

Influence of Spiritual Intelligence and Role Stress on performance auditors with Psychological Well-Being as a Moderate (Study at the inspectorate of South Sulawesi Province)

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Abstract— Community confidence in the accountant profession has now undergone significant changes as a result of some auditing failure cases. The performance of poor auditors in carrying out tasks can be affected by conditions where auditors are vulnerable to occupational stress. Working conditions that are less conducive can affect the performance of the auditor so as to influence the community's confidence in the auditor as an independent party in the auditing of financial statements. This research is a quantitative study with a descriptive approach. Method of collecting data using questionnaires shared directly on the internal auditor of the Inspectorate of South Sulawesi Province. The data used in the research is the primary data collected through questionnaire surveys. Data analysis uses multiple linear regression analyses and moderating regression analyses with interaction test approaches. The results showed that spiritual intelligence has a positive effect on the performance of Auditors, role stress negatively affects the performance of auditors, psychological well-being is able to moderate spiritual intelligence to the performance of Auditors, as well as psychological well-being unable to moderate the role of stress on the performance of Auditors in the Inspectorate of South Sulawesi Province. The implications of this research are expected to be the level of stress experienced by the auditor at the Inspectorate of South Sulawesi Province can be solved by implementing spiritual intelligence. The Spiritual intelligence owned by the auditor when it supports the psychological well-being, then the auditor will be able to control itself and encourage to improve the quality of its performance.

Keywords— *Spiritual Intelligence, Role Stress, Performance Auditor, Psychological Well-Being.*

I. INTRODUCTION

Community confidence in the accountant profession has now undergone significant changes as a result of some auditing failure cases. As with the case in the year 2017 Inspekturjenderalkemendessugito, allegedly gave the money of Rp 240 million to two BPK, namely Rochmadi Sapto Giri as the main Auditor of the State Financial Audit (BPK), and Ali Sadli, as the head of the Sub Auditorat III of the state financial Auditorat. According to the prosecutor, the money of Rp 240 million was allegedly given with the intention that Rochmadi gave a unqualified opinion against the examination results report (ERR) over the financial statements of Kemendes fiscal year 2016. As such, bribes are alleged to cover findings in the report of the examination results report (ERR) of the financial

statements of Kemendes in 2015 and Semester I 2016, amounting to Rp 550 billion (Belarminus, 2017).

The performance of the auditor may also be interrupted if the auditor has no spiritual intelligence. One of the cases resulting from low level of spiritual intelligence that auditor has we can see in SNP Finance case that occurred at the beginning of October 2018. The case involves two public accountants (AP) and one public Accountant (KAP) that is judged not to provide opinion that corresponds to the actual condition in the annual financial statement of the audit of PT Sunprima Nusantara financing (SNP Finance) so that they are subject to administrative sanctions by the Financial Services Authority (OJK). Thus causing the loss of many parties including banking. The case clearly signifies that both AP and one HOOD do not have a good spiritual intelligence, since one component of the spiritual

intelligence is absolutely honest. In addition, the main characteristic of spiritual intelligence is the realization of a person to use his experience as the application of value and meaning (Yanti, 2012; Dalli DKK., 2017)

Various cases of auditory failure affecting the performance of the auditor should not occur if every auditor has the understanding, knowledge, and willingness to adequately apply moral and ethical values in the execution of his professional work resulting in better performance. The demands of high employment and the ability to be professional become a challenge that must be fulfilled by an auditor because of its high responsibility (Sudirman., 2002). The demands of a high role can cause stress and discomfort to work and can lower the motivation of work because it has a negative impact on the behavior of individuals, such as the occurrence of work tension, the number of displacement, decreased work satisfaction so that it can reduce the performance of the overall auditor (Fanani et al, 2008).

Performance of poor auditors in carrying out tasks can be influenced by conditions where auditors are vulnerable to working stress. Working conditions that are less conducive can affect the performance of the auditor so as to influence public confidence in the auditor as an independent party in the audit of financial statements (Hanif, 2013). Individuals who are required to interact with many people both inside and in a wide variety of desires and expectations are likely to be vulnerable to the role of stress.

