

The Effect of Role Conflict and Role Ambiguity on Auditor Independence with Spiritual Intelligence as A Moderation Variable

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Abstract—This study aims to prove role conflict and role ambiguity on the independence of auditors with spiritual intelligence as moderating variables. This study uses a quantitative approach with primary data in the form of questionnaires. The questionnaire distributed to 95 respondents. The population in this study is the APIP auditor who works in the Inspectorate Office located in four districts of Madura region. The results of this study are role conflict influences on independence and the role ambiguity also affects the independence of auditors, while spiritual intelligence moderate the impact of role conflict and role ambiguity to the auditor's independence.

Keywords— *role conflict, role ambiguity, auditor independence, spiritual intelligence*

I. INTRODUCTION

The theme of independence in the auditor profession has an essential and deep understanding of the achievement of organizational goals. The public's outlook on the auditor profession is enormous as the impact of several major corporate scandals such as Enron and World Com [6]. Independence is an impartial perspective in the implementation of testing, evaluation of audit results, and the preparation of corporate audit reports [2]. Independence is a fundamental, essential concept, and it is a compelling character for the government's internal auditors in auditing tasks so that the government's internal auditors must be independent to fulfill their professional responsibilities. The scope of Local Government, the independence of internal auditors, are needed to carry out the function of supervision and evaluation function on the adequacy and effectiveness of work management control system held by the Regional Device Work Unit.

The first factor, which may affect the independence of the auditor is role conflict. The role of internal auditors contains conflict [1]. According to [4] role conflict is a thought, experience, or perception of the role holder (role incumbent) caused by the occurrence of two or more role expectations simultaneously, then it is resulted in difficulty to perform both roles well at the same time. The role conflict within the internal auditor environment can be from the battle that stems from the position in achieving the audit and the role in providing consultancy services.

Audit role, the internal auditor must maintain independence by not base its audit consideration on the audit object. But in the consultative role, internal auditors should work together and assist the audit object, [1]. The role conflict that is encountered by the internal auditor relates to the position of the internal auditor itself in the professional organization. Thus, the role conflict experienced by the internal auditor may result in the auditor being vulnerable to the pressure from the audit object. The second factor, which may affect the independence of the auditor, is the role ambiguity. The existence of complex conditions and changes in the operational environment of internal auditors, including complexity and regulatory and technological changes, may increase the possibility of ambiguity in roles [1]. The uncertainty of the position is a state in which information related to a particular purpose is less or unclear. [1] also explain the cause of the role ambiguity within the internal auditor environment is that internal auditors may conduct internal investigations with unrecognized, complex, and widespread operational process conditions, as well as individuals residing in auditing objects speak in language and use a term that is unfamiliar to the understanding of internal auditors.

The third factor, which may affect the independence of the auditor, is spiritual intelligence. Spiritual intelligence is the supreme human intelligence that can help to solve the problem itself or with others in the organization [4]. This study incorporates spiritual intelligence as a moderating variable; this is because spiritual intelligence can help in resolving conflicts or problems and helps in understanding the character and nature of people in the organization. Spiritual intelligence enables someone to think creatively, far-sighted, make, or even change the rules, which form the person works better. The ability of an auditor to be able to improve his inner self is one of the keys to escape from role conflict and role ambiguity and to increase independence in an auditor.

II. LITERATURE REVIEW

This study classifies their customers into three types of behavior patterns, namely individuals of type A, type B, and type C. [6] explain that individuals of type A have characteristics: (1) have a strong drive always to achieve their choices, but the purpose is undefined well (2) tend to have a desire to compete, (3) a strong passion for recognition and progress, (4) always involved in some and varied tasks

with deadlines, (5) tendency to accelerate the implementation of many physical and mental functions, and (6) extraordinary mental and physical alertness. Individuals of type A always try to complete the task in the shortest period [22]. This individual can work better in multiple task situations because it requires more speed than a single task. Several studies have shown that Type A individuals can also perform functions beyond workload and can work longer [7].

Role theory is a theory that combines the theory, orientation, and discipline. Besides from the psychology, role theory begins with sociology and anthropology [9]. Also, [1] also introduce role theory in organizational behavior literature. They argue that a corporate environment can affect every individual expectation about their role behaviors. These expectations include norms or pressure to act in a certain way. Individuals will receive the message, interpret it, and respond in various ways. Problems will arise when the message is not clear, indirectly, cannot be understood easily, and does not accordance the recipient's capabilities the word. As a result, the word is considered ambiguous or contains elements of conflict. When that conflict happens, the individual will respond to the message in a way that the sender of the message does not expect.

