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THE EFFECT OF INTELLECTUAL INTELLIGENCE AND EMOTIONAL INTELLIGENCE ON AUDITOR PERFORMANCE WITH ORGANIZATIONAL COMMITMENT AND SPIRITUAL INTELLIGENCE AS MODERATING VARIABLES

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Abstract: This study examines the influence of intellectual and emotional intelligence on auditor performance, with organizational commitment and spiritual intelligence as moderating variables. The research involved 150 auditors working at Public Accounting Firms (PAFs) in West Sumatra, Riau, and the Riau Islands, using purposive sampling. Data analysis was conducted with Structural Equation Modeling using Partial Least Squares (SEM-PLS). The findings show that both intellectual and emotional intelligence significantly affect auditor performance. Organizational commitment strengthens the relationship, while spiritual intelligence provides partial support, though its direct effect on performance is not significant. The study also reveals that emotional intelligence exerts a stronger impact compared to intellectual intelligence. These results highlight the importance of emotional management and organizational commitment in enhancing motivation and performance. The contribution of this study lies in its support for Motivation Theory and its practical implications for PAFs to design training programs that integrate intellectual and emotional intelligence development to improve auditor performance overall.

Keywords: Intellectual Intelligence, Emotional Intelligence, Auditor Performance, Organizational Commitment, Spiritual Intelligence

INTRODUCTION

The rapid development of the business world has increased competition among business actors, where external stakeholders require reliable information for decision-making, particularly regarding financial statements. In this context, Public Accounting Firms (PAFs) play a crucial role since all companies need independent auditors. A PAF is a licensed entity authorized to examine and verify financial statements. Auditors collaborate with internal elements of a company to ensure compliance with regulations and operational efficiency. They must also possess strong curiosity to produce relevant audit findings (Saputra et al., 2021). According to Law No. 5 of 2011, a Public Accountant is an individual who has obtained a license to provide services in accordance with applicable legal provisions. Public accountants' services are widely used in economic decision-making and have broad impacts, especially in supporting a sound and efficient national economy as well as improving transparency and the quality of financial information. Their services include operational audits, compliance audits, and financial statement audits (Government of Indonesia, 2011). The accountability of public accountants greatly depends on the performance of auditors within PAFs. Auditor performance reflects the outcomes of an auditor's tasks in examining financial statements, associated with effectiveness, efficiency, and quality throughout the audit process. Therefore, auditors must be meticulous and possess strong knowledge of regulations and ethical codes to improve their performance quality.

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Data from the Center for Financial Profession Development (P2PK) shows that between 2018 and December 31, 2022, the number of licensed public accountants increased by 5.4%, with an average annual growth of 2.0%. However, the number of PAFs decreased in 2022. Regarding sanctions imposed on public accountants and PAFs during 2018–2022, the highest occurred in 2021, when 75 public accountants received warnings, 24 received recommendations, and 1 had their license revoked. By 2022, the number of sanctioned public accountants had decreased, and no PAFs were sanctioned in either 2021 or 2022.

Auditor performance is not only influenced by technical ability but also by the capacity to manage oneself and interpersonal relationships (Choiriah, 2013). Three major factors affect auditor performance: individual, organizational, and psychological aspects, including intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ). Intellectual intelligence refers to thinking ability, problem-solving, and planning. Although important, some studies indicate that IQ does not always significantly affect auditor performance (Anersha, 2022). Conversely, Denada (2024) found a positive effect, particularly in applying accounting and auditing knowledge. Emotional intelligence involves the ability to understand and regulate emotions while building relationships. EQ is found to affect auditor performance, with Putra and Latrini (2016) showing that higher EQ improves auditor performance. However, other studies such as Hasanuddin (2017) and Iswandi (2017) found no significant effect.