The pressure of role stress is an effect not only on the auditor in relation to the performance of the auditor itself but also to the public accountant firm in which they work. It is in line with wiryathidkk (2014) stating that the profession in accounting especially for auditors is a profession that has a high level of stress. Stress at some level can precisely motivate someone to improve performance and get the job done. However, excessive levels of stress can have a negative impact that can lead to decreased performance, work dissatisfaction, and can lead to depression and anxiety. The three elements of role stress as expressed by Fogarty et al, (2000) are role conflict, role ambiguity, and role overload (role overloads).

The performance of the auditors is not only seen by the perfect working ability, but also the ability to master and manage themselves and the ability to nurture relationships with others. Psychological factors that affect the ability of accountants in its organization include the ability to self-manage, the ability to coordinate emotions in themselves, and to do quiet thinking without being carried away with emotions (Nugroho and Alim, 2016). Intellectually intelligent accountants are not necessarily able to provide

optimum performance to the organization in which they are working, but the accountant who is also intelligent emotionally and spiritually will certainly show the maximum performance in which they work. Spiritual intelligence allows people to think creatively, insightful, create, or even change rules, which makes the person can work better. In short, spiritual intelligence is able to integrate its two abilities with intellectual intelligence and effective emotional intelligence (Grece and Yenni, 2016). Auditors with the low level of spiritual intelligence will certainly affect the performance of the auditor, because the low level of spiritual intelligence also affects the intellectual intelligence and emotional intelligence of auditors so that the auditor's performance is not optimal and the task being executed tends not to conform to professional standards. A person with good psychological well-being who is able to realize his or her potential continuously, able to accept himself as it is, able to establish a warm relationship with others, have independence, have a sense of life and able to control the environment (Quilim et al., 2016). Prosperity and happiness are something that every individual in life in this world wants to have. Psychological well-being or psychological well-being is and mental health, the inclusion of self-reliance, and the relationship of positivity with others (Wikanaesians and Prabowo, 2015). If the auditor can raise his/her on the right portion, have satisfaction and set the mood and supported with the psychological well-being aspect of him is expected to improve the performance in running his assignment. The high level of occupational stress is believed to be addressed by every individual if every individual has good psychological well-being (Rizkia and Reskino, 2016). As well as the spiritual intelligence owned by the auditor when supported by psychological well-being within it, auditors will be able to control themselves and encourage them to improve their performance. The objectives of this research include: 1) to know the impact of spiritual intelligence on the performance of Auditors, 2) to know the effect of role stress on the performance of Auditors, 3) to know the relationship of moderate psychological well-being to the spiritual intelligence with the performance of Auditors, 4) to know the relationship of moderate-being psychological well-being against role stress with the performance.

II. LITERATURE REVIEW

1. Goal Setting Theory

This theory was proposed by Edwin Locke in 1978. This theory explains the relationship between goals and behaviors. If one understands the purpose well, it will affect its performance. Locke suggests that the intention of achieving a goal is a major source of work motivation. The goal will tell an individual what to do and how much effort to be spent. This theory explains that a person's behavior is determined by two Cognition: the values and intentions (destination) (Wardhana et al 2015). The goal-setting theory explains that the purpose and intent of a conscious individual is the primary determinant of behavior. Individual behavior will continue until that behavior reaches a higher level of performance. According to this theory, performance will depend on the difficulty level of goal, detail goal, and one's commitment to purpose.

Auditors who can understand what they are about and what he expects for their performance, will not be distorted when they get pressure from the employer or the inspected entity and complex audit tasks. An understanding of its purpose can help auditors perform their work well. Auditors should understand that the task of the auditor is to provide professional services to assess the fairness of financial information presented management to the public who are concerned about the financial statements. Through such understanding, auditors will certainly be professional or adhere to the prevailing professional standards and in accordance with the ethics of the profession, although in the task of his audit there is a barrier.