Role conflict is a situation in which individuals have more than one role in the work environment and society where the characters have conflicting expectations or goals against each other and are contrary to specific rules or values from each part, so it leads to conflict for those who experience it. In [9] role conflict is a simultaneous occurrence of two or more pressures, such as obedience to one thing leads to a dilemma because it is challenging to comply with others. Role conflict is a psychological phenomenon experienced by members of the organization that can cause an insecurity feeling in work and potentially can decrease work motivation. Conflict will happen if someone obeys one role only; it will cause injustice and negative impact on other purpose and can reduce worker integrity. According to research [1] auditor profession is one of the occupations that have high levels of stress. The auditor's role-playing pressures can be from the work environment, and personal problems brought to the job. For example, the auditor confronted with an independent boss; thus, it compromises the auditor to give an opinion that is inconsistent with the audit evidence.

Unclear roles appear in the work environment when an employee does not have sufficient information to produce effective performance from a given position. Role ambiguity is a concept that explains the availability of information relating to the tasks. The role holder must know whether the expectations are valid and appropriate to the activities and responsibilities of their positions. Also, the individual must understand whether the business has been able to fulfill the duties of a job and how the event implemented [1]. Unclear role refers to the lack of clarity about work expectations and methods to fulfill the known expectations. For example, unclear roles experienced if the auditor was aware of the audit schedule, but it is unsure how to complete the audit on time.

Spiritual intelligence is the intelligence to deal with and solve the problem of broader and broader meanings and values, the intelligence to judge that someone's actions or ways of life are more meaningful than others [29]. Spiritual intelligence allows someone to think creatively, far-sighted,

make or even change the rules, that make the person work better. Briefly, spiritual intelligence can integrate two other bits of intelligence that previously were emotional intelligence and intellectual intelligence. [4] states that spiritual intelligence is not necessarily related to religion, because spiritual intelligence is the intelligence of the soul that can help a person to build himself as a whole, where spiritual intelligence is not dependent on culture or values. Spiritual intelligence is the ability of a person to give a sense to a life where people who have spiritual intelligence characterize, often do good, help, forgive, able to choose happiness, feel shoulder a noble mission.

Independence is an impartial auditor's stance, has no personal interest, and is not easily influenced by the parties who concerned in giving opinions or conclusions so that the views or conclusions are given based on high integrity and objectivity [15]. The auditor is required to be independent, means that it easily influenced because he does his work for the public service. [20] defines independence as a state free from influence, not controlled by other parties, independent of others and the independent public accountant must be a public accountant who is unaffected and also unaffected by various forces from outside of the accountant's self in considering the facts in the Audit. Thus, in any event, internal auditors are expected to have the integrity and commitment to make opinions that are free of pressure. Independence in the audit means taking unbiased viewpoints in conducting audit testing, evaluating test results, and issuing audit reports.

A. *Research Hypothesis*

Implementing the duties within the government, the Inspectorate apparatus must be related to other parts or individuals. The correlation may cause the differences that lead to the conflict. Based on the role conflict theory and internal audit literature, role conflict that is related to the internal auditor divided into three types, namely: inter-role conflict, intra-sender role conflict, and personal role conflict [1]. The role conflict that is experienced by the auditor can undermine the auditor's independence and ability to conduct a reasonable audit [1]. If the auditor tries to maintain their professional attitude, it will jeopardize the position of the internal auditor, so the auditor becomes vulnerable to the conflict and leads to a decrease in independence. Based on the description above, the first hypothesis stated below.

H₁: conflict role effects on auditor independence

[10] stated that role ambiguity could occur due to the job description that is unwritten or undefined precisely and the absence of clear standardization. Role ambiguity can increase a person's of being dissatisfied with his role, feels anxiety, contrary to the facts and declining performance of work. When employees get role ambiguity, then they will tend to perform lower. Therefore, internal auditor which confronts role ambiguity may find the difficulty in maintaining their commitments to still act as an independent.

Role ambiguity causes low job satisfaction, absenteeism, little involvement, and work pressure. Role ambiguity can cause Inspectorate apparatus to be vulnerable to job dissatisfaction until saturation, and then it can decrease independence commitment of Inspectorate apparatus. Based on the description above, the second hypothesis stated below.

