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Auditor Performance Through The Perspective Of Spiritual Intelligence: A Systematic Literature Review

Yogi Ginanjar*¹, Wiwiek Adelina²
¹²³Universitas Majalengka, West Java,

Indonesia

*Corresponding Author – Email Addres: yogiginanjar@unma.ac.id

ABSTRACT

The auditing profession has a responsibility to the public trust, including moral and professional responsibilities. Auditors play a key role in improving the credibility and quality of an entity's financial reports. Therefore, the decisions and trust of information users are greatly influenced by the results of the auditor's evaluation. A person's spiritual intelligence influences the achievement of career goals at work. Individuals who can apply spirituality in their lives and work tend to feel that their lives are more meaningful, providing additional motivation to work better and produce good performance. If auditors have spiritual intelligence and psychological well-being support within themselves, they will be able to control themselves and encourage improvement in their performance. The purpose of this study is to analyze and describe the relevant theoretical foundations, the relationship between auditor performance (AP) and spiritual intelligence (SI), and the factors that influence auditor performance.

The method used in this study was descriptive, using a systematic literature review (SLR) and meta-analysis (PRISMA) with data sources from scientific articles indexed in the Scopus and Google Scholar databases through a literature extraction process in accordance with selection criteria. Twenty articles were selected through several stages of screening. The results of this study found several main theories, such as attribution theory, role theory, agency theory, and stewardship theory. AP and SI produced three relationship models, namely as independent variables (65%), moderating variables (30%), and mediating variables (5%). This study also found several variables related to AP and SI, such as spiritual intelligence, emotional intelligence, intellectual intelligence, self-efficacy, role conflict, role stress, auditor experience, auditor independence, professionalism, organizational culture, leadership style, role ambiguity, organizational commitment, competence, psychological well-being, and healthy lifestyle.

This study extends beyond conceptual analysis by integrating empirical findings on the relationship between Spiritual Intelligence (SI) and Auditor Performance (AP) through *Systematic Literature Review (SLR)* and *PRISMA-based meta-analysis*. This approach offers a comprehensive insight rarely explored within spiritually oriented auditing research.

Keywords: Auditor Performance; Spiritual Intelligence; *Theoretical Frameworks*; *Systematic Literature Review*.

I. INTRODUCTION

The phenomenon of declining public trust in the auditing profession has become a crucial issue in accounting practice. Various cases of financial statement manipulation, both at the international level, such as the Enron Corporation scandal, and in Indonesia, such as SNP Finance (2018) and Garuda Indonesia (2019), show that the independence and integrity of auditors are still often questioned. This condition has an

impact on the reduced credibility of financial statements, which should be the main basis for decision-making by stakeholders.

Previous studies have mostly highlighted intellectual (IQ) and emotional (EQ) factors as determinants of auditor performance. However, there is a gap in studies on the role of spiritual intelligence (SI) as an internal factor that can strengthen the integrity, ethics, and professionalism of auditors. An auditor's performance is the result of their work in reviewing the financial statements of companies and organizations (Nugroho & Alim, 2016). As stated by Hasanuddin & Sjahruddin (2017), performance is derived from job performance, which refers to the actual work achievements of individuals. According to Ross & Mirowsky (2015), individuals who possess spiritual intelligence will grow into patient and dignified individuals who are able to solve problems well and are ready to develop spiritual values. With higher spiritual intelligence, auditors can apply positive values in every task they perform, enabling them to do their jobs well (Fransisca (2018), Ishak (2018), Ndruru, et.al. (2019), Anggela (2019), Lubis, et.al. (2020), Badewin, et.all (2022), Ulin and Yasis (2023). Therefore, this study offers a new perspective by emphasizing the importance of spiritual intelligence in the context of auditor performance.

Theoretically, this study uses attribution theory as its main analytical framework. This theory explains that auditor behavior can be influenced by internal and external factors. Spiritual intelligence is positioned as an internal factor that can influence how auditors make professional decisions. In addition to attribution theory, this study is also related to role theory, agency theory, and stewardship theory, which are relevant in understanding the relationship between auditors and various stakeholders.

