

**THE EFFECT OF INTELLECTUAL INTELLIGENCE, SPIRITUAL INTELLIGENCE,
ORGANIZATIONAL COMMITMENT ON THE PERFORMANCE OF PUBLIC
ORGANIZATION EMPLOYEES**

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Abstract

The purpose of this research is to analyze the relationship between intellectual intelligence and performance, spiritual intelligence with performance and the relationship between organizational commitment and performance. This research method is quantitative and the sampling technique from the population is carried out using purposive sampling where non-random sampling is carried out so that each member of the population has the same probability of being selected. The number of samples used in this research was 350 respondents and was deemed to meet the criteria and represent the population desired in the research. The sample characteristics in this study are SMEs owners. This research applies a survey design by distributing questionnaires for data collection via Google Forms which are distributed via online media. A total of 655 questionnaires were distributed and 350 questionnaires were filled out and returned correctly. Hypothesis testing was carried out using Partial Least Square-Structural Equation Modeling (PLS-SEM) via SmartPLS

3.2.9. Structural Equation Modeling (SEM) is a multi-variate technical model that is based on hypotheses in the structural model and represents hypotheses regarding the cause and effect relationships that occur between several variables.

The results of this research are that intellectual intelligence has a positive and significant relationship to performance, spiritual intelligence has a positive and significant relationship to performance and organizational commitment has a positive and significant relationship to performance.

Key words: intellectual intelligence, spiritual intelligence, organizational commitment, performance.

Introduction

The effectiveness of a company really depends on the quality of the human resources available within it because human resources are the most important asset in a company. Especially in the current era of globalization, companies are required to continue to improve their performance in order to compete in an increasingly competitive industrial environment. Therefore, companies demand that their employees are able to display optimal performance because the good or bad performance achieved by employees will affect the performance and success of the company as a whole. Emotional intelligence accounts for 80% of the determining factors for a person's success, while the other 20% is determined by IQ (Intelligence Quotient). According to Abdillah et al. (2023) these emotions include a sense of empathy, expressing and understanding feelings, the ability to manage oneself, the ability to adapt, the ability to solve interpersonal problems, build relationships with other people, and think calmly without being carried away by emotions, so that emotional intelligence is very important. necessary for success at work and producing outstanding performance on the job.

According to Latief et al. (2023) Spiritual intelligence is soul intelligence that helps a person to develop himself completely through creating possibilities to apply positive values. The main characteristic of spiritual intelligence is demonstrated by a person's awareness of using their experiences as a form of application of values and meaning. Components of spiritual intelligence include absolute honesty, openness, self-knowledge, focus on self-contribution, non-dogmatic spirituality. Spiritual intelligence makes people think better, have far-reaching insights, and change rules, which allows people to work better. Basically, emotional intelligence is a person's ability to accept, assess, manage and control the emotions of themselves and other people around them. Emotional intelligence is influenced by the environment, is not permanent and can change and be developed. According to Kulshrestha et al. (2017) Emotional intelligence plays an important role in a person's work. Emotional intelligence in this case the attitude of self-awareness, self-control, motivation, empathy and social skills will train the auditor's ability, namely the ability to be aware of his emotions (self-awareness) and manage his feelings in this case able to control impulses, able to motivate oneself in situations of frustration, the ability to be strong, regulate reactive moods and able to empathize and have social skills with other people. According to Abdillah et al. (2023))

Organizational commitment is a principle that auditors tend to choose or maintain themselves in the organization where they work. Organizational commitment reflects the extent to which an individual prioritizes the interests of his organization rather than his personal interests, so that the individual becomes more loyal to his organization.

