of the auditor and the auditor, shall be free in mental attitude and appearance of personal, external and organizational interference that may affect its independence."

Personal interference from the auditor can arise in a way that if the auditor has a blood relationship including up, down, or up to the second degree with the management of the entity or program examined within two years, directly or indirectly involved in the activities of the object of examination, there is prejudice against the individual, group, organization or purpose of a program, the tendency to take sides due to political or social beliefs and seek employment in the entity examined during the implementation of the examination. Personal disorder is a state in which the auditor individually cannot be impartial, or is deemed impossible to be impartial. This personal disorder can apply to individual auditors and can also apply to organizations (Supriyono, 2008).

External interference of implementation in an examination can arise by means influenced by interference or influence of external parties: which is to limit the examination, affect the selection and application of examination procedures, affect the assignment, affect the restriction of resources provided by the inspection organization, the potential for the threat of replacement of the examiner and disagree with the contents of the examination results report, and there are potential influences that endanger the continuity of the examiner as an employee, as well as the authority to reject or influence the examiner's consideration of the contents of an examination report. The auditor's organization and its auditors may face various situations and conditions of external impairment; therefore, the auditor's organization must have an internal quality control system that can identify external disorders and ensure its compliance with the independence provisions stipulated in the Inspection Standards.

Organizational disruption to the independence of auditors can arise by being influenced by the position, function, and organizational structure. The auditor assigned by the auditor's organization can be viewed as free from interference with the independence of the organization, if he conducts an examination outside the entity in which he works. Pressure from senior management and boards in the organization can affect internal audit activities in obtaining cooperation on assignment recommendations and the placement of the assigned auditor can affect the independence of the auditor in conducting the examination. (Amirsyah,

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2008). There is legitimacy power or the ability of superiors to influence subordinates because there is a special position in the structure of the organizational hierarchy so as to reduce the independence of the auditor, this happens because of the promotion of positions that can affect the examiner as an employee which can reduce the independent attitude of the auditor.

According to the Public Accountant Professional Standard, professional ethics is also a factor that affects independence. Professional ethics is a device of rules of behavior as a guideline that must be met in carrying out the profession in practicing. The norms in the SPAP are a reference in determining the main standards in the auditor's work, including: (a) The auditor must have technical expertise, be independent in mental attitude and professional proficiency carefully and carefully; (b) The auditor shall find irregularities, fraud, manipulation in an audit. Compliance with the Relevant Ethics Provisions (SA Section 220, 2013) of the code of ethics establishes the basic principles of professional ethics which include: (a) Integrity; (b) Objectivity; (c) Professional competence and prudence; (d) Confidentiality; and (e) Professional behavior.

According to the Professional Standards of Public Accountants, the competence of auditors is also a factor that affects independence. Auditor competence is the auditor's individual professional ability to apply knowledge to complete an engagement either together in a team or independently. The first general standard states that the audit must be carried out by a person or more who has sufficient technical expertise and training as an auditor, while the third general standard states that in the implementation of the audit and the preparation of its report, the auditor must use his professional skills carefully and detail. In carrying out the examination of internal auditors try to find, find and report all the facts that will be raised into audit findings, without having to be controlled and suppressed by other parties. As competence is a skill and ability to be able to do and carry out its work supported by the attitude of the profession, namely the attitude demanded by the work.

An auditor is required to have integrity, and honesty in order to be objective in order to maintain independence in his assignment. Auditors may be dishonest because they get more honor or support that is given to fraud from the entity being examined. Intellectually intelligent auditors may not necessarily display a maximum attitude of independence towards where they work, but emotionally and spiritually intelligent auditors will certainly display better independence for the place where they work. Spiritual Intelligence allows humans to think creatively, far-mindedly, create or even change rules, which allows the person to have integrity, and honesty in order to be objective in order to maintain independence in his assignment. People who have high spiritual

intelligence are able to interpret life by giving positive meaning to every event, problem, and even suffering they experience. By giving a positive meaning will be able to awaken the soul and perform positive deeds and actions.

Vitalokasari (2015) conducted research on the influence of personal disorders, external disorders and organizational disorders on the independence of examiners at bpkri representative of North Maluku province. The results of this study showed that personal disturbances and organizational disturbances had no effect on the independence of the examiner, while external disturbances had an effect on the independence of the examiner.

Ferel (2010) conducts research on personal, external and organizational disorders of the independence of examiners. The respondent of the research was BPK RI in Batam. The results showed that personal, external and organizational disorders had a significant effect on the independence of the examiner. The independence of the auditor was also related to the study conducted by Yudawirawan's research (2019). The study studied factors that influence auditors' independence, namely rotation, professional ethics, and emotional intelligence. The results showed respondents stated that audio rotation, professional ethics and emotional intelligence had a positive and significant effect on the independence of auditors.

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Hidayah (2015) has conducted research on the independence of KAP auditors in Medan, Pekanbaru and Padang, factors in this study, namely: competence, auditor education, auditor experience, and length of audit relationship. The results of this study show that the competence, education of auditors and experience of auditors affect the independence of auditors. However, the length of the audit relationship has no effect on the independence of the auditor. The results of the above study show inconsistencies between the results of one study with another, showing research on the independence of auditors in internal auditors is an important thing to study. If the independence decreases, the auditor will tend to be biased and not objective in conducting examinations.

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The results of previous studies show inconsistencies between the results of one study with another, therefore this study is still interesting to review.

The research is the development of research (Julita, 2020). The difference with this research, is the development of independent variables, namely professional ethics variables and auditor competencies, which are based on Yudawirawan's research (2019) and research from Hidayah (2015) and include spiritual intelligence variables as moderation to see if professional ethics, auditor competence, Spiritual Intelligence have an influence on auditor independence. The object of research conducted by researchers is in regional inspectorates in all districts and cities in Riau Province.

The goal to be achieved in this study is to analyze in depth the determinants of auditor independence, namely the influence of Personal Disorders, External Disorders, Organizational Disorders of Professional Ethics, Competence and Inclusion of Spiritual Intelligence Variables as moderation to auditor independence in regional inspectorates in districts and cities in Riau Province. This research has contributed to the government, especially for the mental development and character of internal auditor independence, especially in every inspectorate in Riau province. Hopefully, this research can be a reference to carry out improvements in the future.

Theoretical Framework and Hypothesis Development

Theoretical Framework

Theory is a collection of interrelated propositions and is used to explain the relationships arising between several observed variables. The preparation of theory is indeed the main goal of science because theory definitively, must be based on empirical facts because it is used as a tool to explain and predict the phenomenon under study. The main theoretical basis in this study is attribution theory. Its supporting theory uses attitude theory and coping theory, which will help direct researchers in an effort to explain the phenomenon under study.

