

THE INFLUENCE OF WORK OVERLOAD, INTELLECTUAL QUOTIENT, EMOTIONAL QUOTIENT, AND SPIRITUAL QUOTIENT ON THE PERFORMANCE OF EXTERNAL AUDITORS

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Abstract

Along with the times and technology that is fast-paced requires everyone to improve their performance. One of them is the external auditor profession. This study aims to analyze the effect of work overload, intellectual quotient, emotional quotient, and spiritual quotient on the performance of external auditors. This study uses a quantitative method using primary data. The population used in this study is the Public Accounting Firm (KAP) in DKI Jakarta. The sample used a purposive sampling method with a total of 75 respondents who had the criteria of being worked as an auditor at KAP in DKI Jakarta with a minimum of 6 months of works. The results of this study indicate that work overload has a negative effect on the performance of external auditors while the intellectual quotient, emotional quotient, and spiritual quotient have a positive effect on the performance of external auditors.

Keywords: *work overload, intellectual quotient, emotional quotient, spiritual quotient, external auditor performance*

INTRODUCTION

In the fast-paced era of technological advancement, the demand for improved performance is ever-increasing across all professions, including that of external auditors. External auditors at Public Accounting Firms (KAP) are professionals who remain independent of interference from financial statement users, whether management or stakeholders (Tat and Murdiawati, 2020). One of their primary responsibilities is to provide accountable financial statement information and offer audit opinions for decision-making purposes. Public trust in external auditors is essential as they verify financial statements to ensure accuracy and compliance with the Indonesian Institute of Certified Public Accountants (IAPI) auditing standards and code of ethics.

With the increasing cases of financial fraud, auditors are under pressure to enhance their performance in detecting fraudulent activities (Molina and Wulandari, 2018). For instance, in 2018, the fraud case involving PT Garuda Indonesia was exposed due to anomalies, even though the state-owned airline had reported losses for several years before

suddenly posting profits. PT Garuda Indonesia reported a net profit of USD 809,850, equivalent to IDR 11.33 billion. This profit inflation involved the external auditor handling PT Garuda Indonesia's financial statements but was thwarted by two commissioners who refused to sign off on the financial report (Sugianto, 2019). Such fraud cases necessitate optimizing auditor performance to prevent future occurrences.

Currently, external auditors frequently experience work overload, impacting their performance. The high demand for financial statement audits often requires auditors to work late into the night, especially during peak seasons when audit requests surge due to tax reporting deadlines set by the Directorate General of Taxes (DJP), which requires audited financial statements and independent audit opinions (Prihatini, 2022). The workload intensifies for auditors working with publicly listed companies on the Indonesia Stock Exchange (IDX) as they must submit audited financial statements to the Financial Services Authority (OJK) by the end of the third month following the fiscal year-end.

Many external auditors struggle to cope with the high workload, often sacrificing rest to complete their tasks. A survey of over 700 auditors during peak season revealed that they can work up to 20 hours per day (Persellin et al., 2019). Such extensive work hours can adversely affect auditors' health, audit quality, and overall performance. The accumulation of high workloads leads many auditors to resign or seek better employment opportunities. For example, fewer than 50% of auditors working in KAPs in the Greater Jakarta area remain in their positions for two years, with less than 1% staying for a decade (Prihatini, 2022). The relationship between work overload and performance has been the subject of various studies, including those by Musa and Surijadi (2020), Darmayanti (2018), Pucangan et al. (2022), and Sososutiksno et al. (2022).

External auditors who maintain high audit performance typically possess strong psychological attributes, including intelligence. According to Goleman (2015), several psychological factors can influence individual performance, notably intellectual, emotional, and spiritual quotients. These factors are essential for external auditors to maintain quality performance.

Indonesia currently ranks low in terms of intellectual quotient among Southeast Asian countries (Rizki, 2022). Low intellectual quotient levels can lead to fraudulent behavior due to an inability to exercise self-control. Therefore, it is crucial for external auditors to possess a high intellectual quotient. An auditor's intellectual quotient is assessed by their knowledge

and insights. Auditors with high intellectual quotient can effectively perform tasks, make informed decisions, and provide audit opinion recommendations (Putri and Wirawati, 2020)..