According to Latief et al. (2023) Organizational commitment is a person's ability to identify involvement in an organization. Auditors who are committed to the organization will show a good attitude and leadership style towards their institution, will have the spirit to continue to defend their organization, try to improve its achievements, and have a definite belief in helping to realize the organization's goals. Supporting factors for creating good performance management also require the commitment of each individual. According to Hussein et al. (2022);Khawaja et al. (2017) This commitment can be created if individuals in the organization are aware of their rights and obligations in the organization regardless of each individual's position and position, because achieving organizational goals is the result of the collective work of all members of the organization. This proves that a competent accountant is very necessary to account for the performance of each individual. Based on the background above, the problem of this research can be formulated as whether intellectual intelligence, emotional intelligence, spiritual intelligence, organizational commitment partially influence auditor performance. In line with the problem formulation, the aim of this research is to determine the partial influence of intellectual intelligence, emotional intelligence, spiritual intelligence, organizational commitment on performance. Judging from the research objectives, it is hoped that this research will be able to provide theoretical and practical benefits. According to Kulshrestha et al. (2017); Latief et al. (2023) The theoretical usefulness of this research is that it is hoped that it can enrich the body of knowledge and insight in the academic environment. Apart from that, it is hoped that it will be able to provide benefits to interested parties, especially regarding the influence of intellectual intelligence, emotional intelligence, spiritual intelligence and organizational commitment on auditor performance. Meanwhile, the practical use of this research is that it is hoped that it will be able to provide material for consideration and input in improving auditors' performance. According to Afzooni et al. (2021);Hussein et al. (2022) intellectual intelligence is a student's ability to read, understand and interpret any information, especially those related to the lessons they receive. Likewise, auditors without intellectual intelligence will not be able to understand and apply the knowledge they have acquired both in the fields of accounting and auditing in carrying out their duties. Intellectual intelligence is the thinking ability that a person has in understanding the problems they face and being able to solve these problems. Several previous studies found that there is a relationship between intellectual intelligence and auditor performance. Intellectual intelligence has a positive and significant effect on auditor performance.

Khawaja et al. (2017) when there is an increase in character development as a result of increasing the teacher's intellectual intelligence; Likewise, if character development is not good, it is caused by low intellectual intelligence. The findings of this research are in line with the research results

of Latief et al. (2023) explains that a person's intellectual intelligence will lead to more satisfactory results to improve their work activities so that if this intelligence is possessed by a teacher, a work environment that is harmonious and of high quality will be created. This finding is also strengthened by other findings carried out by Afzooni et al. (2021); Hussein et al. (2022) who explains that intellectual intelligence or intelligence is classified into two categories, namely general cognitive ability and specific ability. These two aspects really determine how much effort the person has to have a g factor. Someone who has general cognitive abilities will have an effort to institutionalize a work culture in creating better character.

Emotional intelligence refers to the ability to reflect on one's emotions and moods and successfully manage them. Several previous studies found that there is a relationship between emotional intelligence and auditor performance. According to Afzooni et al. (2021) the emotional intelligence variable has a positive and significant effect on auditor performance. SMES leaders need high emotional intelligence because in their work environment auditors will interact with many people both inside and outside the work environment. Shows that the emotional intelligence variable has a partially significant effect on auditor performance. Thus, the hypothesis proposed by researchers that there is a direct positive influence of emotional intelligence on teacher character development is accepted. According to Radiany et al. (2021); Rina et al. (2019); Rosady et al. (2023) comprehensively studied emotional intelligence. Out of control emotions can make smart people stupid. Without emotional intelligence, people will not be able to use their cognitive abilities to be motivated to work. According to Kulshrestha et al. (2017) about a person's emotional intelligence. In this context, a person's emotional intelligence will direct him to work better.

According to Masitoh et al. (2019); Mardiana et al. (2020) Organizational commitment shows a person's inner power in identifying his involvement in an organization. From the various limitations of the definition of organizational commitment, it can be concluded that basically organizational commitment is a process within an individual to identify himself with the values, rules and goals of the organization which is not just passive loyalty to the organization, so that commitment implies active employee and organization relations. Organizational commitment is a principle that auditors have to tend to choose or maintain themselves in the organization where they work. Several previous studies found that there is a relationship between organizational commitment and auditor performance. According to Pattanawit et al. (2022); Radiany et al. (2021); Rina et al. (2019); Rosady et al. (2023) organizational commitment influences auditor performance. High organizational commitment in an organization will improve the performance of the auditor. On the other hand, decreasing organizational commitment in an organization will reduce auditor performance. So it can be concluded that an auditor who has high organizational commitment to the organization where he works will have a sense of belonging to the organization, so that he will feel happy at work and will work as best as possible for the organization and his performance will increase.

Method

This research method is quantitative and the sampling technique from the population is carried out using purposive sampling where non-random sampling is carried out so that each member of the population has the same probability of being selected. The number of samples used in this research was 350 respondents and was deemed to meet the criteria and represent the population desired in the research. The sample characteristics in this study are SMEs owners. This research applies a survey design by distributing questionnaires for data collection via Google Forms which are distributed via online media. A total of 655 questionnaires were distributed and 350 questionnaires were filled out and returned correctly. Hypothesis testing was carried out using Partial Least Square-Structural Equation Modeling (PLS-SEM) via SmartPLS 3.2.9. Structural Equation Modeling (SEM) is a multi-variate technical model that is based on hypotheses in the structural model and represents hypotheses regarding the cause and effect relationships that occur between several variables.

