

The Effect of Emotional and Spiritual Intelligence on the Performance of Tax Consultants with Ego Depletion as a Mediation Variable



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ABSTRACT: The performance of a company will be known from the activity of its employees in supporting the success of the company's goals. The level of performance can be influenced by the emotional and spiritual intelligence possessed by the individual. Some professions have work hours that are not stagnant. The existence of busy seasons can make individuals experience *ego depletion* which can ultimately affect performance. This study was conducted to examine the effect of emotional and spiritual intelligence on *ego depletion*, examine the effect of emotional and spiritual intelligence on consultant performance, examine the effect of *ego depletion* on tax consultant performance and examine the effect of emotional and spiritual intelligence on consultant performance through *ego depletion*. The sample in this study were 104 people. The analysis technique uses SEM *structural equation modeling*. The results of this study indicate that emotional and spiritual intelligence have an effect on *ego depletion*. Emotional and spiritual intelligence affect the performance of tax consultants. *Ego depletion* affects the performance of tax consultants. Emotional and spiritual intelligence affect the performance of tax consultants through *ego depletion*.

KEYWORDS: Emotional Intelligence, Spiritual Intelligence, Ego Depletion, Performance

PRELIMINARY

One of the benchmarks of performance is the achievement of the goals set by the company. Performance is a reflection of the organization's ability to manage and allocate its resources (Lisa, 2019). Performance is declared good and successful if the desired goals can be achieved properly. Performance can change from low performance to high performance or vice versa according to the influencing factors and efforts to build that performance. Achievement in a company is determined from the performance of the workers who are members of the company's management. Starting from human resource management, work implementation processes, even the smallest daily activities that support the company's performance are also noteworthy.

The level of performance can be influenced by the emotional and spiritual intelligence possessed by the individual. This has been the result of research from Rahmasari in 2012. The study concluded that intellectual intelligence, emotional intelligence, and spiritual intelligence have a positive effect on performance either when tested partially or tested simultaneously (Rahmasari, 2012). The most influential variable on performance is emotional intelligence. The results of this study confirm the opinion of (Boyatzis, Goleman, & Rhee, 1999) about the relationship between emotional intelligence and performance.

Another factor that can be influenced by emotional intelligence is *ego depletion* which can occur when humans feel depressed, too tired and limited. Research conducted by Hariyanto & Pramastri (2018) found that self-control, which is emotional intelligence, has a significant effect on reducing *ego depletion*. In addition, there is also research conducted by Yusaini and Lawrence (2014) which found that emotional intelligence can reduce *ego depletion*. In line with the two researchers, Nugroho (2019) found that self-regulation factors negatively affected *ego depletion* in college students.

Ego depletion is also influenced by spiritual intelligence. Religion and spirituality can serve as a buffer against ego depletion (Hodge *et al.*, 2020:8). In other words, someone who has spiritual intelligence can minimize the occurrence of *ego depletion* against him. This is because individuals who have spiritual intelligence have self-regulation skills. Spiritual intelligence motivates individuals to exert self-will and at the same time lighten their own psychological burden. Another researcher who found that spiritual intelligence had an effect on *ego depletion* was carried out by Ryan and Deci (2008). The study revealed that every individual who is able to independently control his spirituality will not experience *ego depletion*.

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Research was also conducted to determine the relationship between *ego depletion* and performance. One of them is a study conducted by Lopez and Peters (2012) which states that *ego depletion* behavior can lead to dysfunctional behavior, poor performance and lower audit quality. Audit quality is largely determined by *ego depletion* which is influenced by workload, especially during busy seasons. In addition, Wang *et al.* (2015) stated that chronic *ego depletion* shows a very strong relationship to mental and self-motivation.

The tax consultant profession has a working time that is not stagnant. In December of the end of the year to the fourth month of the beginning of the year, the tax consultant's workload is very heavy which triggers feelings of depression. This relates to the reporting time of the taxpayer's annual tax obligations. The annual tax obligations of individuals are due March 31, while the annual corporate tax obligations are due on April 30. This busy season is a long period of stress characterized by long working hours, increased workload, and increased stress over deadlines. In fact, in carrying out their work, tax consultants are required to be professional.

In addition to understanding the science of taxation, tax consultants must understand the science of accounting. Accounting and taxation are two things that cannot be separated. In the accounting cycle, the product to be produced is financial statements. This financial report is also an appendix to the fulfillment of tax obligations. The characteristics of financial statements according to Financial Accounting Standards (SAK) which are effective as of January 1, 2017 include *understandability, relevance, reliability, and comparability*.

