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Article

The Influence of Intellectual Intelligence (IQ), Emotional Intelligence (EQ), and Spiritual Intelligence (SQ) on the Performance of Inspectorate Employees of South Kalimantan Province

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Abstract: This Research is to analyze the effect of Intellectual Quotient (IQ), Emotional Quotient (EQ), and Spiritual Quotient (SQ) to the employee performance of Inspectorate South Kalimantan Province. All of The employee are involved as the samples, 81. Data are the perception of the employee regarding the variables. Technique of analysis is using multiple linear regression. Tests involved are Model Test (F), t Test, and classic Assumption test. Significant Test is connected to pvalue. The results show that (1) Intellectual Quotient (IQ) is influencing insignificantly to the employee performance; (2) Emotional Quotient (EQ) is influencing insignificantly to the employee performance; (3) Spiritual Quotie nt (SQ) is influencing significantly to the employee performance. The results also indicate that such effects need further research. Variables should be considered are attitude, operating standar and Technology.

Keywords: intellectual quotient (IQ); emotional quotient (EQ); and spiritual quotient (SQ); employee performance

Introduction

Organizational performance requires the intelligence of the human resources within it. Intelligence will address important issues or questions for the development of life and the company. The problems and questions that arise are challenges for achieving company goals. Achieving these goals will be preceded by improving the performance of intelligent individuals within the organization. This means intelligence will enhance individual performance in supporting the achievement of company goals or organizational performance.

The Inspectorate generally functions to ensure the achievement of BPKP performance goals. These two bodies have functions that support each other to achieve state objectives (BPKP 2014). BPKP directly handles government affairs in the field of national and regional financial supervision and development. On the other hand, the Inspectorate focuses more on local government. Thus, BPKP's performance indirectly reflects the performance of the Inspectorate.

BPKP also oversees the development of auditors in the Inspectorate. These two bodies, although separate, form a unified function and have representatives in every province in Indonesia to achieve governance objectives across Indonesia.

BPKP of South Kalimantan province has experienced good performance for a long time. For four consecutive years until 2010, BPKP received the best and fastest performance rating (Narti 2010). According to the main secretary of BPKP's circular number: SE-1812/SU/2014 dated October 23, 2014 (BPKP 2014), BPKP's performance in South Kalimantan is reflected in nine (9) aspects. The performance directly related to the Inspectorate includes achieving unqualified opinions (WTP) and improving the opinions of local government financial reports (LKPD). Other performances also indicate that the principles and standards are maintained by the Inspectorate as well.

Performance measurement is crucial in seeing employee contributions. According to Mathis and Jackson (2002:78), performance is basically what is done and not done by employees or competence. Measurement will reveal employee contributions in achieving goals. Aspects unrelated to

performance can be eliminated. Thus, in the long term, the company can achieve goals effectively and efficiently.

Intelligence is an important competency in work. According to Matthews et al. (2002:59), intelligence is a person's overall capacity for adaptation through effective cognition and information processing. Specifically, it relates to mental competence or higher-order skills such as understanding problem-solving, thinking, and dealing with complex and structured issues. Gottfredson in Lynn and Vanhanen (2002:20) states that intelligence is mental capacity, which includes learning speed, abstract thinking, and planning. Anastasi (1997:220) states that intelligence is not a single uniform ability but a composite of various functions, meaning intelligence has several detailed specifications.

BPKP and Inspectorate's performance shows the good performance of individuals within these bodies. Concerning the main duties and functions of these two agencies, it is evident that there are intelligent individuals among the employees. These include intelligence in audit coordination, meticulousness, and mental strength. Auditing requires intellectual intelligence as it relates to examining financial reports and government projects. Emotional intelligence is also needed because the job requires self-emotion control and others to create synergy for local government. Spiritual intelligence affects work because it ensures openness and honesty in sharing the meaning and purpose of clean and good governance.

Amram (2005) found that spiritual and emotional intelligence contributes to leader performance. However, emotional intelligence does not significantly contribute to leader performance from self-perception. Paisal and Anggraini (2010) found that spiritual and emotional intelligence affects employee performance, with spiritual intelligence being the dominant contributor.