A number of previous studies (e.g., Trisnaningsih, 2004; Basri et al., 2019; Nursabilla et al., 2023) show the positive influence of spiritual intelligence on auditor performance, both as an independent variable, mediation, and moderation. The author asserted that spiritual intelligence (SQ) refers to the form of knowledge that enables individuals to comprehend and manage matters of meaning and value, situating their actions and lives within a broader, more profound, and purpose-oriented context. It was further emphasized that SQ serves as the foundational dimension underpinning the effective operation of both intellectual intelligence (IQ) and emotional intelligence (EQ), representing the ultimate form of human intelligence that guides ethical reasoning and purposeful decision-making (Zohar & Marshall (2001). However, studies that specifically synthesize the literature on the relationship between spiritual intelligence and auditor performance are still very limited. This opens up opportunities for research to contribute both academically and practically.

An auditor's optimal performance emerges when they are enabled to realize their holistic human potential. Such realization occurs when individuals can internalize the significance of their professional responsibilities while maintaining congruence between cognitive, emotional, and affective dimensions. Spiritual intelligence fosters this alignment by encouraging individuals to act with awareness and purpose. Consequently, it constitutes a fundamental component in attaining superior professional performance (Salehi & Dastanpoor, 2018).

Therefore, this study is important to: (1) analyze the theoretical basis used in studies on spiritual intelligence and auditor performance, (2) identify the relationship between spiritual intelligence and auditor performance, and (3) analyze the factors that influence auditor performance from the perspective of spiritual intelligence. The results of this study are expected to not only enrich the academic literature, but also provide practical contributions to accounting professional associations and Public Accounting Firms (KAP) in improving the quality of auditors by strengthening the aspect of spiritual intelligence. Rather than limiting its scope to a conceptual examination of the linkage between Spiritual Intelligence (SI) and Auditor Performance (AP), this research synthesizes empirical evidence through the application of *Systematic*

Literature Review (SLR) and *PRISMA-based meta-analysis* methodologies. By adopting this dual analytical framework, the study delivers an integrative and holistic understanding that remains relatively unexplored within the auditing profession, especially in the realm of spiritually grounded accounting practices.

II. METHOD

Research Method

This study applies a Systematic Literature Review (SLR) guided by PRISMA, utilizing journal publications from Scopus and Google Scholar databases. The research adopts a qualitative-descriptive approach, aiming to synthesize, interpret, and critically evaluate previous studies relevant to the relationship between Spiritual Intelligence (SI) and Auditor Performance (AP). The SLR approach is chosen because it systematically integrates empirical evidence from multiple sources, reduces research bias, and enhances the validity and reliability of findings. Moreover, SLR provides a comprehensive synthesis of a specific field of study, allowing researchers to identify research gaps, address questions that individual studies cannot answer, distinguish emerging issues that require further exploration, and clarify theoretical assumptions regarding how or why certain phenomena occur (Page et al., 2021).

Table 1 General Overview of Scopus Data Sources

<i>Description</i>	<i>Results</i>
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Sources : *Publish or Perish* (2024)

Table 2 General Overview of Scopus Data Sources

<i>Description</i>	<i>Results</i>
Publication years	U
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Sources : *Publish or Perish* (2024)

Sampling Process

The sampling process used Scopus and Google Scholar with the keywords “*Spiritual Intelligence*” and “*Auditor Performance*.” Articles selected were full-text, reputable, and discussed the link between the two variables, while irrelevant, duplicate, or low-quality studies were excluded. From an initial 286 articles, screening through PRISMA stages yielded 20 main articles for analysis.