Intellectual quotient refers to an individual's ability to understand logic, solve problems, think logically, learn, plan, and generate ideas (Goleman, 2015). Several previous studies have explored the relationship between intellectual quotient and auditor performance, including research by Badewin and Kurnia (2022), Maharani et al. (2022), and Putri et al. (2021).

Another psychological factor impacting external auditor performance is the emotional quotient. Many believe that mental ability to complete tasks is solely measured by intellectual quotient. However, possessing a high emotional quotient can also affect performance. External auditors with high emotional quotient exhibit empathy, are more responsive to client needs, and remain committed to quality and performance.

Emotional quotient is defined as the ability to recognize one's emotions and those of others, self-motivation, and manage personal and interpersonal relationships (Goleman, 2015). Emotional quotient significantly influences performance. Several studies have focused on the relationship between emotional quotient and auditor performance, including those by Putri and Wirawati (2020), Abdullah (2022), Prasetyo et al. (2023), Cew (2018), and Simarmata and Nursamsiyah (2018).

An individual's psychological factors become more complex when spirituality is involved. The lack of spiritual quotient application contributes to Indonesia's high levels of corruption and fraud. Hence, it is imperative for external auditors to have a well-developed spiritual quotient to prevent fraudulent behavior. Spiritual quotient drives individuals by providing values related to life purpose based on belief systems (Golverdi et al., 2014).

Spiritual quotient pertains to self-actualization or fulfilling life's purpose by motivating individuals to act (Ginting et al., 2020). It plays a significant role in enhancing performance. Previous research on the relationship between spiritual quotient and auditor performance includes studies by Badewin and Kurnia (2022), Maharani et al. (2022), Dewi and Ramadhanti (2018), Cew (2018), and Simamarta and Nursamsiyah (2018).

Based on the aforementioned background, this study aims to empirically examine and analyze the impact of work overload, intellectual quotient, emotional quotient, and spiritual quotient on the performance of external auditors at Public Accounting Firms in Jakarta. This research is expected to contribute to the accounting research literature, particularly in auditing, and provide insights for external auditors to enhance performance by addressing

factors such as work overload, intellectual quotient, emotional quotient, and spiritual quotient.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Attribution Theory

The term attribution theory was initially introduced by Fritz Heider (1958), with its fundamental premise being to explain the reasons behind a person's behavior. Attribution theory is the study of how people interpret events and the causes or reasons behind someone's behavior. Factors inherent within an individual, such as character, intelligence, effort, and motivation, are behaviors determined by a combination of internal forces, while factors external to the individual, such as social conditions, social norms, cultural perspectives, luck, or job challenges, are external forces (Yodareditiyo and Susilowati, 2022).

Attribution theory is used to explain the relationship between the characteristics of auditors and their performance as external auditors. Kelley (1973) outlined three individual or situational factors that cause a person's attributions:

1. Distinctiveness refers to how differently a person perceives a situation compared to others.
2. Consistency reflects the regularity of a person's behavior across different situations.
3. Consensus concerns how a person behaves under varying conditions.

Work Overload

The term work overload is derived from English, where work means tasks or duties, and overload means excessive or too heavy. Linguistically, work overload refers to an excess of tasks or duties. Schick and Gordon (1990) explain that work overload occurs when someone is overworked and cannot complete their tasks within the set timeframe or to the best of their abilities. The quantity and quality of a person's work must meet organizational demands within a specified time. If excessive workload conditions persist over a prolonged period, it can lead to stress and job burnout.

According to Cahyadi (2019), there are four indicators that affect auditors' workload, which are as follows:

1. Number of clients which is the high number of clients faced during peak season is disproportionate to the limited number of auditors available to complete the audit examinations.