The hypothesis of this research is:

H1: Intellectual intelligence has a positive and significant effect on performance

H2: Spiritual intelligence has a positive and significant effect on performance

H3: Organizational commitment has a positive and significant effect on performance

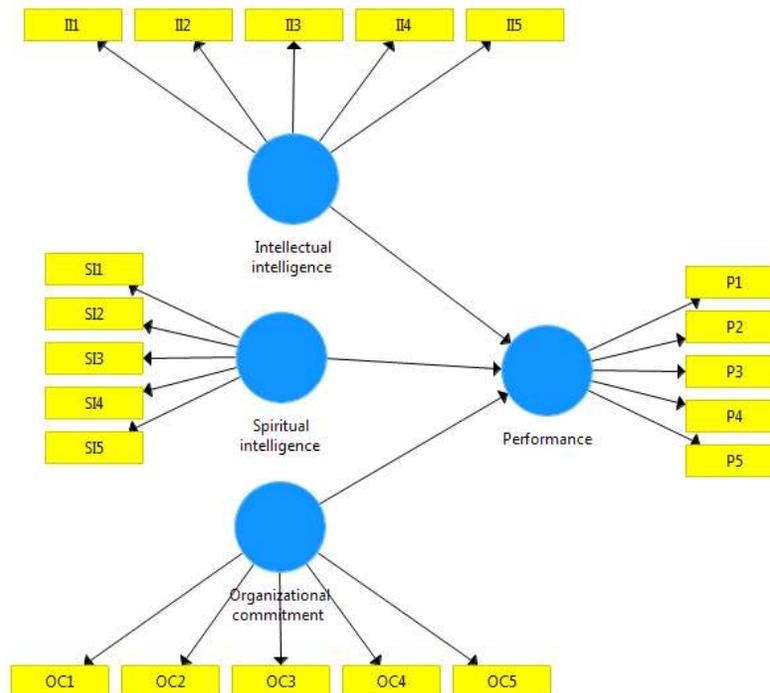


Fig 1. Research Model

Results and Discussion

Researchers carry out validity tests and reliability tests to test whether the research instruments used can accurately measure what they want to research. Researchers use convergent validity and discriminant validity. The results of the convergent validity test are said to be valid if the standard value of the factor loading is at least between 0.4 and better if it is ≥ 0.70 and is significant at the 1% level, then practically the measurement item meets the convergent validity criteria. explains the results of convergent validity testing in detail which are processed using the SmartPLS 3 statistical tool.

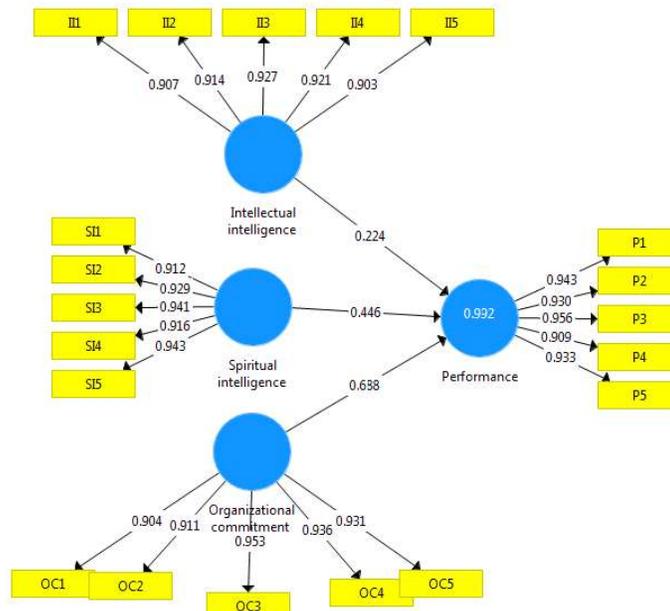


Fig 2. Validity testing

Figure 2 shows the results of the convergent validity test that the indicators or items for each variable have met the requirements for convergent validity and are significant. Data processed in Table 2 shows that the Cronbach's Alpha value ranges from a minimum of 0.6 or more and the Composite Reliability value ranges from 0.7 or more. Thus, each measurement item can consistently and reliably measure each research variable.:

Table 1. Reliability Testing

	Alpha Cronbach	Rho A	Composite Reliability	Average Variance Extracted (AVE)
Intellectual intelligence	0.745	0.709	0.834	0.713
Spiritual intelligence	0.823	0.845	0.829	0.617
Organizational commitment	0.954	0.998	0.917	0.814
Performance	0.856	0.808	0.968	0.745