Concerning different studies, several researchers explain. Ardana et al. (2013) found that Emotional and Spiritual Intelligence failed to predict the academic performance of accounting students. Gondal & Husain (2013) found that IQ did not significantly affect performance. Anggraeni (2012) found that IQ and EQ did not affect the performance of PON silat athletes.

Given the problems and gaps presented, the author is interested in further studying the "influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on the performance of employees at the South Kalimantan Inspectorate Office".

Problem Formulation

Based on the above presentation, the researcher formulates the following problems:

1. Do intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ) simultaneously affect performance?
2. Does intellectual intelligence (IQ) significantly affect employee performance partially?
3. Does emotional intelligence (EQ) significantly affect employee performance partially?
4. Does spiritual intelligence (SQ) significantly affect employee performance partially?

Research Objectives

To analyze the simultaneous influence of intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ) on performance.

To analyze the partial influence of intellectual intelligence (IQ) on employee performance.

To analyze the partial influence of emotional intelligence (EQ) on employee performance.

To analyze the partial influence of spiritual intelligence (SQ) on employee performance.

Research Benefits

The expected benefits of this research are:

1. Theoretical benefits: as an additional reference and study medium in the development of science, especially in human resource management.
2. Practical benefits: providing information to institution leaders about the influence of IQ, EQ, and SQ on employee performance.

Literature Review

Performance

Several experts elaborate on measuring employee performance within organizations. Daft (Daft 2008) suggests that employee performance is multi-dimensional because work has broad dimensions according to job characteristics and standards. Phillips (1999:174-175) states that good measurement focuses more on effectiveness by looking at the combination of cost, time, quantity, quality, and behavior index dimensions.

Intellectual Intelligence

Lynn and Vanhanen (2002:21) assert that testing and measuring intellectual intelligence include verbal reasoning, non-verbal reasoning, arithmetic, verbal comprehension, vocabulary, spatial abilities, and memory. Rivali (2003:227) lists dimensions forming intellectual abilities, including numerical intelligence, verbal comprehension, conceptual speed, inductive reasoning, deductive reasoning, spatial visualization, and good memory.

Emotional Intelligence

According to Yeung (2009:3-4), the dimensions of emotional intelligence are threefold: self-awareness, self-direction, and interpersonal intelligence. Self-awareness relates to the ability to identify one's moods and feelings and how they affect others.

Spiritual Intelligence

Spiritual intelligence (Bowell 2004:17-18) focuses on the question "WHY". It builds awareness of oneself rather than ideas, views, opinions, or experiences. Ultimately, it creates a sense of wonder and enthusiasm, happiness in life. Nggermanto (2002:123) states that someone with high SQ is someone who has strong principles and vision, can find meaning in every aspect of life, and can manage and endure difficulties and pain.

The Influence of Intellectual Intelligence on Performance

Cognitive ability, in this case, intellectual intelligence, is the best predictor for seeing someone's future performance (Hunter 1996:450). Research by Moustafa and Miller in 2003 also showed similar results. They studied the validity of cognitive ability test scores in the employee selection process. Intelligence tests are a precise tool for selecting employees, providing managers with the right decisions in choosing the needed employees.

The Influence of Emotional Intelligence on Performance

Employee performance lately is not only seen from intellectual factors but also determined by emotional factors. Someone who can control their emotions well will produce good performance. This is in line with Meyer's (2004) assertion that emotional intelligence is as important as the combination of technical and analytical abilities to produce optimal performance. One aspect of emotional intelligence is motivation.

The Influence of Spiritual Intelligence on Performance

Those who can give meaning to their lives and bring spirituality into their work environment will become better people, thus producing better performance compared to those who work without spiritual intelligence (Hoffman 2002:133).