Operationalization of Variables

This study focuses on auditor performance as the dependent variable and spiritual intelligence (SI) as the main independent and moderating variable. Auditor performance is measured through ability, professional commitment, motivation, job satisfaction, and indicators such as work quality, quantity, timeliness, effectiveness, independence, and teamwork. Spiritual intelligence is defined as the capacity to give meaning to actions and experiences, with aspects including religiosity, ethics, social concern, honesty, openness, creativity, and resilience under pressure. It is considered to directly and indirectly affect auditor performance by integrating IQ and EQ. In addition, other factors such as emotional intelligence, intellectual intelligence, role conflict, self-efficacy, organizational culture, leadership style, and psychological well-being are also recognized as influencing auditor performance, either as control or moderating variables.

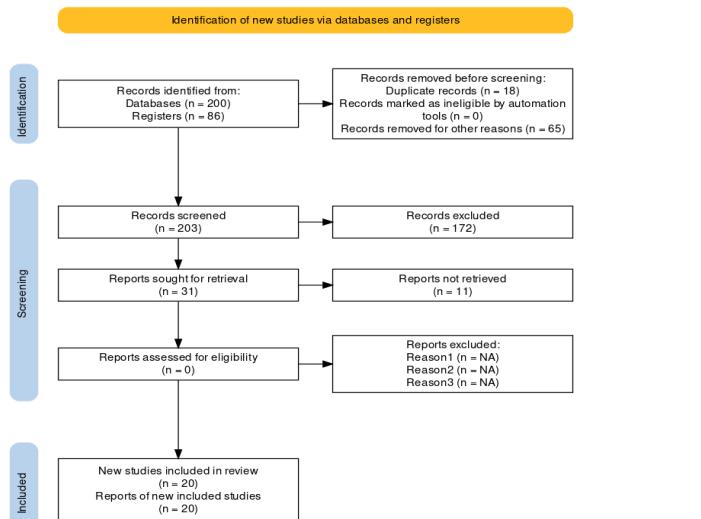
Data Analysis

Data analysis was conducted in two stages: data extraction, where key information such as theories, variables, indicators, design, and findings were systematically collected from selected articles; and data synthesis, where results were combined to identify patterns, gaps, and trends. Using VOSviewer, visualizations mapped variable relationships, topic development, and research intensity, providing both descriptive results and a conceptual basis for future studies. The type of analysis used falls under the category of Bibliometric Analysis with an additional descriptive-thematic approach.

III. RESULTS AND DISCUSSION

Research on auditor performance continues to attract attention with many citations, but studies linking it to spiritual intelligence remain limited and offer room for development. A literature search on Scopus and Google Scholar with the keywords “*Spiritual Intelligence, Auditor Performance*” shows that most studies include various additional variables influencing auditor performance.

Then based on the literature extraction process in accordance with the selection criteria, 20 journal articles were obtained. The literature extraction process used the PRISMA flow diagram as shown in the figure below:



Source : https://estech.shinyapps.io/prisma_flowdiagram/
Figure 1 Output The PRISMA Flow Diagram

Descriptive statistics show that studies on spiritual intelligence and auditor performance were published from 2004 to 2023, with notable growth in 2020 and 2023, reflecting rising interest. Citation counts confirm strong academic appeal. Bibliometric analysis using VOSviewer highlights auditor performance as the most frequent variable, followed by spiritual intelligence, emotional intelligence, and intellectual intelligence.

