



Research Paper

Integration of Religiosity and Spiritual Intelligence in Maintaining Auditor's Ethical Behavior

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Abstract

Avoiding dysfunctional audits is feasible if public accountants have an ethical orientation that can control their behavior. Along this line, this paper will explain how auditors maintain ethical behavior when integrated with religiosity and spiritual intelligence. This study uses a phenomenological approach developed by Peter L. Berger while the data collected through in-depth interviews, participatory observation, and other secondary data support. The study results explain that the integration of religiosity can maintain the ethical behavior of auditors. Auditors who have faith, in this case, religiosity, will not exchange their beliefs to their Lord with low values such as committing despicable and sinful acts like ethical violations; a Muslim auditor with faith or religiosity can protect himself from ethical violations. The integration of spiritual intelligence can maintain the ethical behavior of auditors. Aside from that, auditors also need adequate IQ and EQ to help and support ethical behavior when working. If the left brain (IQ) generates rationality and logic, then the right brain (ESQ) deals with intuition and creativity. As a result, incorporating IQ, EQ, and SQ will reduce auditors' ethical violations. The integration of religiosity and spiritual intelligence can maintain ethical behavior. These two things are detached because the two things are a whole dynamic.

Keyword: Prophet Muhammad saw, religiosity, spiritual intelligence, ethical behavior

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I. INTRODUCTION

Auditors and public sector audit institutions have a strategic role in creating a public accountability process (Sam et al, 2019). In Indonesia, the institution tasked with implementing accountability and transparency of state finances is the Supreme Audit Agency (BPK) (Halim and Kusufi, 2014: 368). The BPK Code of Ethics is stated in the Regulation of the Supreme Audit Agency of the Republic of Indonesia Number 2 of 2007 and has been announced in the State Gazette of the Republic of Indonesia Number 110 of 2007. This Code of Ethics applies to Members and Auditors of BPK (Agoes and Ardana, 2014: 197).

In the public sector, there are cases of ethical violations committed by BPK. Such as the case of buying and selling WTP opinions by BPK by replacing WDP opinions with WTP opinions, where the case involved ALS (Ali Sadli) BPK auditors, RS (Rochmadi Saptogiri) echelon I BPK, JBP (Jarot Budi Prabowo) echelon III Kemendes (Rozie and Taufiqurrohman, 2017). In addition, W. Kusuma as the KPU official that suspected of bribing BPK members who at that time were going to conduct a financial audit related to the procurement of election logistics (Pravitasari, 2015).

Religion is one of the most important factors influencing individual behavior (Ho, 2009; in Espinosa-Pike and Barrainkua-Aroztegi, 2014). Avoiding dysfunctional audits is feasible if public accountants have an ethical orientation that can control their behavior. Public accountants or auditors who have religious control can restrain their attitudes and behavior with the belief that God is omniscient and oversees every action (Sulistiyo and Ghozali, 2017). Sulistiyo's research (2011) explains that spiritual values in humans do not appear suddenly. Religion existence can improve human behavior and become a guide for humans in living their lives, including

in terms of behavior. Thus, religion is the foundation for developing spiritual values in the human soul. Spirituality is different from religiosity. According to the Big Indonesian Dictionary, religiosity means devotion to religion or piety while spirituality means relating to or being attached psychologically.

Cases of violations of auditor ethics that occur in the public sector make the integrity of the auditor's profession decline in the eyes of the public. Cases of ethical violations occur due to the loss of religious values in the auditor. The loss of the value of religiosity will result in the auditor not being able to distinguish between good and bad (Kusumaningtyas, 2016). In addition, the auditor's spiritual intelligence is not yet optimal, and it is also the cause of the auditor committing ethical violations (Sukmawati et al, 2014). Religious ability or spiritual intelligence is very important as a bulwark in the implementation of audit responsibilities and work for auditors (Sitompul et al, 2014). Avoiding dysfunctional audits is feasible if public accountants have an ethical orientation that can control their behavior. Public accountants or auditors who have religious control are can control their attitudes and behavior with the belief that God is omniscient and oversees every action (Sulistiyo and Ghozali, 2017).