Previous Research

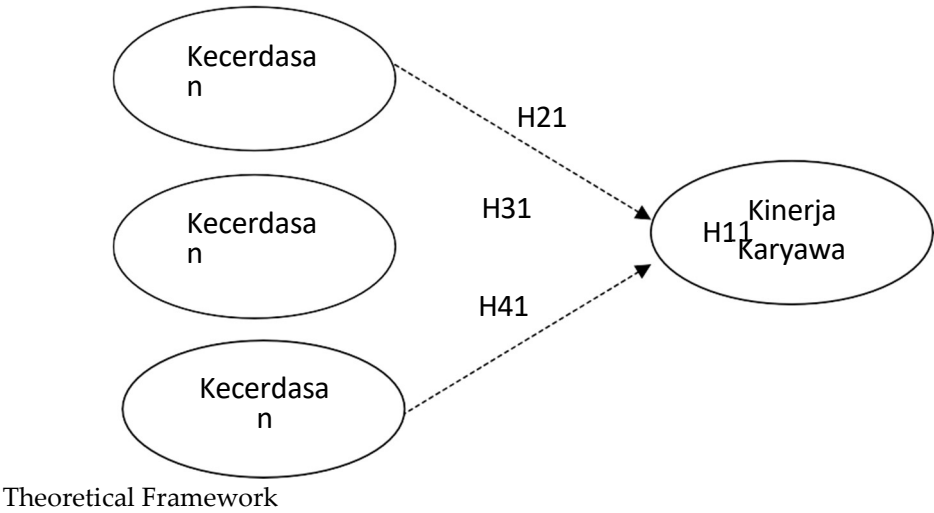
Performance in the academic world is not related to emotional intelligence except for one element. Shipley et al. (2010) found this in the academic world. In general, emotional intelligence is

not related to academic performance. However, one element of emotional intelligence, well-being, is related to academic performance. On the other hand, emotional intelligence is related to work experience and not age.

Emotional and spiritual intelligence is also related to business leadership except for self-assessment. Amram (2005) found that these two intelligences contribute to leadership. However, emotional intelligence does not significantly contribute to leadership performance from self-perception. Furthermore, among several dimensions of spiritual intelligence, only a few contribute significantly to leadership.

Employee performance is also influenced by spiritual and emotional intelligence. Paisal and Anggraini (2010) examined the LBPP-LIA. The result is that spiritual and emotional intelligence affect employee performance. Spiritual intelligence contributes the most to employee performance.

Some research explains it. Ardana, et al. (2013) Emotional Intelligence, Spiritual Intelligence failed to predict academic achievement of accounting students. Gondal & Husain (2013) found that IQ does not significantly affect performance. Anggraeni (2012) found that IQ and EQ had no effect on the performance of PON silat athletes.



Research Method

Type of Research

This research uses an explanatory type of research. Explanatory research is research that explains the causal relationships between variables affecting the hypothesis (Zikmund et al. 2010). This is in accordance with the research objective, which is to explain the causal relationship that occurs between the independent variables and the dependent variable by testing the hypothesis.

Unit of Analysis

The unit of analysis in this research is the employees of the Inspectorate of South Kalimantan Province. The perception about self-performance and the level of usage of intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ).

Population and Sample Size

The population in this study consists of all employees of the Inspectorate Office of South Kalimantan, totaling 81. The sampling technique used is saturated sampling. Saturated sampling is the entire population taken as a sample. The returned questionnaires totaled 56, and 49 were feasible to test the hypothesis.

Research Variables and Operational Definitions

The research variables consist of three variables: two independent variables and one dependent variable. The independent variables in this study are intellectual intelligence (x1), emotional intelligence (x2), and spiritual intelligence (x3), while the dependent variable is employee performance (y). Intellectual intelligence (Lynn & Vanhanen 2002:21) includes verbal reasoning, non-verbal reasoning, and mental arithmetic. Emotional intelligence (Yeung 2009:3) includes self and other emotion identification, understanding self and other emotions, and managing self and other emotions. Spiritual intelligence (Nggermanto 2002:123) includes principles, vision, work and life meaning, managing difficulties and pain, and enduring hardships and pain.

Data Collection

The questionnaire used in this research is direct and closed-ended, meaning that the questionnaire is directly given to respondents, and respondents are required to choose from the available answers (Sugiyono 2010).