Previous research highlights the relationship between IQ and EQ and how both influence auditor performance. These two must be synergized to achieve goals effectively. However, even when IQ and EQ are aligned, other factors such as organizational ethics can influence performance. This study builds upon earlier research by introducing organizational commitment and spiritual intelligence as moderating variables, enriching the understanding of factors influencing auditor performance. The focus of this study lies in examining the effect of IQ and EQ on auditor performance, while adding organizational commitment and SQ as moderating dimensions. Unlike earlier studies that focused only on direct relationships, this research uses auditors from PAFs in West Sumatra, Riau, and the Riau Islands, offering new perspectives on auditor performance dynamics in these regions. Inconsistencies in previous findings also serve as a basis to further explore the role of organizational commitment and spiritual intelligence in improving auditor performance.

LITERATURE REVIEW

Work motivation is a driving factor that influences individual performance in achieving predetermined goals. In the auditing context, motivation is vital to ensure that auditors can carry out their tasks effectively and efficiently. Intellectual intelligence (IQ) and emotional intelligence (EQ) act as motivators. IQ helps auditors in understanding and applying their knowledge, while EQ enables them to manage emotions and stress during the audit process. With good EQ, auditors can interact more effectively with clients and colleagues, and remain focused under pressure. According to Sutrisno (2016), motivation is a factor that drives a person to perform certain activities, often regarded as a driver of behavior. Each activity has underlying

motivating factors. Furthermore, organizational commitment and spiritual intelligence function as moderating variables that may strengthen auditors' motivation. Organizational commitment increases loyalty and responsibility toward corporate goals, while work motivation provides energy to channel potential, fostering high aspirations and teamwork (Isniar et al., 2018).

Performance is defined as the success of individuals, teams, or organizational units in achieving strategic goals with expected behaviors (Mulyadi, 2015). In auditing, performance refers to tasks carried out within a specified period, with good performance improving audit quality (Erisna et al., 2012). According to Mulyadi (2015), auditor performance reflects the ability of a public accountant to provide objective examinations of financial statements and assess whether they fairly represent financial conditions. Auditor performance is evaluated in terms of quality, quantity, timeliness, and collaboration with colleagues (Mangkunegara, 2016).

Robbins and Judge (2017) define intellectual intelligence as the ability distinguishing individuals in adapting to complex and changing environments. Hariwijaya (2014) explains intelligence as the capacity to face life's demands rationally. IQ includes problem-solving, verbal, and practical abilities. Pasek (2016) notes that IQ is largely inherited (about 80%) and the rest develops early in life. Indicators include problem-solving, vocabulary, and contextual understanding (Yenti, 2014; Dwijayanti, 2009). Anersha (2022) found that IQ significantly influences auditor effectiveness and integrity.

Salovey and Mayer (1990) introduced EQ as the ability to recognize, manage, and utilize emotions effectively. Goleman (2009) emphasized EQ dimensions: self-awareness, self-regulation, motivation, empathy, and social skills. EQ helps auditors manage stress, communicate effectively, and collaborate with teams. High EQ auditors can handle pressure, client relationships, and interpersonal challenges, which enhances performance (Tarmizi, 2012; Choiriah, 2013).

Organizational commitment reflects employees' emotional and psychological attachment to organizational goals. Kreitner (2014) notes that it involves hard work and loyalty to remain with the organization. Buchanan highlights identification, involvement, and loyalty as dimensions. Sopiah and Sangadji (2018) argue that organizational commitment evolves gradually, influenced by personal, organizational, and external factors. High commitment motivates auditors to maximize performance, while low commitment shifts focus to personal interests. Research shows that organizational commitment positively influences auditor performance (Srimindarti, 2015; Badera, 2019).