The busy season is a long period of stress characterized by long working hours, increased workload and increased stress due to work deadlines (Hurley J, 2017). This busy season is influenced by the nature of the work that has a time frame, plus the majority of clients use December 31 as the end of the book closing. The existence of a busy season can make tax consultants experience *ego depletion*. *Ego depletion* is described as a state of energy depletion (Baumeister, Vohs, & Tice, 2015). *Ego depletion* is a condition where individuals feel depressed, too tired and limited. *Ego depletion* can cause an imbalance of emotions and thoughts that can affect performance.

The reality related to the performance of tax consultants registered with the Indonesian Tax Consultant Association Malang Branch based on interviews with several tax consultants, it can be stated that the performance of tax consultants tends to decrease when they do not have self-control related to emotions or in other words emotional intelligence is not good. Emotional intelligence in question includes overcoming frustration, regulating moods, the ability to motivate oneself, controlling emotions, and recognizing the emotions of others. In addition, the performance of tax consultants tends to decrease when they do not have good spiritual intelligence. Spiritual intelligence in question includes wisdom, wisdom and acts of compassion in everyday life.

The existing reality related to the *ego depletion* of tax consultants registered with the Indonesian Tax Consultants Association Malang Branch based on interviews with several tax consultants, it can be stated that the performance of tax consultants is not good. This is indicated by the occurrence of *ego depletion* when entering the busy season. The busy season causes high pressure and long working hours, which causes stress on yourself so that it has an impact on performance.

Based on the description above, the purpose of this study is to examine the effect of emotional and spiritual intelligence on *ego depletion*, examine the effect of emotional and spiritual intelligence on consultant performance, examine the effect of *ego depletion* on tax consultant performance and examine the effect of emotional and spiritual intelligence on consultant performance through *ego depletion*.

LITERATURE REVIEW

Emotional Intelligence

Emotional intelligence is our ability to recognize emotions, label them correctly, and use emotional information to influence thoughts and actions (Goleman, 2007). Emotional intelligence gives us a very clear way to understand who we are in this world. Emotional intelligence is the biggest ability that affects a person's success in work which includes empathy, self-discipline and initiative. The success of a person's life is determined by his formal education at 15%, while another 85% is determined by his mental attitude/personality (Mangkunegara, 2010). This conclusion is in line with the results of research conducted by Trihandini (2005) and Edwardin (2006). Emotional intelligence contains aspects that support the performance and work performance. This is because emotional intelligence contains the ability to motivate oneself, control emotions, recognize other people's emotions, overcome frustration, regulate moods, and other important factors (Utami et al, 2017).

Spiritual Intelligence

According to Zohar & Marshall (2000), spiritual intelligence is defined as intelligence that exists within and is directly

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related to the conscious soul. Spiritual intelligence does not have to be related to religion. Some people can have spiritual intelligence through formal religion, but religion does not guarantee high spiritual intelligence. Spiritual intelligence is the intelligence of the soul that is in the inner self, associated with wisdom outside the ego or conscious mind. According to Vaugan (2002), spiritual intelligence is related to inner life, mind and soul. Spiritual intelligence is expressed through wisdom and acts of compassion in everyday life. Spiritual intelligence has a major contribution to psychological well-being and human health as a whole.

Ego Depletion

Undarwati (2017) defines *ego depletion* as a condition of someone who loses the urge to do something and this is indirectly related to self-control. Aspects that trigger *ego depletion* include psychological fatigue, physical exhaustion, helplessness, and other disorders. Psychological fatigue is characterized by an attitude of resignation, disgust, boredom, and lack of self-control. Physical fatigue is characterized by physical pain, fatigue or tiredness and dizziness. Helplessness is characterized by the psychological condition of the individual not having the energy and motivation to do something and being at zero. Other disorders are characterized by not being able to concentrate, not thinking clearly, stagnant, drained of energy, gloomy face and purposeless behavior.

Performance

Performance (work achievement) is the result of work in quality and quantity achieved by a person in carrying out his duties in accordance with the responsibilities given to him. The definition of human resource performance is stated by several experts, including: "comparison between actual work results with established work standards" Dessler (1993), "a person's success in carrying out work or *successful role achievements* obtained from his making". To measure the performance of an employee, Bernadin (1993; in Trihandini, 2006) explains that there are five criteria resulting from his work, namely quality, quantity, timeliness, effectiveness, and independence.