Researchers think the need to conduct research related to religiosity and spiritual intelligence that integrates into the ethical behavior of auditors. Thus, the auditor can maintain ethical behavior in carrying out his work so as not to lose the public expectation that can impact the failure of the accounting profession and not damage the image of the BPK where he works. In this case, when the auditor is faced with ethical and unethical decisions, the auditor can understand unethical actions as things that can harm many parties including himself. Therefore, this study aims to see how the reality of auditors maintaining ethical behavior by integrating religiosity and spiritual intelligence.

II. RESEARCH METHODOLOGY

This study uses a phenomenological approach developed by Peter L. Berger. Through a phenomenological approach, Berger emphasizes the importance of human religious experience which can be institutionalized in various traditions and institutions that seek to bind the knowledge and behavior of the people who embrace it.

This research was conducted and used data sources at one of the BPK offices in Indonesia, namely BPK RI Representatives of South Sulawesi Province, which is located at Jalan Andi Pangeran Pettarani, Banta-Bantaeng, Makassar District, Makassar City, South Sulawesi 90222.

Sources of data used in this study are primary data and secondary data. The data collection methods used in this study were in-depth interviews, participatory observation, and documentation studies. The stages of phenomenological data analysis are as follows; the initial stage, the *horizontalization stage*, the *cluster of meaning* stage, the essence description stage, and the researcher reports the results of his research.

III. RESULTS AND DISCUSSION

Integration of Religiosity in Maintaining Auditor's Ethical Behavior

Every religion has regulated a person by having relationships with other people so it can be stated that people who base their business on religion will have commendable morals in doing their professional business (Sirajudin, 2013). Fauzan and Tyasari (2012) state that religiosity is very important in creating a good work ethic that is responsible between humans and vertically, namely between humans and their God. As a result, it will create human resources who are honest and highly dedicated to their work. Religious values will help the auditor to behave by ethics, where religious teachings have explained how to do good ethics (Kusumanigtyas, 2016). Bloodgood et al (2007) explain religiosity as understanding, commitment, and following the teachings of the principles and doctrines of a religion. Religiosity and belief have the potential to influence behavior by providing a framework to help distinguish between right and wrong (Magill, 1992). Woodbine et al (2009) stated that almost all religions and belief systems have rules for all adherents to behave ethically in all aspects of life including business and profession.

BPK auditors who have faith in their God will influence their ethical behavior. In this case, the BPK Muslim auditors behave by their faith and religious knowledge. Where his faith and religious knowledge are reflected in his behavior and he always remembers Allah SWT in every activity because Allah SWT always monitors him. Keeping in mind their nature as human beings, Muslim auditors will always behave well by their faith and religious knowledge. Everything that is taught by religion is relevant to the code of ethics that the auditor has in his work because religion covers the whole of human life including the work of the auditor, so remembering Allah SWT can prevent the auditor from ethical violations. Auditors who have a high level of religiosity can prevent auditors from committing ethical violations. The more religious the auditor is, the auditor tends to behave and act ethically (Sam et al, 2019). Faith as a deterrent to fraud is sometimes overlooked. Every religious teaching provides instructions to be able to promote ethical behavior and abandon harmful behavior. In essence, individuals who believe in their religion and uphold religious values tend to stay away from harmful behavior (Urumsah et al, 2018).

When a Muslim auditor commits an ethical violation, it is actually because the auditor does not have faith when he does it. Because auditors who have faith in themselves will not do things that are forbidden by religion. As the hadith explains that a person does not sin when he is in a state of faith, but a person sins when he is not in a state of faith. As a result, auditors who do not have faith or have lower faith tend to commit ethical violations than auditors who have more perfect faith. Individuals will feel afraid of sin when their faith is at a high level. On the other hand, not all individuals will dare to do unethical behavior and ignore the faith they have when their faith drops (Urumsah et al, 2018).

