American International Journal of Business Management (AIJBM) ISSN- 2379-106X, www.aijbm.com Volume 07, Issue 05 (May-2024), PP 86-93

# The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Performance of Employees of the Small and Medium Enterprises Cooperatives Department of Trade and Industry, Pringsewu Regency, Lampung, Indonesia

Yuliansyah<sup>1</sup>, Suripto<sup>2</sup>, Bambang Utoyo Sutiyoso<sup>3</sup>, Intan Fitri Meutia<sup>4</sup> (Master of Administrative Sciences, University of Lampung, Indonesia) \*Corresponding Author: Yuliansyah<sup>1</sup>

**ABSTRACT:-**This research aims to determine the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on the performance of employees of the Small and Medium Enterprises Cooperatives Service for Trade and Industry, Pringsewu Regency, Lampung, Indonesia. The sampling technique used was a saturated sampling technique/total sampling with a total sampling of 62 samples. Data collection techniques are carried out through questionnaires. The data analysis carried out was multiple linear regression analysis. The results of this research show that partially Intellectual Intelligence has a significant effect on performance, while emotional intelligence and spiritual intelligence, Emotional Intelligence and Spiritual Intelligence have a significant effect on performance. The Adjusted R Square value is 0.538 or 53.8%. This shows that 53.8% of employee performance is influenced by intellectual intelligence, emotional intelligence and spiritual intelligence, while the remaining 46.2% is influenced by other variables such as motivation, leadership style, work environment, sense of justice, etc.

**KEYWORDS -** Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, Performance

## I. INTRODUCTION

SourceHuman resources are an important element that is directly tied to an organization. Human resources have an important role in driving an organization. Therefore, it is important for organizations to be able to manage their human resources so that the organization can move in the direction it is aiming for. In other words, organizational performance is largely determined by the performance of its human resources. This means that human resources are central to achieving organizational goals.

According to Prawirosentono in (AkhmadFauzi& NA, 2020) performance is the result of work obtained by a person or group of people in an organization, in accordance with their respective authority and responsibilities, in an effort to achieve the goals of the organization concerned legally, without violating the law. , and in accordance with morals and ethics.

Improving human resource performance can include several methods, for example education, training, providing appropriate compensation, creating a conducive work environment, and providing motivation. Through these processes, it is hoped that employees can maximize their responsibility for their work because they have been provided with education and training related to the implementation of their work. Meanwhile, providing compensation, a good work environment and providing motivation are basic employee rights which are an obligation for the organization to provide support so that goals can be achieved (Baharuddin, 2012).

Humans are planners, implementers and controllers for the realization of company goals. Companies will be able to move with human assistance. It is important to improve human intelligence to obtain human resources who have a high work ethic and maximum performance. The concept of intelligence today is increasingly broad, intellectual intelligence, emotional intelligence and spiritual intelligence are believed to be determining factors for human resource performance. The company will always strive to organize and manage its human resources well and appropriately so that the company's goals will be achieved (Mardiana and Safitri in Yasir et al., 2021).

Robins and Judge in (Pasek, 2017) say that intellectual intelligence is the ability needed to carry out mental activities of thinking, reasoning and solving problems.

Emotional intelligence consists of personal skills and social skills which refer to the ability to recognize one's own feelings and the feelings of others, the ability to motivate oneself and the ability to manage emotions. In his research, (Goleman, 2007) also states that a person's success is determined 20% by his cognitive abilities and 80% by his mental attitude/personality.

Emotional intelligence and intellectual intelligence are not two contradictory things, but they can interact dynamically both at the conceptual and implementation levels. Emotional intelligence gives someone awareness to be able to exercise self-control so that they are able to recognize, empathize, love, be motivated, associate, and be able to respond to sadness and joy appropriately (RatnaSulistami&Erlinda in (Rohmah, 2018).

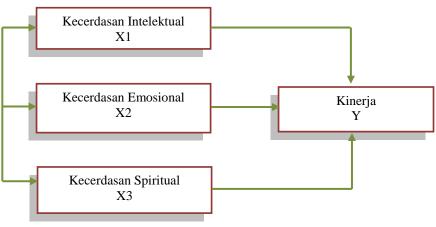
Emotional intelligence is characterized by the ability to control emotions when facing exciting realities (pleasant, sad, scary, annoying, etc.). In other words, that is what is called patience, so patience is the key to emotional intelligence (AchmadMubarok in (Rohmah, 2018).