Tax consultant

According to the Regulation of the Minister of Finance of the Republic of Indonesia Number 111/PMK.03/2014 concerning Tax Consultants, the definition of a tax consultant is a person who provides tax consulting services to Taxpayers in order to exercise their rights and fulfill their tax obligations in accordance with tax laws and regulations. A tax consultant who can practice as a tax consultant is a tax consultant who has a Practice License issued by the Director General of Taxes or an appointed official. The tax consultant profession is a noble and honorable profession which in carrying out its profession is under the protection of law, legislation and the Code of Professional Ethics. Tax consultants are required to uphold integrity, be professional, independent and able to maintain confidentiality in carrying out their profession.

Research Hypothesis

- 1) Emotional intelligence and spiritual intelligence have an effect on *ego depletion* .
- 2) Emotional intelligence and spiritual intelligence affect performance.
- 3) *Ego depletion* affects performance.
- 4) Emotional intelligence and spiritual intelligence affect performance through *ego depletion* .

RESEARCH METHOD

Research design

The type of research used is quantitative research. This research uses explanatory research method (*explanatory research*). Explanatory research has the aim of testing a theory or hypothesis in order to strengthen or reject the theory or hypothesis from the existing results. This explanatory research can also be referred to as causal research.

Population and Research Sample

The population in this study are all tax consultants who are registered as members of the Indonesian Tax Consultants Association, Malang Branch, amounting to 104 people. Based on the opinion of Hair *et al.* (1998) who suggested that the minimum sample size for SEM analysis is 100 to 200, so the number of samples in this study was 104 people, so the sampling technique used the census.

Variable Operational Definition

Emotional Intelligence

Emotional intelligence is an individual's ability to accept, assess, manage, and control the emotions of himself and others

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around him. The indicators measured refer to Goleman (2007), including recognizing emotions, recognizing other people's emotions, managing emotions, motivating yourself and building relationships.

Spiritual Intelligence

Spiritual intelligence is a moral sense, the ability to adjust the rules coupled with understanding and love and the equal ability to see when love and understanding and love and the ability to see things are equal and bad. The indicators measured refer to Zohar & Marshall (2000) including honesty, openness, self-knowledge, focus and self-contribution.

Ego Depletion

Ego depletion is defined as the condition of a person who loses the urge to do something and it is indirectly related to self-control. The ego depletion indicator is according to Undarwati (2017), namely surrender, disgust, boredom, and unable to control oneself

Performance

Performance (work achievement) is the result of work achieved by a person or group of people in an organization in accordance with the stipulated provisions. The indicators refer to Flippo (2016:85), namely: (a) quality of work, (b) time of completion of work, (c) quantity of work, (d) responsibility, (e) financial efficiency.

Data analysis technique

The data analysis technique in this study uses *structural equation modeling* (SEM). In SEM, researchers can carry out three activities at once, such as checking the validity and reliability of the instrument, testing the relationship model between latent variables (equivalent to path analysis), and obtaining useful models for prediction (equivalent to structural models or regression analysis).

RESULTS AND DISCUSSION

Results

The results of the SEM analysis can be seen in the following figure.