The results of the reliability test show that the output meets the criteria so that the variables are reliable. The results of the validity and reliability tests show that the variables are valid and reliable so that a causality test or influence test can be carried out. The criterion for hypothesis testing is that if the direct effect shows that the t-statistic results are greater than the t-table value (t-table = 1.96), then the variable relationship is significant. The results of the direct influence test between variables are as follows:

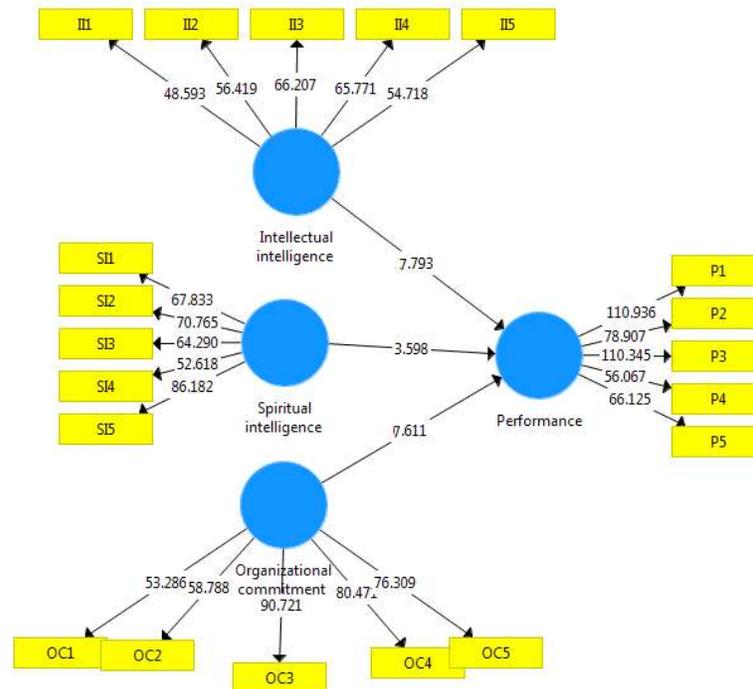


Fig 3. Hypothesis Testing

The hypothesis of this research is said to be supported if the p-value is <0.05 (significant at the 5% level) and if the T-statistic value is higher than the T-table value with a confidence level of 95% (alpha 5 percent) then the T-table value for the hypothesis (two tailed) is ≥ 1.96 . The results of this research are that digital transformation has a positive and significant relationship to school performance, digital transformation has a positive and significant relationship to innovation, innovation has a positive and significant relationship to school performance.

Table 2. Hypothesis Test

	Original Sample (O)	T-statistics	P-value
Intellectual intelligence - performance	0.224	7.793	0.000
Spiritual intelligence - performance	0.446	3.598	0.000

Organizational commitment - performance	0.638	7.611	0.000
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The results of statistical testing indicate that the independent variables have a partial and simultaneous effect on the dependent variable. The influence of these variables will be further explained as follows:

H1: Intellectual intelligence has a positive and significant relationship to performance

Based on the research results, the calculated t value is $7.793 > 1.96$ with a sig of 0.00, which means H_0 is rejected or the intellectual intelligence variable has a significant positive effect on performance. The higher the intellectual intelligence possessed by the auditor, the auditor's performance will increase, conversely, the lower the intellectual intelligence possessed by the auditor, the performance will decrease. According to Rosady et al. (2023) states that intellectual intelligence is the cognitive ability possessed by individuals to adapt effectively to complex and ever-changing environments that are influenced by genetics. The cognitive ability referred to is the ability to understand and interpret any information obtained. So the higher the intellectual intelligence, the better the auditor's performance. The results of this research are in accordance with research conducted by Pambudi et al. (2018) stated that the intellectual intelligence variable has a positive and significant effect on performance. The emotional intelligence variable has a significant positive effect on performance. The higher the emotional intelligence the auditor has, the higher the performance, conversely, the lower the auditor's emotional intelligence, the lower the performance. Emotional intelligence refers to the ability to reflect on one's emotions and moods and successfully manage them. According to Pattanawit et al. (2022); Radiany et al. (2021); Rina et al. (2019); Rosady et al. (2023) Emotional intelligence is the ability to deal with frustration, the ability to control emotions, a spirit of optimism and the ability to build relationships with other people. Effective use of emotions will be able to achieve goals in building productive relationships and achieving work success. The research results are in accordance with research by Radiany et al. (2021)) states that the emotional intelligence variable has a positive and significant effect on auditor performance. Similar results that support the results of this research are research conducted by Mardiana et al. (2020); Pambudi et al. (2018) with the results of their research, namely that emotional intelligence has a positive effect on performance. Intelligence in the general sense is a general ability that differentiates the qualities of one person from another. Intellectual intelligence is commonly called intelligence. This term was first popularized by Galton, a prominent scientist and mathematician from England. According to Rina et al. (2019); Rosady et al. (2023) defines intelligence as the cognitive ability possessed by organisms to adapt effectively to a complex and ever-changing environment and influenced by genetic factors. When working, the first thing that is required is the ability to work. To be able to prove ability, an employee must be able to demonstrate intellectual intelligence, namely being able to use reason by thinking logically. In this way, a job will be carried out beautifully (effectively) and achieve achievement (efficiently). The results of research conducted by Choiriah (2013) suggest that performance will not be achieved if