2. Role Theory

Role theory can be translated into role theory. Robbins (2008) described the term role as a series of behavioral patterns that are closely related to someone occupying a specific position in a social unit. Khan et al (1964) in Murtiasri and Ghazali (2006) The Role theory emphasizes individual traits as social actors who study behaviors according to their positions in the work environment and society. The role theory also states that individuals dealing with levels of role conflict and high role obscurity will experience anxiety, become more dissatisfied, and do the work less effectively compared to other individuals (Agustina, 2009).

Harijanto et al, (2013) The concept of the role theory reflects the position of an individual in the midst of society in the social system that has a relationship with its rights and obligations and authority and responsibilities. Everyone has a role, whether in the family, work or social community, where in each of these roles has different behaviors. By looking at the number of roles that an auditor must run in his daily work, it is clear that the role theory can be applied to analyse any relationship in the

interactionsocial involving the auditor. Thus, role theory can be applied to analyse any relationship between individuals, individuals with individual groups, or among individual groups.

3. Spiritual Intelligence

The Model of intelligence found after intellectual intelligence and emotional intelligence is spiritual intelligence or commonly called spiritual intelligence or spiritual quotient. Spiritual Intelligence is the intelligence that establishes a person's character for the better and has profound meaning, and can be used as a benchmark to assess that the path of life or actions of a person is more meaningful than the way of life of others (Zohar and Marshall, 2000 in Dalli et al., 2017). Spiritual intelligence is the basis, which can effectively streamline the functioning of intellectual intelligence and emotional Intelligence (Hanafi, 2010). Setyawan (2004) in Dalli et al. (2017) presents five spiritual intelligence components which include absolute honesty, openness, self-knowledge, focus on self-contribution, and non-dogmatic spiritual. The main feature of this spiritual intelligence is the realization of a person to use his experience as the application of value and meaning (Yanti, 2012; Dalli et al., 2017). Through spiritual intelligence, auditors can interpret every job done, this will make the auditor can express all the potential of its own so that it can demonstrate optimal performance (Greece and Yenni, 2016). As for the Islamic perspective, spiritual intelligence is the human ability to fulfill the need of its prayer in relation to worship, so that man can return his creator in a holy state. The need of this spirit is found in the word of God SWT found in Al-Quran Surah Al-Muzammil verse 8: "Call on the name of your lord, and worship him with diligence." QS. Al-Muzammil: 8).

4. Role Stress

Lina and Hartono (2018) Role stress is a condition in which a person is affected by something vague and conflicting so that other acts that can cause it is not independent so that the results of his work become biased and detrimental to certain parties. Sari and Suryanawa (2016) The pressure of the role is an effect not only on the auditor in relation to the performance of the auditor itself but also to the HOOD in which they work. In line with research Wiryathi et al (2014) stating that the profession in the field of accounting, especially auditors, is a profession that has a high level of stress. Stress at some level precisely – can motivate someone to improve performance and finish his work. However, "excessive levels of stress can negatively impact the performance, work dissatisfaction, and can lead to depression and restlessness (Rizkia and Reskino, 2016).

Occupational stress is often associated with an auditor's profession. Auditors are potentially stressful professions due to the large number of role pressures in their work. Reni (2008) The role of stress that struck the auditor can be derived from the work environment and personal problems carried on the job. For example, auditors are faced with an independent employer, thus suppressing the auditor to provide an opinion that does not conform to the audit evidence. The three elements of role stress as stated by Fogarty et al (2000) are role conflict, role ambiguity, and role overload (roles). The element is according to Wiryathi et al (2014) as the cause of psychological syndrome from emotional fatigue, depersonalization, and decreased work performance, which arises among individuals who work with others.

5. Performance Auditor

According to Hendri (2013) Etymologically, performance comes from the word performance. Nugraha and Ramantha (2015) performance come from the word job performance or actual performance (the achievement of actual work or achievement achieved by a person), namely the work in the quality and quantity achieved by an officer in performing his duties in accordance with the responsibilities given to him. Performance is essentially explained as to how successful someone is in doing his job. Performance appraisal is said to be good if it exceeds the target or previous expected role. The performance of the auditor is the act of execution of the audit task completed by the auditor within a certain period. Putri and Suputra (2013) performance are interpreted as a result that is suitable for the purpose of being achieved in order to accomplish its work using the time as efficiently as possible to obtain satisfactory results.