The Attribution Theory

Weiner (1958) and Kelly (1967) were the pioneer of attribution theory. Attribution theory is a theory that explains the behavior of others or themselves about understanding the surrounding events, knowing their reasons for the events experienced. Weiner categorized attribution theory in the causality dimension, the stability dimension, and the control dimension. In the causality (internal-external) dimension, an event is caused by internal or external factors. In the dimension of stability (sedentary) a person determines whether he perceives the cause as a sedentary (unchanged all the time) or changeable. The dimension of control (controlled-cannot be controlled) a person determines whether he

has control over a person or other factors outside of himself who hold the control.

The Attitude Theory and The Coping Theory

Attitude is a state in man that moves to act, accompanying man with certain feelings in response to objects formed on the basis of experiences (Deni Samsudin, 2009). A person forms attitudes from personal experiences, parents, community role models, and social groups. When a person first learns it attitude becomes a form of part of the individual's person that helps consistency of behavior. Auditors must understand attitudes in order to understand and predict behavior. Ethical behavior is behavior that conforms to generally accepted social norms related to beneficial and harmful actions. Personality behavior is a characteristic of individuals in adjusting to an environment that includes traits, abilities, values, skills, and attitudes that appear in a person's behavior patterns.

Coping is related to the adaptation actions taken by individuals in response to the conditions of disruptors that occur in their environment. In psychology, coping is the process of dealing with the environment, increasing efforts to solve personal and interpersonal problems, and seeking to master, Minimize or tolerate stress (stress) or conflict. Lazarus and Folkman (1984, p.14) define coping "as the cognitive and behavioral efforts used to manage specific external and/or internal requests assessed as exceeding the resources of the person".

This theory seeks to explain the human aspects of an organization, especially the auditor, which is to examine how the auditor behaves with the independence of the auditor. The attitude in question is the attitude of the auditor in appearance, behaves independently in appearance when the auditor has a high attitude of independence when carrying out the audit. Auditors are required to be independent, that is, impartiality to anyone.

The Coping theory as outlined above can be used to explain and predict the actions taken by individual auditors in the face of personal disturbances, external disorders, and organizational disorders. Which coping strategies individual auditors choose in the resolution of personal disorders, external impairments, and organizational disorders depend on the auditor's individual confidence in their ability to exercise control over personal impairments, external impairments, organizational disorders, professional ethics issues and auditor competence which in this case may also be influenced by Spiritual Intelligence.

The Factors Affecting (Determinant) Independence of Auditors

According to the Indonesian Government's Internal Audit Standard (2014) number 1100 which states that independence is freedom from conditions that threaten the ability of internal audit activities to

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carry out internal audit responsibilities objectively. It is independence that makes the auditor can be objective, then instead an objective attitude that can reflect the independence of the government's internal examination.

As stated in the Badan Pemeriksa Keuangan Number 01 of 2007 dated March 7, 2007 concerning The Standard of State Financial Examination, Annex II, the Second General Standard Statement on paragraph fourteen states "in all matters relating to the work of examiners, the organization of auditors and auditors, must be free in mental attitude and appearance from personal, external and organizational

disturbances that may affect its independence." If one or more of the above three disorders are owned by the auditor, it will have a great opportunity to damage the auditor's independence during the examination and disclosure process of audit evidence.

Hypothesis Model and Development

Research model that describes variable relationships in this research and hypothesis development contains logical explanations related to intervariable relationships, hypothesis development also contains how hypotheses formulated in research are as follows.

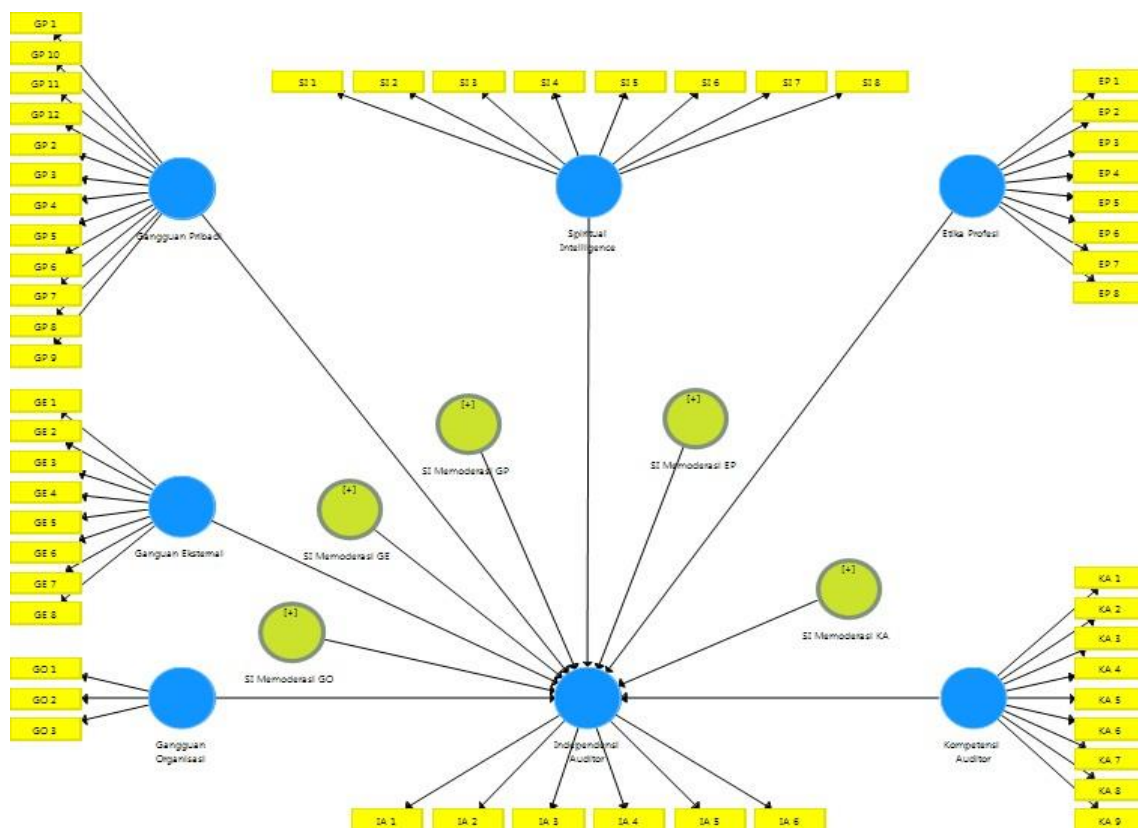


Figure 1 - Research Model

Effect of Personal Impairment on Auditor's Independence

The attribution theory is used to explain the independence of the auditor, taking into account the personal characteristics that are the main determinants and internal factors in carrying out audit tasks. Among these factors are personal disturbances from the auditor that can arise in a way if the auditor has a blood relationship (family) including up, down, or up to the second degree with the management of the entity or program examined within two years, directly or indirectly involved in the activities of the object of examination, there is prejudice against individuals, group, organization or purpose of a program, the

tendency to take sides due to political or social beliefs and find work in an entity that checked during the implementation of the examination. Personal disorder is a state in which the auditor individually cannot be impartial, or is deemed impossible to be impartial. In all matters relating to the work of the examiner, the organization of the auditor and the auditor, must be free in mental attitude and appearance of personal disturbances, if personal interference exists in the auditor, it will potentially damage the independence of the auditor during the examination process and disclosure of audit evidence. Research by Agelina (2016) and Mide (2011) states that there is a positive influence between personal disorders and auditor

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independence. And according to Setiawan Harsa (2017) personal disorders have a positive effect on the independence of auditors with professional commitment as intervening variables. Based on the description above, the following hypothesis can be formulated.