2. Working hours which happen during peak season. Auditors may work more than the normal working hours (8 hours) a day to complete audit examinations.
3. Dysfunctional audit behavior which refers to deviations conducted by auditors during audits that do not comply with auditing standards and negatively impact auditor performance.
4. Diminished ability to detect errors which occurs due to time constraints for audit examinations, the ability of auditors to identify and report accounting errors or fraud is affected.

Intellectual Quotient

The term intellectual quotient (IQ) was popularized by Francis Galton in 1890 and refers to an individual's capacity to adapt to a complex and ever-changing environment, primarily influenced by genetic factors (Simarmata and Nursamsiyah, 2018). According to Sternberg and Sternberg (2016), intellectual quotient is the intelligence to learn from experience, think using metacognitive methods, and adapt to new environments.

Sternberg and Sternberg (2016) describe several indicators of intellectual quotient as follows:

1. Problem-Solving Ability: The ability to demonstrate knowledge about problems faced, make quick and accurate decisions, solve problems optimally, and think rationally.
2. Verbal Intelligence: Encompasses a strong vocabulary, comprehension of reading materials, fostering intellectual curiosity, and a constant desire to learn.
3. Practical Intelligence: Involves awareness of the surrounding environment, understanding situations, knowing how to achieve goals, and demonstrating an interest in the outside world.

Emotional Quotient

According to Goleman (2015), *emotional quotient* is a person's ability to understand personal and others' emotions, motivate oneself, and manage emotions effectively in social interactions. Emotional quotient is influenced by the environment, which is dynamic and can change and develop over time. Emotional quotient can be trained, developed, and enhanced through skill training and learning emotional intelligence capabilities (Prasetyo et al., 2023). There are two frameworks in emotional quotient: social competence and personal

competence. Each competence has main components, which combine into five components (Goleman, 2015). These five components are:

1. Emotional Awareness: Understanding the feelings that drive a person at any given time and using them to guide personal decision-making.
2. Self-Regulation: Controlling oneself to enhance performance, being sensitive to feelings, and delaying gratification until goals are achieved.
3. Motivation: The inner ability to drive oneself to determine behavior based on specific goals to achieve desires, hopes, needs, objectives, or incentives.
4. Empathy: Understanding others' feelings or problems and thinking from a different perspective, appreciating others' feelings about various things, and understanding others' perspectives as a basis for building healthy interpersonal relationships.
5. Social Skills: The ability to handle emotions well when interacting with others, understanding social situations, interacting smoothly, using skills to influence and lead, negotiate, and solve problems.

Spiritual Quotient

According to Zohar and Marshall (2007), spiritual quotient (SQ) is the intelligence within an individual that relates to wisdom beyond the ego or conscious mind, inherent in the brain and soul. Spiritually, the quotient is fundamentally the ability to solve complex problems through norms by placing beliefs in a broader, richer, and more meaningful context (Badewin and Kurnia, 2020).

According to Zohar and Marshall (2007), spiritual quotient can be measured through the following aspects:

1. Flexibility: The ability to adapt directly and actively to achieve favorable results with rational views aligned with usefulness and efficiency regarding reality.
2. High Awareness: Having deep knowledge to face various emerging events and handle them wisely.
3. Reluctance to Cause Unnecessary Harm: Continuously thinking before acting to avoid unwanted outcomes.
4. Quality of Life: Possessing thoughts about life principles and maintaining quality of life by adhering to life principles and standing by the truth.

External Auditor Performance

According to Mangkunegara (2013), performance is derived from the phrase job performance, referring to the quantitative and qualitative work results achieved by a person in carrying out tasks according to their responsibilities. Generally, performance can be understood as an individual's accomplishment in performing tasks. Performance can also be defined as actual performance, the genuine achievement attained by someone related to their job.

There are several indicators used to review the performance outcomes of external auditors (Putri, 2020), including:

1. Quantity of Results: The amount produced by the auditor in completing a task within a specific period.
2. Quality of Results: The standard of outputs produced by the auditor in completing the financial statement examination process, based on applicable auditing standards.
3. Timeliness of Results: The appropriateness of task completion time given to the auditor in finishing the financial statement examination results.
4. Attendance: The level of activity of an auditor in attending to their work duties.
5. Collaboration Ability: The auditor's ability to work as part of a team to collectively complete assigned tasks.