Data Analysis Technique: Multiple Linear Regression

Multiple linear regression aims to create a model that predicts the value of the dependent variable (Berenson, Levine & Krehbiel 2012:522). The multiple linear regression model is as follows (Berenson, Levine & Krehbiel 2012:579):

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_i$$

Y_i = Variabel Dependen responden i (Kinerja)

β_0 = Intercept untuk Populasi

β_1 = Slope Y dengan Variabel $X_1, X_2, \dots, X_k$ Konstan

$X_1 \dots X_3$ = Variabel Independen. X_1 = Kecerdasan Intelektual X_2 = Kecerdasan Emosional X_3 = Kecerdasan Spiritual

ϵ_i = Error acak pada Y untuk observasi i

$$Y_i = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon_i$$

Where:

Y_i = Dependent Variable for respondent i (Performance)

β_0 = Intercept for the Population

β_1 = Slope of Y with Variable $X_1, X_2, \dots, X_k$ Constant

$X_1 \dots X_3$ = Independent Variables. X_1 = Intellectual Intelligence, X_2 = Emotional Intelligence, X_3 = Spiritual Intelligence

ϵ_i = Random error in Y for observation i

Regression requires several important tests to assess model goodness (F-test), variable significance (t-test), and predictive ability (classic assumption test). The calculation tool used is SPSS version 22.

Hypothesis Testing I: F-test and t-test (Hypotheses 2-4)

The F-test is used to test whether the model, i.e., variables X, corresponds with variable Y (Berenson et al. 2012). The confidence level used is 95% or a significance level (α) of 0.05 (5%) with degrees of freedom (df) = (k-1)(n-k).

Research Results

The questionnaire has passed validity and reliability tests and can therefore be used for hypothesis testing. Additionally, classic assumption tests were conducted to assess the significance of the variables and the predictive ability of the research model.

Hypothesis Testing

Regression Calculation Results:

Variabel	Coefficient	t	Sig
Constant	4.618	.856	.397
Intellectual Intelligence	-.068	-.347	.730
Emotional Intelligence	.336	1.696	.097
Spiritual Intelligence	.465	3.275	.002
R Square	.541		
Adjusted R Square	.510		
F	17.647		
sig	.000		

⁴Source: Processed data, SPSS version 22 Appendix IV.

Hypothesis 1: The F-test shows that the research model is significant and good. According to Berenson (2012), Ghozali (2009), and IBM-SPSS (2015), this is derived from the significant value because the p-value (Sig. 2-tailed) is below 0.05 (Berenson 2012). Table 5.72 shows that the F value is 17.647 and the significant value is below 0.05. This means that the model is significant in explaining changes in performance variables.

The explanatory ability of the model is assessed by R Square (Berenson 2012), which is 0.541. This means the model can explain 54.1% of the performance. The remaining 45.9% is explained by other variables. When comparing models, the explanatory ability value is 51%. Berenson (2012) explains that the best research has a higher adjusted R Square. Adjusted R Square adjusts the number of variables and the number of samples.

Hypothesis 2: The first hypothesis is rejected. The resulting sig value is 0.730. The regression coefficient shows a value of -0.068. This means that the influence of intellectual intelligence is not significant on employee performance and is negative.

Hypothesis 3: The second hypothesis is rejected. The resulting sig value is 0.097. The regression coefficient shows a value of 0.336. This means that the influence of emotional intelligence is not significant on employee performance but is positive.

H3 : The second hypothesis cannot be accepted. The resulting sig value is 0.097. The regression coefficient shows a value of 0.336. This means that the effect of emotional intelligence is not significant on employee performance but positive.

H4: the third hypothesis cannot be rejected. The resulting sig value is 0.002. The regression coefficient shows a value of 0.465 This means that the effect of spiritual intelligence is significant on employee performance, as well as positive.

$$Y_i = 4,618 - 0,068IQ + 0,336EQ + 0,465SQ$$

This model provides an overview of constants and Y values after changes in X (IQ, EQ and SQ). changes in X (IQ, EQ and SQ).