Spiritual intelligence (SQ) refers to the ability to understand meaning and values in life, guiding behavior and purpose. Choiriah (2013) describes SQ as the ability to address issues related to life's meaning and values. Covey (2017) stresses that SQ drives individuals toward deeper meaning and connection. Zohar and Marshall (in Pasek, 2016) list dimensions such as flexibility, self-awareness, resilience, and holistic perspective. In auditing, SQ affects integrity, ethics, motivation, and collaboration. High SQ helps auditors maintain integrity, face pressure, and enhance decision-making with ethical considerations (Tarmizi, 2012; Denada, 2024). SQ supports EQ by improving self-awareness and empathy,

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thereby fostering resilience in emotional challenges.

RESEARCH METHODS

This study involved auditors working at Public Accounting Firms (PAFs) in West Sumatra, Riau, and the Riau Islands. The sample consisted of 136 auditors, selected using a convenience sampling technique, based on the availability of auditors engaged in general financial statement audits. Data were collected through questionnaires completed by respondents using a Likert scale ranging from 1 to 5. The type of data used was subjective data, namely the opinions and attitudes of auditors, obtained directly from primary sources. The variables measured included auditor performance, intellectual intelligence, emotional intelligence, organizational commitment, and spiritual intelligence. The measurement instruments were adapted from previous studies (Erisna, 2012; Pasek, 2016; Putra & Latrini, 2016). Data were analyzed using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) approach. SEM-PLS was chosen because of its suitability for predictive models with non-parametric characteristics and its ability to handle complex relationships among variables.

RESULTS AND DISCUSSION

Before assessing the structural model, the measurement model was evaluated to examine the relationship between constructs and their indicators. The outer model with reflective indicators was assessed based on convergent validity, discriminant validity, and composite reliability (Sholekhah, 2018). The output results from Smart PLS are:

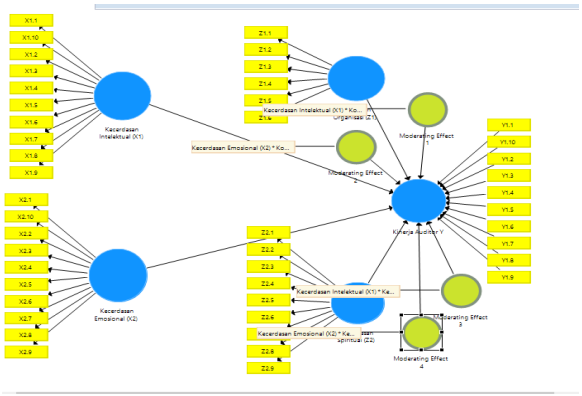

Figure 1. Outer Model Smart PLS
Source: Smart PLS (2023)

Convergent validity was evaluated using factor loadings. Indicators are valid if their loading values exceed 0.70. In exploratory studies, loadings between 0.50–0.60 are still acceptable.

Table 1. Loading Factor

Tabel 1 *Loading factor*

Kecerdasan Emosional (X2)	Kecerdasan Intelektual (X1)	Kecerdasan Spiritual (Z2)	Kinerja Auditor (Y)	Komitmen Organisasi (Z1)	Moderating Effecting 1	Moderating Effecting 2	Moderating Effecting 3	Moderating Effecting 4
0,955	0,955	0,959	0,958	0,956	0,855	0,920	0,820	0,830
0,959	0,959	0,762	0,936	0,970	0,847	0,833	0,798	0,793
0,762	0,825	0,815	0,729	0,765	0,762	0,764	0,752	0,761
0,770	0,715	0,742	0,744	0,773	0,765	0,804	0,765	0,803
0,788	0,788	0,735	0,832	0,804	0,820	0,825	0,789	0,780
0,783	0,755	0,786	0,818	0,815	0,829	0,836	0,813	0,801
0,811	0,811	0,819	0,811	0,819	0,819	0,807	0,790	0,823
0,773	0,773	0,751	0,775	0,755	0,763	0,810	0,818	0,781
0,819	0,765	0,745	0,819	0,775	0,815	0,755	0,799	0,773
0,789	0,789	0,745	0,792	0,792	0,820	0,787	0,763	0,795
0,765	0,765	0,732	0,769	0,797	0,779	0,831	0,830	0,783
0,811	0,831	0,803	0,797	0,811	0,786	0,801	0,816	0,819
0,781	0,719	0,786	0,759	0,813	0,773	0,755	0,758	0,755
0,742	0,743	0,739	0,815	0,799	0,767	0,790	0,774	0,773
0,765	0,838	0,764	0,763	0,781	0,797	0,799	0,799	0,787
0,725	0,735	0,802	0,756	0,832	0,824	0,836	0,789	0,792
0,732	0,738	0,765	0,741	0,789	0,831	0,810	0,805	0,763
0,742	0,742	0,742	0,763	0,746	0,811	0,759	0,791	0,783