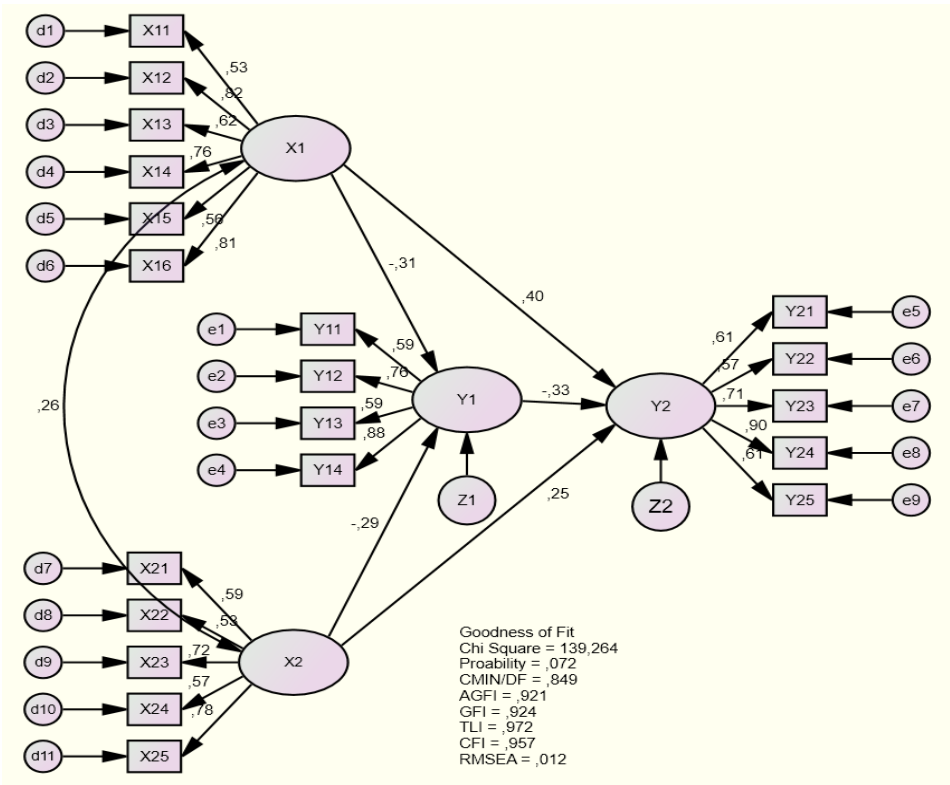


Figure 1. Results of SEM Analysis Analysis

Based on Figure 1 shows that the *factor loading* value of each indicator exceeds the standard *cut-off value* of 0.5. Thus, all of the tested indicators turned out to have good validity and reliability in shaping and operating the variables of emotional intelligence, spiritual intelligence, ego depletion and performance. The results of the evaluation of the *goodness of fit* criteria show that the

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evaluation of *chi-square*, *probability chi-square*, CMIN/DF, RMSEA and TLI have met the recommendations, thus the structural equation model built is able to become an analytical model to prove the hypothesis and research findings.

Table 1. Causality Relationships between Research Variables

Hip	Exogenous Variable	Intervening Variables	Endogenous Variables	Direct Effects	P value	Indirect Effects	Total Effects	Information
H ₁	Emotional Intelligence	<i>Ego Depletion</i>	-	-0.31	0.013	-	-	Accepted
	Spiritual Intelligence	<i>Ego Depletion</i>	-	-0.29	0.018	-	-	
H ₂	Emotional Intelligence	-	Performance	0.40	0.002	-	-	Accepted
	Spiritual Intelligence	-	Performance	0.25	0.025	-	-	
H ₃	-	<i>Ego Depletion</i>	Performance	-0.33	0.005	-	-	Accepted
H ₄	Emotional Intelligence	<i>Ego Depletion</i>	Performance	0.40	-	0.10	0.50	Accepted
	Spiritual Intelligence	<i>Ego Depletion</i>	Performance	0.25	-	0.10	0.35	

Source: Primary data processed.

Based on the table above, it can be explained that emotional intelligence has a negative and significant effect on performance because the probability obtained is 0.013 (less than 0.05). The direction and magnitude of the *standardized direct effect* is -0.31. The results of this test have been tested that emotional intelligence has a negative and significant effect on *ego depletion*. Spiritual intelligence has a negative and significant effect on performance because the probability obtained is 0.018 (less than 0.05). The direction and magnitude of the *standardized direct effect* is -0.29. The results of this test have been tested that spiritual intelligence has a negative and significant effect on *ego depletion*. Thus the first hypothesis is statistically tested.

Emotional intelligence has a positive and significant effect on performance because the probability obtained is 0.002 (less than 0.05). The direction and magnitude of the *standardized direct effect* is 0.40. The results of this test have been tested that emotional intelligence has a positive and significant effect on performance. Spiritual intelligence has a positive and significant effect on performance because the probability obtained is 0.025 (less than 0.05). The direction and magnitude of the *standardized direct effect* is 0.25. The results of this test have proven that spiritual intelligence has a positive and significant effect on performance. Thus the second hypothesis is statistically tested.

Ego depletion has a negative and significant effect on performance because the probability obtained is 0.005 (less than 0.05). The direction and magnitude of the *standardized direct effect* is -0.33. The results of this test have proven that *ego depletion* has a negative and significant effect on performance. Thus the third hypothesis is statistically tested.