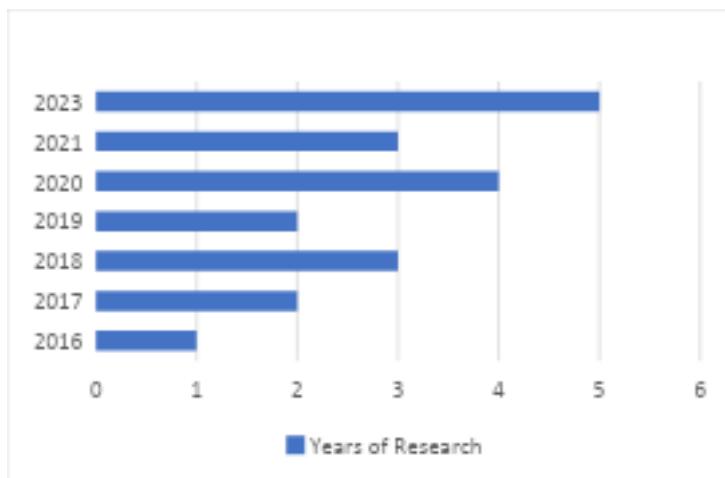


Figure 2 Number of Articles Published Per Year

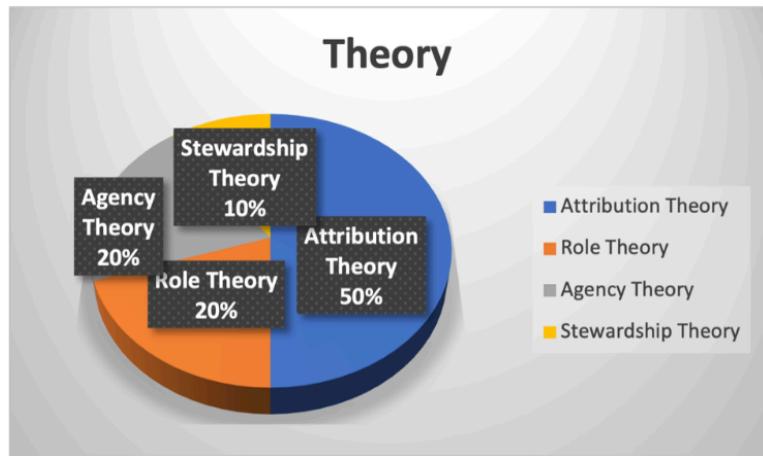


Figure 3 Theory Used

Overall, the variable most frequently studied in relation to auditor performance is spiritual intelligence (SI), with 65% of articles placing SI as an independent variable, 30% as a moderating variable, and 5% as a mediating variable. In addition, other variables that are also frequently studied include emotional intelligence, intellectual intelligence, role conflict, role stress, self-efficacy, job satisfaction, and psychological well-being.

Attribution Theory is used to examine auditor performance from the perspective of spiritual intelligence. Essentially, spiritual intelligence is an internal factor within the auditor (Badewin et al., 2023). Then there is role theory. This theory explains how individuals experience role conflict and higher role

uncertainty, which can cause anxiety, which in turn causes them to be dissatisfied and less effective at work than others. The internal self, which is influenced by the social environment, can shape an individual's spiritual intelligence (Biddle (1986) in Burhanuddin (2023)). If there is conflict from messages that are conveyed unclearly or indirectly, people will respond to the message in unexpected ways (Apriyanto et al., 2018). In addition to these two theories, there is Agency Theory, which states that a contract made between an owner and an agent who uses their services for the owner's benefit is known as an agency relationship (M. C. Jensen & Meckling, 1976 in Badewin & Kurnia, 2022). Because humans tend to prioritize personal issues, agency problems arise, namely the difficulty for principals to ensure that agents who have been given trust and authority on behalf of principals act in accordance with the principals' wishes, namely to maximize the welfare of principals (Puti, 2020).

Attribution, role, agency, and stewardship theories underpin research on spiritual intelligence and auditor performance, combining psychological, ethical, and professional perspectives. The literature shows a positive link between spiritual intelligence and auditor performance, with high SI enhancing honesty, integrity, independence, and resilience under pressure. SI also acts as a moderating and mediating variable, strengthening motivation and commitment, reducing role conflict and stress, and connecting emotional and intellectual intelligence to performance.