Sumber: Hasil olahan SEMPLS 2023

The results show that all indicators have loading values greater than 0.70, confirming convergent validity.

Next, construct reliability and validity were evaluated using composite reliability, Cronbach's alpha, and the Average Variance Extracted (AVE).

Table 2. Construct Reliability and Validity

Tabel 2 Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Kecerdasan Emosional (X2)	0,917	0,931	0,576
Kecerdasan Intelektual (X1)	0,920	0,933	0,585
Kecerdasan Spiritual (Z2)	0,923	0,936	0,621
Kinerja Auditor Y			
Komitmen Organisasi (Z1)	0,863	0,898	0,596
Moderating Effect 1	1,000	1,000	1,000
Moderating Effect 2	1,000	1,000	1,000
Moderating Effect 3	1,000	1,000	1,000
Moderating Effect 4	1,000	1,000	1,000

Sumber: Hasil olahan SEMPLS 2023

The validity test results presented in the table above show that the Average Variance Extracted (AVE) values for all constructs exceeded 0.50. AVE values greater than 0.50 for Emotional Intelligence (X2), Intellectual Intelligence (X1), Spiritual Intelligence (Z2), and Organizational Commitment (Z1) indicate that all constructs in this research model met the criteria for convergent validity. This implies that the indicators used to measure each construct were able to explain the majority of the variance within the construct.

Furthermore, discriminant validity was assessed using the Fornell–Larcker criterion by comparing the square root of the AVE for each construct with the correlations between constructs. If the square root of a construct's AVE is greater than its correlations with other constructs, discriminant validity is considered to be established.

Based on Table 3 and the results of the Fornell–Larcker criterion test, the values for each construct were acceptable. This is evidenced by the square root of the AVE for each dimension (shown on the diagonal) being greater than its correlations with other dimensions.

Table 3. Fornell Larcker Criterion

Tabel 3 *Fornell Larcker Criterion*

Kecerdasan Emosional (X2)	Kecerdasan Intelektual (X1)	Kecerdasan Spiritual (Z2)	Kinerja Auditor (Y)	Komitmen Organisasi (Z1)	Moderating Effect 1	Moderating Effect 2	Moderating Effect 3	Moderating Effect 4
0,759	0,993	0,990	0,996	0,986	-0,104	-0,146	-0,093	-0,090
0,993	0,765	0,993	0,998	0,997	-0,127	-0,149	-0,111	-0,116
0,990	0,993	0,785	0,995	0,989	-0,119	-0,105	-0,094	-0,070
0,995	0,998	0,995	0,998	0,999	-0,136	-0,135	-0,115	-0,117
0,986	0,997	0,989	0,999	0,998	-0,109	-0,136	-0,115	-0,117
-0,104	-0,127	-0,119	-0,136	-0,109	1,000	0,997	-0,058	-0,094
-0,146	-0,149	-0,105	-0,135	-0,136	0,997	1,000	-0,060	-0,097
-0,093	-0,111	-0,940	-0,115	-0,115	-0,058	-0,060	1,000	-0,101
-0,090	-0,116	-0,070	-0,117	-0,117	-0,094	-0,097	-0,101	1,000
-0,028	-0,058	-0,082	-0,094	-0,092	-0,043	-0,049	-0,051	-0,042