Apart from emotional intelligence, there is also spiritual intelligence which Zohar and Marshall define as intelligence for solving problems of meaning and value, intelligence for positioning our behavior and life in a broader context of meaning, intelligence for assessing that a certain action or way of life is more meaningful than another. More firmly, Zohar and Marshall stated that spiritual intelligence can make humans complete beings intellectually, emotionally and spiritually (Imawan, 2004).

Good performance can be built through intelligence. What is then hoped is that with intelligence, performance can continue to be improved through a process of continuous thinking and learning. This can be seen through previous studies regarding intellectual intelligence, emotional intelligence, spiritual intelligence and performance which have been carried out by many researchers. Research by (Hadi Sunaryo, Pardiman, 2020) and (Rahmasari, 2012) shows that intellectual intelligence (intelligence quotient), emotional intelligence (emotional intelligence), and spiritual intelligence (spiritual intelligence) simultaneously and partially influence employee performance.

(Ratnasari et al., 2020) in their research shows that intellectual intelligence, emotional intelligence and linguistic intelligence have a significant effect on performance, while spiritual intelligence has an insignificant effect on performance.

Research (Badewin & Kurnia, 2022) shows that intellectual intelligence and spiritual intelligence influence auditor performance, but emotional intelligence does not influence auditor performance.



II. RESEARCH MODEL

Figure 1. Research Model

Based on the research model above, the following hypothesis is obtained:

- 1. Intellectual Intelligence on Employee Performance. H<sub>01</sub>: There is no influence of intellectual intelligence on employee performance  $\rightarrow$  H<sub>0</sub>: bi = 0 or sig > 0.05 H<sub>a</sub>1: There is an influence of intellectual intelligence on employee performance  $\rightarrow$  H<sub>1</sub>: bi  $\neq$  0 or sig  $\leq$  0.05
- 2. Emotional Intelligence on Employee Performance.  $H_{02}$ : There is no influence of emotional intelligence on employee performance  $\rightarrow H_0$ : bi = 0 or sig > 0.05  $H_{a2}$ : There is an influence of emotional intelligence on employee performance  $\rightarrow H_2$ : bi  $\neq 0$  or sig  $\leq 0.05$
- Spiritual Intelligence on Employee Performance.
   H₀3: There is no influence of spiritual intelligence on employee performance → H₀: bi = 0 or sig > 0.05
   H₄3: There is an influence of spiritual intelligence on employee performance → H₃: bi ≠ 0 or sig ≤ 0.05
- 4. Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence together on Employee Performance. Ho4: There is no influence of intellectual intelligence, emotional intelligence, spiritual intelligence together on employee performance  $\rightarrow$  Ho: bi = 0 or sig > 0.05

 $H_{a4}$ : There is an influence of intellectual intelligence, emotional intelligence, spiritual intelligence together on employee performance  $\rightarrow H_4$ : bi  $\neq 0$  or sig  $\leq 0.05$ 

## III. RESEARCH METHODS

This research was carried out using a quantitative approach using survey research methods. The population in this study were 62 employees of the Pringsewu Regency Small and Medium Enterprises Cooperatives Department of Trade and Industry, obtained through taking a total sample.

Questionnaires were given to employees of the Department of Cooperatives, Small and Medium Enterprises, Trade and Industry of Pringsewu Regency who were the sample and were measured by giving a score to each answer given by the respondent on the questionnaire given using a Likert scale, namely a value of 1 if the respondent answered Strongly Disagree, a value of 2 if the respondent answered Disagree, a score of 3 if the respondent answered Neutral, a score of 4 if the respondent answered Agree, and a score of 5 if the respondent answered Strongly Agree.

The data obtained were analyzed using descriptive statistics (Cronbach alpha, Pearson correlation, mean and standard deviation) and differential statistics (multiple linear regression) with the help of SPSS v.26 software.

