

The Role of Spiritual Intelligence in Moderating the Relationship between Auditor competency on Audit Quality

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ABSTRACT: Audit quality is a complex and difficult concept to understand, so there are often errors in determining its nature and quality. This study aims to examine the effect of auditor competence on audit quality. In addition, this study also examines the role of spiritual intelligence in moderating the relationship between auditor competence and audit quality. The research sample used in this study were 36 auditors of the State Audit Board of the Republic of Indonesia, Representatives of Maluku Province. The analytical tool used in this research is Partial Least Square.

The results showed that the competence of auditors had a positive and significant effect on audit quality. The results of this study also prove that the relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence

Keywords: audit quality, auditor competence, spiritual intelligence

I. INTRODUCTION

In this era of globalization, the development of this business encourages global competition, resulting in the role of accounting in the future becoming more difficult and challenging. Financial reports also require audit financial reports that are reliable and relevant to be used as a basis for decision making and in accordance with generally accepted accounting principles. Financial report information is very important information because it serves as the basis for decision making by various parties, namely investors, employees, creditors, suppliers, government, society and others. Considering the large number of users of financial statements, a quality audit service is needed in giving an opinion on financial statements so as not to mislead the users. Therefore, auditors must be competent to achieve good audit quality (Raharja. Kurnia Ariati K, 2014).

Audit quality is a complex and difficult concept to understand, so there are often errors in determining its nature and quality. This is evident from the many studies that use different dimensions of audit quality (Efendy, 2010). De Angelo (1981) in (Alim, M. N., Trisni H., 2007), Audit quality is the probability that an auditor finds and reports about a violation in his client's accounting system, while Deis and Giroux (1992) in (Alim, M. N., Trisni H., 2007) conducted research on four things that are considered to have a relationship with audit quality, namely the length of time for the auditor, the number of clients, the financial health of clients, and reviews by third parties. Different again with (Lisda, 2009) who looks at the quality of the audit on the performance of auditors. Quality can be measured through the quality of work produced, quantity is related to the quality of work produced within a certain period of time, timeliness is the suitability of the planned time. From these reviews, it can be concluded that audit quality can be viewed from the quality of the auditors themselves (input). This aspect is in accordance with the concept in the IAASB which states that there are three fundamentals that can be influencing audit quality, one of which is input. One of the most important inputs is the auditor's personal attributes such as the auditor's ability and experience.

The results of some of these researchers have significant conflicts. Therefore, the variable audit time budget pressure is included as a moderating variable for the effect of auditor competence and independence on audit quality. The implication of the inclusion of audit time budget pressure as a moderating variable is that it can be seen whether a loose or tight audit time budget can strengthen or weaken the influence of auditor competence and independence on audit quality.

Auditors in their duties to audit public companies / organizations have a strategic position as a third party in a public company / organization environment, namely when the auditor carries out the duties and responsibilities of management (agents) to audit the financial statements of companies / public organizations. In this case, management

wants its performance to always look good in the eyes of external parties (service users), especially owners (principals). However, on the other hand, the owner (principal) wants the auditor to honestly report the situation that exists in the company that has been audited. From the description above, it can be seen that there is a different interest between management and users of financial statements.

The role of the auditor profession is to assess the fairness of all material matters, financial position, results of operations, changes in equity and cash flow in accordance with accounting principles applicable in Indonesia. Therefore, whatever opinion the public accountant gives to the financial statements can be a guarantee for the users of the report. Moreover, an opinion that states unconditionally fair, clearly guarantees that the published report is fair, free from material misstatement and is in accordance with generally accepted accounting principles.

There is great trust from users of audited financial statements and other services provided by the auditors that ultimately require the auditors to pay attention to the quality of the audits they produce. The questions from the public regarding the quality of audits produced by auditors are getting bigger after there have been many scandals involving auditors both at home and abroad. According to De Angelo in (Kusharyanti, 2003) audit quality as a joint probability where an auditor will find and report violations / irregularities that exist in the client's accounting system. The likelihood that the auditor will find misstatements depends on the quality of the auditor's understanding (competence) while the act of reporting misstatements depends on the auditor's independence.

Competence relates to adequate education and experience possessed by public sector auditors in auditing and accounting. Based on the above understanding, it can be concluded that to carry out an audit to arrive at a statement of opinion, the auditor must always act as someone who is an expert in accounting and auditing.