H1a: Personal Interference Affects Auditor's Independence.

The Effect of External Disturbance on Auditor's Independence

External disturbance of implementation in an examination can arise by means influenced by interference or influence of external parties: which is limiting the examination. Attitude theory states that behavior is determined for what people want to do (attitudes), what they think they will do (social rules), what they can do (habits) and by the consequences of the behavior they think. The auditor's organization and its auditors may face various situations and conditions of external impairment, therefore the auditor's organization must have an internal quality control system that can identify external disorders and ensure its compliance with the independence provisions stipulated in the Inspection Standards. In all matters related to the work of the examiner, the organization of auditors and auditors, must be free in mental attitude and appearance of external interference, if external interference exists in the auditor, it will potentially damage the independence of the auditor during the examination process and disclosure of audit evidence. Some research shows that external disturbances affect the independence of auditors, such as Setiawan harsa (2017) which is that external disturbances have a positive effect on the independence of auditors, professional commitment as intervening variables. Similar results were also shown by research conducted by Mide (2011), Siregar (2009). Based on the description above, the following hypothesis can be formulated.

H2a: External Disruption Affects Auditor's Independence

Effect of Organizational Disruption on Auditor Independence

In attitude theory it is mentioned that, attitude is the embodiment or manifestation of a person's characteristics in adjusting to the environment (Deni Samsudin, 2009). Organization is an environment or container where work, which of course greatly affects a person's attitude, organizational interference with the independence of the auditor can arise by being influenced by the position, function, and organizational structure. The auditor assigned by the auditor's organization can be viewed as free from interference with the independence of the organization, if he conducts an examination outside the entity in which he works. Pressure from senior management and boards in the organization can affect

internal audit activities in obtaining cooperation on assignment recommendations and the placement of the assigned auditor can affect the independence of the auditor in conducting the examination. (Amirsyah, 2008). There is legitimacy power or the ability of superiors to influence subordinates because there is a special position in the structure of the organizational hierarchy so as to reduce the independence of the auditor, this happens because of the promotion of positions that can affect the examiner as an employee which can reduce the independent attitude of the auditor. In all matters related to the work of the examiner, the organization of the auditor and the auditor, must be free in the mental attitude and appearance of organizational interference, if the organizational disturbance is in the auditor, it will potentially damage the independence of the auditor during the examination and disclosure process of audit evidence. This condition is further clarified by research conducted by Siregar (2009), Parawansa (2014) and Amirsyah (2008) which shows that organizational interference affects the independence of the auditor, based on the description above, the following hypothesis can be formulated.

H3a: Organizational Disruption Affects Auditor's Independence.

The Effect of Professional Ethics on auditor independence

The ethics of this profession usually describe idealistic and practical standards of behavior. Professional ethics is made so that every auditor can be in professional values, responsibilities and upholding his profession, professional ethics is contained in the Indonesian Code of Ethics of Accountants which aims so that the auditor can maintain integrity and objectivity in carrying out his duties properly without being influenced by certain parties, which has the potential to interfere with independence. To be able to meet the quality of auditing and good independence, the auditor in carrying out his profession as an examiner must be guided by the accountant's code of ethics, professional standards and financial accounting standards applicable in Indonesia Professional ethics describes the profession's commitment to ethical principles and codes of ethics. A commitment to ethical behavior is a key element in auditing. The results of research conducted by Trihapsari and Anisykurlillah (2016) suggest that ethics emotionally binds the auditor, so that the wiggle room to perform deviant actions is nil. In addition, audit ethics is the limit of an attitude that must be in line with the provisions of applicable provisions, in this case government regulations, the purpose of which is to create a transparent and profitable financial system for stakeholders. Based on the description above, the following hypothesis can be formulated.

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H4a: Professional Ethics Affects the Independence of Auditors

Effect Of Auditor Competence on Auditor Independence

Auditor competence is the auditor's individual professional ability to apply knowledge to complete an engagement either jointly in a team or independently based on the Professional Standards of Public Accountants, codes of ethics and applicable legal provisions. According to the Professional Standard of Public Accountants regarding the competence of auditors, the first general standard states that the audit must be carried out by one or more who has expertise and sufficient technical training as an auditor, while the third general standard states that in the implementation of the audit and the preparation of its report, the auditor must use his professional proficiency carefully and carefully. If the auditor is lacking in application and does not display his competence as expected in the implementation of his duties, it will potentially damage the auditor's independence during the examination process and disclosure of audit evidence.

This is supported by attribution theory states that independence can be influenced by an internal audit well, if the ability of the internal auditor is related to the level of intelligence (innate nature), the auditor is able to design and carry out the audit process and is able to solve audit problems faced in the examination without any pressure. Research conducted (Hidayah, 2015) states that competence has an influence on the independence of auditors. This is also in line with research (Mariyati&Arisudhana, 2012) stating that competence affects the independence of auditors. Based on the description above, the following hypothesis can be formulated.

H5a: Auditor Competence Affects Auditor's Independence

The Effect of Spiritual Intelligence On Auditors' Independence

Spiritual intelligence has more to do with the enlightenment of the soul. People who have high spiritual intelligence are able to interpret life by giving positive meaning to every event they experience. By giving a positive meaning will be able to awaken the soul and perform positive deeds and actions. In the auditor profession, intellectually intelligent auditors are not necessarily able to display a maximum attitude of independence towards where they work, but emotionally and spiritually intelligent auditors will certainly display better independence for the place where they work. Spiritual intelligence allows man to think creatively, far-sightedly, create or even change rules, which allows the person to have integrity, and honesty in order to be objective in order to maintain independence in his assignment. High spiritual intelligence will encourage employees to have a

greater sense of responsibility for the profession they have (locus of control) and strive to achieve optimal performance (Santikawati&Herkulanus, 2016) Based on the description above, the following hypothesis can be formulated.