Instrument testing is carried out through validity testing and reliability testing. The validity test in this research was carried out by correlating each question item score with the total construct or variable score. This validity test is guided by the r table and calculated r values. The decision made in this validity test is that if r count  $\geq$  r table and is positive, then the indicator is declared valid. Meanwhile, if r count  $\leq$  r table and is positive, then the indicator is declared valid. Meanwhile, the reliability test in this research was carried out using one shot or one measurement. Measurements are only carried out once and the results of respondents' answers are compared between one question and another to measure the correlation between answers. The reliability test can refer to the Cronbach alpha ( $\alpha$ ) value, where a construct or variable is declared reliable if it has a Cronbach alpha ( $\alpha$ ) > 0.7 (Ghozali in Riyanto& Hatmawan, 2020).

Classical assumption tests carried out include normality tests, multicollinearity tests, and heteroscedasticity tests. In this research, the normality test was carried out using the Kolmogorov Smirnov calculation or KS test, namely, the data has a normal distribution if the sig value > 0.05. On the other hand, the data has a non-normal distribution if the sig value < 0.05. The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should have no correlation between independent variables. The tolerance value is > 0.10 and the VIF value is < 10, so it can be said that there is no multicollinearity between the independent variables in the regression model (Riyanto & Hatmawan, 2020). The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another (Riyanto & Hatmawan, 2020). This research uses the Glejser test which uses the residual absolute value for the dependent variable on the basis of decision making if the t test for the independent variable has a sig value  $\geq 0.05$  (5%) then it is stated that there is no heteroscedasticity.

The analysis technique used in this research is multiple linear regression analysis. Multiple linear regression analysis is used if the number of independent variables used is more than one with one dependent variable (Riyanto & Hatmawan, 2020). The regression equation in this research is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information : Y = Performance  $\alpha = Constant$   $\beta = Regression coefficient$   $X_1 = Intellectual Intelligence$   $X_2 = Emotional Intelligence$   $X_3 = Spiritual Intelligence$ e = Error

Based on the analysis carried out, R<sup>2</sup> is obtained, which is the coefficient of determination used to measure the extent of the model's ability to explain variations in the dependent variable. The coefficient of determination (R<sup>2</sup>) value ranges from 0 - 1. A small coefficient of determination (R<sup>2</sup>) value indicates that the ability of the independent variable to explain the dependent variable is also small or very limited. On the other hand, a coefficient of determination (R<sup>2</sup>) value that is large and close to 1 indicates that the independent variable is able to provide all the information needed to predict variations in the dependent variable. It is recommended to use the adjusted R<sup>2</sup> value when evaluating which regression model is best, because the adjusted R<sup>2</sup> value can increase or decrease if one independent variable is added to the model (Riyanto & Hatmawan, 2020).

Hypothesis testing in this research was carried out through the t test and f test. This t statistical test is also called a partial test, which aims to partially test the significance of the influence between the independent variable on the dependent variable (Riyanto & Hatmawan, 2020). The decision made in this t test is if tcount  $\geq$  ttable or sig  $\leq$  0.05 (5%) then the independent variable has an effect on the dependent variable. The ttable value is determined from the significance level ( $\alpha$ ) = 0.05 with df (nk-1) (n = number of data, k = number of independent variables). Next is the f test, this f statistical test aims to find out an interpretation of the parameters together, namely how much influence the independent variable has on the dependent variable together (simultaneously) (Riyanto & Hatmawan, 2020). The decision making in this f test is if fcount  $\geq$  ftable or sig  $\leq$  0.05 then the independent variables jointly influence the dependent variable. Ftable value = (df numerator = k, df denominator = nk-1).