Rahardjo (1996: 421) explains that the root of ethics in Islam or morals is faith in Allah SWT hi. When the auditor has faith in himself, God willing, he will avoid unethical actions. Because every attitude and action will be accountable to God. Experts in the field of ethical discussion assess the characteristic that separates humans from other creatures as the responsibility. Humans or in this case auditors are required by their conscience, their social environment, and by God, to be responsible for all their actions (Shihab, 1992: 227).

Weibe and Fleck (1980) in their research explain that someone who accepts religion as the main focus of their life tends to have attention to higher moral standards, discipline, and responsibility than those who are not religious. The more religious a person is, the more inclined that person is to behave and act ethically. auditors who have faith, in this case, religiosity will not exchange their beliefs to their Lord with low values such as committing despicable and sinful acts like ethical violations. So that a Muslim auditor who has faith in this case religiosity can protect himself from ethical violations. By integrating religiosity into their work, auditors will greatly assist auditors in maintaining their ethical behavior.

These results are in line with the results of Sam et al (2019)'s research which explains that auditors who have a high level of religiosity can prevent auditors from committing ethical violations. The more religious the auditor, the auditor tends to behave and act ethically. Religiosity can maintain the ethics of the auditor's profession, but in terms of real religiosity, it is not just "appearing" religious. Weibe and Fleck (1980) in their research explain that someone who accepts religion as the main focus of their life tends to have attention to higher moral standards, discipline, and responsibility than those who are not religious. The more religious a person is, the more inclined that person is to behave and act ethically. When the auditor integrates religiosity into his work, it will help the auditor to implement the code of ethics so that it can maintain the auditor's ethical behavior. This is in line with the results of Kusumaningtyas' research (2016) which explains that accountants who have religious values themselves will be able to motivate themselves to always be on the path of truth according to the teachings they believe in carrying out their duties as accountants and automatically a religious accountant will always comply with professional ethics. established in the institution. Pamungkas' research (2014) shows that religiosity can prevent the tendency of accounting fraud, which means that if the level of religiosity increases, the level of the tendency for accounting fraud decreases.

In contrast to the results of previous studies, the results of Fauziah and Murhasito's (2019) research show that *money ethics* does not affect ethical attitudes and religiosity cannot moderate the relationship between *money ethics* and ethical attitudes. In theory, someone who has a high level of religiosity can increase ethical behavior. However, in this study, this was not the case. The results of the research by Sulistiyo and Ghozali (2017) show that partially, *external locus of control*, professional commitment, and religious control reduce dysfunctional audit behavior. In addition, this study reveals that religious control moderates the effect of professional commitment on dysfunctional audit behavior. However, religious control is not able to moderate *external locus of control* in reducing dysfunctional audit behavior.

As the above analysis in attribution theory by Fritz Heider (1958) how a person interprets an event, reason, or cause of his behavior. This theory argues that a person's behavior is determined by a combination of internal forces, namely factors that originate within a person, such as ability, effort, and so on, and external forces, namely factors that originate from outside, such as difficulties in work, luck, etc. Internal strength in the form of religious factors or an auditor's belief can influence his behavior in carrying out his work and the *theory of planned behavior* (TPB) by Ajzen (1991) is a theory that explains individual factors in behavior. One factor that encourages individuals to behave in this theory is the *attitude toward behavior* (ATB) explaining beliefs about the consequences of a behavior. The ATB factor in this study can be obtained through the beliefs a person gets during his or her life span. One of these beliefs is the religious values he adheres to. This concept is explained through religiosity, this means that an individual behavior associates everything with beliefs in the religion to which he adheres. In the dimension of consequences, it measures the extent to which religious teachings influence a person's behavior in life. This means that religiosity does not end in the extent of knowledge and understanding of religion or personal experience of faith, but is also reflected in the application of religious teachings in daily life (Mumtazah et al, 2020).