The results of the research analysis of the influence of emotional intelligence on performance through *ego depletion* show that the total effect of 0.50 is greater than the direct effect of 0.40, so *ego depletion* is tested as an *intervening* variable that mediates emotional intelligence on performance. The influence of spiritual intelligence on performance through *ego depletion* shows that the total effect of 0.35 is greater than the direct effect of 0.25, so *ego depletion* is tested as an *intervening* variable that mediates spiritual intelligence on performance. Thus the fourth hypothesis is statistically tested.

DISCUSSION

Effect of Emotional Intelligence and Spiritual Intelligence on Ego Depletion

Emotional intelligence has a negative effect on *ego depletion*, which means that increasing emotional intelligence can reduce *ego depletion*. An indicator of emotional intelligence that contributes to reducing *ego depletion* is that tax consultants try to understand what is going on around them for what they are. Tax consultants with Emotional Intelligence who can recognize, use, understand, and manage emotions positively so that they can reduce stress, communicate effectively, empathize with

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colleagues, overcome existing challenges, and reduce conflicts that arise. As Goleman (2007) states that emotional intelligence is our ability to recognize emotions, label them correctly, and use emotional information to influence thoughts and actions. Tax consultants who are skilled in managing their emotions, can handle their feelings well, and are able to read and handle other people's feelings so that they can potentially reduce *ego depletion*. The results of this study support the research of Hurley (2015) which proves that emotional control and audit settings affect the rise or fall of *ego depletion*. In addition, there is research from Nugroho (2019) which proves that self-regulation has a negative effect on *ego depletion*.

Spiritual intelligence has a negative effect on *ego depletion*, which means that increasing spiritual intelligence can reduce *ego depletion*. Indicators of spiritual intelligence that contribute to reducing *ego depletion* are being able to invade to develop themselves in the work they do. Tax consultants who have high spiritual intelligence can cultivate brain work, distinguish between right and wrong, so that they become a superior person in completing work. As the opinion of Zohar & Marshall (2000) which states spiritual intelligence is the intelligence that exists within and is directly related to the conscious soul. Results of the study is to support research Hodge (2020) which prove that religion, intelligence spiritual, freedom of thought, setting themselves the effective functioning sebagai buffer ego depletion.

Effect of Emotional Intelligence and Spiritual Intelligence on Performance

Emotional intelligence affects performance, which means that the lower the level of emotional intelligence can improve performance. Emotional intelligence plays an important role in dealing with social life that must interact with other people, because with high emotional intelligence tax consultants can communicate more effectively, can cope with work pressures well, and are able to receive input so that it has an impact on improving performance. As the opinion of Utami et al (2017) which states that emotional intelligence contains aspects that support work performance and performance. This is because emotional intelligence contains the ability to motivate oneself, control emotions, recognize the emotions of others, overcome frustration, regulate moods, and other important factors. The results of this study support research by Rahmasari (2012) which proves that emotional intelligence has a positive effect on performance. This study is also consistent with other studies conducted by Darmawan (2013) which prove that many factors can affect the performance of auditors, some of which are intellectual, emotional intelligence and spiritual intelligence which is owned by alumni of that himself.

Spiritual intelligence has a positive effect on performance, which means that the higher the level of spiritual intelligence can improve performance as reflected in carrying out work with full responsibility in accordance with company regulations. As Vaugan (2002) states that spiritual intelligence is related to inner life, mind and soul. Spiritual intelligence is expressed through wisdom and acts of compassion in everyday life. Jak consultants who have high spiritual intelligence and are supported by a spiritual work environment, are able to work well, and are highly committed to the company. The results of this study support the research of Rahmasari (2012) which proves that spiritual intelligence has a positive effect on performance. This research is also in line with research conducted by Dharmawan (2013) which proves that many factors can affect performance, some of which are intellectual intelligence, emotional intelligence and spiritual intelligence that are owned by oneself. by Baheshtifar & Zare (2013) which proves that encouraging spirituality in the workplace can bring benefits in the areas of creativity, process improvement, customer service, honesty and trustworthiness, personal fulfillment, and commitment, which will ultimately lead to improved organizational performance.