Research Framework

This study aims to examine the influence of the independent variables—work overload, intellectual quotient, emotional quotient, and spiritual quotient—on the dependent variable, which is the performance of external auditors. Below is a depiction of the research framework employed in this study:

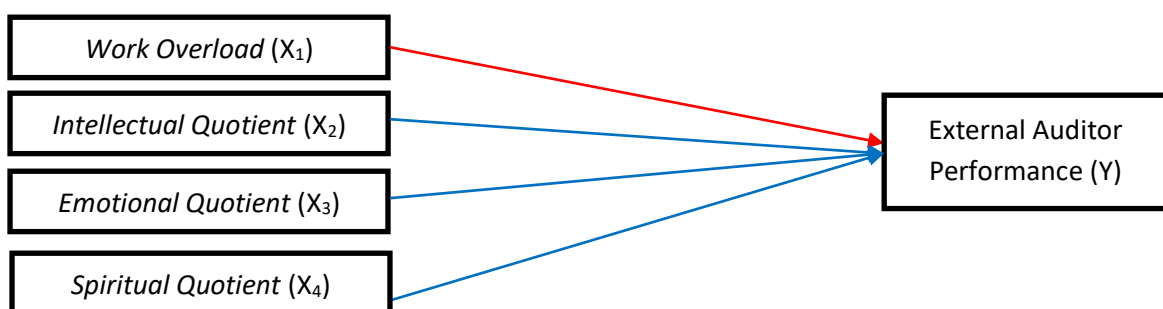


Figure 1
Research Framework

Research Hypotheses

Work overload refers to the excessive quantity of tasks that must be completed by an individual within a certain timeframe. In relation to Attribution Theory, workload can influence an auditor's attitude and performance, as auditors may not be able to conduct audit examinations optimally if their workload is high with numerous tasks to fulfill. The relationship between work overload and the performance of external auditors is supported by previous research. Sososutiksno et al. (2022) explained that workload negatively affects auditor performance. Based on this explanation, the hypothesis is as follows:

H1: Work overload negatively affects external auditor performance.

Intellectual quotient can distinguish the quality of each person. The level of intellectual quotient in an auditor can be assessed by how they find solutions to problems. A good intellectual quotient allows an auditor to understand and perform their tasks easily, which leads to better performance outcomes. An auditor's duties involve analysis and rational thinking processes, including the capacity to draw conclusions. The relationship between intellectual quotient and external auditor performance is supported by previous research by Badewin and Kurnia (2022), which found that intellectual quotient influences auditor performance. Based on this explanation, the hypothesis is as follows:

H2: Intellectual quotient positively affects external auditor performance.

Emotional quotient plays a crucial role in an auditor's work in dealing with various demands from superiors or clients, facilitating teamwork within an audit team, and optimizing task execution, thus improving auditor performance. A strong emotional quotient enables an auditor to perform their duties effectively because it includes strong motivation, the ability to control emotions, empathy, and social skills to complete tasks, leading to enhanced auditor performance. Controlled emotions allow auditors to think clearly, resulting in more optimal performance. The relationship between emotional quotient and external auditor performance is supported by previous research by Prasetyo et al. (2023), which stated that emotional quotient influences auditor performance. Based on this explanation, the hypothesis is as follows:

H3: Emotional quotient positively affects external auditor performance.

Spiritual quotient varies among individuals. This is dependent on personal attributes and how one perceives life, as spiritual quotient is broader and not limited to religion. Those who incorporate spiritual understanding into their work find their life and job more

meaningful. This motivation drives them to optimize their performance, thereby enhancing it further. The relationship between spiritual quotient and external auditor performance is supported by previous research by Maharani et al. (2022), which demonstrated that spiritual quotient has a positive and significant effect on auditor performance. Based on this explanation, the hypothesis is as follows:

H4: Spiritual quotient positively affects external auditor performance.