S/No.	Variable	Respondent	Frequency N=62	Percent
1.	Gender	Man	41	66.1%
		Woman	21	33.9%
		Total	62	100%
2.	Age	21-30 Years	7	11.3%
		31-40 Years	32	51.6%
		41-50 Years	18	29.0%
		51-60 Years	5	8.1%
		Total	62	100%
3.	Level of education	High School/Equivalent	18	29.0%
		Diploma	4	6.5%
		Bachelor degree	30	48.4%
		Master	10	16.1%
		Total	62	100%

# IV. **RESULTS AND DISCUSSION** Table 1 Characteristics of Respondents

### Source: Field Survey, 2024

Table 1 shows the respondent characteristics (gender, age, and education level) of the respondents. The research results show that the number of male employees is greater than female employees, namely 41 people (66.1%) men and 21 people (33.9%) women. Apart from that, the 31-50 year age range dominates, namely 32 people (51.6%), while in the 41-50 year age range there are 18 people (29.0%), the 21-30 year age range is 7 people (11.3%), and the age range 51-60 years was 5 people (8.1%). The educational level of employees of the Pringsewu Regency Small and Medium Enterprises Cooperatives, Trade and Industry Service is dominated at the bachelor level, namely 30 people (48.4%), while the high school/equivalent education level is 18 people (29%), the master level is 10 people (16.1%), and diploma level as many as 4 people (6.5%).

	Table 2. Descriptive Statistics								
S/No.	Variable	N	Minimum	Maximum	Mean	Std Deviation			
1.	Intellectual Intelligence	62	19	30	25.13	2,621			
2.	Emotional Intelligence	62	34	50	41.89	4,057			
3.	Spiritual Intelligence	62	60	90	74.53	7,544			
4.	Performance	62	28	50	43.50	4,326			
Sources Field Survey 2024									

Source: Field Survey, 2024

Table 2 shows that with a total of 62 respondents each, the intellectual intelligence variable obtained a minimum value of 19, a maximum value of 30, an average value of 25.13, and a standard deviation of 2,621, for the emotional intelligence variable a minimum value was obtained of 34, the maximum value is 50, the average value is 41.89, and the standard deviation is 4,057, on the spiritual intelligence variable the minimum value is 60, the maximum value is 90, the average value is 74.53, and the standard deviation is 7,544, and on The performance variable obtained a minimum value of 28, a maximum value of 50, an average value of 43.50, and a standard deviation of 4,326.

### Validity test

The validity test in this research was carried out by correlating each question item score with the total construct or variable score. Validity testing in this way is guided by the r table and calculated r values. The decision made in this validity test is that if r count  $\geq$  r table and is positive, then the indicator is declared valid. Meanwhile, if r count  $\leq$  r table and is positive, then the indicator is declared valid. (Riyanto & Hatmawan, 2020). The r table value in this research is 0.250. This value is obtained from the r table with df = 60 (nk ; 62-2=60) and a significant value of 5% (0.05).

S/No	Variable	Instrument	Pearson Correlation
1.	Intellectual Intelligence	x1p1	0.699
	8	x1p2	0.808
		x1p3	0.756
		x1p4	0.718
		x1p5	0.728
		x1p6	0.748
		po	017.10
2.	Emotional Intelligence	x2p1	0.697
		x2p2	0.730
		x2p3	0.572
		x2p4	0.720
		x2p5	0.787
		x2p6	0.704
		x2p7	0.709
		x2p8	0.615
		x2p9	0.762
		x2p10	0.601
3.	Spiritual Intelligence	x3p1	0.685
		x3p2	0.631
		x3p3	0.569
		x3p4	0.561
		x3p5	0.640
		x3p6	0.590
		x3p7	0.642
		x3p8	0.798
		x3p9	0.745
		x3p10	0.493
		x3p11	0.602
		x3p12	0.702
		x3p13	0.722
		x3p14	0.550
		x3p15	0.724
		x3p16	0.706
		x3p17	0.564
		x3p18	0.530
4.	Performance	v1n1	0.716
7.	I errormanee	y1p1 y1p2	0.693
			0.824
		y1p3	0.824
		y1p4 v1p5	0.848
		y1p5	0.848
		y1p6 v1p7	0.708
		y1p7	0.785
		y1p8	0.783
		y1p9	0.794 0.676
	~	y1p10	0.070

Table	3.	Validity	Test	Results
-------	----	----------	------	---------

Source: Field Survey, 2024

*Correspond	ing Author:	Yuliansyah <sup>1</sup>
1	0	

The results of testing the instrument above show that all statement items in the questionnaire with the variables intellectual intelligence, emotional intelligence, spiritual intelligence and performance have met the validity requirements, namely r count  $\geq$  r table. The r table value in this research is 0.250, so that all statement items are declared valid.