Arianti (2015) said that the performance achievement of better auditors should be in accordance with the standard and time period, namely the quality of work is the quality of completion of work by working based on all capabilities and skills, and knowledge owned by the auditor; Working quantity is the amount of work that can be completed with the target that is the responsibility of the auditor's work, as well as the ability to utilize supporting facilities and infrastructure work, the accuracy of the time it is accurate completion of the work in accordance with the available times (Arianti, 2015).

6. Psychological Well-Being

Psychological well-being is an individual condition that has a positive attitude, both to himself and to others. These positive attitudes are characterized by the ability to make their own decisions and regulate their behavior (Rizkia and Reskino, 2016). Psychological well-being, a person in the

workforce is an important topic in shaping the behavior of a person or a situation in a working environment. Gratia et al (2014) Psychological well-being plays a fairly important role in overcoming role stress and improving the performance of Auditors. The level of stress work is overcome by the individual when each individual has good psychological well-being.

Misero and Hawadi (2012) Operationalize psychological well-being into six major dimensions, i.e. autonomy (autonomy), Environmental mastery (environmental Mastery), personal growth, Positive relationships with others (purpose in life), and self-acceptance for the purpose of the person. Tanujaya (2014) to be said to have good psychological well-being is not merely free from negative mental health indicators, such as free from anxiety, the achievement of happiness, and so on. But another important thing to note is that ownership will be self-acceptance, a positive relationship with others, the autonomy, the ability to overwhelm the environment, ownership of the purpose and meaning of life and the ability to have a sense of sustainable growth and self-development

7. Performance in an Islamic Perspective

The performance of the auditors is not only seen by the perfect working ability, but also the ability to master and manage themselves and the ability to nurture relationships with others. In order to be able to produce good performance, it is necessary for us to give effort or hard work as found in the Qur'an al-Tawbah verse 105 God says: And say "work ye, then God and His messenger and the believers will see your work, and you will be returned to (Allah) who knows of the unseen and the real, then preached to you for the reproach of the word" (QS. At-Tawbah: 105).

The passage teaches that we are not only doing special worship, such as praying, but also working to find what God has given to the Earth. The Islamic religion sees work as of worship and Jihad if a person who is working remains obedient to the rule of Allah which is accompanied by a sacred intention. The orientation of the performance in the Islamic view is not only to maximize profit, but the performance orientation needs to include wider and comprehensive dimensions such as stakeholder welfare and future generations. Moreover, everything we do should be done neatly, properly, orderly, and orderly. It is a key principle in Islamic teachings. According to the words of the Prophet Muhammad in a hadith narrated by Imam Thabrani: "Indeed, Allah loves people who are doing something of work, done in Itqan (precisely, directed, clear and complete)." (NARRATED by Al-Tabaraani).

III. RESEARCH METHOD

1. Research Approaches

This type of research is quantitative research a descriptive approach. The purpose of this descriptive research is to test the hypothesis or to answer questions relating to the status of the subjects being researched. This type of research generally relates to the assessment of attitudes or opinions on individuals, groups or organizations, events or procedures

2. Population and Sample

The type of data used in this study is the type of subject data obtained from the questionnaire that was distributed to the respondent, the Inspectorate of South Sulawesi Province. The criteria of officers in the sample is a permanent employee who has minimal work for 1 year in the Inspectorate of South Sulawesi Province. Reason selected has a one-year work experience because it has time and experience to adapt and assess the conditions of its working environment

The data sources used in this study are primary data and secondary data. The primary Data in this study is the response that will be answered directly by the research subject through the questionnaire. Secondary data is data that has been processed and obtained from local agencies or from related parties.