RESEARCH METHODOLOGY

This research employs a quantitative approach, utilizing primary data sources collected through surveys by distributing questionnaires to external auditors working at Public Accounting Firms in Jakarta. The research data was obtained by distributing survey questionnaires to respondents who met the research criteria.

The population targeted in this study comprises auditors working at public accounting firms in Jakarta. The estimated population of external auditors in Jakarta exceeds 3,000 individuals, encompassing 280 public accounting firms (KAPs). The sample used in this study consists of 75 respondents, which represents 2.5% of the total population.

This study uses purposive sampling with a non-probability sampling method. The criteria for sample selection are as follows:

1. Respondents work as auditors at Public Accounting Firms in Jakarta.
2. Respondents have worked as auditors for a minimum of 6 months.

The dependent variable in this study is External Auditor Performance (Y). The independent variables are Work Overload (X1), Intellectual Quotient (X2), Emotional Quotient (X3), and Spiritual Quotient (X4). Data analysis was conducted using SPSS version 25, including tests for data validity, reliability, descriptive statistical analysis, multiple linear regression analysis, and classical assumption tests.

RESULTS AND DISCUSSION

The following are the results of the study, processed using SPSS IBM version 25 analysis tools. This research employs multiple linear regression analysis, with the results presented in the table below:

Table 1
Results of Multiple Linear Regression Analysis

Model	Coefficients ^a		Standardized Coefficient	t	Sig.
	Unstandardized Coefficients	Std. Error			
(Constant)	6,705	4,370		1,534	0,129
<i>Work Overload</i> (X ₁)	-0,066	0,061	-0,088	-1,081	0,284
<i>Intellectual Quotient</i> (X ₂)	0,265	0,099	0,281	2,676	0,009
<i>Emotional Quotient</i> (X ₃)	0,445	0,162	0,337	2,749	0,008
<i>Spiritual Quotient</i> (X ₄)	0,307	0,160	0,218	1,922	0,059

a. Dependent Variable: Y

Based on the table, a multiple linear regression equation is presented as follows:

$$KAE = \alpha + \beta_1 WO + \beta_2 IQ + \beta_3 EQ + \beta_4 SQ + e \dots (1)$$

$$KAE = 6,705 + -0,066WO + 0,265IQ + 0,445EQ + 0,307SQ + e \dots (2)$$

The explanation of the multiple linear regression equation is elaborated as follows:

1. Constant (α) = 6.705. This indicates that when the independent variables consisting of Work Overload, Intellectual Quotient, Emotional Quotient, and Spiritual Quotient are all zero, the External Auditor Performance is valued at 6.705.
2. $\beta_1 = -0,066$. This implies that for every 1% increase in the Work Overload (X₁) variable, the External Auditor Performance decreases by 0.066, assuming all other variables remain constant.
3. $\beta_2 = 0,265$. This indicates that for every 1% increase in the Intellectual Quotient (X₂) variable, the External Auditor Performance increases by 0.265, assuming all other variables remain constant.
4. $\beta_3 = 0,445$. This suggests that for every 1% increase in the Emotional Quotient (X₃) variable, the External Auditor Performance increases by 0.445, assuming all other variables remain constant.
5. $\beta_4 = 0,307$. This indicates that for every 1% increase in the Spiritual Quotient (X₄) variable, the External Auditor Performance increases by 0.307, assuming all other variables remain constant.

This study employs the goodness of fit test (F-test) with an F_{table} value of 2.494. The following table presents the results of the goodness of fit test (F-test):

Table 2
Results of the Goodness of Fit Test (F-Test)

ANOVA ^a		
Model	F	Sig.
Regression	20,997	0,000 ^b
a. Dependent variable: Y		
b. Predictor (Costant): X ¹ , X ² , X ³ X ⁴		

Based on the table, the F-test results show that the calculated F-value is 20,997, which is greater than the F-table value of 2,494 ($20,997 > 2,494$), with a significance value of 0,000, which is below the 0,05 significance level ($0,000 < 0,05$). Thus, it can be concluded that the independent variables Work Overload, Intellectual Quotient, Emotional Quotient, and Spiritual Quotient used in this study are considered appropriate (fit) and can effectively explain their influence on the dependent variable, External Auditor Performance.