Sumber: Hasil olahan SEMPLS 2023

Next, reliability was assessed using composite reliability values presented in Table 2. Composite reliability values above 0.70 indicate that the constructs were able to explain more than 50% of the variance in their indicators. All constructs in the estimated model satisfied the criteria for discriminant validity. The initial step in evaluating the structural model was to analyze potential collinearity among constructs and assess the model's predictive ability. Subsequently, the predictive power of the model was measured using five criteria: the coefficient of determination (R^2), path coefficients, cross-validated redundancy (Q^2), and the significance of path coefficients (Sarstedt, 2019). The coefficient of determination (R^2) was employed to evaluate the explanatory power of exogenous variables on endogenous variables within the research model.

Table 4. Coefficient of Determination Test

	R Square	Keterangan
KA	0,997	Sangat Kuat

Sumber: Hasil olahan SEMPLS 2023

Based on the output results, the R-Square value was 0.997, indicating that the

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variability of the auditor performance construct can be explained by the independent variables of intellectual intelligence, emotional intelligence, and the moderating variables of organizational commitment and spiritual intelligence by 99.7%. This confirms that the structural model possesses very strong explanatory power, while the remaining 0.3% is explained by other variables not included in this study.

Furthermore, hypothesis testing was conducted to answer the research questions. The hypothesis test employed the bootstrapping procedure with a 95% confidence level, corresponding to a 5% margin of error (α = 0.05). With a t-table value of 1.973, a hypothesis is accepted if the t-statistic > 1.973. The bootstrapping results for the direct effects are presented in the following table.

Table 5. Bootstrapping Test Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Kecerdasan Emosional (X2) -> Kinerja Auditor Y	0,300	0,310	0,085	3,547	0,000
Kecerdasan Intelektual (X1) -> Kinerja Auditor Y	0,385	0,383	0,085	4,550	0,000
Kecerdasan Spiritual (Z2) -> Kinerja Auditor Y	0,192	0,190	0,069	2,790	0,005
Komitmen Organisasi (Z1) -> Kinerja Auditor Y	0,127	0,122	0,058	2,191	0,029
Moderating Effect 1 -> Kinerja Auditor Y	0,205	0,222	0,280	0,732	0,464
Moderating Effect 2 -> Kinerja Auditor Y	-0,131	-0,159	0,282	0,464	0,643
Moderating Effect 3 -> Kinerja Auditor Y	-0,280	-0,297	0,269	1,041	0,299
Moderating Effect 4 -> Kinerja Auditor Y	0,221	0,246	0,271	0,814	0,416

Sumber: Hasil olahan SEMPLS 2023

1. Intellectual intelligence has a positive and significant effect on auditor performance, with a path coefficient of 0.385 and a significance value of 0.000 (< 0.05).
2. Emotional intelligence has a positive and significant effect on auditor performance, with a path coefficient of 0.300 and a significance value of 0.000 (< 0.05).
3. Organizational commitment positively and significantly affects auditor performance, with a path coefficient of 0.127 and a significance value of 0.029 (< 0.05).
4. Spiritual intelligence positively and significantly affects auditor performance, with a path coefficient of 0.192 and a significance value of 0.005 (< 0.05).
5. The interaction between intellectual intelligence and organizational commitment (X1*Z1) strengthens the effect of intellectual intelligence on auditor performance, but the effect is not significant, with a p-value of 0.464 (> 0.05).
6. The interaction between emotional intelligence and organizational commitment (X2*Z1) weakens the effect of emotional intelligence on auditor performance, but the effect is not significant, with a p-value of 0.643 (> 0.05).
7. The interaction between intellectual intelligence and spiritual intelligence (X1*Z2) weakens the effect of intellectual intelligence on auditor performance, but the effect is not significant, with a p-value of 0.299 (> 0.05).
8. The interaction between emotional intelligence and spiritual intelligence (X2*Z2) strengthens the effect of emotional intelligence on auditor performance, but the effect is not significant, with a p-value of 0.416 (> 0.05).