The attainment of these skills begins with formal education, which is expanded through subsequent experiences in the field of audit practice and knowledge. The experience of auditors will continue to increase along with the increasing number of audits being conducted and the complexity of the company's financial transactions being audited so that it will increase and broaden their knowledge in accounting and auditing (Christiawan, 2002).

Under certain conditions, the auditor will experience organizational-professional conflicts both within and outside the environment that can cause stress. To solve this problem requires spiritual intelligence. Spiritual intelligence is the intelligence to deal with problems of meaning or value namely the core intelligence of placing our behavior and life in the context of a broader and richer meaning, intelligence to judge that one's actions or way of life are more meaningful than others Zohar and Marshall in (Raharja. Kurnia Ariati K, 2014).

Someone who has good emotional intelligence will be able to know and handle their feelings well, to deal with other people's feelings effectively (Lisda, 2009). This statement is supported by RM and Aziza, 2006 in (Lisda, 2009) that someone who has high emotional intelligence will be able to control his emotions so that he can optimize his work function. When a person can perform their work function properly, the auditor can perform an audit properly to produce audit quality. So, the higher the spiritual intelligence of the auditors, the higher the competence of auditors which can improve audit quality.

This study aims to examine the effect of auditor competence on audit quality. In addition, this study also examines the role of spiritual intelligence in moderating the relationship between auditor competence and audit quality.

II. LITERATURE REVIEW

Audit Quality

The Indonesian Institute of Accountants (IAI) states that audits conducted by auditors are said to be of quality, if they meet auditing standards and quality control standards. Meanwhile, according to the Financial Accounting Committee (2000) in (Christiawan, 2002) states that "Audit quality is determined by 2 things, namely competence (expertise) and independence. Both of these have a direct effect on audit quality. Furthermore, the perceptions of financial statement users on audit quality are a function of their perceptions of the independence and expertise of auditors.

According to (De Angelo, 1981) quoted by (Kusharyanti, 2003) defines audit quality as the probability (probability) where the auditor will find and report violations that exist in the client's accounting system. The ability to find material misstatements in the company's financial statements depends on the competence of auditors, while the willingness to report these findings of misstatements depends on their independence.

The term audit quality means different things to different people. Users of financial statements are of the opinion that audit quality is intended to occur if the auditor can provide assurance that there are no material misstatements or fraud in the audit financial statements. Audit quality is determined by the ability of the audit to reduce noise and bias and increase the purity (fineness) of accounting data. In fact, a quality audit is an audit conducted by a competent person and an independent person.

Auditor Competence

Auditor competence is the qualification required by the auditor to carry out the audit properly. To obtain these competencies, education and training for auditors is needed, which is known as Continuing Professional Education. There are several components of "auditor competence", namely personal quality, general knowledge and special skills.

SPAP 2007 regarding auditing standards, explains that in conducting audits, auditors must have sufficient expertise and knowledge. Knowledge is measured by how high an auditor is educated because thus the auditor will have more knowledge (views) about the field he / she does so that he can find out more about various problems, besides that the auditor will find it easier to follow increasingly complex developments.

Lee and Stone (1995) quoted (Efendy, 2010) defines competence as sufficient expertise that can explicitly be used to carry out an audit objectively. Meanwhile, according to the Competency Dictionary LOMA (1998) in (Alim, M. N., Trisni H., 2007) Competence is defined as the personal aspects of a worker that enable him or her to achieve superior performance. These personal aspects include traits, motives, value systems, attitudes, knowledge and skills where competence will direct behavior, while behavior will produce performance.

Competence is the skill of an expert. Where an expert is defined as someone who has a certain skill level or high knowledge in a particular subject obtained from training and experience. A competent person is a person who with his skills does the job easily, quickly, intuitively and very rarely or never makes mistakes.

The competence of an auditor in the field of auditing is shown by his educational background and experience. In terms of education, ideally an auditor has an educational background (formal education or certification education and training) in auditing. Whereas experience, is usually shown by the length of career concerned in the audit field or the intensity / frequency and variety of auditing. (Fitrawansyah, 2014).

The General Standards for the Public Accountant Code of Ethics states that competency indicates the achievement and maintenance of a level of understanding and knowledge that enables a member to provide services with ease and ingenuity.