## **Reliability Test**

The reliability test in this research was carried out using *one shot* or one measurement. Measurements are only carried out once and the results of respondents' answers are compared between one question and another to measure the correlation between answers. The reliability test can refer to the *Cronbach alpha* ( $\alpha$ ) value, where a construct or variable is declared reliable if it has a Cronbach alpha ( $\alpha$ ) value > 0.7 (Ghozali in Riyanto& Hatmawan, 2020).

Table 4 Kenability Test Results					
S.No	Variable	Cronbach Alpha			
1.	Intellectual Intelligence	0.833			
2.	Emotional Intelligence	0.870			
3.	Spiritual Intelligence	0.910			
4.	Performance	0.917			
Source: Field Survey, 2024					

#### Table 4 Reliability Test Results

Based on the results of the reliability test on all the statement items above, all statement items can be
declared reliable because they have met the reliability requirements, namely the Cronbach alpha ( $\alpha$ ) > 0.7 value.

### **Classic assumption test**

The results of the classical assumption tests (normality, multicollinearity, heteroscedasticity) showed that the three tests were declared passed. Sig. 2-tailed of 0.342 > 0.05 indicates the data is normally distributed. The tolerance value for each variable is > 0.10 and the VIF value for each variable is < 10, indicating that multicollinearity does not occur. Furthermore, the significance value of each variable is > 0.05, which indicates that heteroscedasticity does not occur. The results of the classical assumption test can be seen in the following table:

Table 5 Classic Assumption Test Results						
Variable	Tolerance	VIF	Sig.			
Intellectual Intelligence	,532	1,878	,836			
Emotional Intelligence	,330	3,026	,887			
Spiritual Intelligence	,379	2,636	,451			
Ν	62					
Exact Sig. (2-tailed)	,342					

### Table 5 Classic Assumption Test Results

# Source: Field Survey, 2024

# Multiple Linear Regression Analysis

The results of the multiple linear regression test are shown in table 6 below:

Table 6 Multiple Linear Regression Analysis

Model	Unstandardized coefficient		Standardiz ed coefficient	t	Sig.
	β	Std error	Beta		
Constant	7,362	4,223		1,743	,087
Intellectual Intelligence	,557	,197	,338	2,830	,006
Emotional Intelligence	,305	,161	,286	1,892	,064
Spiritual Intelligence	.125	,081	,219	1,547	.127
F				24,673	0,000
<b>R</b> <sup>2</sup>					0.538

### Source: Field Survey, 2024

Based on table 6 above, the following regression equation is obtained: Y = 7.362 + 0.557 X1 + 0.305 X2 + 0.125 X3 + e

The constant value = 7,362 indicates that if intellectual intelligence, emotional intelligence, spiritual intelligence = 0, then the employee's performance is worth 7,362. The intellectual intelligence regression coefficient value of 0.557 shows a positive value, meaning that the influence exerted by intellectual intelligence tends to follow the direction of the coefficient. The emotional intelligence regression coefficient value of 0.305 shows a positive value, meaning that the influence exerted by emotional intelligence tends to follow the direction of the coefficient. The spiritual intelligence regression coefficient value of 0.125 shows a positive value, meaning that the influence exerted by spiritual intelligence tends to follow the direction of the coefficient.

The coefficient of determination  $(R^2)$  seen from the adjusted R square value is 0.538, which means that 53.8% of employee performance is influenced by intellectual intelligence, emotional intelligence and spiritual intelligence while the remaining 46.2% is influenced by other variables such as motivation, leadership style, organizational culture, work environment, and others.