This study found that intellectual intelligence has a positive and significant effect on auditor performance in Public Accounting Firms located in West Sumatra, Riau, and the Riau Islands. As the capacity to understand and solve problems,

intellectual intelligence is essential for auditors in applying accounting and auditing knowledge to their professional tasks. Auditors with strong intellectual abilities are able to perform their duties more effectively, which in turn leads to improved performance. Anersha (2023) likewise reported that intellectual intelligence plays a crucial role in auditor effectiveness, particularly in analyzing financial information and assessing risks. Auditors with strong analytical skills are better equipped to address complex problems and make more accurate decisions. These results are consistent with prior studies by Denada (2024), Sheila and Nugroho (2023), and Andreana and Putri (2020), all of which confirmed that intellectual intelligence significantly influences auditor performance. Furthermore, spiritual intelligence was also found to contribute to enhancing auditor performance by providing meaning and motivation in every action undertaken.

This study demonstrates that emotional intelligence has a positive and significant influence on auditor performance. As the ability to recognize, regulate, and utilize emotions effectively, emotional intelligence is crucial not only in daily life but also in professional contexts. Auditors with high emotional intelligence are better able to manage stress, control emotions, and maximize their potential, which ultimately enhances their performance. Tarmizi (2012) reported that employees with high levels of emotional intelligence achieve superior performance, as reflected in both the quality and quantity of their work. In addition, self-awareness, emotional regulation, motivation, empathy, and social skills are key dimensions that strengthen auditor performance by enabling them to cope with challenges and interact effectively with others. These findings are consistent with prior research by Choiriah (2013), Putra and Latrini (2016), and Hasanuddin (2017), which confirmed that emotional intelligence significantly improves auditor performance.

This study shows that organizational commitment has a significant effect on auditor performance. Organizational commitment, which reflects employees' attachment to organizational goals and values, is positively associated with auditor performance and contributes to improved work outcomes. Commitment is built upon trust in organizational values, willingness to contribute to organizational objectives, and loyalty to remain a part of the organization (Sapariayah, 2011). Auditors with high levels of commitment are more motivated to perform optimally in pursuit of organizational goals, which in turn enhances their performance. Srimindarti (2015) supported this finding by demonstrating that organizational commitment positively affects auditor performance. These results are also consistent with studies conducted by Budiman (2016) and Putra and Latrini (2016).

This study indicates that spiritual intelligence has a significant effect on auditor performance, suggesting that a positive relationship between the two can enhance auditor outcomes. Although spiritual intelligence is abstract and subjective in nature, it plays an important role in performance, which is often measured through productivity and efficiency. According to Marshall and Dohar (2007), spiritual intelligence is considered a supporting factor for performance outcomes, as it encompasses values related to meaning and life purpose. The influence of spiritual intelligence is more evident at the individual level but can directly impact organizational performance. These findings are consistent with studies by Denada (2024) and Sheila

and Nugroho (2023), both of which concluded that spiritual intelligence positively affects auditor performance.

This study shows that although organizational commitment may strengthen the influence of intellectual intelligence on auditor performance, the moderating effect was not significant. Organizational commitment reflects employees' attachment to organizational goals, yet it does not directly enhance auditors' intellectual intelligence, which is primarily innate and associated with basic cognitive abilities such as logic and analytical reasoning. Intellectual intelligence is shaped by genetic factors and early environmental influences, while organizational commitment is more closely related to attitudes and loyalty rather than cognitive capacity. Intellectual intelligence develops through active learning, such as reading and participating in training programs, whereas organizational commitment merely provides context rather than a direct impact on one's cognitive abilities. Nonetheless, organizations can support the development of intellectual intelligence by offering training opportunities and access to knowledge resources.