In the event that a professional assignment exceeds the competence of the member or company, the member is required to consult or hand over the client to another party who is more competent. Each member is responsible for determining his or her own competence or assessing whether the education, experience and the necessary considerations are sufficient for the responsibilities that must be fulfilled.

Spiritual Intelligence

According to Danah Zohar and Ian Marshall in (Putri, 2016) spiritual intelligence is the intelligence to deal with and solve problems of meaning and value. Sukidi (2002) in (Putri, 2016) argues about the values of spiritual intelligence based on the components in SQ which are much needed in the business world, including:

a) Absolutely Honest

The first key word for success in the business world apart from telling the truth and being consistent about the truth is absolute honesty. This is a spiritual law in the corporate world

b) Openness

Openness is a natural law in the world of usha, so logically if someone is fair or open, he has participated in the path to a good world.

c) Self-Knowledge

Self-knowledge is the main and very necessary element in the success of a business because the business world pays great attention to a good learning environment.

d) Focus on Contribution

In the business world, there are laws that prioritize giving over receiving. This is important in dealing with the human tendency to claim rights rather than fulfill obligations. For this reason, people must be good at building self-awareness to be more focused on contribution.

e) Spiritual Non Dogmatic

This component is the value of spiritual intelligence, in which there is the ability to be flexible, have a high level of awareness, and the ability to face and take advantage of suffering, a quality of life that is inspired by vision and values.

Effect of Auditor Competence on Audit Quality

According to (Christiawan, 2002) defines the competence related to adequate education and experience possessed by public sector auditors in auditing and accounting. Based on the above understanding, it can be concluded that conducting an audit to arrive at a statement of opinion, the auditor must always act as someone who is an expert in accounting and auditing.

The attainment of these skills begins with formal education, which is expanded through subsequent experiences in the field of audit practice and knowledge. The experience of auditors will continue to improve along with the increasing number of audits being conducted and the complexity of the company's financial transactions being audited so that it will increase and broaden their knowledge in accounting and auditing (Christiawan, 2002). This identifies that the longer the working period and experience the auditor has, the better and the resulting audit quality will also increase (Alim, M. N., Trisni H., 2007).

De Angelo inside (Kusharyanti, 2003) states that audit quality is all the possibilities whereby the auditor when auditing the client's financial statements can find violations that have occurred in the client's accounting system and report the findings in the audited financial statements. De Angelo (1981) in (Kusharyanti, 2003) also said that in carrying out their duties the auditors were guided by auditing standards and relevant codes of ethics.

To obtain a quality audit, auditors are expected to have adequate competence in accordance with their duties and responsibilities. A competent auditor is an auditor with high knowledge to carry out an audit objectively, carefully and thoroughly. Elfarini is inside (Sony, 2014) With the competence possessed, the auditor can perform audit tasks easily. This condition illustrates that the higher the competence of the auditor, the better the resulting audit quality. The auditor as the person conducting the audit is obliged to continue to expand his knowledge. The more maximum the auditor's knowledge is, of course, accompanied by the more experience gained, the better it will be in providing opinions and audit quality.

The competence of auditors in finding and eliminating material misstatements and manipulations in financial statements affects audit quality. Furthermore, Lee and Stone (1995) in (Putri, 2016) also proved that competence and independence have an effect on audit quality. Perry (1984) in (Putri, 2016) also proves that there are four factors that affect audit quality, namely scope budget, incompetence, not critically evaluating transactions, and not being independent. Meanwhile, incompetence and not being independent are the dominant factors that influence audit quality. So, it can be concluded that the higher the competence of the auditor, the higher the quality of the resulting audit. So that the first hypothesis in this study is;

Hypothesis 1: Auditor competence has a positive effect on audit quality.

Effect of Competence on Audit Quality with Spiritual Intelligence as a Moderating Variable

Under certain conditions, the auditor will experience organizational-professional conflicts both within and outside the environment that can cause stress. To solve this problem requires spiritual intelligence. Spiritual intelligence is the intelligence to deal with problems of meaning or value, namely the core intelligence of placing our behavior and life in the context of a broader and richer meaning, intelligence to judge that one's actions or way of life are more meaningful than others Zohar and Marshall in (Raharja. Kurnia Ariati K, 2014)

Spiritual intelligence is the foundation necessary for the effective functioning of intellectual and emotional intelligence, even spiritual intelligence is the highest human intelligence. So, when a conflict is created, spiritual intelligence works optimally when emotions are calm and controlled which is regulated by emotional intelligence tools, so that intellectual intelligence can calculate efficiently, precisely, quickly, and keep moving in the spiritual orbit Agustian (2003) in (Lisda, 2009).

