


## **Presenting a Model to Increase the Quality of Audit Documentation based on Moral Intelligence, Spiritual Intelligence and Behavioral Background of Audit Partners**

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### **Introduction**

Increasing the quality of documentation increases the quality of the audit and leads to effective review and evaluation of the obtained audit evidence. According to the image theory, the individual principles and values of the decision-maker are reflected as a criterion for decision-making in all decision-making stages. Therefore, having moral intelligence as the capacity and ability to understand right from wrong, having strong moral beliefs and acting on them can affect the quality of auditors' performance, including the quality of audit documentation.

The first research question: What is the causal relationship between the moral intelligence of audit partners and the quality of audit documentation?

According to the theory of planned behavior (Ajzen<sup>20</sup>, 1991), the main factor for performing a specific behavior is the individual's intention. This theory deals with the background of attitudes, mental norms and the control of perceptual behavior and believes that behavior is a function of a person's beliefs and values. Based on the research of Buchan (2005), according to the theory of planned behavior, ethical norms influence the attitude and attitude of auditors.


The second question of the research: What is the causal relationship between the behavioral background of audit partners and the quality of audit documentation? Edwin Locke's (1990) goal setting theory states that a better understanding of the goal will lead to better performance. The focus of spiritual intelligence instead of opinions or opinions or experiences is on the issue of creating self-awareness, and this causes auditors to be aware of the goals that they must achieve, so that the auditor will be more enthusiastic in performing their duties (Bowell, 2005). Therefore, according to this theory, the auditor with high spiritual intelligence will be enthusiastic and responsible in order to achieve his high goals due to the correct understanding of his goals.

### **Research Article**

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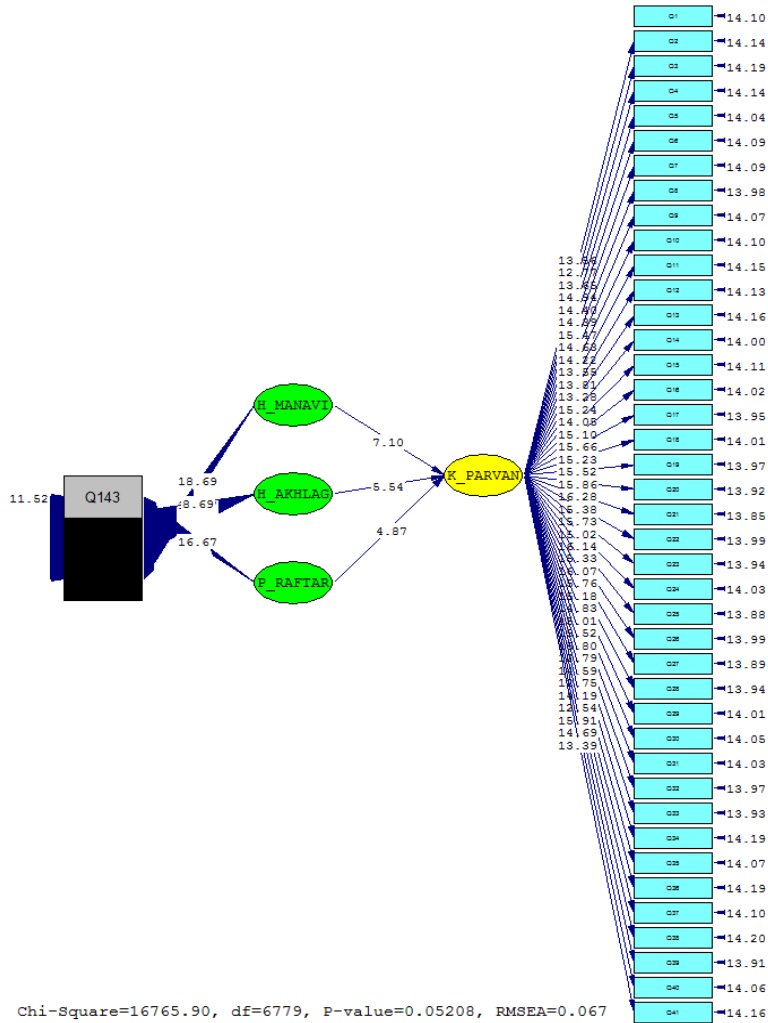
The third research question: What is the causal relationship between the spiritual intelligence of audit partners and the quality of audit documentation?

## **Methodology**

The approach of this research is of integrated type, which means that qualitative and quantitative methods have been used in combination. The statistical community in the qualitative section includes academic experts and organizational experts (managers of audit organizations, partners of institutions, senior auditors) and to determine the samples in this section, the purposeful sampling method was used, with 16 people as the interview sample size. Coding of the obtained data in the qualitative section was done through Maxqda10 software. After coding in the qualitative part, the quantitative part was done by designing the questionnaire. The statistical population in the quantitative part includes partners of audit institutions. It should be noted that in order to prevent the sample size from falling, 310 questionnaires were distributed among the sample members, 18 questionnaires were discarded due to incompleteness, and statistical operations were performed on 292 subjects. After extracting the questionnaire data, statistical calculations of multilevel confirmatory factor analysis tests and structural equations were performed using SPSS version 21 and Lisrel V8 software.

