The Determinants of Audit Quality: Spiritual Intelligence, Emotional Intelligence, Independence, Competence and Audit Information Technology

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Abstract. Audit attention to financial reports in both the government and private sectors. This learning is targeted at testing each variable that has been chosen as the theme and topic of the learning that will be carried out. This learning uses quantitative techniques using Structural Equation Modeling (SEM) media with a variance basis, and data obtained through an online questionnaire distributed to auditors of BPK Representative of South Sulawesi Province. The total sample was 140 participants based on purposive sampling. The results of each independent variable have a significant effect on audit quality. The use of digital auditing is a fact that can play a major role improving the efficiency and effectiveness of the audit process, while auditor competence and independence are key factors in maintaining the objectivity and accuracy of audit reports. Auditors' spiritual and emotional intelligence is also proven to help in making ethical decisions and maintaining professionalism during the audit process. This study contributes to expanding the deepening of aspects that impact audit quality and suggests the importance of increasing the use of technology and training auditors in spiritual, emotional, and technical aspects to ensure optimal audit quality.

Keywords: Audit Quality, Spiritual Intelligence, Emotional Intelligence, Independence, Audit Information Technology

1 Introduction

In Indonesia, the Supreme Audit Agency (BPK) plays an important role in monitoring and evaluating state financial management to prevent irregularities. Due to the impact and increase in the sophisticated world of data to improve the performance of organizations to produce a business assessment, the BPK aims to prepare optimal business phase facilities that are maximally distributed, for mechanisms or arrangements. From the relevant agencies that are obliged to check the management and obligation of state funding, the relevant agencies are expected to act as catalysts for managing state funding through quality and effective checks [1].

Audit quality learning arises from the business side of things auditor profession has become the main focus of society [2]. Audit is an instrument that inspires a lot of

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confidence in internal and external users of financial data [3]. Quality audits are key in managing corporate governance [4], help create trust and confidence in the audit profession [5], improve the reliability of financial reports and information [6], maintain management accountability and independence in assessing financial statements [7]. Therefore, auditors must have strong ties to their clients' business communities [8].

Audit quality plays a major role in exploring and checking [9]. Studies [10] show that power scales that are not applied can produce poor and optimal audits. Audit quality is affected by surrounding environment. This was stated by [11] explaining if the auditor of a large area audits from maximum quality rather than a minimal area. [12] suggest that audit committee financial experts are influenced by education and certification levels in reducing earnings management.

Audit quality is strongly influenced by various factors, both technical and non-technical. Factors that affect audit quality can provide investor strategies in a decision is taken [13]. However, for systematic links, there is a need to expand in depth regarding aspects that impact audit quality to keep up with the times and regulatory demands. Therefore, this researcher examines factors in influencing audit quality such as spiritual intelligence, emotional intelligence, independence, competence and use of technology.

Existing research, such as that by [14] emphasizes the importance of workplace spirituality in enhancing organizational commitment and ethical behavior. In the context of auditing, workplace spirituality involves feeling connected, having a meaningful inner awareness, and doing meaningful and transcendent work. However, the relevance of this concept in improving audit quality, especially in preventing manipulation and fraud practices, has not been studied in depth. In addition, although [15] ink spiritual intelligence to improved individual performance across various contexts, empirical studies that specifically examine how spiritual intelligence affects audit quality are limited. In addition to spiritual intelligence, there are several aspects that shape audit quality, such as emotional intelligence.

Emotional intelligence where skills deepen, manage and operate personally from existing emotions, also being able to understand the reactions of other individuals and use one's sense of awareness to inform and guide one’s thoughts and behaviors [16]. At times, individuals are able to manage and control their emotions, while in other instances, emotions and feelings can influence their behavior [15]. Emotional intelligence within audit teams can help reduce behaviors that compromise audit quality, particularly from the mediating impact of group beliefs as well as various sciences [16].

Auditor independence is one of the fundamental elements in producing quality audits. The occurrence of corporate financial scandals highlights the auditor independence regulator [17]. Independent auditors are free from external pressures or influences that could affect the objectivity and integrity of their work. Without independence, audit results can be questioned, especially in relation to the public, which is fraught with conflicts of interest. Therefore, independence is not only related to auditors' personal attitudes, but also to the institutional arrangements that support their autonomy.

