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# The Effect of Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence and Adversity Intelligence on Profession Performance in Taxation Field with Locus of Control as Moderating Variable

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## Abstract

This study aimed at providing empirical proof about the role of locus of control in moderating the effect of intellectual intelligence, emotional intelligence, spiritual intelligence, and adversity intelligence on profession performance in taxation field. The samples were collected by using nonprobability sampling method with saturated sampling technique. The analysis technique was Moderated Regression Analysis (MRA). The finding of this study showed that these four intelligences have positive effect on profession performance in taxation field. For moderating test, it was proven that locus of control is a moderator of the effect of intelligence level on profession performance in taxation field.

**Keywords:** Intellectual Intelligence; Emotional Intelligence; Spiritual Intelligence; Adversity Intelligence; Internal Locus Of Control; External Locus Of Control; Auditor Performance.

## 1. Introduction

Tax is a people's contribution to the state based on the Law, so it can be forced and do not get direct remuneration [1]. Indonesian tax revenue in 2016 reached IDR 870.954 trillion ([www.pajak.go.id](http://www.pajak.go.id)), and definitely it was caused by the contribution of the people or well-known as taxpayer [2].

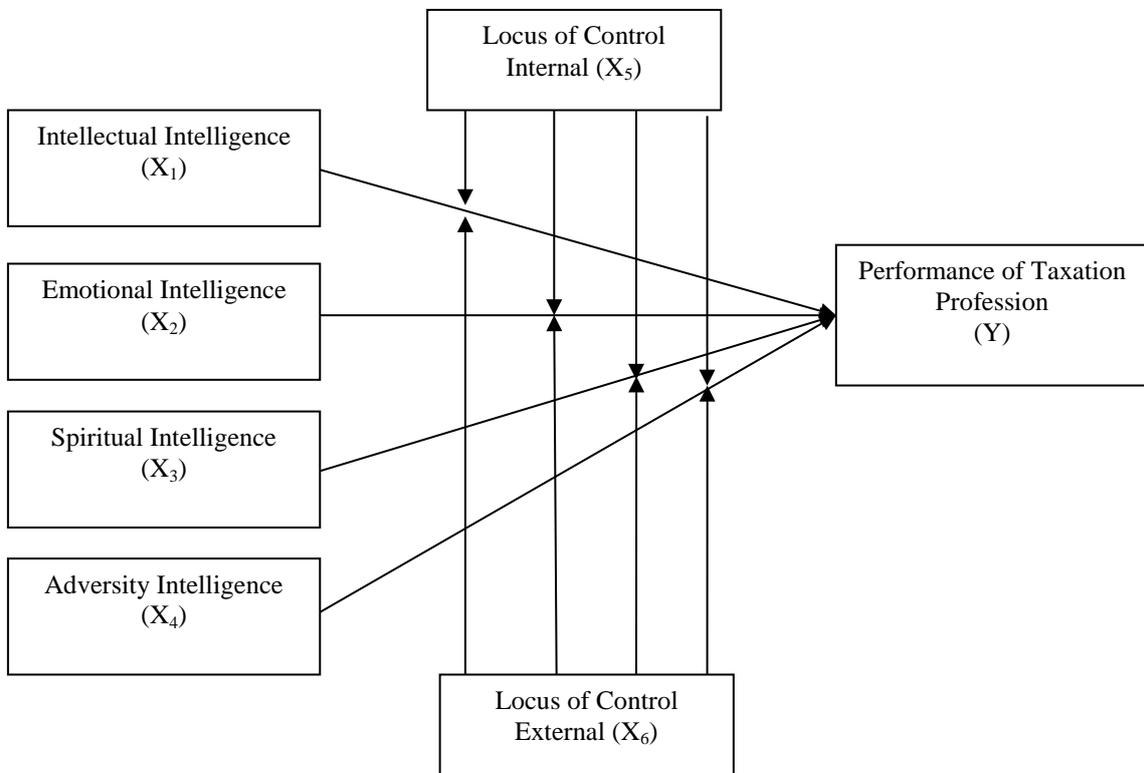
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In conducting their obligation, the taxpayer could use suggestion given by professional people in taxation field such as tax consultant, staff of General Directorate of Tax, and tax specialist because of taxpayer ignorance on the available taxation regulation. It makes the taxation profession becomes important. Based on statistical data, it is stated that in Indonesia, there are 32,214 tax employees, which is not irrelevant with the number of taxpayers which reaches 30,044,103 [3]. Taxation profession is still highly needed such as employee of General Directorate of Tax, and tax consultant to help the taxpayer to conduct their tax obligation. Based on the data in 2016, there were only 3,231 registered tax consultants in General Directorate of Tax (*pajak.go.id*, 2016). It shows that taxation profession in Indonesia is still inadequate. With the existence of tax amnesty, the existence of tax consultant and people who have knowledge about taxes is highly needed [3]. Taxation profession is a profession with a lot of problem in term of performance because this profession frequently faces ethical dilemma condition which always threatens the professionalism of the profession. There was a big case of tax, i.e. the case of Gayus Tambunan who involved tax consultant Robertus Santonius and Hendro Tirtawijaya who helped their client to commit fraud. The other case issued by Detik Finance on 2008 was tax fraud of Tiara Dewata Group which was alleged costing the state IDR 71 Billion which involved the Directors who were determined as the suspected of tax fraud. Besides, Jawa Post on 2008 issued a news regarding this issue that was suspected that there was involvement of the employees of Bali Regional Tax Office who was assigned to accept Annual Payment Letter (*SPT*) from Tiara Dewata Group. Ethical dilemma could make an individual to commit fraud