The IQ coefficient is -0.0681. Negative indicates the opposite direction of change. If the use of IQ is increased, the performance value will decrease -0.0681. The EQ coefficient is 0.336. If the use of EQ is increased, the performance value will increase by 0.366. The SQ coefficient is 0.465. If the use of EQ is increased, the performance will increase by 0.465. But what is significant is SQ.

Discussion

Influence of Intellectual Intelligence on Performance

The first hypothesis cannot be proven. This means that intellectual intelligence does not have a significant impact on employee performance. This finding does not support the opinions of Spearman as cited in Lynn and Vanhanen (2002:20), Amram (2005), and Paisal and Anggraini (2010). However, it aligns with the studies by Gondal & Husain (2013) and Anggraeni (2012) that IQ does not significantly affect performance, specifically in the context of the performance of PON silat athletes.

Influence of Emotional Intelligence on Performance

The second hypothesis cannot be proven. This means that emotional intelligence does not significantly influence employee performance. This result does not support the views of MTD Training (2010), Amram (2005), and Paisa and Anggraini (2010). Conversely, it supports the findings of Ardana et al. (2013) that emotional intelligence fails to predict the academic performance of accounting students, and Anggraeni (2012) that EQ does not affect the performance of PON silat athletes.

Influence of Spiritual Intelligence on Performance

The third hypothesis can be proven. This means that spiritual intelligence significantly influences employee performance. This finding supports the opinions of Amram (2005) and Paisal and Anggraini (2010). However, it contradicts the study by Ardana et al. (2013) that spiritual intelligence fails to predict the academic performance of accounting students.

Implications of the Research Findings

The theoretical implications reveal several things. Firstly, spiritual intelligence becomes important when technology and work systems and work standards are high and integrated (online). Secondly, intellectual intelligence is important but can be relatively replaced by technology. Third Emotional intelligence is also important but relatively

Emotional intelligence is also important but is relatively not used and felt due to the integrated work system and high work standards (online). Managerially, spiritual intelligence must be greatly strengthened. However, what needs to be considered is the work system and work standards and an integrated system. The other two intelligences will be relatively helpful and tend to be more helpful.

Research Limitations

More extensive research to further clarify the effect of intelligence on performance. Note that the type of organization must be relatively the same. It can also be researched across types of organizations so that the general pattern of the influence of intelligence is known. It is necessary to study other variables that affect performance. Other variables are equivalent at the individual level: motivation, attitude and the like. Moderation research is also important. It is understood that intelligence affects performance. However, organizational systems and high and unified operating standards (Online) are thought to have an effect.

Conclusions and Suggestions

Conclusions

1. Intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ) simultaneously (together) affect employee performance.
2. Intellectual intelligence (IQ) has an insignificant effect on employee performance. Inspectorate of South Kalimantan Province.
3. Emotional intelligence (EQ) has an insignificant effect on employee performance. company employees of the Inspectorate of South Kalimantan Province.
4. Spiritual intelligence (SQ) has a significant effect on company performance employees of the Inspectorate of South Kalimantan Province.

Suggestions

1. Spiritual intelligence needs to be controlled. This means that the dimensions of spiritual intelligence need to be enhanced by training and various programs. The focus is equally on almost all of its dimensions, namely principles, vision, meaning of work and life, managing pain and adversity, and persevering in difficulty and pain.
2. Work systems, high standard and unified procedures need to be maintained. This will help employees in their work.

3. Emotional intelligence, each of which is often used by employees, needs to be maintained. The focus is on almost all dimensions of emotional intelligence. But the more frequent dimension is the identification and understanding of emotions. So that employees can connect their management with work standards and systems.

4. Intellectual intelligence also still needs to be maintained at the employee level. Generally the same in all dimensions, especially verbal reasoning and non-verbal reasoning. So that employees can connect the application and the work at hand.

5. Factors surrounding the environment in the organization need to be maintained. Standards, technology applications and relationship patterns are the basis for the influence of variables in this study.

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