This study employs a t-test (partial test) with a t-table value of 1,665. The following table presents the results of the t-test (partial test):

Table 3
t-Test Results

Coefficients ^a			
Model	t	Sig.	Description
(Constant)	1,534	0,129	
<i>Work Overload</i> (X ₁)	-1,081	0,284	Not Significant
<i>Intellectual Quotient</i> (X ₂)	2,676	0,009	Significant
<i>Emotional Quotient</i> (X ₃)	2,749	0,008	Significant
<i>Spiritual Quotient</i> (X ₄)	1,922	0,059	Significant

Based on the results from the t-test (partial test), the following conclusions can be drawn:

1. Relationship between Work Overload and External Auditor Performance

The variable *Work Overload* (X₁) has a t-value of -1.081, which is less than the t-table value of 1.665, with a significance level of 0.284, which exceeds the 0.05 significance threshold. Therefore, it can be concluded that Work Overload (X₁) has a negative and insignificant effect on External Auditor Performance (Y) when examined individually.

2. Relationship between Intellectual Quotient and External Auditor Performance

The variable Intellectual Quotient (X₂) has a t-value of 2.676, which is greater than the t-table value of 1.665, with a significance level of 0.009, which is below the 0.05 significance threshold. Thus, it can be concluded that Intellectual Quotient (X₂) has a

positive and significant effect on External Auditor Performance (Y) when examined individually.

3. Relationship between Emotional Quotient and External Auditor Performance

The variable Emotional Quotient (X_3) has a t-value of 2.749, which is greater than the t-table value of 1.665, with a significance level of 0.008, which is below the 0.05 significance threshold. Therefore, it can be concluded that Emotional Quotient (X_3) has a positive and significant effect on External Auditor Performance (Y) when examined individually.

4. Relationship between Spiritual Quotient and External Auditor Performance

The variable Spiritual Quotient (X_4) has a t-value of 1.922, which exceeds the t-table value of 1.665, with a significance level of 0.059. This significance level is below the 0.1 threshold, according to Kuncoro (2018). Hence, it can be concluded that Spiritual Quotient (X_4) has a positive effect on External Auditor Performance (Y) when examined individually.

The study employs the coefficient of determination (R^2) test. The following table presents the results of the coefficient of determination test:

Table 4
Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjust R Square	Std. Error of the Estimate
1	0,739	0,545	0,519	2,849

Based on the determination coefficient test results, the Adjusted R Square value is 0.519. This indicates that the combined effect of Work Overload, Intellectual Quotient, Emotional Quotient, and Spiritual Quotient explains 51.90% of the variation in External Auditor Performance, while the remaining 48.10% is explained by other variables not included in this study.

Based on the conducted research, the variable work overload (X_1) has a negative effect on the performance of external auditors. Consequently, it can be concluded that Hypothesis H1 is not supported, as work overload does not affect external auditor performance. The findings suggest that work overload does not impede an auditor's ability to optimize their performance. In fact, a higher level of work overload may enhance an auditor's ability to handle various situations or issues, allowing them to remain focused on completing tasks and detecting potential fraud. These results support previous studies (Pucangan et al.,

2022; Sososutiksno et al., 2022; and Haq et al., 2020), which also reported a negative impact of work overload on auditor performance.