The t table value in this study is 2.001. Based on the results of the t statistical test (t test) as in table 6 above, it can be seen that the calculated t value of the intellectual intelligence variable is 2,830, which is greater than the t table of 2,001 and the significance value of 0.006 is smaller than 0.05, indicating that partially intellectual intelligence has a significant effect on employee performance. This shows that intellectual intelligence, which is defined by Robin and Judge (in Pasek, 2017) as the ability needed to carry out various mental activities of thinking, reasoning and solving problems, has a direct influence on employee performance through three cognitive domains, namely figure ability, verbal abilities, and numerical abilities. Thus, cognitive ability is one of the components that has a direct influence on performance, as per Heider's attribution theory P = f(MxA), namely that performance is the result of the interaction between motivation and ability. The results of this research support the results of research conducted by YulianaGreceSetiawan, Made YenniLatrini (2016) which states that intellectual intelligence has a significant effect on auditor performance with the results of calculating the regression coefficient for the intellectual intelligence variable of beta = 0.235 with a significance of 0.027 < 0, 05.

The results of the t statistical test (t test) as in table 6 above can be seen that the calculated t value of the emotional intelligence variable is 1.892, which is smaller than the t table of 2.001 and the significance value is 0.064, which means it is greater than 0.05, so emotional intelligence has no significant effect on employee performance. According to Salovey (in Goleman, 2007), emotional intelligence is a person's skill in recognizing one's own emotions, managing emotions, motivating oneself, recognizing other people's emotions (empathy) and the ability to build relationships (cooperation) with other people. Based on this definition, it can be concluded that emotional intelligence is a component that does not have a direct effect on performance but has an effect on motivation as per Heider's attribution theory P = f (MxA), namely that performance is the result of the interaction between motivation and ability. The results of this research support the research of Badewin and FebryKurnia (2022) which states that emotional intelligence has no significant effect on auditor performance with a significance of 0.148 > 0.05 and tcount<ttable (1.479 < 2.028). This means that the level of auditors' emotional intelligence does not have a significant effect on the resulting performance.

The results of the f statistical test (f test) as in table 6 above can be seen that the calculated f value of 24,673 is greater than f table 2.76 and the significance value is 0.00 which means it is smaller than 0.05, then intellectual intelligence, emotional intelligence, intelligence spirituality together has a significant effect on employee performance. This shows that if there is a joint change in intellectual intelligence, emotional intelligence it will cause significant changes in employee performance. This means that if these three intelligences can function effectively they will provide good performance. The results of this research are supported by research by Roni, HadiSunaryo, and Pardiman (2021) which states that intellectual intelligence, emotional intelligence, spiritual intelligence together have a significant effect on employee performance with a calculated f value of 60.072 and a significance of 0.000 < 0.05.

### V. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the research and discussion in the previous chapter, a conclusion can be drawn from this research, namely that partially Intellectual Intelligence has a significant effect on the performance of employees of the Pringsewu Regency Small and Medium Enterprises Cooperatives, Trade and Industry Service, while emotional intelligence and spiritual intelligence do not have a significant effect on the performance of Service employees. Pringsewu Regency Trade and Industry Small and Medium Enterprises Cooperative.

Simultaneously, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence have a significant effect on the performance of employees of the Pringsewu Regency Small and Medium Enterprises Cooperatives, Trade and Industry Service.

The Adjusted R Square value is 0.538 or 53.8%. This shows that 53.8% of employee performance is influenced by intellectual intelligence, emotional intelligence and spiritual intelligence, while the remaining 46.2% is influenced by other variables such as motivation, leadership style, work environment, sense of justice, etc.

The advice that the author can convey based on the conclusions and results of this research is that the Adjusted R Square value of 0.538 or 53.8% is relatively not large enough to affect performance. Therefore, it is hoped that future researchers will be able to add other variables which may have a big influence on employee performance. Respondents from this study are limited to employees of the Pringsewu Regency Small and Medium Enterprises Cooperatives, Trade and Industry Service. Future researchers are expected to be able to expand the range of respondents.