H6a: Spiritual Intelligence Affects Auditor's Independence

The Effect of Personal Impairment on Auditor Independence with Spiritual Intelligence as a Moderation Variable

Personal interference from the auditor can arise in a way if the auditor has a blood relationship (family) covering up, down, or up to the second degree with the management of the entity or program examined. With the existence of family relationships, cooperative relationships, and prejudice against individuals, groups, organizations, it has not been enough to encourage the change in the independence of auditors who limit the disclosure of their findings for personal interests so that there is a tendency to take sides because of political beliefs, social in finding work in the entities examined during the implementation of the examination will reduce the attitude of auditor independence (Harsa, 2017).

In attribution theory explains how we see the behavior of others or ourselves about understanding the surrounding events, to know their reasons for the events experienced by Spiritual Intelligence or Spiritual intelligence according to zohar (2012) is the ability of individuals to interpret their lives more broadly and meaningfully. A person who brings spirituality into the work environment will see personal disturbance as a variable in everything that should be avoided because they are aware that it can affect his independence. Every Auditor is expected to have the characteristics of spiritual intelligence so that every job he does is based on a sincere heart, works honestly, does work as worship and has a responsibility to God, so that an auditor is able to complete work no matter how heavy the work is without involving personal problems. Based on the description above, the following hypothesis can be formulated

H1b: Spiritual Intelligence moderates the relationship between Personal Impairment and Auditor Independence.

Effect of External Interference on Auditor Independence with Spiritual Intelligence as a Moderation Variable

External interference of the implementation in an examination can arise by means influenced by the interference or influence of external parties: which is limiting the examination, In all matters related to the work of the examiner, the organization of the auditor and the auditor, must be free in the mental attitude and appearance of external interference, if external interference exists in the auditor, it will potentially

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damage the independence of the auditor during the examination process and disclosure of audit evidence. Auditors must be free from political pressure in order to be free to carry out examinations, opinions and conclusions objectively, without fear due to political pressure (Agelina, 2016). Spiritual Intelligence or Spiritual intelligence according to Zohar (2012) is the ability of individuals to interpret their lives more broadly and meaningfully. Each Auditor is expected to have the characteristics of spiritual intelligence so that every job he does is based on a sincere heart, works honestly, does work as worship and has a responsibility to God, so that an auditor is able to complete work no matter how heavy the work is without involving external interference problems.

Research conducted (Harsa, 2017) states that external disorders have a positive and significant relationship to the independence of auditors with professional commitment as intervening variables. Research on external disorders also conducted (Siregar, 2009) gave significant results, that external disorders affect the independence of auditors. Based on the description above, the following hypothesis can be formulated.

H2b: Spiritual Intelligence moderates the relationship between External Interference and Auditor Independence.

The Effect of Organizational Disorders on auditor independence with Spiritual Intelligence as a Moderation Variable

Organizational disruption to the independence of auditors can arise by being influenced by the position, function, and organizational structure. The auditor assigned by the auditor's organization can be viewed as free from interference with the independence of the organization, if he conducts an examination outside the entity in which he works. The position of the auditor in the organizational structure is a form of legitimacy power or the ability of the superior to influence his subordinates due to the special position in the organizational hierarchy structure (Hartono and Indra, 2001). An auditor is required to have integrity, and honesty in order to be objective in order to maintain independence in his assignment.

Intellectually intelligent auditors are not necessarily able to display maximum independence, but emotionally and spiritually intelligent auditors will certainly display better independence. Spiritual Intelligence or spiritual intelligence according to Zohar (2012) is the ability of individuals to interpret their lives more broadly and meaningfully. A person who brings spirituality into the work environment will see organizational disruption as a variable that must be avoided because they realize it can affect their independence, auditors who have Spiritual Intelligence are able to complete work no matter how heavy the work is without involving organizational

problems. Based on the description above, the following hypothesis can be formulated.

The results of research (Angelina, 2016), stated that organizational interference affects the independence of auditors and (Siregar, 2009), also confirmed that organizational disorders have the most influence on the breakdown of auditor independence. From the description above can be formulated hypothesis as follows.

H3b: Spiritual Intelligence moderates the relationship between organizational disruption and auditor independence.

The Influence of Professional Ethics on the Independence of Auditors with Spiritual Intelligence as a Moderation Variable

According to the Public Accountant Professional Standard, professional ethics is also a factor that affects independence. Professional ethics is a device of rules of behavior as a guideline that must be met in carrying out the profession in practicing. The norms in the SPAP become a reference in determining the main standards in the work of auditors. As an examiner in order to maintain his integrity and objectivity in carrying out his duties properly without being influenced by certain parties to meet personal interests, because this can affect the independence of the auditor. If the auditor is lacking in application or does not uphold professional ethics, it will potentially damage the auditor's independence during the examination process and disclosure of audit evidence.

Auditors who have Spiritual Intelligence will carry out every job well, have integrity because they are based on a sincere heart, work honestly, do work as worship and have responsibility to God, so that an auditor is able to complete the work no matter how heavy the work is without involving professional ethics issues. Based on the description above, the following hypothesis can be formulated. Research conducted (Mahayani&Merkusiwati, 2016) the influence of professional ethics as a moderation variable affects the independence of auditors. This is also in line with the research conducted (Yudawirawan, 2019) also provides a statement that professional ethics has an influence on the independence of auditors. From the description above can be formulated hypothesis as follows

H3b: Spiritual Intelligence moderates the relationship between the Professional Ethics of the organization and the Independence of the Auditor.

The Effect of Auditor Competence on Auditor Independence with Spiritual Intelligence as a Moderation Variable

Auditor competence is the auditor's individual professional ability to apply knowledge to complete an engagement either together in a team or independently. The first general standard states that the audit must be carried out by a person or more who

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has sufficient technical expertise and training as an auditor, while the third general standard states that in the implementation of the audit and the preparation of its report, the auditor must use his professional skills carefully and carefully. This is supported by attribution theory states that independence can be influenced by an internal audit well, the ability of internal auditors to relate to the level of intelligence (innate nature), an auditor is required to have integrity, and honesty in order to be objective in order to maintain independence in his assignment.

Every Auditor is expected to have the characteristics of spiritual intelligence so that every job he does is based on a sincere heart, works honestly, does work as worship and has a responsibility to God, so that an auditor is able to complete work no matter how heavy the work without involving the problem of professional skills. Research conducted (Hidayah, 2015) states that competence has an influence on the independence of auditors. This is also in line with research (Mariyati&Arisudhana, 2012) stating that competence affects the independence of auditors. Based on the description above, the following hypothesis can be formulated.

H3b: Spiritual Intelligence moderates the relationship between the Professional Ethics of the organization and the Independence of the Auditor.

In accordance with the research phenomenon, the population in this study is the Auditor of regional inspectorates in districts and cities within Riau Province. The number of regional inspectorates in districts and cities in Riau province is 12 inspectorates. Data collection is done by providing questionnaires to respondents. The sample was selected as many as 240 auditors with purposive sampling techniques, which is how to take research samples based on certain criteria. The sample criteria used are as follows.