Auditor technical competence is another aspect that cannot be ignored. Competence refers to general skills and accounting knowledge [18]. Auditors who

have a deep understanding of auditing standards and financial regulations will be better able to detect irregularities and provide relevant recommendations. Adequate experience and training are essential to improve auditors' ability to deal with various complex situations. In this case, auditor competency is related to accuracy and relevance of the resulting audit findings.

In addition, the use of audit technology is becoming increasingly crucial in the digital era. Learning [19] displays connections information technology and auditing. Audit technology such as data analysis and audit-specific software allows auditors to process large amounts of data efficiently [20] and detect anomalies that traditional methods may miss [21]. they apply digital data appears to be needed by auditors in discussions to find out the specific needs [22]. However, outsourced information technology can increasing the threat of audits and their effect on the reliability of funding files [23]. Auditing that leverages technology can help auditors make accurate decisions and process data quickly and efficiently [24]. [25] audit suggest that industry information disclosure can improve audit quality.

2 Literature Review

2.1 Agency Theory

This theory illustrates the contractual relationship between agents and participants in which the participant shares power with the agent to manage his business using his name [26]. However, problems may arise because the agent does not act in a positive manner towards the agent's needs, which can result agency cost issues. To mitigate this problem, monitoring mechanisms, such as audits, are required to ensure if the agent plays an equal role to the owner's needs. High-quality audits become essential in minimizing the risk of information manipulation and ensuring that financial reports are transparent and reliable. [27] in their agency theory, state that with the presence of monitoring mechanisms such as audits, the risk of the issue of needs between managers and owners can be reduced. A good audit also helps maintain accountability and integrity in organizational management.

2.2 Spiritual Intelligences on Audit Quality

Spiritual intelligence can influence auditors' moral and ethical decisions in carrying out their duties [28]. Spirituality in the workplace involves deep inner awareness, integrity, and commitment to act based on strong moral principles [14]. Auditors who have great spiritual intelligence have potential more aware of their ethical responsibilities to the public, making them more likely to produce quality audits. Thus, auditors Those who have spiritual intelligence can do it perform their duties with objectivity and high accuracy, as they are motivated by strong moral values.

H1: Spiritual intelligence affects audit quality

2.3 Emotional Intelligences on Audit Quality

This is a human skill to understand, understand and regulate personal and other human emotions [15]. Auditors who have high emotional intelligence are able to manage stress, maintain emotional balance, and work effectively in stressful situations. This is especially important in the audit context, where auditors are often faced with complex situations and pressure from external parties. Research [16] shows that emotional intelligence in audit teams can reduce behaviors that reduce audit quality. Based on this, emotional intelligence is assumed to improve audit quality through increased professionalism and objectivity in decision making.

H2: Emotional intelligence significant effect on audit quality

1.1 independency on Audit Quality

Independence is one of the fundamental factors in producing quality audits. Research [29] suggests that auditor independence allows the auditor's thinking not to be impacted by things that hinder the value of expertise with integrity and an objective role, as well as exploiting professional skepticism. Auditor independence is a mental act of observing impartiality towards the objectives of conducting an audit test when compiling and reviewing audit files [30]. Auditor independence is the main aspect that provides superior quality audits. Research [31] showing that independence significant effect on audit quality. Providing independence has a significant effect on audit quality.

H3: Independence influences significant effect on audit quality

1.2 Competence on Audit Quality

Auditor competence, which includes technical knowledge, understanding of auditing standards, and professional experience, is an important element in ensuring audit quality. Competent auditors are better able to detect irregularities and provide relevant recommendations based on the audit results [18]. In this context, auditors who have high competence can ensure that audits are carried out in accordance with applicable standards, thereby improving produced audit quality. Competence is attached to reliability and validity of the audit. Learning [32] shows that competency significant effect on audit quality.

H4: Competence has a significant effect on audit quality

1.3 Audit Information Technology on Audit Quality

He use of technology in auditing has become increasingly important, especially in the digital age. Auditing technology, such as audit and data analysis media, potentially auditors can manage information in a dominant total over economics and also check for anomalies traditional methods may miss [19]. Technology also enables auditors to improve audit accuracy and effectiveness through the use of advanced analytic tools. Thus, the effective application of audit technology is expected in order to increase the perfection of the audit. Research [33] for use of the audit system uses audit

competence, education and training, external pressure, organizational support and the level of complexity through the accounting form of the system. Research [34] examines aspects of increasing the perfection of the audit information technology.

H5: Audit Information Technology significant effect on audit quality

The research conceptual framework is as follows.