which can decrease their performance. Performance is defined as the result of work which is achieved by an individual or a group in a company based on their authority and responsibility in achieving company's goal legally, do not violate the Law, and do not conflict with moral or ethics [4]. Performance of taxation profession is divided into six important aspects which are used as guidance by an individual to reach good performance. Many frauds prove that there is problem of performances through times. To overcome the performance problem of taxation profession, so there should be further analysis about the factor influencing an individual's performance. The intelligence which consists of intellectual intelligence, emotional intelligence, and spiritual intelligence, is an individual ability which impacts on good performance if it is used well [5]. Besides these three intelligences, there is another important intelligence, i.e. adversity intelligence. There is inconsistency research finding which is related to the effect of intelligence on performance such as the research finding of [6,7,8,9,10,11,12,13,14,15,16], which state that there is positive effect of intelligence on employee's performance, while research findings [17,18] stated that intelligence does not affect the performance. The decrease of performance is not merely caused by the abuse of these intelligences, but there is also other individual factor which triggers an individual who works in taxation field to do fraud, i.e. locus of control. Locus of control is one of predictors which can determine the level of an individual's performance. It is described in attribution theory which studies the relation between locus of control and performance states that attribution refers to how an individual explains the causes of behaviors of others or themselves [19]. Attribution theory is a cognitive process in which an individual concludes about factor which influences or sensible factor about an individual's behavior. Based on the research phenomenon description and the existence of inconsistency of some research findings, hence this research is interesting to be reexamined because the research finding inconsistency is thought to be influenced by other variable which moderates the relation of an individual's intelligence level on the performance. The variable that moderates this relation is locus of control.

**2. Review of related literature**

**Goal Setting Theory.** Goal setting theory is a part of motivation theory proposed by [20]. Goal setting theory describes about relation between the established goal and performance achieved. This theory refers to concept which measures an individual’s ability in comprehending on how should the behavior in working so the goal could be achieved. This approach is used to measure an individual’s performance who works in taxation field through level of the ability. An individual capacity in working some tasks in a job is a reflection of an individual’s level of ability. In term of psychological aspect, an individual’s ability can be measured from an individual’s intelligence level and reality ability (knowledge and skill) [21]. **Attribution Theory.** Attribution theory describes about process conducted by individual to know the tendency of causes of their behavior and others in achieving goal of a job [22]. According to [19], attribution theory states that an individual’s behavior is determined by combination between internal forces and external forces.