Integration of Spiritual Intelligence in Maintaining Auditor's Ethical Behavior

According to Agoes and Ardana (2014: 18-19) explained that there are still many ethicists who still distinguish between ethics and spirituality, even though the two have a close relationship and cannot be separated. According to them, ethics are customs, habits, and science that study the horizontal relationship of

human behavior – namely the relationship between humans and humans, human relationships with institutions/institutions, humans with nature, and institutions/organizations with other institutions/organizations. Meanwhile, spirituality relates to human behavior which is vertical, in the sense of the human relationship with God/infinite power. According to them, spirituality is not a field of ethical study.

In the early stages, ethical behavior will affect one's spiritual awareness. But in the next steps, spiritual awareness will determine the level of one's ethical awareness. Spiritual intelligence is more related to the enlightenment of the soul. People who have high spiritual intelligence can interpret life by giving positive meaning to every event, problem, and even suffering they experience. By giving a positive meaning, it will be able to awaken the soul and do positive actions (Ishak, 2018: 87).

Spiritual intelligence helps the auditor to continue to carry out his religious obligations without leaving his job. Having spiritual intelligence can give meaning to others or inspire others to behave ethically. Spiritual intelligence can be a protector for auditors in ethical behavior. Spiritual intelligence can provide positive values for auditors so that they can behave by the code of ethics. Spiritual intelligence can also shape humans who have meaning to others. The meaning of values and ethics in prayer can be reflected in a Muslim who leaves prayer one time, in him, there is a sense of guilt and thoughts about leaving prayer. This is where some meanings or values become Muslim's control (Suhari, 2010). As explained in QS Al 'Ankabut 29: 45.

Prayer is the best deed that serves to prevent the perpetrator from abominations and evil. *Munkar* from the perspective of the Shari'a is "everything that violates the religious and cultural norms/customs of one society". Allah SWT forbids humans from committing all kinds of abominations and violating the norms of society and that it is the devil who commands abominations and violations, and prayer has a very large role in preventing evil if it is carried out perfectly and continuously, accompanied by an appreciation of its substance. Praying is an act of worship whose implementation produces spiritual traits in humans (Shihab, 2002: 506-508).

When spiritual awareness has been achieved, then ethical awareness is automatically achieved. However, it must be remembered that in the journey to climb the peak of this spiritual awareness, the absolute condition that must be fulfilled is that the person concerned must be fulfilled and must live an ethical life and live according to the moral norms that have been taught by all religions. In the early stages, ethical behavior will affect one's spiritual awareness. But in the next steps, spiritual awareness will determine the level of one's ethical awareness (Agoes and Ardana, 2014: 19). Spiritual intelligence allows a person to think creatively, be far-sighted, and make or even change rules, which makes that person able to work better (Sitompul et al, 2014). Without spiritual intelligence, it will be difficult for an auditor to be able to survive in the face of pressure that is a risk to the profession, so as not to abuse his abilities and expertise in ways that violate the rules (Anwar et al, 2017).

Lack of auditor spiritual intelligence can lead to ethical violations but not only that which can cause auditors to commit ethical violations. Lack of knowledge and experience as well as a feeling of self-respect are also parts that can cause auditors to commit ethical violations. In this case, the lack of IQ and EQ owned by the auditor can also cause the auditor to commit ethical violations. The three intelligence possessed by humans when synergized will reduce auditor ethical violations. Spiritual intelligence integrates *all* human intelligence. Ideally, the three intelligence (IQ, EQ, and SQ) work together and support each other, the human brain is designed to be able to do this. However, each of these intelligence has its area of strength and can function separately (Zohar and Marshall, 2000: 4).

Intellectual intelligence and emotional intelligence must be accompanied by spiritual intelligence to shape the ethical behavior of auditors. As explained by Zohar and Marshall (2000:4) spiritual intelligence is a necessary foundation for the functioning of intellectual intelligence and emotional intelligence effectively. Even spiritual intelligence is our highest intelligence. Intellectual intelligence and emotional intelligence, separately or together, are not sufficient to explain the overall complexity of human intelligence and also the richness of the soul and imagination.