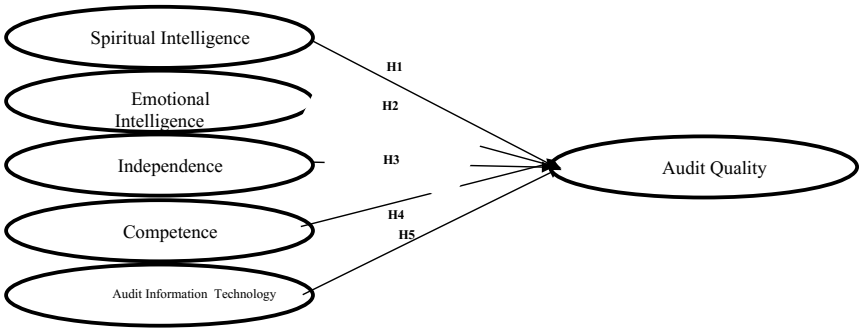

Fig. 1. Conceptual Framework

2 Methods

This type of learning is quantitative using primary data. In order to compile the report, use online questionnaire to take research samples distributed to auditors of the Supreme Audit Agency (BPK) RI Representative of South Sulawesi Province. The total sample was 140 participants based on purposive sampling. This study uses purpose sampling with 35 items related to spiritual intelligence, emotional intelligence, independence, competence, use of audit information technology and audit quality.

The measurement indicator instruments for each variable in this study are as follows. The spiritual intelligence indicator refers to [35] research, namely absolute honesty, openness, Self-knowledge, focus on contribution and non-dogmatic spirituality. The emotional intelligence indicator refers to [36] research, namely self-awareness, self-regulation, self-motivation, empathy and social skills. The independence indicator refers to [32] research, namely adherence to professional standards, relationship with client, withdrawal from duties and use of information technology. The competence indicator refers to [32] research, namely emotion control, impulse control, planning, consistency and use of strategy. The audit information technology indicator refers to [37, 38] research, namely auditor knowledge and competence in information technology, use of information technology-based audit tools, internal control knowledge and effectiveness, reliability and efficiency of information technology audits. The audit quality indicator refers to [39] research, namely audit professional, audit process and audit results.

The dataset utilized in the present investigation was subjected to analysis through the Partial Least Squares (PLS) methodology, which represents one of the variant-based models within Structural Equation Modeling (SEM). The selection of PLS was predicated on its capacity to examine the relationships among latent variables without the necessity of numerous assumptions, including those pertaining to data normality and the requirement for large sample sizes [40].

3 Results

For the characteristics observed by researchers from respondents, including age, gender, type of business, city / district and latest education. The characteristics of the participants can be observed in the table 1.

Table 1. Respondent Characteristics

Respondent Characteristics	Total	%
Gender		
Female	60	43
Male	80	57
Total	140	100
Last Education		
D4/ S1	120	86
S2	20	14
Total	140	100
Position Level		
Ahli Madya	10	7
Ahli Muda	20	14
Ahli Pertama	110	79
Total	217	100

The analysis is to observe learning variables from the VB-SEM variance media using the SmartPLS 3.3 tool. Initially applying SEM to predict the variables being analyzed, it is mandatory to assess reliability and validity. A value of 0.7 was set for validity. In the validity test, all indicators were found to have values exceeding 0.7. The SEM model that has been declared valid is presented in table 2.

Table 2. validity and reliability test results

Variable	Indicator	Loading factor	AVE	Validity	Cronbach's Alpha	Reliability
Spiritual Intelligence (SI)	SI1	0.919	0.816	valid	0.943	Reliable
	SI2	0.907		valid		
	SI3	0.902		valid		
	SI4	0.900		valid		

	SI5	0.887		valid		
Emotional Intelligence (EI)	EI1	0.860	0.756	valid	0.919	
	EI2	0.914		valid		
	EI3	0.856		valid		
	EI4	0.861		valid		
	EI5	0.854		valid		
Independence (I)	IP1	0.883	0.758	valid	0.920	Reliable
	IP2	0.839		valid		
	IP3	0.865		valid		
	IP4	0.869		valid		
	IP5	0.896		valid		
Competence (C)	CP1	0.883	0.713	valid	0.865	Reliable
	CP2	0.860		valid		
	CP3	0.848		valid		
	CP5	0.783		valid		
Audit Information Technology (AIT)	AIT1	0.891	0.763	valid	0.896	
	AIT2	0.869		valid		
	AIT3	0.853		valid		
	AIT4	0.881		valid		
Audit Quality (AQ)	AQ1	0.828	0.706	valid	0.962	Reliable
	AQ2	0.851		Valid		
	AQ3	0.828		Valid		
	AQ4	0.882		valid		
	AQ5	0.840		valid		
	AQ6	0.825		valid		
	AQ7	0.902		valid		
	AQ8	0.871		valid		
	AQ9	0.832		valid		
	AQ10	0.873		valid		
	AQ11	0.822		valid		
	AQ12	0.714		valid		