**Figure 1: Research Concept**

**3. Research Hypothesis**

Based on the research concept, hence the research hypothesis could be formulated as follows:

- H<sub>1</sub>: Intellectual intelligence has positive effect on performance of taxation profession.
- H<sub>2</sub>: Emotional intelligence has positive effect on performance of taxation profession.
- H<sub>3</sub>: Spiritual intelligence has positive effect on performance of taxation profession.

H<sub>4</sub>: Adversity intelligence has positive effect on performance of taxation profession.

H<sub>5</sub>: Internal locus of control strengthens the effect of intellectual intelligence on performance of taxation profession.

H<sub>6</sub>: Internal locus of control strengthens the effect of emotional intelligence on performance of taxation profession.

H<sub>7</sub>: Internal locus of control strengthens the effect of spiritual intelligence on performance of taxation profession.

H<sub>8</sub>: Internal locus of control strengthens the effect of adversity intelligence on performance of taxation profession.

H<sub>9</sub>: External locus of control weakens the effect of intellectual intelligence on performance of taxation profession.

H<sub>10</sub>: External locus of control weakens the effect of emotional intelligence on performance of taxation profession.

H<sub>11</sub>: External locus of control weakens the effect of spiritual intelligence on performance of taxation profession.

H<sub>12</sub>: External locus of control weakens the effect of adversity intelligence on performance of taxation profession.

#### **4. Research method**

This study was conducted on the participants of tax brevet in Faculty of Economy and Business, Udayana University. It was conducted in 2018. The variable was performance of taxation profession as the dependent variable and intellectual intelligence, emotional intelligence, spiritual intelligence, and adversity intelligence as the dependent variables. This study also used moderating variable i.e. internal locus of control and external locus of control. Data of this study was from primary data which were collected through questionnaires and measured by using five-point Likert Scale. Population of this study was all participants of who joined tax brevet in Faculty of Economy and Business, Udayana University. *Nonprobability sampling* method with saturated sampling technique was used as the method of sampling, hence there were 77 respondents collected as the samples. Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) was used as data analysis technique which was stated in form of multiple regression with polynomial-like equation which describes non-linear effect. MRA model was tested with 5 percent significant level. MRA model was used to test interaction (two or more multiple independent variables) which could strengthen or weaken direct relation between independent and dependent variables [23].

Moderation regression equation model is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + \beta_7X_1X_5 + \beta_8X_2X_5 + \beta_9X_3X_5 + \beta_{10}X_4X_5 + \beta_{11}X_1X_6 + \beta_{12}X_2X_6 + \beta_{13}X_3X_6 + \beta_{14}X_4X_6 + e \dots \dots \dots (1)$$

**5. Research finding and discussion**

Respondents of this study was 100 respondents. Questionnaires that were feasible to be analyzed were 77 questionnaires (with 77% response rate). Based on test result by using MRA it was found the regression equation result as can be seen in following Table 1.

**Table 1:** The Result of Moderated Regression Analysis (MRA)

Model	Unstandardized Coefficient		Standardized Coefficient Beta	T	Sig.
	B	Std. Error			
Constanta	16.621	11.851		1.402	0.166
Intellectual Constanta	0.357	0.177	0.231	2.019	0.048
Emotional Constanta	0.138	0.204	0.191	0.675	0.002
Spiritual Constanta	0.038	0.194	0.055	0.196	0.005
Adversity Constanta	0.044	0.077	0.057	0.574	0.008
Internal Locus of Control	0.681	0.268	0.311	2.537	0.014
External Locus of Control	-0.466	0.582	-0.493	-0.801	0.426
Interaction between Intellectual Intelligence and Internal Locus of Control	0.021	0.025	0.807	0.828	0.011
Interaction between Emotional Intelligence and Internal Locus of Control	0.018	0.015	1.354	1.236	0.021
Interaction between Spiritual Intelligence and Internal Locus of Control	0.007	0.019	0.544	0.393	0.006
Interaction between Adversity Intelligence and Internal Locus of Control	0.017	0.012	1.090	1.400	0.016
Interaction between Intellectual Intelligence and External Locus of Control	-0.027	0.035	-1.173	-0.757	0.002
Interaction between Emotional Intelligence and External Locus of Control	-0.019	0.020	-1.679	-0.945	0.008
Interaction between Spiritual Intelligence and External Locus of Control	-0.019	0.027	-1.656	-0.684	0.046
Interaction between Adversity Intelligence and External Locus of Control	-0.028	0.018	-2.621	-1.588	0.017