The study also found that the variable intellectual quotient (X_2) has a positive effect on the performance of external auditors. Thus, Hypothesis H2 is supported, indicating that intellectual quotient positively impacts auditor performance. The results demonstrate that intellectual quotient affects an auditor's performance in their job. Intellectual quotient can distinguish the quality of individuals. The level of an auditor's intellectual quotient can be assessed by how they solve problems. High intellectual intelligence enables auditors to understand and execute their tasks efficiently, leading to better performance outcomes. The tasks of an auditor involve analysis and rational thinking, which require the capacity to draw conclusions. This finding is consistent with previous research (Maharani et al., 2022; Badewin and Kurnia, 2022; and Putri et al., 2021), which also found a positive impact of intellectual quotient on auditor performance.

Similarly, the variable emotional quotient (X_3) was found to have a positive effect on the performance of external auditors. Therefore, Hypothesis H3 is supported, showing that emotional quotient positively influences auditor performance. The research highlights the importance of emotional quotient in an auditor's role, especially in managing demands from superiors or clients and collaborating effectively within an audit team. A high emotional quotient facilitates an auditor's tasks by providing strong motivation, emotional control, empathy, and social skills, thereby improving performance. Controlled emotions enable auditors to think clearly, leading to more optimal performance. This result corroborates previous studies (Prasetyo et al., 2023; Abdullah, 2022; and Putri and Wirawati, 2020), which demonstrated a positive relationship between emotional quotient and auditor performance.

On the other hand, while the variable spiritual quotient (X_4) also showed a positive effect on external auditor performance, Hypothesis H4 is not supported in this case. The study suggests that spiritual quotient does not significantly impact auditor performance. It is noted that applying spiritual quotient in work ensures that auditors adhere to audit standards and ethical codes, in alignment with their spiritual principles. This finding is consistent with prior research (Maharani et al., 2022; Badewin and Kurnia, 2022; and Dewi and Ramadhanti, 2018), which also reported a positive impact of spiritual quotient on auditor performance.

Based on the research conducted, the variable spiritual quotient (X_4) has a positive effect on the performance of external auditors. However, the results indicate that Hypothesis H4 is not supported, as the spiritual quotient does not significantly impact auditor

performance. The findings suggest that the application of spiritual quotient in the workplace ensures that auditors adhere to audit standards and ethical codes, in alignment with their spiritual values. This research supports previous studies (Maharani et al., 2022; Badewin and Kurnia, 2022; and Dewi and Ramadhanti, 2018) which also found a positive impact of spiritual quotient on auditor performance.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on the discussion of the research findings regarding the influence of work overload, intellectual quotient, emotional quotient, and spiritual quotient on external auditor performance, the following conclusions can be drawn:

1. The variable work overload does not affect the performance of external auditors. Excessive workload does not lead to a decline in auditor performance because auditors are required to uphold high integrity based on ethical codes and audit standards.
2. The variable intellectual quotient positively impacts external auditor performance. The possession of intellectual quotient allows auditors to understand and execute their tasks more effectively, leading to better performance outcomes.
3. The variable emotional quotient influences external auditor performance. Emotional quotient facilitates auditors in their duties by maintaining controlled emotions, enabling them to think more clearly and produce more optimal performance.
4. The variable spiritual quotient affects external auditor performance. Although individual auditors may interpret spirituality differently, applying spiritual quotient ensures that auditors avoid unethical behavior and adhere to auditing standards.

Limitations and Suggestions

This study has several limitations and shortcomings in the information presented. The author hopes that future research will expand on the topic and data to ensure ongoing relevance. The limitations of this research include:

1. The study was conducted over a period of only one month, which limited the ability to gather a sufficient sample size due to the extensive geographic area covered by the research.

2. The sample for this study was relatively small, particularly from the Big Four accounting firms. Future research should aim to include a larger number of respondents from these firms to enhance the findings.

The following suggestions are proposed:

1. It is suggested that external auditors enhance their performance by focusing on intellectual quotient, emotional quotient, and spiritual quotient as key factors in their auditing work. Additionally, they should prepare for work overload to ensure it does not negatively impact their performance.
2. It is advised that accounting firms implement activities aimed at improving external auditor performance through education related to intellectual quotient, emotional quotient, and spiritual quotient. Furthermore, firms should consider providing incentives or bonuses to auditors to help manage work overload and support their performance.

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