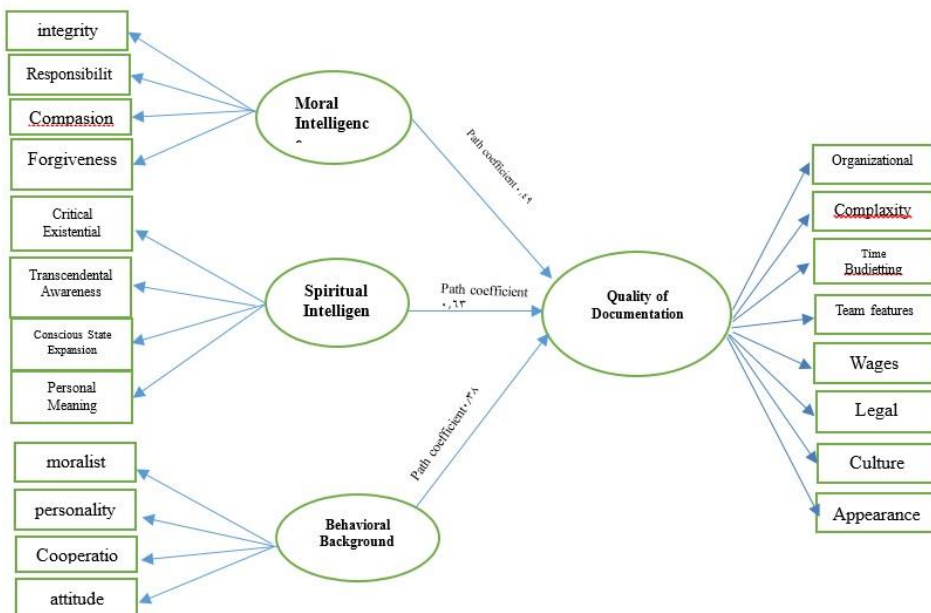
## **Results**

The figure below shows all model parameters along with factor loadings and path coefficients. According to the values of standard coefficients and significant t coefficients obtained (more than 2.58), it can be concluded that there is a direct relationship between the factors. In the life of each person, such spirituality develops naturally, even if he has to deal with other value streams that tend to stimulate material interests. When the auditor has spirituality through spiritual intelligence, facing the boundaries of classical management and organizations that consider management as a tool to achieve material goals, he is honest, self-controlled and keeps the truth in his duties and passes it on to others. Spirituality in auditing leads to auditors' efforts to fully realize their values in the auditing process. Spirituality that emerges through spiritual skills and intelligence can be used at the auditor level as capital to communicate with others and also at the organizational level, i.e. how to deal with and interact with other auditors and employers. The results of the distribution of the questionnaire show that the changes in the answers of the respondents are concentrated in the range of agree to completely agree. Therefore, it is assumed that all respondents also confirm that spiritual intelligence can affect the quality of their performance. In addition, if the auditor has good spiritual intelligence, his emotional intelligence will also be desirable.



## Conclusions

The purpose of this research is to determine the causal relationships between moral intelligence, spiritual intelligence and the behavioral background of audit partners with the quality of audit documentation. Based on the findings of this research, spiritual intelligence has a positive and significant effect on the quality of audit documentation. The results of this research are with the research done by Apriyanti



**The final model of the research is derived from the qualitative and quantitative part**

et al. (2013), Notoprasetyo (2012) and Akimas and Bachri (2016), are consistent. In the theory of spirituality proposed by Felix Adler<sup>45</sup>, it is stated that humans are conscious beings, which means that they are aware of the reasons for their behavior and can guide their behavior and understand its meaning with all their being. The auditing profession is not only required to be a transparent and fact-based profession, but also to be independent and credible. Auditors are often faced with unfavorable situations and conditions, especially job stress, and therefore the auditor must have a good spiritual approach to make correct judgments.

The theory of planned behavior (Ajzen, 1991) is a theory that explains individual factors in behavior. This study uses the variable of attitude towards behavior, which explains the beliefs about the consequences of a behavior. The factor of attitude towards behavior in this study can be found through the beliefs that a person acquires throughout his life. This concept is explained through ethics and adherence to ethics. In addition to the behavioral attitude factor, this study also uses the perceived behavioral control factor, which describes a person's perception of the ease and difficulty of performing a behavior. The perceived behavior control factor in this study can be obtained through spiritual intelligence by examining the relationship between spiritual intelligence and the auditor's performance quality in the audit process. The theory of planned behavior is based on the assumption that humans are rational beings and use information that is possible for them systematically. People think about the consequences of their actions before deciding to do or not to do certain behaviors (Mahryarni, 2013).