1. Each regional inspectorate in districts and cities within Riau province received 20 questionnaires.
2. Auditors of regional inspectorates in districts and cities in Riau province who have participated in education and training (training) of the Functional Auditor's Office (JFA).
3. Auditors of regional inspectorates in districts and cities in Riau province who have at least 2 years of experience.

Measurement and Operational Definition of Research Variables.

**Research Methods
Data Selection and Collection**

Table 1. Operational Definition of Research Variables

VARIABLES	OPERATIONAL DEFINITION	INDICATOR	SCALE
DEPENDENT INDEPENDENCEAUDITOR (Y)	The organization of auditors and auditors should be free in its mental attitudes and appearances from personal, external and organizational disorders that may affect its independence.	<ul style="list-style-type: none"> • There is no cooperative relationship and family relationship between the examiner and the examined. • There are no unreasonable time restrictions in the examination. • The examiner can carry out the examination better, if it knows the financial information system and the administration of the entity. • The organization of the examiner is free from barriers to independence. • There was no interference of the external party in the examination. 	Interval

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<p>INDEPENDENT PERSONAL DISTRACTIONS (X1)</p>	<p>Disorders caused by a relationship and personal views may result in the examiner limiting the scope of questions and disclosures or weakening the findings in all their forms.</p>	<ul style="list-style-type: none"> • There is a family relationship or blood relationship. • Have financial interests. • Have been working for the last two years. • Have a cooperative relationship with the entity or program examined. • Engage in the activities of the object of examination. • The existence of prejudice against individuals, groups, organizations or the purpose of a program, which can make the implementation of examinations one-sided. • In the past, they had responsibility in decision making or managing an entity. • There is a responsibility to regulate the entity. • There is a tendency to take sides because of political or social beliefs. • Have worked on the object of inspection. • Search for jobs on entities that were inspected during the inspection. 	<p>Interval</p>
<p>INDEPENDENT EXTERN DISORDER (X2)</p>	<p>Disruption to the examination organization that may limit the implementation of the examination or affect the auditor's ability to express opinions or conclusions of the results of the examination independently and objectively</p>	<ul style="list-style-type: none"> • The existence of interference or influence of external parties that limit or change the scope of examination improperly. • There is interference of external parties to the selection and application of examination procedures or selection of examination samples. • Unnatural time restrictions for the completion of an examination. • The interference of external parties regarding the assignment, appointment, and promotion of examiners. • There are restrictions on the resources provided to the inspection organization. • There is the authority of the External Party to reject or influence the examiner's consideration of the contents of a report of the results of the examination. • There is a threat of replacing the examiner for disapproval with the contents of the examination results report. • There are influences that endanger the continuity of the examiner as an officer. 	

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<p>INDEPENDEN</p> <p>ORGANIZATIONAL DISRUPTION</p> <p>(X3)</p>	<p>Disruptions that can be affected by its position in the organizational structure of the government, where the auditor is assigned, and also influenced by the audit it conducts.</p>	<ul style="list-style-type: none"> • Influenced by the position of the examiner in the organizational structure of government. • Influenced by the examination he carried out. 	<p>interval</p>
<p>INDEPENDEN</p> <p>PROFESSIONAL ETHICS</p> <p>(X4)</p>	<p>As a moral philosophy that is a guideline for how to behave well from the point of view of culture, morality and religion.</p>	<ul style="list-style-type: none"> • Professional responsibility • Public interest • Integrity • Objectivity • Competence and professional prudence, • Confidentiality • Professional Conduct • Technical Standards. 	<p>Interval</p>
<p>INDEPENDENT</p> <p>AUDITOR COMPETENCE</p> <p>(X5)</p>	<p>Audits that must be carried out by one or more who have sufficient technical expertise and training as an auditor and the implementation of the audit and preparation of its reports, the auditor must use his professional skills carefully and carefully. (SPAP,2011)</p>	<ul style="list-style-type: none"> • The existence of a formal education S1 Accounting owned by auditor • Auditors assigned to take training or courses in the field of accounting and auditing • Auditors have expertise that can provide better audits • Auditors have the skills to provide better audit • Auditors have special skills in carrying out audits (such as: MASTERY OF IT, audit techniques) • Auditor experience can foster the trust of entities or entity programs examined in carrying out audits, • The auditor's practice experience is an important requirement • Attitude that the auditor has such as honesty and responsibility is an important requirement that must be applied. • Behavior that must be done by the auditor such as maintaining his objectivity towards clients, careful, careful and using his professional skills in carrying out audits. 	<p>Interval</p>

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<p>MODERATION</p> <p><i>SPIRITUALINTELLIGENCE</i></p> <p>(Z)</p>	<p>The ability of individuals to interpret their lives more broadly and meaningfully. Spiritual intelligence elevates the function of the soul as an internal device of the self and has a meaning that exists behind a particular reality or event.</p>	<ul style="list-style-type: none"> • Awareness of the existence of God in every action performed • Has the ability to face and take advantage of suffering without complaining, upset, angry and desperate • Have the ability to manage and face the fear that exists • Have a vision as the purpose of life and quality of life. • Have a flexible attitude and adjust • Holistic view (have a relationship and mutual respect) • Have a reluctance to cause unnecessary losses • Self-reflection 	<p>Interval</p>
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Analysis Methods

The data that has been collected is then analyzed using structural equation model (SEM) techniques assisted by program smart plsver. 3.3.3 for windows.

questionnaire collection results, respondent descriptions, descriptive statistics, and test results with smart plsver. 3.3.3. for windows.

Questionnaire Collection Results

Results and Discussions

The results of the study describe the results of quantitative stage research in the form of

Table 2. Questionnaire Collection Results

Information	Sum	Percentage
Distributed questionnaires	240	100
Returning questionnaires	217	90,4
Questionnaires that did not return	23	9,6
Questionnaires that can be processed	198	82,5
Unprocessable questionnaires	42	17,5

Description of Respondents

Table 3. Description of Respondents

DESCRIPTIVE DATA	INFORMATION	SUM	PERCENTAGE
Age	25-35 years olds	96	48%
	36-45 years olds	77	39%
	46-55 years olds	25	13%
Total		198	100%
Gender	Male	82	41%
	Female	116	59%
Total		198	100%
Education	D3	20	10%
	S1	143	72%

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	S2	32	16%
	S3	3	2%
Total		198	100%
JFA	AuditorPertama	40	20%
	Auditor Muda	93	47%
	Auditor Madya	48	24%
	AuditorUtama	17	9%
Total		198	100%
Experience	2 S/D5 years	52	26%
	6 S/D10years	121	61%
	➤ 10years	25	13%
Total		198	100%

Statistic Descriptive

Table 4. Statistic Descriptive

<i>VARIABLES</i>	<i>N</i>	<i>Min</i>	<i>Max</i>	<i>Mean</i>	<i>StandardDeviation</i>
Auditor Independence	198	14.000	24.000	19.768	2.568
<i>Spiritualintelligence</i>	198	14.000	32.000	27.722	3.291
Personal Disorders	198	12.000	48.000	25.631	7.940
External Interference	198	8.000	32.000	15.722	6.027
Organizational Disruption	198	3.000	11.000	6.157	1.998
Professional ethics	198	19.000	32.000	28.611	3.244
Auditor competence	198	24.000	36.000	31.005	3.214

Test Results with Smartpls

Analysis on PLS using SmartPLS software is done with three stages 1. Outer Model Evaluation (Measurement Model) 2. Evaluation of Inner Model (Structural Model) 3. Hypothesis Testing.