Someone who has good emotional intelligence will be able to know and handle their feelings well, to deal with other people's feelings effectively (Lisda, 2009). This statement is supported by RM and Aziza, 2006 in (Lisda, 2009) that someone who has high emotional intelligence will be able to control his emotions so that he can optimize his work function. When a person can perform their work function properly, the auditor can perform an audit properly to produce audit quality. So, the higher the spiritual intelligence of the auditors, the higher the competence of auditors which can improve audit quality.

Hypothesis 2: The relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence.

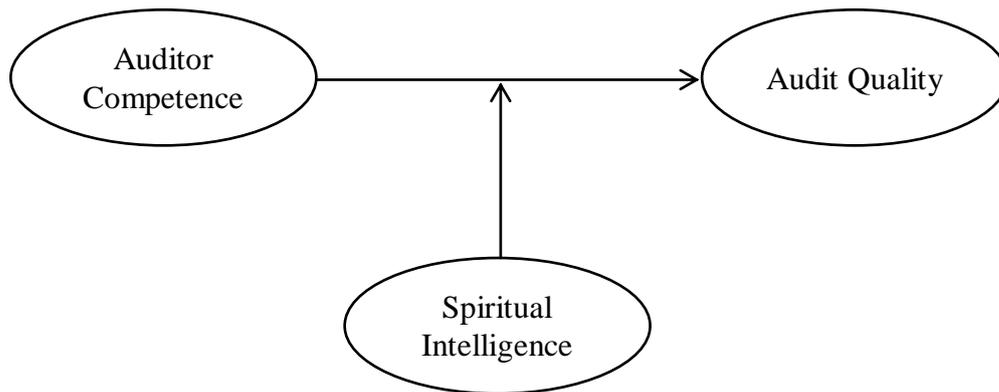


Figure 1. Research Model

III. RESEARCH METHODS

Types of research

This research is a survey research using an instrument designed in the form of a questionnaire to obtain primary data from the Supreme Audit Agency of the Republic of Indonesia, Representative of Maluku Province. This study is also designed to perform hypothesis testing with the aim of examining the effect of auditor competence on audit quality. In addition, this study also examines the role of spiritual intelligence in moderating the relationship between auditor competence and audit quality.

Population and Sample

According to (Sugiyono, 2017) population refers to the entire group of people, events, or objects that are the center of attention for researchers to study. The population that is the object of this research is the Auditor of the Republic of Indonesia, Representative of Maluku Province. The research sample used in this study were 36 auditors of the State Audit Board of the Republic of Indonesia, Representatives of Maluku Province.

Data Analysis Techniques

Partial Least Square (PLS) was first developed by (Wold, 1975). PLS is a powerful analysis model because it can be used on any type of data scale (nominal, ordinal, interval and ratio) as well as more flexible assumption requirements. PLS can also be said as a PLS approach method for structural equation modeling. In the PLS community, the term "path modeling" is preferred over structural Equation Modeling. Nonetheless, both terms can be found in the PLS literature.

PLS does not assume that the data must follow a certain distribution, for example, a normal distribution. The PLS approach is distribution free as well as flexible sample sizes. PLS can also be used when the theoretical basis of the model is tentative or the measurement of each latent construct is new (Yamin dan Kurniawan, 2009). Variant-based PLS designed for prediction purposes. This is the initial concept that researchers should base on. The main focus of PLS is maximizing the variants of endogenous constructs that can be explained by exogenous constructs or identifying constructs to be able to maximize the predictive power of the model. PLS can also be for confirmatory purposes (such as hypothesis testing) and exploratory purposes. Its main purpose is to explain the relationship between constructs and emphasize the meaning of the value of the relationship.

To facilitate research, the data processing in this study used the XLSTAT PLS-PM 2019 software.