The value that measures the validity SEM model based on AVE > 0.5. From Table 2, the AVE the overall value of the variable exceeds 0.5, is interpreted as a whole valid and suitable for testing the SEM model. Is called variable reliability if Cronbach's Alpha exceeds 0.6, then the determination of Composite Reliability is above 0.7. Observing Table 2, all variables have values above 0.6 and 0.7, it is assumed that SEM is reliable.

The target of the analysis is to assess the effect of each variable. The analysis produces an illustration of the relationship between each variable shown in the following picture. Analysis plays a role in testing hypotheses. The effect size of each variable is listed in Table 3.

Table 3. hypothesis test results

Influence between variables	T Statistics	P Values	Hipotesis
SI -> AQ	3.313	0.001	Accepted
EI -> AQ	2.288	0.023	Accepted

I -> AQ	5.089	0.000	Accepted
C -> AQ	2.752	0.006	Accepted
AIT -> AQ	2.960	0.003	Accepted

Through table 4, hypothesis testing is carried out in the form of:

Hypothesis 1: Spiritual intelligence significant effect on audit quality. Because it was found that t = 3.313 > t table = 1.65 then the P value was 0.001 which was below 0.05. It is interpreted that spiritual intelligence significant effect on audit quality. It is assumed that H1 is accepted.

Hypothesis 2: Emotional intelligence significant effect on audit quality. Finding t = 2.288 > t table = 1.65 then the P value is 0.023 which is below 0.05. It is interpreted that there is a significant effect on audit quality. Assuming H2 is accepted.

Hypothesis 3: Independence significant effect on audit quality. Found t count = 5.089 > t table = 1.65 and a P value of 0.000 below 0.05. This means that there significant effect on audit quality. Conclusion H3 is accepted.

Hypothesis 4: Competence significant effect on audit quality. Found t count = 2.752 > t table = 1.65 and a P value of 0.006 which is below 0.05. This means that significant effect on audit quality. Assuming H4 is accepted.

Hypothesis 5: The use of digital audit data significant effect on audit quality. Finding calculated t = 2.960 > t table = 1.65 with a P value of 0.003 below 0.05. This means that the use of digital data significant effect on audit quality. Finally, H5 is accepted.

4 Discussion

4.1 Spiritual Intelligence Having a Significant Effect on Audit Quality

Spiritual intelligence encompasses moral values, ethics, and commitment to integrity, which are important in the auditing profession. Auditors with high spiritual intelligence are can make a decision on strong ethical principles, maintain objectivity, and produce quality audits. In the context of auditing, auditors with high spiritual awareness tend to care more about the social and moral impact of their work, which can reduce the potential for manipulation and errors in financial statements [41]. This is reinforced [14] research which shows that spirituality in the workplace is related to increased organizational commitment and ethical behavior. Auditors who have high spiritual intelligence will can carry out his role accurately and transparently because they are guided by strong moral values.

Other research also supports this hypothesis, where [15] found that spiritual intelligence affects individual performance improvement in the context of auditing, with a significant effect on the quality of decisions made by auditors. The study shows that auditors have a high level of fairness spiritual intelligence are able to perform their duties more professionally as they have a stronger ethical responsibility towards society and clients. Therefore, the hypothesis that spiritual Intelligence has a significant effect on auditing perfection accepted, as also reinforced by the results of the T-statistic analysis in this study.

4.2 Emotional Intelligence Having a Significant Effect on Audit Quality

Emotional intelligence is the ability to deepen, understand and regulate emotions, which is especially important for auditors when working in stressful and complex situations. Auditors with good emotional intelligence are better able to maintain emotional stability and professionalism, which in turn can improve audit quality [42]. According to [15], emotional intelligence plays a role in improving auditor performance, especially in overcoming job pressures that often arise in the audit process. Auditors who are highly intelligent have the potential to have high emotional intelligence lower stress levels, which helps them focus on making more informed and objective decisions.