H₂: ambiguity effects on auditor independence

The existence of a role conflict causes work stress and hinder the performance of auditors, with this problem the auditor must have the ability to weaken the effect of role conflict and work stress by way of an auditor must have high spiritual intelligence. Based on the negative things that can arise from the existence of role conflict, it can be prevented by controlling the spiritual intelligence of each individual, because spiritual intelligence also has a role in an auditor's performance. People who know their spiritual and master to read people's emotions may be more effective in their work [4].

Spiritual intelligence gives us the eye to see the positive value in every problem and the wisdom to handle the problem and to reap the benefits of it [4]. Hence it needs the spiritual intelligence to control and overcome role conflict to overcome the decreasing performance from the existence of role conflict. So, the presence of spiritual intelligence can weaken the role conflicts, and then auditor performance will increase. Based on the description above, the third hypothesis stated below

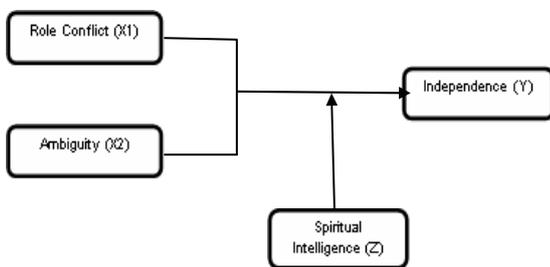
H₃: role conflict with spiritual intelligence as moderation effects on auditor independence.

According to [27] states that the unclear role is a situation in which no procedure regulates the duties and responsibilities of each individual within the organization. If the condition occurs, then it will cause decreasing auditor's performance. Each individual's spiritual intelligence can assist employees in performing daily work activities, where auditors can manage their emotions and can motivate themselves in performing job tasks, and also in handling the ambiguity of roles within the organization.

A work does not base on spiritual intelligence will lead to a decrease in the performance of the auditor. When a person feels pressured by his job role, absolutely this has an impact on the work result. It described before; thus, individuals with high spiritual intelligence can comprehend more the emotions and thoughts that are happening to themselves, not to be dissolved in unpleasant situations. Individuals have clarity in thinking and able to control themselves. Based on the description above, the fourth hypothesis proposed in the study stated below. The hypothesis stated clearly in Figure 1.

H₄: ambiguity with spiritual intelligence as moderation effects on auditor independence

Figure 1. Research Model



III. METHOD

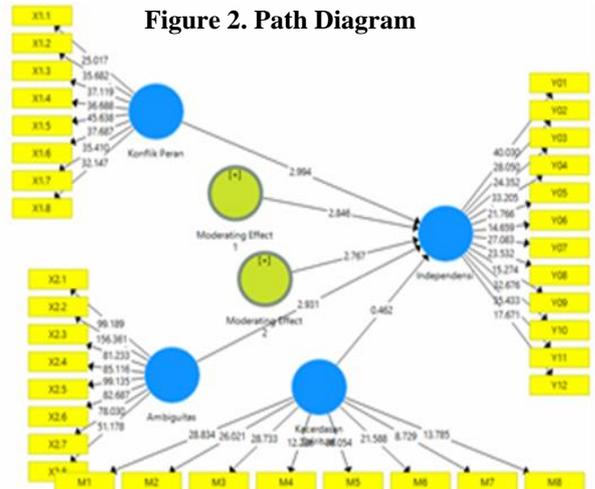
This study uses a quantitative approach with primary data in the form of questionnaires. The questionnaire distributed to respondents who numbered 95 respondents. The population in this study is the APIP auditor who works

in the Inspectorate Office located at four districts of Madura region, namely Inspectorate of Bangkalan, Sampang, Pamekasan, and Sumenep.

In analyzing the data, this study uses SmartPLS 3 which is believed to be able to test the predictive correlation between constructs; therefore PLS-SEM is very appropriate to be used in research purposed in developing the theory. Steps in the analysis of SmartPLS 3 are through the outer and inner model by looking at composite Reliability value, data that have a composite reliability >0.7 have high reliability, Average Variance Extracted (AVE), expected AVE value >0.5. The Cronbach Alpha reinforces reliability test, expected value >0.7 for all constructs, for loading factor values between 0.6 - 0.7, and exploratory research is still acceptable. In this study, researchers took the amount of loading factor above 0.6, whereas having a value below 0.6 discarded. For R-Square, values of 0.67, 0.33 and 0.19 show robust, moderate and weaker models, then 0.75, 0.5 and 0.25 show strong, medium and more inadequate models.