IV. RESULTS AND DISCUSSION

Data Quality Test Results

The validity test is done by using the evaluation of the measurement model (outer), namely by using convergent validity. Convergent validity of the measurement model with reflexive indicators can be obtained from the correlation between each construct score (Ghozali, 2016). Individual reflexive measure is said to be high if the correlation is more than (0.70) with the construct to be measured, but according to (Chin, 1998) For research in the early stages of developing a scale of measurement values (0.5) to (0.6) are considered sufficient. The results of the validity test using the convergent validity value calculated by PLS can be seen in table 1.

Table 1. Results of Convergent Validity

	Auditor Competence	Moderating Effect	Audit Quality
AC1	0.932	0.778	0.923
AC2	0.886	0.740	0.889
AC3	0.939	0.748	0.943
AC4	0.898	0.799	0.854
AC5	0.935	0.732	0.881
AC6	0.832	0.768	0.815
AC7	0.939	0.748	0.943
AC8	0.939	0.748	0.943
AC9	0.371	0.362	0.337
Interaction			
AC*SQ	0.831	1.000	0.853
AQ1	0.853	0.801	0.897
AQ2	0.899	0.810	0.914
AQ3	0.726	0.665	0.755
AQ4	0.932	0.778	0.923
AQ5	0.886	0.740	0.889
AQ6	0.939	0.748	0.943

Source: Research Data, 2020

Table 1 shows that all indicators used to measure the construct of auditor competence have a high correlation above the number (0.500), this indicates that the statement about the competence of auditors to measure the construct of auditor competence is declared valid.

The indicator used to measure the construct of auditor quality has a high correlation above the number (0.500), this shows that the statement about the quality of the auditor to measure the construct of auditor quality is declared valid.

The next examination of evaluating discriminant validity is comparing the AVE value of each construct with the correlation square between constructs.

Table 2. Results of Discriminant Validity

	Auditor Competence	Moderating Effect	Audit Quality	Mean Communalities (AVE)
Auditor Competence	1	0.481	0.469	0.756
Moderating Effect	0.481	1	0.428	
Audit Quality	0.669	0.428	1	0.790
Mean Communalities (AVE)	0.756		0.790	0

Source: Research Data, 2020

The AVE value for the construct of auditor competence is (0.756), while the square of the correlation of the construct of auditor competence with other constructs (first row in the table) is smaller than the value of the AVE construct. Meanwhile, the AVE value for the auditor quality construct is (0.790), while the square of the correlation between the auditor quality construct and other constructs (second row in the table) is smaller than the AVE construct value. These results indicate that the constructs in this study have good discriminant validity.

Furthermore, the reliability test is carried out by looking at the composite reliability value generated by the PLS calculation for each construct. The value of a construct is said to be reliable if it provides a composite reliability value > 0.80 (Werst, et.al 1974 in (Ghozali, 2016)). The reliability test results are presented in table 3.

Table 3. Reliability Test Results

<i>Latent variable</i>	<i>Dimensions</i>	<i>D.G. (PCA)</i>	<i>rho</i>
Auditor Competence	9	0,964	
Audit Quality	6	0,957	

Source: Research Data, 2020

The construct of auditor competence has a composite reliability value (0.9641), the value above (0.80) as a cutoff value, so all questions about the competence of auditors are relevant. While the audit quality construct has a composite reliability value (0.9574), the value above (0.80) is the cutoff value, so all questions about audit quality are relevant.

Model assessment with PLS begins by looking at the R-square for each dependent latent construct. Changes in the R-square value can be used to assess the effect of certain independent latent constructs on the dependent latent constructs whether they have a substantive effect. The following table is the estimation result of R-square using XLSTAT PLS PM.

Table 4. Value of R Square (R2)

R ²	F	Pr> F
0,973	595,273	0,000

Source: Research Data, 2020

Table 4 above shows that the R2 value of the auditor quality construct is 0.973. The higher the R2 value, the greater the exogenous construct can explain the endogenous construct, so the better the structural equation. The R2 value of the audit quality construct is 0.9730, which means that 97.30% of the variance in auditor quality is explained by the competence of the auditor, while the remaining 2.70% is explained by other constructs outside of this study.

Hypothesis 1

The first hypothesis (H1) states that auditor competence has a positive effect on audit quality. Table 5 below shows that auditor competence has a positive effect on audit quality. The effect of the construct of auditor competence on audit quality is positive (0.891) and significant at (17.316 > 1.96), so hypothesis 1 is accepted.