Source: Processed Data, 2018

Based on Table 1, the result of Regression Analysis (MRA) in this research can be seen, hence the moderation regression equation can be formulated as follows:

$$Y = 16.621 + 0.357X_1 + 0.138X_2 + 0.038X_3 + 0.044X_4 + 0.681X_5 - 0.466X_6 + 0.021X_1X_5 + 0.018X_2X_5 + 0.007X_3X_5 + 0.017X_4X_5 - 0.027X_1X_6 - 0.019X_2X_6 - 0.019X_3X_6 - 0.028X_4X_6 + e$$

## **6. Hypothesis Test and Discussion**

### **The Effect of Intellectual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_1$ ) is 0.357 with significant level of 0.048 which is less than 0.05. It means that intellectual intelligence has positive effect on performance of taxation profession, hence  $H_1$  is accepted. This finding is in line with the perspective which states that intellectual intelligence is not only intelligence to conduct job but also intelligence to solve problem so it will help an individual to get efficient performance [24].

### **The Effect of Emotional Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_2$ ) is 0.138 with significant level of 0.002 which is less than 0.05. It means that emotional intelligence has positive effect on performance of taxation profession, hence  $H_2$  is accepted. This finding is in line with perspective [11] which states that high emotional intelligence is needed by an individual because in workplace this person will interact with many people. Various problem and challenges should be faced in workplace such as intense competition, demanding tasks, an uncomfortable work atmosphere and relationship problems with others. Good performance is produced by controlling emotion.

### **The Effect of Spiritual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_3$ ) is 0.038 with significant level of 0.005 which is less than 0.05. It means that spiritual intelligence has positive effect on performance of taxation profession, hence  $H_3$  is accepted. According to [25], an employee could show excellent performance if he gets opportunity to express all of her potency as a human. Spiritual intelligence teaches an individual to express and provides meaning for her behavior, so if he wants to show good performance, spiritual intelligence is needed.

### **The Effect of Adversity Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_4$ ) is 0.044 with significant level of 0.008 which is less than 0.05. It means that adversity intelligence has positive effect on performance of taxation profession, hence  $H_4$  is accepted. Adversity intelligence is an individual's ability level in managing their problem. An individual who works in taxation field with high adversity intelligence level will be always optimistic and find solution when get problem in their job. It will raise positive impact which causes success in every of her works and it will be reflected on her performance improvement.

### **Internal Locus of Control Moderates the Effect of Intellectual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_7$ ) is 0.021 with significant level of 0.011 which is less than 0.05. It means that internal locus of control strengthens the effect of intellectual intelligence on performance of taxation profession, hence  $H_5$  is accepted. According to [16], an individual who has internal locus of control is identified to rely her hope on herself and prefers to choose her ability than favorable situation. One of abilities which is mentioned in attribution theory is an individual intelligence level, intellectual intelligence which is an ability to learn from experience, able to think logically, and sensitive to the environment [26]. These two things will trigger an individual to reach optimum performance.

#### **Internal Locus of Control Moderates the Effect of Emotional Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_8$ ) is 0.018 with significant level of 0.021 which is less than 0.05. It means that internal locus of control strengthens the effect of emotional intelligence on performance of taxation profession, hence  $H_6$  is accepted. According to [27], internal locus of control is a condition in which individuals believe that they could control everything happens to them. A professional who works taxation field with internal locus of control will be more ready to face problem in calculating and reporting tax compared to those who has external locus of control. It is because internal locus of control helps an individual to take control and not being anxious and in hurry to decide so the performance will be better.