In maintaining the ethical behavior of the auditors, SQ is not only sufficient as a defense of ethical behavior but also must be accompanied by adequate IQ and EQ to assist and maintain ethical behavior when working. If the left brain produces rationality and logic, then the right brain will produce intuition and creativity. The two hemispheres of the brain, namely the left brain (IQ) and the right brain (ESQ), the three intelligence are combined to create an accounting education curriculum framework through such an educational process that it is hoped that accountants will always prioritize ethics in their behavior (Ludigdo, 2004).

Intellectual intelligence is an individual's ability to acquire, master, and apply knowledge in dealing with problems. Auditors who have high intellectual intelligence will carry out audit procedures appropriately (Fitriani et al, 2017). Emotional intelligence is the basis for developing emotional skills. Emotional intelligence is the ability to know one's feelings and those of others, and to use these feelings to guide one's thoughts and behavior (Ishak, 2018). The three human intelligence cannot stand alone to determine the ethical attitude of the auditor. High IQ and SQ can help auditors in their decision-making and performance (Fitriani et al, 2017). High EQ and SQ can provide better performance at work (Ishak, 2018). The ethical attitude of auditors plays an important role in carrying out their duties and increasing public trust and financial statement users towards

audited reports (Fitriani et al, 2017). So that SQ can maintain the ethical behavior of auditors but coupled with IQ and EQ because the three human intelligence cannot stand alone.

The *theory of planned behavior* explains that belief is a consequence of a behavior. *One* factor that encourages individuals to behave in this theory is *perceived behavioral control* (PBC). explain the individual's perception of the ease and difficulty of realizing a behavior. In this study, spiritual intelligence can be obtained by looking at the relationship between spiritual intelligence and cheating or in this case acting unethically (Urumsah et al, 2016). TBP is based on the assumption that humans are rational beings and use the information that is possible for them, systematically. People who think about the implications of their actions before they decide to do or not to perform certain behaviors (Mahyarni, 2013)

These results are in line with Nursanty (2016) who explains that Islamic spirituality that has been imprinted in accountants will be able to answer accountants' ethical issues. The results of Ala's research (2018) show that spiritual intelligence has a positive and significant effect on accounting ethics. The results of the research by Fitriani et al. (2017) and Juniawan et al. (2017) show that spiritual intelligence affects the ethical attitudes or behavior of auditors. The results of Istiriani's research (2018) explain that spiritual intelligence plays an important role in the formation and improvement of the ethical sensitivity of internal auditors because spiritual intelligence is considered capable of being a filter as an effort to overcome weak ethics and strengthen audit failure issues as well as manipulate financial reports and the weakness of a company's internal control system. organization.

In contrast to some previous research results, Ishak's research (2018) shows that spiritual intelligence is not able to have a significant influence on auditors' ethical behavior and has a negative effect or has a negative influence. This is due to the lack of social awareness that occurs. The results of Widhianningrum's research (2017) show that among the variables of intellectual intelligence, emotional intelligence, and spiritual intelligence owned by accounting students, only intellectual intelligence has a positive and significant effect on the level of understanding of behavioral accounting. Tikollah et al (2006) research results show that intellectual intelligence, emotional intelligence, and spiritual intelligence simultaneously have a significant effect on the ethical attitudes of accounting students, but partially only intellectual intelligence has a significant and dominant effect on the ethical attitudes of accounting students.