3. Analysis Method

Data analysis is used to simplify data to be easier to interpret, processed by using existing formulas or rules according to the research approach. Data analysis is an activity that is done to process and analyze the data that has been collected. In this study, researchers used quantitative analysis. Quantitative analysis is a form of analysis that is devoted to large data grouped into the categories of tangible numbers. Data analysis methods use descriptive statistics, data quality tests, classic assumption tests and hypothesis tests with the help of computers through the IBM SPSS 21 for Windows program.

IV. RESULTS AND DISCUSSIONS

1. Effect of Spiritual Intelligence on Performance Auditor

The first hypothesis (H1) proposed in this study is that spiritual intelligence has a positive effect on the auditor's performance. Based on multiple regression test results, the first hypothesis (H1) In this study was received. The results of this study showed that most of the Inspectorate of South Sulawesi Province considered that with the spiritual

intelligence and always involve Allah SWT in every work carried out then the auditor will feel more passionate and full responsibility to do the job with maximum results. This means that the greater the spiritual intelligence owned by an auditor, the higher the responsibility in carrying out its clear duties can improve the performance of the auditor. Thus the first hypothesis was received.

The results of this study showed that spiritual intelligence positively affects the auditor's performance. Through spiritual intelligence, auditors can interpret every job done, this will make the auditor can express all the potential that is owned so as to demonstrate the optimal performance and make the auditor know the objectives that will be achieved in carrying out its duties so that the auditor is more enthusiastic and responsible in carrying out its duties. To produce a good performance, it takes effort and hard work as found in the Surah At-Tawbahayat 105 God said: And say "work ye, then God and His messenger and the believers will see your work, and you will be returned to (Allah) who knows of the unseen and the real, and then preached to you what you have done" (QS. At-Tawbah: 105).

The passage teaches that we are not only doing special worship, such as praying, but also working to find what God has given to the Earth. Islamic religion sees work as worship and jihad if a person who is working remains obedient to the rules of God ALMIGHTY accompanied by the intention of the holy. In line with the goal-setting theory first proposed by Edwin Locke in 1978, this theory explains the relationship between goals and behaviors. If one understands the purpose well, it will affect its performance. The goal will tell an individual what to do and how much effort to be spent. With an understanding of its purpose can help auditors in the Inspectorate of South Sulawesi Province run the job with good. Through such understanding, auditors will certainly be professional or adhere to the prevailing professional standards and in accordance with the ethics of the profession, although in the task of his audit there is a barrier.

The results of the research strengthened the results of the research of Hanafi (2010), Nugroho and Alim (2016), and Greece and Yenni (2016) stating with spiritual intelligence, auditors can interpret every job done, this will make the auditor can express all the potential that has to be able to demonstrate optimal performance so that if you want to show good performance then it needs spiritual intelligence. It is not in line with the research of Agung and Suprasto (2016) stating that the auditor's salary also affects the performance of an auditor. In addition, Putra and Latrini (2016) also mentioned that not only is the spiritual intelligence that can affect the auditor's performance, the

organizational commitment is also one of the factors that can adversely affect the performance of an auditor.

2. Effect of Roll Stress on Performance Auditor

The second hypothesis (H2) proposed in this study is negative role stress on the performance of Auditors. Based on multiple regression test results, the second hypothesis (H2) in this study was received. The results showed that most auditors of the provincial Inspectorate of South Sulawesi considered that the role conflicts, the obscurity of the role, and the excess role faced by auditors in carrying out their duties can adversely affect the performance produced by auditors. The higher the level of stress perceived by auditors, the higher the performance of Auditors. Thus, a second hypothesis was received.

In addition to the effect of the auditor's performance, the role pressure will also affect the place or the auditor's agency to work. It is not in accordance with the words of the Prophet Sallallahu Alaihi Wassalam in a hadith narrated by Imam Thabrani: "Indeed, Allah loves people who are doing something of work, done by Itqan (precisely, directed, clear and complete)." (NARRATED by Al-Tabaraani).