Stage 1. Evaluation of Outer Model (Measurement Model) The first stage in the use of PLS is to make a design determination of the construction model used in research.

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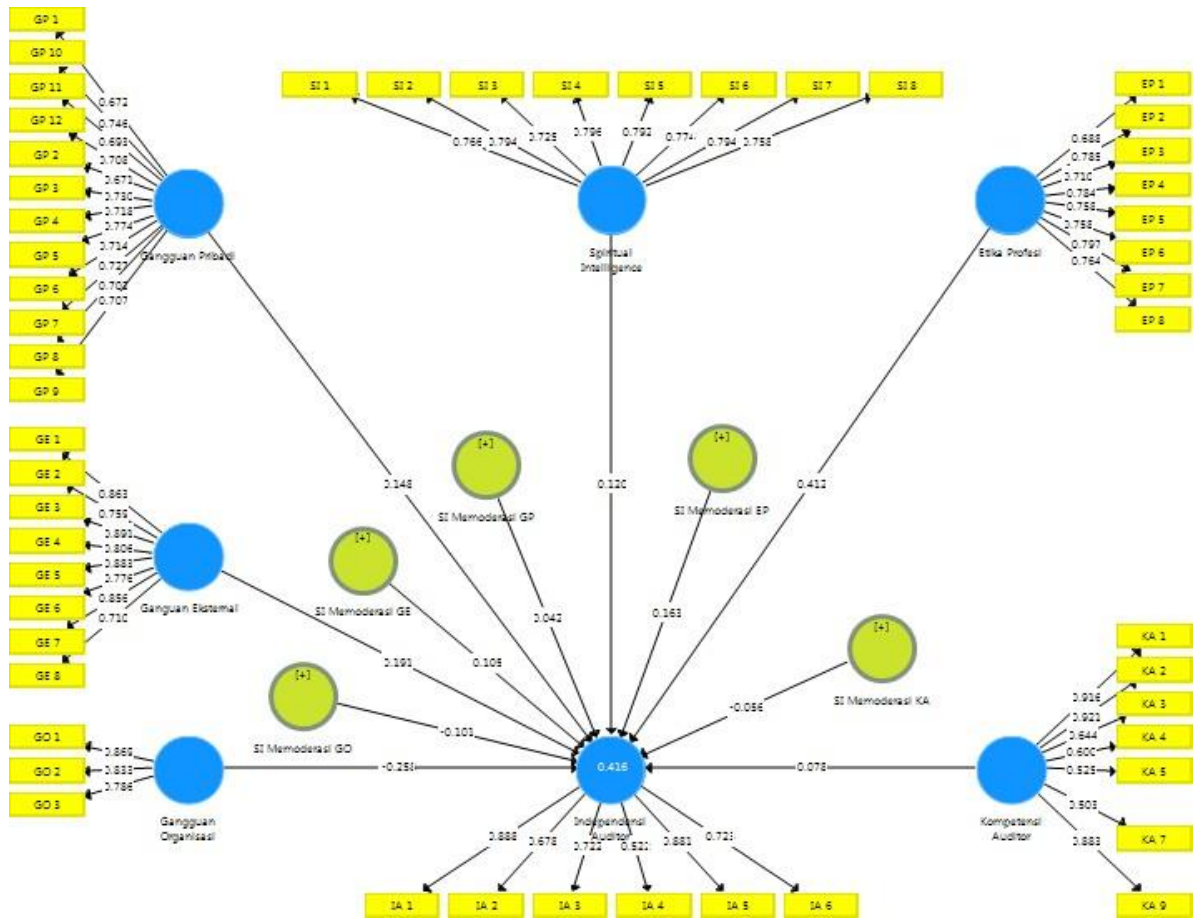


Figure – 2. Full model structural partial least square (Post Elimination)

Based on the picture. 2 above, KA6 and KA8. Excluded from the model because the loading factor value of the indicator is less than 0.50. Furthermore, the results of the test of the validity and reliability of the measurement model. It can be seen that this study has met the criteria for convergent validity testing

according to (Gudono, 2014) and (Hartono, 2014) A model is said to meet the convergent validity test if it has a loading factor value above 0.7, an AVE value of > 0.5, and a communality value (\sqrt{AVE}) above 0.5 which means that the construction measuring component in this study has a high correlation.

Table 5. Validity and Reability

	<i>CompositeReliability</i>	<i>AverageVarianceExtracted(AVE)</i>	\sqrt{AVE}
Professional ethics	0,914	0,572	0,756
Organizational Disruption	0,869	0,689	0,830
Personal Disorders	0,926	0,510	0,714
External Interference	0,942	0,673	0,820
Auditor Independence	0,880	0,557	0,746
Auditor Competence	0,885	0,539	0,734
SIModerateEP	1,000	1,000	1,000
SIModerateGE	1,000	1,000	1,000
SIModerateGO	1,000	1,000	1,000

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SIModerateGP	1,000	1,000	1,000
SIModerateKA	1,000	1,000	1,000
SpiritualIntelligence	0,923	0,601	0,775

Stage 2. Inner Model Evaluation (Structural Model) The evaluation of the inner model / structural analysis of the model is carried out to ensure that the structural model built is robust and accurate. Testing of structural models is carried out by looking at the

value of R square which is a goodness of fit test of the model. The R square coefficient basically measures how far a model's ability to explain variations in dependent variables is. Here are the results of the R square below.

Table 6. R Square

	RSquare	RSquareAdjusted
Auditor Independence	0,416	0,382

Stage 3. Hypothesis Testing. In this case the bootstrap method is performed against the sample. Bootstrapping is a nonparametric procedure that allows testing of the statistical significance of various PLS-SEM results such as path coefficient, R² value. In

hypothesis testing the free degree is determined by the formula (df) = n-k. Where n= the amount of data and k = the number of variables. This test used a two-sided test (two tailed) with a = 5% (0.05), a df value of 191 so that this study used a t-table of 1,652.