### REFERENCE

- [1]. Badewin, &Kurnia, F. (2022). The Influence of Intellectual Intelligence, Emotional Intelligence and Spiritual Intelligence on Auditor Performance at Public Accounting Firms in Pekanbaru. Journal of Accounting and Finance, 11(1), 54–65. https://doi.org/10.32520/jak.v11i1.1982
- [2]. HadiSunaryo, Pardiman, R. (2020). The Influence of Intelligence Quotient, Emotional Quotient and Spiritual Quotient on Employee Performance Study at PT. BumiMenaraInternusa. Scientific Journal of Management Research, 9(23), 82–94.
- [3]. HariNugroho, &Bachri, AA (2016). The Influence of Intellectual Intelligence (Iq), Emotional Intelligence (Eq), Spiritual Intelligence (Sq) on the Performance of Inspectorate Employees. The Influence of Intellectual Intelligence (Iq), Emotional Intelligence (Eq), Spiritual Intelligence (Sq) on the Performance of Inspectorate Employees, 4, 259–272.

https://scholar.archive.org/work/hhqg7i6cybdkddo2olxql2om6a/access/wayback/http://jwm.ulm.ac.id/i d/index.php/jwm/article/viewFile/99/99

- [4]. Pasek, N.S. (2017). The Influence of Intellectual Intelligence on Accounting Understanding with Emotional Intelligence and Spiritual Intelligence as Moderating Variables. Accounting Scientific Journal, 1(1), 62–76. https://doi.org/10.23887/jia.v1i1.9983
- [5]. Rahmasari, L. (2012). The Influence of Intellectual Intelligence, Emotional Intelligence and Spiritual Intelligence on Employee Performance. INFORMATICS Scientific Magazine, 3(1), 1–20.
- [6]. Ratnasari, SL, Supardi, S., &Nasrul, HW (2020). Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, and Linguistic Intelligence on Employee Performance. Journal of Applied Business Administration, 4(2), 98–107. https://doi.org/10.30871/jaba.v4i2.1981
- [7]. Rohmah, N. (2018). Integration of Intellectual Intelligence (IQ), Emotional Intelligence (EQ) and Spiritual Intelligence (SQ) in Improving Work Ethic. Tarbiyatuna, 3(2), 77–102.
- [8]. AkhmadFauzi, & NA, RH (2020). WORK MANAGEMENT. Airlangga University Press.
- [9]. Baharuddin, L. (2012). Factors That Influence the Performance of PT.Mega Mulia Servindo Employees in Makasar. Management And Accounting, 1(2), 61–70.
- [10]. Djaali. (2020). Quantitative Research Methodology (BS Fatmawati (ed.)). PT. Literary Earth.
- [11]. Goleman, D. (2007). EMOTIONAL INTELLIGENCE Why EI is More Important Than IQ (Print K). PT. Gramedia Pustaka Utama.
- [12]. Imawan, S. (2004). SPIRITUAL INTELLIGENCE Why SQ is More Important Than IQ and EQ (Print To). PT. Gramedia Pustaka Utama.
- [13]. Compri. (2020). Performance Management (Pe Print). Expert.
- [14]. Misbahuddin, & Hasan, I. (2013). Analysis of Research Data with Statistics (Suryani (ed.); Second Edition). PT. Literary Earth.
- [15]. Mustafidah, H., & Suwarsito. (2020). Basics of Research Methodology (Totok Haryanto (ed.); Pe Printing). UM Purwokerto Press.
- [16]. Riyanto, S., & Hatmawan, AA (2020). Research Methods Quantitative Research Research in the Fields of Management, Engineering, Education, and Experimentation. In Deepublish (Pe Print). Deepublish. https://books.google.co.id/books?hl=en&lr=&id=W2vXDwAAQBAJ&oi=fnd&pg=PP1&dq=differenc e+formula+lemeshow+dan+formula+slovin&ots=Zgvj9PLbH0&sig=uwxLm2dtDM\_6cwHAI3Ee9H4 WlR0&redir\_esc=y#v=onepage& q&f=false
- [17]. Suharjito, D. (2019). Introduction to Research Methodology. IPB Press.
- [18]. Wibowo. (2016). Performance Management (Keli Edition). PT. Rajagrafindo Persada.
- [19]. Yani, M. (2012). Human Resource Management. Media Discourse Partners.
- [20]. Zohar, D., & Marshall, I. (2007). SQ: Spiritual Intelligence. PT. Mizan.

\*Corresponding Author: Yuliansyah<sup>1</sup> <sup>1</sup> (Master of Administrative Sciences, University of Lampung, Indonesia)

\*Corresponding Author: Yuliansyah<sup>1</sup>

93 | Page