The hadeeth explained that Allah ALMIGHTY loves the people who do the work and the responsibilities are as hastening, directed, clear, and complete. In order not to inflict harm on both oneself and against others and not cause any conflicts that may occur. This is in line with the role theory expressed by Khan 1964, which states that individuals dealing with the level of conflict of the role and the confusion of high roles will experience anxiety, become more dissatisfied and do the work less effectively than other individuals who have an impact on where they work.

The results of this study strengthened the research of Wiryathid et al (2014), Rizkia and Reskino (2016), and Ermawati et All (2014) stating that excessive role stress can negatively impact performance, work dissatisfaction, and can lead to depression and anxiety. But it is the case with the research Fiscal DKK (2012) and Gusti (2017) stating that not only the role of stress that can decrease the performance of auditors but still there are some other factors such as audit burnout, work experience, work autonomy. Some of these factors will also have a negative impact on the performance of Auditors.

3. The Influence of Psychological Well-Being in Moderate The Relationship Between Spiritual Intelligence and Performance Auditors

The hypothesized third (H3) proposed in this study was the psychological well-being influence in moderate the relationship between spiritual intelligence and the performance of Auditors. Based on the results of a regression in the interaction test approach indicates that the third hypothesis (H3) filed in this study was proven or accepted. This proves that the auditors who have a high spiritual intelligence will give a sense of responsibility for the task that is secure to him so as to encourage the auditor to continue to improve its performance. However, spiritual intelligence will be maximal when supported with a positive attitude that is always applied in self or can be called by psychological well-being.

An auditor who is able to apply the meaning of spirituality in his daily life will feel his life and his work more meaningful (Dalli et al, 2017). This will motivate them to work better, thus the performance is also well produced. The auditor profession is one of the professions with a high level of stress. Excessive stress can give a negative effect on the performance produced by the auditor. Spiritual intelligence is another factor that can motivate the improvement of auditor performance. Spiritual intelligence is a person who has the ability to put themselves and can accept the opinions of others openly, set the mood, and keep the burden of stress not paralyzing the ability of thinking, empathizing, and praying (Agung and Suprasto, 2016). It is necessary because in conducting audit tasks, in the division of tasks the auditor is divided into a team or group. So it can be said that the auditors at the Inspectorate of South Sulawesi Province have good spiritual intelligence.

Understanding the spiritual intelligence owned by the auditors in the inspectorate of South Sulawesi Province can improve the performance of the auditor, which is supported by the psychological well-being aspect. Hanafi (2010) If an auditor who has good spiritual intelligence and puts his emotions on appropriate portions, able to parse the satisfaction and set the mood as well as supported with the psychological well-being aspect of him is expected to improve performance in running his assignment. Similarly, some auditors of South Sulawesi Province Inspectorate also have and understand the application of spiritual intelligence supported with the psychological well-being aspect in carrying out its work so that the results of the performance of the auditors are satisfactory.

4. The Influence of Psychological Well-Being in Moderate Relationship Between Role Stress and Performance Auditors

The fourth hypothesis (H4) proposed in this study was the psychological well-being influence in moderate the relationship between role stress and the performance of Auditors. Based on the regression results The interaction test approach indicates that the fourth hypothesis (H4) filed in the study was not proven or rejected. This proves that the role of stress experienced by the Auditor Inspectorate of South Sulawesi Province is able to reduce the performance of auditors. Furthermore, auditors who have already experienced role stress in their work environment although supported with the psychological well-being aspect will not be enough to motivate the auditors to improve their performance. So the fourth hypothesis (H4) stating psychological well-being moderate stress to the performance of auditors is not proven or rejected

There are three elements of role stress as expressed by Fogarty et al. (2000) i.e. role conflict, role ambiguity, and role overload (roles). Ramadika (2014) Role conflict arises because there are two different orders that are accepted simultaneously and the implementation of one of the orders will result in the neglect of the other orders that cause discomfort in the work and can reduce the motivation of work because it has an impact on the behavior of individuals such as the occurrence of work tension, many people move, decreased job satisfaction. Putra and Ariyanto (2012) also stated that role conflicts significantly negatively affect the performance of auditors.