This study indicates that organizational commitment plays a role in weakening the influence of emotional intelligence on auditor performance; however, this moderating effect was not significant. In other words, organizational commitment does not diminish an auditor's emotional intelligence. Emotional intelligence (EQ) refers to an individual's ability to recognize, understand, and manage both their own emotions and those of others, and it is shaped more by personality, life experiences, and self-awareness than by loyalty to organizational goals. Organizational commitment primarily affects external behavior and attachment to collective objectives, rather than the fundamental emotional skills of individuals. When employees are able to effectively manage stress and work pressures, organizational commitment does not undermine their emotional intelligence. On the contrary, workplace challenges can strengthen emotional regulation. A healthy and supportive organizational culture may further enhance emotional intelligence, as it encourages collaboration, respect for others, and appreciation of diverse perspectives. Therefore, organizational commitment does not weaken emotional intelligence but instead provides a context in which employees can cultivate and apply their emotional abilities.

The findings of this study indicate that spiritual intelligence weakens the influence of intellectual intelligence on auditor performance; however, this moderating effect was not significant. Spiritual intelligence (SQ) and intellectual intelligence (IQ) operate in different domains: SQ is associated with values and life meaning, while IQ focuses on cognitive abilities such as logic and analytical reasoning. Although spiritual intelligence can support certain aspects of performance, such as motivation and concentration, it does not alter intellectual intelligence. Intellectual intelligence is shaped primarily by genetic factors and systematic learning, whereas spiritual intelligence contributes to building a positive perspective but does not directly enhance cognitive abilities. Auditor performance is influenced by multiple factors, including emotional intelligence (EQ), technical skills, and intrinsic motivation, while intellectual intelligence remains critical for analytical and technical tasks. Spiritual intelligence may create an

internal environment that supports performance, but the enhancement of intellectual intelligence requires more direct approaches, such as training and structured learning.

The results of this study show that spiritual intelligence has a positive coefficient, indicating that it could strengthen the relationship between emotional intelligence and auditor performance; however, the effect was not significant. Spiritual intelligence, in this context, did not exert a meaningful influence on auditor performance. These findings suggest that the theory of reasoned action (Ajzen & Fishbein, 1980) is not relevant in explaining the role of spiritual intelligence in moderating the relationship between emotional intelligence and auditor performance. Ideally, higher levels of spiritual intelligence should correspond to improved auditor performance. However, the findings contradict this assumption, consistent with Tikollah et al. (2006), who argued that spiritual intelligence varies among individuals and influences performance in different ways.

However, the moderating roles of organizational commitment and spiritual intelligence were not significant. This indicates that while these factors contribute positively to work context and motivation, they do not strengthen the direct effect of intellectual and emotional intelligence on performance. Commitment cannot increase inherent intellectual ability, and spiritual intelligence does not directly improve technical competencies, though both can provide supportive contexts.

CONCLUSION AND SUGGESTIONS

This study confirms that intellectual intelligence and emotional intelligence significantly influence auditor performance in Public Accounting Firms (PAFs) in West Sumatra, Riau, and the Riau Islands. However, organizational commitment and spiritual intelligence, while serving as moderating variables, do not demonstrate significant direct effects on auditor performance. Among the variables, emotional intelligence has a stronger impact compared to intellectual intelligence.

Organizational commitment plays a role in supporting the relationship between intelligence and performance, although its moderating effect was found to be statistically insignificant. This study contributes to management literature by showing that emotional intelligence and intellectual intelligence directly affect auditor performance, whereas spiritual intelligence and organizational commitment provide contextual but limited support. The practical implication for PAFs is to design development programs that integrate both emotional and intellectual intelligence management, aiming to improve auditor motivation and overall performance.Future research is recommended to expand the sample across different regions and industries, include additional moderating or mediating variables, and explore longitudinal data to better understand the dynamics of auditor performance improvement.

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