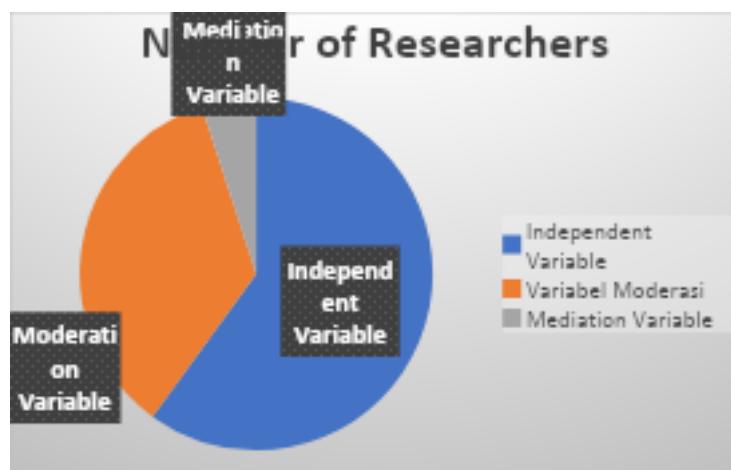


Figure 4 Relationship between Spiritual Intelligence and Auditor Performance

Besides spiritual intelligence, auditor performance is influenced by three main factor groups: individual factors (emotional and intellectual intelligence, motivation, professional commitment, self-efficacy, job satisfaction), organizational factors (culture, leadership, workload, support, rewards, environment), and external factors (regulations, standards, technology, public expectations). These shape auditors' capacity, motivation, and adaptability. Terminology has also shifted, with "spiritual quotient" once common in 2019, now largely replaced by "spiritual intelligence," while "intellectual" and "emotional intelligence" remain widely used. Vosviewer analysis further illustrates these relationships through network visualization.

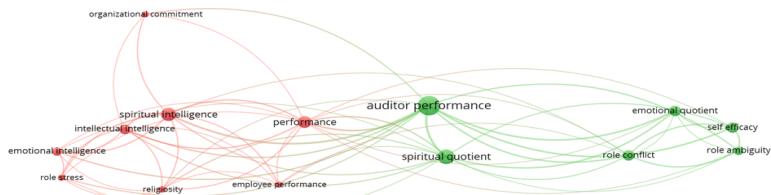


Figure 5 Network Visualization 86 Article



It can be seen that auditor performance is still visible when examined in relation to related variables. The relationship between these variables is not yet too complex, so further study on this topic is still needed. Spiritual intelligence (spiritual quotient) is directly related to auditor performance and other variables related to spiritual intelligence.

Based on the definitions discussed by many researchers, there are similarities between the definitions of Network Visualization, Overlay Visualization, and Density Visualization, but they use different variable names. In 2019, many researchers used the term "spiritual quotient," but currently, the use of this variable name has decreased and been replaced with a new variable name, "spiritual intelligence." The terms "intellectual intelligence" and "emotional intelligence" are still used as research variables and have not been abandoned.

This study confirms that spiritual intelligence significantly improves auditor performance, both directly and indirectly. Supported by attribution, role, agency, and stewardship theories, the findings show that auditors with high spiritual intelligence demonstrate greater integrity, honesty, independence, and ethical awareness, resulting in more credible audits. Practically, the study suggests that Public Accounting Firms and professional associations integrate spirituality and ethics into auditor training alongside technical skills to strengthen public trust. Academically, it highlights non-technical factors, particularly spirituality, as key determinants of performance and provides a conceptual basis for further research. Future studies are recommended to use longitudinal or experimental designs and expand the context to public sector, internal, and digital-era auditors to better understand the long-term role of spiritual intelligence in audit quality.

IV. CONCLUSIONS

This study shows that spiritual intelligence plays an important role in improving auditor performance, both directly and as a factor that can mitigate the negative effects of role conflict, work stress, and organizational pressure. The main theoretical foundations used are attribution theory, role theory, agency theory, and stewardship theory, which confirm that auditor behavior is influenced by both internal and external factors. Practically, the results of this study imply that public accounting firms and professional associations need to integrate spirituality and ethics into auditor training, rather than focusing solely on technical competencies. Academically, this study enriches the literature by emphasizing non-technical factors as determinants of auditor performance. For further study, it is recommended that empirical research be conducted using a longitudinal or experimental design, and that the context be expanded to include public sector auditors and auditors in the digital era, so as to provide a more comprehensive picture of the role of spiritual intelligence in the auditing profession.

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