Table 7. Hypothesis Testing Result

Path Coefficients Mean, STDEV, T-Values, P-Values	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O /STDEV)	P Values
Professional ethics -> Auditor Independence	0,412	0,426	0,076	5,446	0,000
Organizational Disruption -> Auditor Independence	-0,258	-0,241	0,075	3,458	0,000
Personal Disorders -> Auditor Independence	0,148	0,162	0,057	2,586	0,005
External Interference -> Auditor Independence	0,191	0,181	0,089	2,142	0,016
Auditor Competence -> Auditor Independence	0,078	0,094	0,047	1,658	0,050
SI Moderate EP -> Auditor Independence	0,163	0,168	0,075	2,186	0,015
SI Moderate GE -> Auditor Independence	0,105	0,092	0,058	1,811	0,035
SI Moderate GO -> Auditor Independence	-0,101	-0,089	0,077	1,311	0,095
SI Moderate GP -> Auditor Independence	0,042	0,046	0,060	0,702	0,242
SI Moderate KA -> Auditor Independence	-0,056	-0,038	0,057	0,979	0,164
Spiritual Intelligence -> Auditor Independence	0,120	0,114	0,070	1,709	0,044

Discussion

1. Results of Testing Personal Interference with Auditor Independence

The results of this hypothesis 1a test can be seen in the Table. 7 indicates that the variable relationship of personal impairment (X1) with the independence of

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the auditor (Y) indicates a path coefficient value of 0.148 with a value of t of 2.586. The value is greater than t-table 1.652. These results show that personal impairment (X1) affects the auditor's independence which means in accordance with the first hypothesis where personal interference affects the auditor's independence. This means hypothesis 1a is accepted.

The results of this study are in line with the research (Parawansa, 2014), and (Harsa, 2017) stated that personal disturbances have an influence on the independence of auditors. This shows that personal interference must be avoided by every auditor in conducting examinations. The higher the personal disturbance, the more the auditor controls the vested interests that affect its independence. Unlike the research (Vitalokasari, 2015) which states that personal disturbances have no effect on the independence of auditors.

2. External Interference Testing Results Against Auditor's Independence

The results of this hypothesis 2a can be seen in the Table. 7 which indicates that the relationship of the external interference variable (GE) with the independence of the auditor (Y) indicates a trace coefficient value of 0.191 with a value of t of 2.142. The value is greater than t-table 1.652. These results show that external interference affects the auditor's independence which means in accordance with the third hypothesis where external disorders affect the auditor's independence. This means Hipotesis2a accepted.

The results of this study are in accordance with and supported by research conducted by Sriyanto. In line with this research in other words, good / high external interference will affect the disruption of the independence of good / high auditors, and vice versa if the external interference is low / bad then the disruption of examiner independence will be low / bad. Unlike the research conducted by Parawansa (2014) and Arif (2013) which stated that external disorders have no significant effect on the independence of auditors.

3. Results of Organizational Disruption Testing on Auditor Independence

The results of this hypothesis 3a test can be seen in the Table. 7 which indicates that the relationship of the organizational disturbance variable (X3) with the independence of the auditor (Y) indicates a path coefficient value of -0.258 with a value of t of 3.458. The value is smaller than t-table 1.652. These results show that organizational interference affects the auditor's independence which means in accordance with the third hypothesis where organizational interference affects the independence of the auditor. This means Hipotesis 3a accepted.

The results of this study are in accordance with research that with the results of setiawanharsa (2017),

showed that personal disorders affect the independence of auditors. In contrast to the results of research conducted by Sriyanto (2010) and Silvia (2015) which stated that organizational disruption has no effect and significant on the independence of auditors.

4. Results of Professional Ethics Testing on Auditor Independence

The results of this hypothesis 4a test can be seen in the Table. 7 which indicates that the relationship of the Professional Ethics (PE) variable with the independence of the auditor (Y) indicates a path coefficient value of 0.412 with a value of t of 5,446. The value is greater than t-table 1.652. These results show that professional ethics affects the independence of the auditor which means in accordance with the fourth hypothesis where Professional Ethics affects the independence of the auditor. This means hypothesis 4a is accepted.

In line with the theory (Futri&Juliarsa, 2014) that, every auditor holds firm to the professional ethics that have been established by the Indonesian Institute of Accountants (IAI). By having professional ethics, it is expected that an auditor will give an opinion in accordance with the fairness of activities and financial statements issued by the government. This regulation aims to reduce the level of errors in the audit process of financial statements.

5. Results of Auditor Competency Testing on Auditor Independence

The results of this hypothesis 5a can be seen in the Table. 7 which indicates that the relationship of the Auditor Competency (KA) variable with the auditor's independence (Y) shows a path coefficient value of 0.078 with a value of t of 1.658. The value is greater than t-table 1.652. These results show that the Auditor's Competence affects the independence of the auditor which means in accordance with the third hypothesis where the Competence of the Auditor affects the independence of the auditor. This means hypothesis 5a is accepted.

This research is in line with research conducted by (Amriyadi, 2015) and (Hidayah, 2015) stated that competence affects the independence of auditors. Therefore, the competence of the auditor can be seen from the quality of knowledge and experience that can affect the independence of the auditor. With competence, the auditor will be able to complete the audit well so as to produce adequate auditor independence.

6. Results of Spiritual Intelligence Testing on Auditor Independence

The results of this hypothesis 5a can be seen in Table.7 which shows that the relationship of the Spiritual Intelligence (SI) variable with the independence of the auditor (Y) shows a path

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coefficient value of 0.078 with a value of t of 1.658. The value is greater than t-table 1.652. These results show that the Spiritual Intelligence Auditor has an effect on the auditor's independence which means in accordance with the third hypothesis where Spiritual Intelligence affects the auditor's independence. This means hypothesis 6a is accepted.

Spiritual intelligence allows man to think creatively, far-sightedly, create or even change rules, which allows the person to have integrity, and honesty in order to be objective in order to maintain independence in his assignment. The results of this study are in line with research conducted by Setda (2019) which states that Spiritual Intelligence has a significant effect on the independence of auditors.

7. Personal Impairment Testing Results on Auditor Independence with Spiritual Intelligence as Moderation Variable

The results of this hypothesis 1b test can be seen in Table 5.13 showing that the relationship of the personal disturbance variable (X1) with Spiritual Intelligence (Z) as a Moderation Variable to the independence of the auditor (Y) shows a path coefficient value of 0.042 with a value of t of 0.702. The value is smaller than t-table 1.652. These results show that personal impairment (X1) with Spiritual Intelligence (Z) as a Moderation Variable has no effect on the auditor's independence (Y), which means it does not conform to the Spiritual Intelligence hypothesis of moderating the relationship between Personal Impairment and Auditor Independence. This means hypothesis 1b rejected.

The results of the analysis in this study can be concluded that the auditor does not focus on emotions (emotion-focused) that direct the auditor's spirituality in dysfunctional mechanisms that emphasize defensive behavior and avoid stress in the face or overcome personal disturbances in the work environment that will be biased against the auditor's independence.