Ramadan (2011) A person can experience the obscurity of the role when they feel there is no clarity in regards to the work undertaken. Utomo (2011) is a role ambiguity that negatively affects performance. In line with Azhar (2013) stating that role ambiguity occurs when a person has no information, a clear direction, and purpose regarding the role or tasks that it needs to perform. It can give rise to a lack of understanding of the privileges and obligations that have to do the work so as to erode confidence, and inhibit Kinerjapekerjaan.

Excess role or workload is a condition where one has too much work to be done or under strict time schedule stress. The absence of planning on the needs of Labor can make the auditor experienced an excess role (Ramadika et al, 2014). Almer & Kaplan (2002) An auditor who undergoes role overloads may have an impact on their work. As a result, the person is tired and is in high voltage. This may degrade the performance of the person.

Based on the first research, it can be an amplifier or justification that the impact arising from the role of stress experienced by the auditor of the inspector of South Sulawesi province is not enough if it is only addressed with

an understanding of the psychological well-being aspect to each auditor. Although the auditors have good psychological well-being will not be able to complete the role stress experienced by the auditor, if not coupled with the search for another way that can benefit the auditor and its service by means of Musyarwarah or by conducting an evaluation of each period related to performance in order to carry out improvements especially related to the performance of Instansitercall.

V. CONCLUSION

This research aims to determine the influence of independent variables, namely spiritual intelligence and role stress to dependent variables, namely the performance of Auditors and the interaction of moderation variables is psychological well-being.

1. Based on the results of the analysis shows that spiritual intelligence positively affects the auditor's performance. This has a better understanding of spiritual intelligence that is owned by the auditors of the Inspector of South Sulawesi Province, then the resulting performance will also be better, so as to improve the performance of the Auditor Inspectorate of South Sulawesi Province.
2. Based on the results of the analysis indicates that the role of stress negatively affects the auditor's performance. Most auditors of the provincial Inspectorate of South Sulawesi consider that role conflicts, role obscurity, and the excess role faced by auditors in carrying out their duties can adversely affect the performance produced by auditors.
3. The results of the moderation regression analysis show that psychological well-being moderates the spiritual intelligence relationship to the performance of Auditors. This proves that the auditor who has a spiritual intelligence that is moderated with psychological well being will provide a better performance quality of the Auditor Inspectorate of South Sulawesi Province.
4. The results of moderating regression analysis show that psychological well-being does not moderate the role stress related to the auditor's performance. This proves that the Auditor Inspectorate of South Sulawesi Province who experienced role stress is not enough if only resolved with the understanding of the psychological well-being aspect to each auditor, must be accompanied by finding another way out that can benefit the auditor and its instantiation by means of deliberation, carrying out the evaluation of each period

of performance-related in order to carry out repairs, especially related to the Inspectorate of South Sulawesi Province.

Based on the results of the analysis, discussion, and conclusion. The implications of the research that has been done, ie expressed in the form of suggestions given through the results of the research to get better results, namely:

1. For the Ministry, hopefully, the Inspectorate of South Sulawesi Province can improve the performance of internal auditors in achieving the objectives of the institution that can be done starting from the basic thing is to have and better understand the spiritual intelligence and understanding of the psychological well-being aspect so that all actions, decisions, and work done by the auditors can be done well and full of responsibility for the person, others and for the ministry.
2. For researchers are further advised to expand the research object, in addition to internal auditors in the Inspectorate of South Sulawesi Province as conducted in the Ministry of Supervision and Development Agency, Audit Board of the Republic of Indonesia, Public Accountant Firm or an organization that has internal and external auditors.

Limitations in this study first The questionnaire was shared as many as 40 questionnaires, only 31 respondents who filled and returned to the researcher. This is due to the bustle of the respondents who are also very urgent so as not to have the opportunity to fill the questionnaire that is shared. This research can not be generalized for all employees who work in the Inspectorate of South Sulawesi Province because the respondent in this research is only the internal auditor of examination task of more than or equal to 1 year in the Inspectorate of South Sulawesi Province. To make the results more effective because the auditors who become respondents have experienced the work environment

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