IV. RESULTS

Analysis of Partial Least Square (PLS). All criteria in this study completed, and the detail data can be seen in the Figure 2.



Based on the result of outer model measurement, it results as in the following Table 1.

Table 1. Construct Reliability Test Result

	Composit Reliability	Cronbachs Alpha
X1	0.966	0.960
X2	0.983	0.981
X3	0.960	0.954
Y	0.963	0.955

Based on Table 1, test results say that the value of Cronbach's Alpha is more significant than 0.6, and the cost of composite reliability is higher than 0.7. Thus, based on the calculation and the provision of composite reliability values, all indicators are declared reliable in measuring latent variables.

Table 2. Construct Reliability Test Result

Variable	AVE
X1	0.781
X2	0.881
X3	0.668

Based on Table 2, it is seen that all variables result in Average Variance Extracted (AVE) value greater than 0.5. Thus the indicator is declared valid to measure the variable.

The testing Hypothesis significance test is used to test whether exogenous variable effect toward endogen variable. The criterion in the analysis states that if the t-statistic value > t-table is (1.96 sig 5%) and P-value < alpha is (0,05), with a maximum error rate of 10% or $\alpha = 10\%$ and t-statistics > 1.64., then it will be stated that there is a significant effect of the exogenous variable to the endogenous variables. The significance test results can be known through the Table 3.

Table 3. Direct Result of Testing Hypothesis

Exogenous	Original	T Statistics	P Values
Role Conflict	-0.425	2.822	0.005
Role Ambiguity	-0.402	2.728	0.007
Role Conflict (Spiritual Intelligence)	0.368	2.751	0.006
Role Ambiguity (Spiritual Intelligence)	-0.401	2.694	0.007

Note: P-Values significant level < 0.01

Based on the test results of Conflict Role on Auditor Independence in table 4.3, it can be seen that the value of t-statistics effects between Conflict Role on auditor independence is equal to 2.822 and p-value is 0.005. The test results show that t-statistics > 1.96 and p-value < 0.01. This means that there is a significant effect of role conflict on auditor independence. Therefore hypothesis 1 is supported by research data. The coefficient is -0.425, where the coefficient is negative. This means that role conflict has a negative and significant impact on independence.

When the auditor of the Inspectorate confronted with inconsistent behavior, the auditor will experience dissatisfaction, and their performance will be less effective than if there is no such conflict. Thus, it said that role conflict could harm someone's thinking, or in other words, it can decrease the level of auditor independence. This indicates that when the auditor confronted by role conflict, it will reduce the auditor's independence. An auditor who has a significant role conflict may decrease in the performance of the auditor.

Justification in this research is the emergence of conflict occurs when the contrary commands are opposite between the auditor that obtained directly and together, and then it results in one control cannot be executed. Auditors in performing their duties are in a team or group consisting of several auditors that can cause conflict-prone. The difference between the views of auditors in providing audit reports causes the role of conflict.

From the test results, the effect of ambiguity on the independence of auditors listed in table 4.3 known that the effect produces t-statistics of 2.728 and p-value of 0.007. The test results show that t-statistics > 1.96 and p-value < 0.01. This means that there is a significant effect of ambiguity on the independence of auditors. Thus hypothesis 2 is supported by research data. The coefficient is -0.402, where the coefficient is negative. This means that ambiguity has a negative effect on auditor independence.

Role ambiguity can lead to feelings of vain individually. If individuals are unclear about their leading roles until the lack of information required for successful performance, they will lead to decreased independence. Role ambiguity can cause auditors Inspectorate vulnerable to unsatisfied work to the saturation that produces in a decrease of auditor independence.

Justification in this research is when the auditors who get the audit assignment, have a feeling unclear about the information needed to complete the obligation of his work, or not to get clarity about the description of duties and responsibilities of his job. When an auditor feels unclear about his or her work, it will negatively affect to the independence of the auditor to be less than optimal in handling the audit task; it will decrease the performance of an auditor.