#### **Internal Locus of Control Moderates the Effect of Spiritual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_9$ ) is 0.007 with significant level of 0.006 which is less than 0.05. It means that internal locus of control strengthens the effect of spiritual intelligence on performance of taxation profession, hence  $H_7$  is accepted. According to [28], spiritual intelligence makes an individual truly intellectually, emotionally, and spiritually intact so it can be said that spiritual intelligence is a mental intelligence which can help human to heal and build a complete human. Internal locus of control will role on determining an individual work behaviour to be able to solve problem, control emotion, build relationship with other people and still adhere to the prevailing religious norms and professional ethics. If an individual has worked based on the prevailing ethics so her performance will be better.

#### **Internal Locus of Control Moderates the Effect of Adversity Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_{10}$ ) is 0.017 with significant level of 0.016 which is less than 0.05. It means that internal locus of control strengthens the effect of adversity intelligence on performance of taxation profession, hence  $H_8$  is accepted. A professional in taxation field who has adversity intelligence and internal locus of control will be able to manage problem. It will raise positive impact which causes success in every of her works and it will be reflected on her performance improvement.

#### **External Locus of Control Moderates the Effect of Intellectual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_{11}$ ) is -0.027 with significant level of 0.002 which is less than 0.05. It means that external locus of control weakens the effect of intellectual intelligence on performance of taxation profession, hence  $H_9$  is accepted. According to [29], an individual with external locus of control has less initiative and easy to give up. An individual with external locus of control believes that the performance tends to reward and hamper the development of intellectual intelligence.

#### **External Locus of Control Moderates the Effect of Emotional Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_{12}$ ) is -0.019 with significant level of 0.008 which is less than 0.05. It means that external locus of control weakens the effect of emotional intelligence on performance of taxation profession, hence  $H_{10}$  is accepted. An individual with tendency of external locus of control will feel reluctant to change their behavior, because they feel that they do not see themselves as the main source of success [30]. It tends to decrease self-motivation, easy to get stress because of the decrease of controlling emotion and have less empathy to the environment, hence it will affect their performance which is not optimum.

#### **External Locus of Control Moderates the Effect of Spiritual Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_{13}$ ) is -0.019 with significant level of 0.046 which is less than 0.05. It means that external locus of control weakens the effect of spiritual intelligence on performance of taxation profession, hence  $H_{11}$  is accepted. External locus of control will tend to have desire to use dishonesty or manipulation to achieve her personal goal because of lack of effort and only depends on luck [31]. External locus of control will decrease individual ability in balancing function which a rise from spiritual intelligence, so that it will have an impact on decreasing her performance.

#### **External Locus of Control Moderates the Effect of Adversity Intelligence on Performance of Taxation Profession**

Based on Table 1., the research finding shows that beta coefficient ( $\beta_{14}$ ) is -0.028 with significant level of 0.017 which is less than 0.05. It means that external locus of control weakens the effect of adversity intelligence on performance of taxation profession, hence  $H_{12}$  is accepted. A professional in taxation field with high adversity intelligence level will always be optimistic and be able to find solution in facing work problem. An individual with external locus of control will tend to have less optimistic behavior so they will only hope on luck in facing their problem.

### **7. Conclusion and suggestion**

The conclusion of this study is that intellectual intelligence, emotional intelligence, spiritual intelligence, and adversity intelligence have positive effect on performance of taxation profession. For moderating test, it is found that locus of control is a moderator of effect of intelligence level on performance of taxation profession.

Based on the above conclusion of this study, hence 1) Specific suggestion is proposed to the Head of Tax Service Office, i.e. in recruitment of prospective tax consultant, it should be considered that the four level of intelligences are used as a part of the evaluation. Besides that, it is important to recruit the prospective tax consultant who has tendency of internal locus of control which is measured with the level of effort and initiative. It can be seen in the process of work interview and 2) It is suggested for further research to add other cases to strengthen related research phenomenon in evaluating performance of taxation profession.

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