an employee does not have the ability to think correctly (rationally and creatively), therefore the role of intellectual intelligence in improving performance cannot be ignored. According to Radiany et al. (2021) intellectual intelligence has a dominant influence on work results (performance).

H2: Spiritual intelligence has a positive and significant relationship with performance

Based on the calculated t value of $3.598 > 1.96$ with a sig of 0.00, which means H_0 is rejected or the spiritual intelligence variable has a significant positive effect on auditor performance. The higher the auditor's spiritual intelligence, the auditor's performance will increase, conversely, the lower the auditor's spiritual intelligence, the auditor's performance will decrease. Employees who have a spiritual question (SQ) are more resistant to stress, see opportunities more easily because they have a positive mental attitude and are more cheerful, happy and satisfied in living their lives. The research results are in accordance with research by Choiriah (2013) which states that the spiritual intelligence variable has a positive and significant effect on performance. Similar results that support the results of this research are research conducted by Yektae et al. (2016) with the results of their research, namely that spiritual intelligence has a positive effect on performance. According to Setiawan et al. (2021) Spiritual intelligence places our behavior and life in a broader and richer context of meaning. Intelligence to judge that someone's actions or way of life is more valuable and meaningful. The theoretical explanation above describes spiritual intelligence as a deep intuitive feeling of connectedness with the wider world in our lives. Spiritual intelligence is a feeling of being connected to oneself, other people and the universe as a whole. When people work, they are required to direct their intellect, but there are many things that make someone happy with their work. According to Samadi, et al. (2016);Selviyani et al. (2019); Sujana et al. (2019) The concept of spiritual intelligence has three components, namely spiritual intelligence as the value of life from within, as work that has meaning and community. The research findings are supported by the statement of Sujana et al. (2019) which are physical and material, the ability to experience peak levels of consciousness, the ability to sacred daily experiences, the ability to use spiritual sources as motivation, and have a high sense of love for fellow God's creatures. People can then actualize this ability to build commitment within themselves to work better

H3: Organizational commitment has a positive and significant relationship with performance

Based on the calculated t value of $7.611 > 1.96$ with a sig of 0.00, which means H_0 is rejected or the organizational commitment variable has a significant positive effect on auditor performance. According to Samadi, et al. (2016);Selviyani et al. (2019)) Increasing organizational commitment in an organization where they work will improve auditor performance. Conversely, if organizational commitment decreases, the auditor's performance will decrease. A form of strong work bond is not passive loyalty, but also involves an active relationship with the work organization which has the aim of providing all efforts for the successful implementation of organizational goals, which means employees who have high commitment will make every effort to achieve organizational goals. According to Etiawan et al. (2021);Veiseh et al. (2014); Yektae

et al. (2016) if organizational goals are achieved, organizational performance will be better. The research results are in accordance with research by Yuliastini (2014) which states that the organizational commitment variable has a positive and significant effect on auditor performance. Similar results that support the results of this research are research conducted by Wijana (2015) with the results of his research namely that organizational commitment has a positive effect on auditor performance.

Conclusion

Based on the results of the research that has been carried out, it can be concluded that intellectual intelligence has a positive influence on auditor performance. This is shown by the high level of intellectual intelligence possessed by an auditor, which will help the auditor to minimize errors in the client's financial reports which will affect better performance. Emotional intelligence has a positive effect on auditor performance. This shows that an auditor will be able to manage his emotions so that he can maximize his cognitive abilities and be able to better control his emotions in dealing with client demands, and work well with the team which will influence the auditor's performance. Spiritual intelligence has a positive effect on auditor performance. This shows that spiritual intelligence can manage itself to be more careful and act in carrying out audit checks so that it will influence better performance. Organizational commitment has a positive effect on auditor performance, that an auditor who has high organizational commitment to the organization where he works will have a sense of belonging to the organization, so that he will feel happy at work and he will work as best as possible for his organization so that his performance will increase.

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