Effect of Ego Depletion on Performance

Ego depletion has a negative effect on the performance of tax consultants, which means that a decrease in *ego depletion* can improve the performance of tax consultants, and conversely an increase in *ego depletion* can reduce the performance of tax consultants. The *ego depletion* indicator that contributes to the decline in the performance of tax consultants is feeling unable to think rationally in the work process during the busy season. As the opinion of Undarwati (2017) which states that *ego depletion* is a condition of someone who loses the urge to do something and this is indirectly related to self-control. Tax consultants who experience *ego depletion* can reduce concentration in completing work and in making decisions also become weak, so that it has an impact on decreasing performance. The results of this study support the research of Wang, Tao, Fan, Gao, & Wei (2015) which proves that participants with high levels of chronic ego depletion show a stronger negative result of the relationship between mental effort and performance and Muraven & Slessareva (2013) which proves that depletion will affect the decline in performance on tasks that require control themselves

Effect of Emotional Intelligence and Spiritual Intelligence on Performance through Ego Depletion

Emotional intelligence affects performance through ego depletion, which means that tax consultants who have emotional

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intelligence reflected from tax consultants try to understand what is going on around them as they are, will discuss with friends to complete work, are able to control actions in any situation, being able to control the mind in any situation and being able to recognize emotions in oneself can reduce ego depletion reflected in being able to think rationally so that it can have an impact on improving the performance of tax consultants. As the opinion of Utami et al (2017) which states that emotional intelligence contains aspects that support work performance and performance. This is because emotional intelligence contains the ability to motivate oneself, control emotions, recognize the emotions of others, overcome frustration, regulate moods, and other important factors.

Spiritual intelligence affects performance through ego depletion, which means that the increase in spiritual intelligence is reflected in being able to innovate to develop themselves in the work they do, understand the work being done, uphold the values of honesty in life, have the ability to complete work and discuss every issue. difficulty working with colleagues can reduce ego depletion which is reflected in tax consultants being able to think rationally during busy seasons can improve the performance of tax consultants as reflected in being able to carry out work responsibly in accordance with company regulations, being able to achieve the target quantity of work in accordance with company expectations, has achieve work quality standards determined by the company, carry out work with financial efficiency in accordance with the provisions and complete work on time in accordance with applicable regulations. Discussing the difficulties of work with colleagues or working in a team has many advantages, so it is highly recommended that a tax consultant registered at IKPI Malang Branch can apply it. The benefits of teamwork according to Nugraha (2020) include: solving or solving a problem that is being faced; add insight, knowledge, and understanding of certain realities; train someone to speak in front of a group and learn to be a good listener; train individuals to respect each other's opinions; efforts to enhance intellectual traditions; increasing or growing awareness and sensitivity to a problem in the social environment; and to align the vision and mission as well as exercise courage in making a decision.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the discussion, it can be concluded as follows:

1. Emotional intelligence and spiritual intelligence have a negative effect on *ego depletion*, which means that the higher the level of emotional intelligence and the higher the level of spiritual intelligence, the lower the *ego depletion*.
2. Emotional intelligence and spiritual intelligence have a positive effect on the performance of tax consultants, which means that the higher the level of emotional intelligence and the higher the level of spiritual intelligence can improve the performance of tax consultants.
3. *Ego depletion* has a negative effect on the performance of tax consultants, which means that the lower the level of *ego depletion* can improve the performance of tax consultants.
4. Emotional intelligence and spiritual intelligence affect the performance of tax consultants through *ego depletion*, which means tax consultants who have a high level of emotional intelligence and high spiritual intelligence can reduce *ego depletion*, thereby increasing the performance of tax consultants.

Suggestion

Based on these conclusions, several suggestions are put forward, including:

1. Ego Depletion is able to mediate the influence of emotional intelligence and spiritual intelligence on performance. Therefore, it is suggested that ego depletion can be suppressed so that performance gets better. Ego depletion can be suppressed by increasing indicators of emotional and spiritual intelligence including: a) innovating to develop themselves, b) having sincerity in completing work, c) understanding the work being done, d) upholding the values of honesty, e) discussing with others. friends to complete work, f) able to act as desired without being directed by people, g) able to control actions in any situation h) able to control thoughts in any situation, i) trying to understand what is going on, and j) able to recognize emotions in yourself.
2. Emotional intelligence has a positive effect on performance. Therefore, emotional intelligence needs to be improved by: a) Thinking before acting, b) Listening to others, c) Controlling thoughts and actions d) Motivating yourself.
3. Spiritual intelligence has a positive effect on performance. Therefore, spiritual intelligence needs to be improved by: a) Upholding the value of honesty in life, b) Appreciating diversity, c) Understanding the work being done, d) Having a good stress response and management

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