Table 5. Inner Weights Results

Latent variable	Value	t	Pr> t
Auditor Competence	0,891	17,316	0,000

Source: Research Data, 2020

Hypothesis 2

The second hypothesis (H2) states that the relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence. Table 6 below shows that the relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence. The role of the construct of interaction between auditor competence and spiritual intelligence on the relationship between auditor competence and audit quality is positive (0.1130) and significant at (2.1968 > 1.96), then hypothesis 2 is accepted.

Table 6. Inner Weights Results

Latent variable	Value	t	Pr> t
Moderating Effect	0,113	2,197	0,035

Source: Research Data, 2020

Full Model

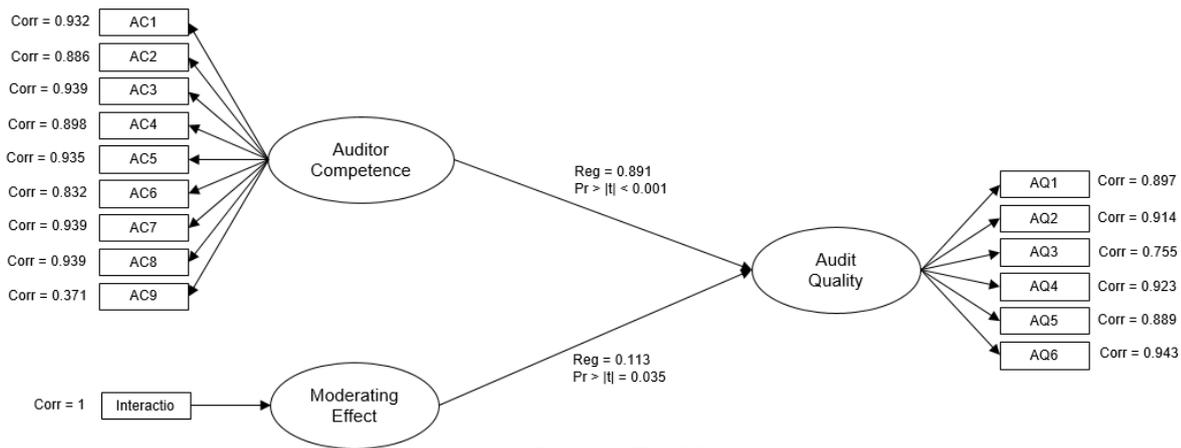


Figure 2. Full Model.

V. Discussion

Based on the results of using the Partial Least Square above, it shows that the competence of auditors has a positive and significant effect on audit quality and the role of the relationship between auditor competence and audit quality will be stronger if motivated by spiritual intelligence.

The data from the data analysis shows that the auditor competency construct has a positive beta value of 0.891 and a significant 0.000, this proves that auditor competence has a positive and significant effect on audit quality. The results of this study support the previous research conducted by Lee and Stone (1995) which proved that competence has an effect on audit quality so that it is the same as research conducted now.

With the competence possessed, the auditors can perform audit tasks easily. This condition illustrates that the higher the competence of the auditor, the better the resulting audit quality. An auditor as a person who conducts an audit is obliged to continue to expand his knowledge. The more maximum the auditor's knowledge, of course, accompanied by the more experience gained, the better it will be in providing opinions and audit quality (Komang and Lely, 2015).

The results of this study also prove that the relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence. The role of the construct of interaction between auditor competence and spiritual intelligence on the relationship between auditor competence and audit quality is positive (0.113) and significant 0.035. The results of this study support previous research conducted by RM and Aziza, 2006 in AfriaLisda, 2010 that a person who has high emotional intelligence will be able to control his emotions so that they can optimize their work functions.

When a person can perform their work function properly, the auditor can perform an audit properly to produce audit quality. So, the higher the spiritual intelligence of the auditors, the higher the competence of auditors which can improve audit quality.

VI. CONCLUSION

The results of testing using Partial Least Square, it can be concluded that:

- 1) Auditor competence has a positive effect on audit quality. The results of this study support previous research conducted by Lee and Stone (1995).
- 2) The relationship between auditor competence and audit quality will be stronger if moderated by spiritual intelligence. The results of this study support previous research conducted by RM and Aziza, 2006 in AfriaLisda, 2010.

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