8. External Interference Testing Results On Auditor Independence with Spiritual Intelligence as Moderation Variable

The results of this hypothesis 2b test can be seen in Table 5.13 showing that the relationship of the external interference variable (X2) with Spiritual Intelligence (Z) as the Moderation Variable to the independence of the auditor (Y) shows a path coefficient value of 0.105 with a value of t of 1.811. The value is greater than t-table 1.652. These results show that external interference (X2) with Spiritual Intelligence (Z) as a Moderation Variable affects the auditor's independence (Y), which means that in accordance with the Spiritual Intelligence hypothesis, it moderates the relationship between external

interference and auditor independence. This means hypothesis 2b is accepted.

The results of the analysis in this study can be concluded that the auditor will bring and direct his spirituality in dealing with or overcome external disturbances in the work environment that will be biased against the auditor's independence. To overcome external disorders, an auditor will take the first step, conducting an appraisal process the next step of coping efforts focuses on emotions (emotion-focused) that direct the auditor's spirituality in dysfunctional mechanisms that emphasize defensive behavior and avoid stress in facing or tackling external disturbances in the work environment that will be biased towards independence of auditor.

9. Organizational Impairment Testing Results on Auditor Independence with Spiritual Intelligence as Moderation Variable

The results of this hypothesis 3b test can be seen in Table 5.13 showing that the relationship of the organizational disturbance variable (X3) with Spiritual Intelligence (Z) as a Moderation Variable to the auditor's independence (Y) shows a path coefficient value of -0.101 with a value of t of 1.311. The value is smaller than t-table 1.652. These results show that organizational interference (X3) with Spiritual Intelligence (Z) as a Moderation Variable has no effect on auditor independence (Y), which means it does not conform to the Spiritual Intelligence hypothesis of moderating the relationship between organizational disruption and auditor independence. This means hypothesis 3b is rejected.

In this study, it can be concluded that the auditor does not focus on emotions (emotion-focused) that direct the auditor's spirituality in dysfunctional mechanisms that emphasize defensive behavior and avoid stress in the face or overcome organizational disorders in the work environment that will be biased against the auditor's independence.

10. Results of Professional Ethics Testing on Auditor Independence with Spiritual Intelligence as Moderation Variable

The results of this hypothesis 4b test can be seen in Table 5.13 showing that the relationship of the professional ethics variable (X4) with Spiritual Intelligence (Z) as a Moderation Variable against the independence of the auditor (Y) shows a path coefficient value of 0.163 with a value of t of 2.186. The value is greater than t-table 1.652. These results show that professional ethics (X4) with Spiritual Intelligence (Z) as a Moderation Variable affects the auditor's independence, which means that in accordance with the Spiritual Intelligence hypothesis, it moderates the relationship between professional ethics and auditor independence. This means hypothesis 4b is accepted.

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ISI (Dubai, UAE)	= 1.582	PIHII (Russia)	= 3.939	PIF (India)	= 1.940
GIF (Australia)	= 0.564	ESJI (KZ)	= 8.771	IBI (India)	= 4.260
JIF	= 1.500	SJIF (Morocco)	= 7.184	OAJI (USA)	= 0.350

The results of this study are also in line with the theory (Julita, 2019: Chapter3) states that the audit profession requires ethical standards because auditors are confidants and face conflicts of interest. Without using ethics, the work of public accountants is not successful to the maximum because one of the sources of information used in making decisions is from accountant information.

11. Results of Auditor Competency Testing on Auditor Independence with Spiritual Intelligence as Moderation Variable

The results of this hypothesis 5b test can be seen in Table 5.13 showing that the relationship of the X5 auditor competency variable with Spiritual Intelligence (Z) as a Moderation Variable to auditor independence (Y) shows a path coefficient value of 0.042 with a value of t of 0.702. The value is smaller than t-table 1.652. These results show that the competence of the auditor (X5) with Spiritual Intelligence (Z) as the Moderation Variable has no effect on the auditor's independence (Y), which means that it does not conform to the Spiritual Intelligence hypothesis of moderating the relationship between auditor competence and auditor independence. This means hypothesis 5b is rejected.

In this study, it can be concluded that the auditor does not focus on emotions (emotion-focused) that direct the auditor's spirituality in dysfunctional mechanisms that emphasize defensive behavior and avoid stress in facing or tackling problems that are competent in the work environment that will be biased against the auditor's independence.

Conclusions, Implication and Limitations of Research

Conclusions

The results of the data and analysis that has been done, the conclusions that can be taken as follows.

1. As a determinant of auditor independence, namely variable personal disturbances, external disorders, organizational disorders, professional ethics, auditor competence and, spiritual intelligence has a significant effect on the independence of the auditor.

2. As a determinant of auditor independence, namely the variables of external interference and

professional ethics have a significant effect on the independence of auditors with spiritual intelligence as a moderation variable. Spiritual intelligence is able to weaken or strengthen the influence of external disorders and professional ethics on the independence of auditors.

3. As a determinant of auditor independence, namely variable personal disturbances, organizational disorders, and auditor competence have no significant effect on the independence of the auditor with spiritual intelligence as a moderating variable. Spiritual intelligence cannot weaken or strengthen the influence of personal disturbances, organizational disorders, and competence on auditor independence.

Implication

The implication is theoretically, has empirical evidence that there are six (determinant factors) that affect the independence of auditors in the District and City Inspectorate in Riau province. These factors are personal disorders, external disorders, organizational disorders, professional ethics and auditor competence and spiritual intelligence.

While the practical implications of this study provide input to government auditors in the Inspectorate to seriously implement the Regulation of the Indonesian Audit Board No. 01 of 2007 dated March 7, 2007 concerning The State Financial Examination Standard, Appendix II, The Second General Standard Statement on the fourteenth paragraph, a more strategic step in order to reduce the weakness of the auditor's independence while working and fraud on the independence of the auditor in the Inspectorate.

Limitations of Research and Advice

In this research, researchers only use questionnaires as research material so that the answers are only fixated on the construction of the questions in the questionnaire. It is expected that in the next study in the interview method because it develops questions in accordance with the latest situation in order to get special things that often go unnoticed. For future research is expected to add other variables that may have an influence on auditor independence, or using intervening variables.

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<https://www.neliti.com/id/publications/115227/pengaruh-gangguan-pribadigangguan-ekstern-dan-gangguan-organisasi-terhadap-inde>

Impact Factor:

ISRA (India) = 6.317
ISI (Dubai, UAE) = 1.582
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JIF = 1.500

SIS (USA) = 0.912
PIIHQ (Russia) = 3.939
ESJI (KZ) = 8.771
SJIF (Morocco) = 7.184

ICV (Poland) = 6.630
PIF (India) = 1.940
IBI (India) = 4.260
OAJI (USA) = 0.350

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