From the results of Role Conflicts effect test with Spiritual Intelligence and Its Effect on Auditor Independence listed in Table 4.3, it is known that the effect resulted in t-statistics of 2.751 and p-value of 0.006. The test results show that t-statistics > 1.96 and p-value < 0.01. This means that there is a significant effect of Role Conflicts with Spiritual Intelligence and their effect on Auditor Independence. Thus hypothesis 3 is supported by research data. The coefficient is -0.368, where the coefficient is negative.

Role conflict can cause discomfort in work and decrease work motivation because it has a negative impact to the auditor independence, such as the emergence of work tension and the decreasing job satisfaction so that it can decrease auditor independence. In solving that problem, it requires spiritual intelligence. Spiritual intelligence gives the solution of seeing positive values in every challenge and the wisdom to handle the issues. Therefore, it needs spiritual intelligence to control and overcome role conflict to overcome the decrease of independence from the existence of role conflict. So, with the presence of spiritual intelligence, it can weaken the role conflicts, and then the auditor's independence will increase.

Spiritual intelligence is the necessary foundation for functioning intellectual intelligence and emotional intelligence properly, and even spiritual intelligence is the supreme intelligence of a human. So when conflicts created, spiritual intelligence works maximum. When emotions are calm and controlled by the parts of spiritual intelligence, so spiritual intelligence can calculate efficiently, precisely, quickly, and keep moving on spiritual orbit.

From the results of the ambiguity effect test with Spiritual Intelligence and its Effect on Auditor Independence listed in table 4.3 notes that the effect produces t-statistics of 2.699 and p-value of 0.007. The test results show that t-statistics > 1.96 and p-value < 0.01. This means that there is a significant effect of Role Conflicts with

Spiritual Intelligence and its effect on Auditor Independence. Thus hypothesis 4 is supported by research data. The Coefficient is 0.401, where the coefficient is positive.

Spiritual intelligence enables someone to think creatively, far-sighted, not to violate professional standard rules, which allows the person to work better. When an auditor experiences a role ambiguity. That causes a decrease in the auditor's independence, and then with someone's spiritual intelligence, it can overcome and control the role ambiguity. Thus, with the existence of spiritual intelligence, it can weaken the role ambiguity so that the level of auditor's independence will increase.

V. CONCLUSION

Based on the results of analysis and discussion, this study aims to test whether the effects of role conflict and role ambiguity with Spiritual Intelligence effect on Auditor independence. The conclusion of this research is role conflict has a significant negative impact on auditor independence. Auditors who have big role conflict tend to have lower autonomy. Thus, it said that role conflict could harm someone's thinking. In other words, role conflict can decrease the level of auditor independence. Role ambiguity has a significant negative effect on auditor independence. Auditors who have tremendous role ambiguity tend to have low autonomy. If the auditor is not clear about their role until the lack of information required for the success of the performance, it will decrease independence. The moderation effects of spiritual intelligence may undermine the impact of role conflict on Auditor independence. Spiritual intelligence gives the solution of seeing positive values in every problem and the wisdom to handle the issues. Hence it needs spiritual intelligence to control and overcome role conflict to overcome the decrease of independence from the existence of role conflict. The moderation effects of spiritual intelligence may undermine the impact of role ambiguity on the Auditor's independence. Spiritual intelligence teaches the auditor to express and give a sense to every action, the auditor who has a high spiritual intelligence then he/she will act good behavior too so that it can decrease the role ambiguity.

There are some limitations to this research. This research uses questionnaire question items that are still on the scale of the development stage. Some of these results are an adaptation from foreign literary sources and the context of their studies to the business world. This study uses a new question item in describing the independence indicators of the auditor, so the validity and reliability still need to be tested in subsequent research. In general, Madura district inspectorates have four positions assigned to supervise the activities in government agencies, and some are in the process of transition from structural officials to be functional so that it can be different perceptions in interpreting the word auditor. This research cannot be explicitly observed to technical officers of auditors who perceived or referred to as auditors in the local government because the number of inspectors in the district of Madura region is still relatively small.

Suggestions and recommendations of this research are: The results of this study utilized as additional information in the preparation of policies, programs, and supervisory

activities, particularly surveillance planning. Assignment planning in the audit work program should be prepared in detail so that each team member has a description of each task, so it facilitates the implementation of audit tasks. The next research can re-examine or re-test the use of spiritual intelligence as a new variable to know its relevance to auditor independence. Similarly, it needs the use of new instruments in auditor independence because of the lack of appropriate tools for public sector auditors. The next research may be considered to extend the study sample to a high degree of generalization.

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