In addition, research by [16] confirmed that emotional intelligence in audit teams can reduce behaviors that reduce audit quality. Emotional intelligence affects not only individual performance, but also team collaboration, where the presence of empathy and good social skills can build trust among audit team members. This increases knowledge sharing and information disclosure, all of which contribute to better audit quality. Therefore, the hypothesis that emotional intelligence has a significant effect on audit perfection can be obtained from learning.

4.3 Independence Having a Significant Effect on Audit Quality

Auditor independence is one of the fundamental factors that ensure auditors can work objectively and without external pressure. This independence is very important in preventing bias and conflicts of interest that can affect audit results. Research conducted by [29] found that independence had an effect on audit perfection, because auditors who are free from client pressure or other interests tend to produce more accurate and reliable audit reports. Independent auditors are able to maintain their professional skepticism, which is key in detecting irregularities or manipulations in financial statements.

Other studies, such as the one conducted by [31] also strengthen this argument. They showed that auditor independence plays a key role in maintaining the integrity of financial statements, especially in the public sector which is fraught with conflicts of interest. Auditors who can work independently will be more critical in evaluating audit evidence and are less likely to be affected by personal relationships or interests with clients [32]. This suggests that independence is not only related to auditors' mental attitude, but also to the institutional arrangements that support their autonomy, which in turn contributes significantly to improving audit quality.

4.4 Competence Having a Significant Effect on Audit Quality

Auditor competence includes technical knowledge, understanding of auditing standards, and professional experience needed to detect errors and irregularities in financial statements. Competent auditors are better able to conduct audits effectively and provide appropriate recommendations. Research [18] shows that auditors who have high competence tend to produce more accurate and quality audits, because they have the ability to understand complex situations and identify potential problems in financial statements.

In addition, research conducted by [24] find link toughness competence and audit quality. Auditors who are skilled in modern audit technology and have an in-depth understanding of international accounting standards will be better able to identify anomalies or irregularities, which ultimately increases the reliability and relevance audit results. It is assumed that auditor competition has a significant effect on audit excellence is accepted, and this study corroborates the importance of training and experience in maintaining high audit standards.

4.5 Audit Information Technology Having a Significant Effect on Audit Quality

The use of digital auditing as a main aspect increases the optimization of the system. Technology helps to examine large amounts of files very validly and quickly, examining anomalous models that cannot be observed using traditional methods. Research conducted by [19] shows that there is a significant relationship between the use of technology and audit excellence, especially in terms of increasing the accuracy and reliability of audit results. With technological aids, auditors can process data more efficiently and provide a more in-depth assessment of potential risks or problems in financial statements.

In addition, a study conducted by [34] highlighted that the use of technologies such as data analysis software and information technology-based controls allows auditors to reduce human error and increase the speed in completing audits. The use of these technologies also provides access to more comprehensive and real-time information, which in turn increases the transparency and reliability of financial statements. In this digital era, information technology is not only a tool for auditors but also an important element in the audit process that allows auditors to remain relevant and competitive [38]. Based on these findings, the hypothesis that the use of audit information technology has a significant effect on audit quality is accepted, and this study further strengthens the importance of technology adoption in improving audit quality.

5 Conclusion

This study concluded that factors such as spiritual intelligence, emotional intelligence, independence, competence, and the use of audit information technology have a significant influence on audit quality. The statistical test results show that all the variables analyzed have a strong relationship with improving audit quality, with the use of audit information technology being one of the important factors in today's digital era. Auditors who have high spiritual and emotional intelligence, are independent, competent, and utilize information technology effectively, are proven to increase the accuracy and reliability of audit results. Therefore, these five factors must be prioritized in developing and improving audit quality at the Supreme Audit Agency (BPK) Representative of South Sulawesi Province.

Based on the findings of this study, it is recommended that audit institutions, especially the Supreme Audit Agency (BPK), continue to strengthen auditor training and development, especially in terms of information technology and emotional intelligence. The use of more advanced audit technology such as data analytics and

audit software need to be increased to overcome increasingly complex challenges in state financial management. In addition, increased training on ethical and moral values that support auditors' spiritual intelligence is also important to maintain integrity and objectivity in the audit process. These efforts are expected to ensure higher audit quality and stronger public trust in the audit results produced.

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