Integration of Religiosity and Spiritual Intelligence to maintain Auditor's Ethical Behavior

An accountant who has spiritual intelligence and a high level of religiosity will be able to act or behave ethically in the profession and organization (Maryani and Ludigdo, 2001). religiosity and spiritual intelligence when integrated into ethical behavior can assist auditors in maintaining ethical behavior. Not only these two things are needed, but auditors also need experience and the application of a code of ethics when working. In addition to this, auditors also need intellectual and emotional intelligence to be able to maintain their ethical behavior. Muslim auditors use guidelines from the code of ethics and religious teachings (religiosity) in maintaining their ethical behavior at work. As the values of the code of ethics such as professionalism, independence, and integrity are also relevant to the characteristics of the Prophet Muhammad, such as; the nature of honesty (*ash-shidiq*) by the code of ethics of integrity, where the nature of honesty must be applied to every auditor's examination activities; the nature of intelligence (*fathanah*) that is by the professional code of ethics, wherein conducting an examination the auditor must have expertise by applying the principles of prudence, thoroughness, and accuracy. With the expertise possessed, the auditor can use *audit judgment* in conducting the examination; the nature of objectivity (*at-tabligh*) by the code of ethics of independence, where the examination is carried out by being objective and freeing oneself from conflicts of interest without being influenced by other parties; responsible (*trust*) following the code of ethics of integrity, professionalism and independence, which is carrying out the examination as well as possible by existing rules as a form of responsibility to the community and its institutions, as well as a form of responsibility to Allah SWT, as a trustee.

Muslim auditors who use spiritual intelligence in conducting examinations tend to have a *holistic view*, namely a person's tendency to see the interrelationships of various things. Spiritual intelligence is a necessary foundation for the effective functioning of intellectual and emotional intelligence. Spiritual intelligence is the ability to give spiritual meaning to thoughts, behaviors, and activities, and can synergize IQ, EQ, and SQ comprehensively (Agustian, 2006: 47). The three types of intelligence IQ, EQ, and SQ are inseparable units, with SQ as the foundation (Agoes and Ardana, 2014: 13). As the Hadith of the Prophet Muhammad, "*It is not the best of you people who work for the world without the hereafter, nor are those who work for the hereafter and leave the world. And verily you are the ones who work for (the hereafter) and for (the world).*"

Intellectual intelligence makes auditors understand and solve problems quickly and is linear, logical, and does not involve feelings. Emotional intelligence makes auditors understand themselves and others to build good relationships with others. Spiritual intelligence becomes *the drive* or foundation of an auditor's intention in carrying out his daily duties (Anwar et al, 2017; Fitriani et al, 2017; Istiriani, 2018). Spiritual intelligence is the

basis of an auditor's intention in carrying out his duties, auditors who work intending to worship Allah SWT, have worked based on spiritual intelligence. An auditor who uses the *solemnity* (presence of God) of worship as the basis of ethics (worship) will become an auditor's work quality in carrying out his duties, the quality of *this solemnity* is determined by work based on truth, justice, and honesty in the framework of sovereignty. The Audit Result Report as the work of the auditor must be perceived as the result of the integration of intellectual and spiritual qualities (Alimuddin and Ruslan, 2016: 176). Auditors can have spiritual intelligence by basing each task carried out on a form of worship, thus creating better individuals in work and daily life (Fitriani et al, 2017). A merger or synergy between world rationality (EQ and IQ) and spiritual interests (SQ) results in happiness and peace in his soul, as well as an unlimited high work ethic (Agustian, 2006: 47-48).

Muslim auditors require religiosity and intelligence in maintaining ethical behavior. These two things cannot be separated, because the two things become a dynamic whole. For example, the two things are like brakes (religiosity) and high speed or gas (intelligence). The auditor must have intelligence in conducting a good, correct, and appropriate examination following the SPKN so that the report on the results of the examination provides benefits to the community. However, when the auditor conducting the examination does not have religiosity in himself, the auditor can commit fraud for the benefit of himself and his group because he is no longer afraid of his God, of his God alone he is not afraid of the law of the State and others. So that the auditor needs religiosity as a form of control in examining because when the auditor commits a violation, it will not only harm himself but also other people and his agency.

The spirit of an auditor lies in "trust" (public trust and the agency as a whole the auditor profession), which means when trust has been lost it is like the loss of the spirit in the human body which means death. When trust has been lost due to relentless erosion, the auditor is no longer needed (Alimuddin and Ruslan, 2016: 171). In addition to trust from the public and related institutions, Muslim auditors also have trust (mandate) from Allah SWT, in doing their work because all things that humans get in their lives are mandates given by Allah SWT, as caliphs on earth. The awareness of the auditor who is under the supervision of Allah SWT, in working other than human supervision through norms and codes of ethics, will instill in him an understanding that all actions he does will be fully controlled by Allah SWT so that he will always remember this when the thought occurs not to act ethically (Noviriani et al, 2015).

Auditors who do not rely on ethical awareness or morality on divine awareness will cause accidents to themselves due to relying on egotism awareness (an ethical concept that relies on oneself), pragmatism (an ethical concept that relies on the benefits obtained), and in ethical terms, it is called utilitarianism (an ethical concept that rests on interests). Many auditors have high intellectual and emotional intelligence but are unable to protect themselves from committing ethical violations. This is due to the greed of his soul so that spiritual liberation of the soul is not achieved (Alimuddin and Ruslan, 2016: 155). When spiritual awareness has been achieved, then ethical awareness is automatically achieved. However, it must be remembered that in the journey to climb the spiritual peak, the absolute requirement that must be met is that the person concerned must live an ethical life behavior and live by the moral norms that have been taught by religion (religiosity) (Agoes and Ardana, 2014: 19).

Theory of Planned Behavior (TPB) by Ajzen (1991) is a theory that explains individual factors in behavior. This study uses the variable *attitude toward behavior* (ATB) which explains beliefs about the consequences of a behavior. The ATB factor in this study can be obtained through the beliefs a person gets during his or her life span. One of these beliefs is the religious values he adheres to. This concept is explained through religiosity, this means that an individual behavior associates everything with beliefs in the religion to which he adheres. In the dimension of consequences, it measures the extent to which religious teachings influence a person's behavior in life. This means that religiosity does not end in the extent of knowledge and understanding of religion or personal experience of faith, but is also reflected in the application of religious teachings in daily life (Mumtazah et al, 2020). In addition to the ATB factor, this study also uses the *perceived behavioral control* (PBC) factor. which explains the individual's perception of the ease and difficulty of realizing a behavior. The PBC factor in this study can be obtained through spiritual intelligence by looking at the relationship between spiritual intelligence and cheating or in this case acting unethically (Urumsah et al, 2016). TBP is based on the assumption that humans are rational beings and use the information that is possible for them, systematically. People think about the implications of their actions before they decide to do or not to perform certain behaviors (Mahryarni, 2013).

IV. CONCLUSIONS AND RECOMMENDATIONS

Finally, the integration of religiosity can maintain the ethical behavior of auditors. Auditors who have faith will not exchange their beliefs to their Lord with low values, such as committing despicable and sinful acts like ethical violations. Hence, a Muslim auditors who remember Allah SWT can prevent any negative intention, while auditors who integrate religiosity into their work help the auditors implement the code of ethics continuously.

Moreover, the integration of spiritual intelligence can maintain the ethical behavior of auditors. However, auditors also need adequate IQ and EQ to cultivate ethical behavior when working. In detail, the left brain (IQ) produces rationality and logic, and the right brain (ESQ) generates intuition and creativity. Thus, SQ can maintain the ethical behavior of auditors but adding IQ and EQ will be a perfect combination..

In addition, the integration of spiritual intelligence can maintain the ethical behavior of auditors. Religiosity and human intelligence (IESQ) are inseparable because these two things become one dynamic unit. The auditor must have intelligence in conducting an appropriate examination following the SPKN to produce a reliable audit report for benefiting the community. However, when the auditor's supervision does not have religiosity within himself, the auditor can commit fraud for the benefit of himself and his group because he is no longer afraid of his God, and consequently, there is a high possibility of infringing the law of the State and others.

For further reference, subsequent research should add research samples, both in terms of number, area coverage not only in South Sulawesi, or even using samples not only from BPK auditors but also from APIP and BPKP auditors. Subsequent research can analyze other things that can affect the attitude or behavior of auditors such as morals, Pancasila values, and other intelligence.

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