

The Moderating Role of Religious Involvement in the Relationship of Spirituality and Religiosity with Integrity among Regional Government Inspectorate Auditors in Indonesia

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ABSTRACT

Purpose: This study discusses the role of spirituality and religiosity in predicting integrity moderated by the religious involvement of local government auditors.

Design/methodology/approach: Data collection was conducted by distributing paper-based questionnaires to 122 local government auditor respondents in two regions in West Java, Indonesia.

Findings: This study found that spirituality and religiosity have a positive and significant relationship with auditor integrity.

Research limitations/implications: Inspectorate in two regions in West Java, Indonesia.

Practical implications: Spirituality and religiosity will increasingly influence the integrity of auditors when accompanied by the auditor's religious involvement.

Originality/value: Religiosity and spirituality have a significant influence on auditor integrity. However, religious involvement only moderates the relationship between religiosity and integrity, not spirituality and integrity.

Paper type: Research paper

Keyword: Religious Involvement, Spirituality, Religiosity, Inspectorate Auditors.

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I. INTRODUCTION

Integrity includes one of the important factors that may influence fraud prevention in the audit process (Rifai & Mardijuwono, 2020). By having integrity, auditors are encouraged to be fair and honest and comply with ethical standards, spirit, norms and principles of auditing, namely independence, objectivity, professional behaviour and protection of public interests (Hikmayah & Aswar, 2020; Jelic, 2012). Integrity can be understood as an element of character that underlies professional recognition, a quality that underlies public trust and becomes a benchmark for the public to test all decisions made (Endri, 2020).

Many factors are found to predict auditor integrity. Religiosity is among others believed to have a positive impact on audit quality by encouraging ethical behaviour among auditors (Maulina, Abdullah, & Yusmita, 2023; Sibarani & Anggreani, 2023). In addition, religiosity and love of money affect the ethical crisis of accountants, and hence it is important to emphasize religious values in ethical decision making (Purnamasari, 2022). Religiosity also plays an important role in preventing ethical violations among auditors, where higher levels of religiosity correlate with higher ethical behaviour (Ainy, 2022). Furthermore, religiosity was found to have a positive relationship with fraud prevention efforts, emphasizing the importance of internalizing religious values for auditors to uphold ethical standards in their work (Purnamasari, 2022). On the other hand, the empirical evidence demonstrated that spiritual wellbeing is positively correlated with ethical decision making (Pong & Fong, 2023) while spirituality in the workplace has significant and negative relationship with dysfunctional auditor behaviour

(Kusumo, Koeswoyo, & Handoyo, 2019). In essence, spirituality and religiosity are significantly related to auditor integrity and ethical behaviour.

This study aims to examine the extent to which integrity is predicted by religiosity and spirituality of auditors. Furthermore, the relationship between religiosity and spirituality with auditor integrity will be moderated by religious involvement. The context of this study is local government auditors who work for inspectorate offices in two regions in West Java. This study has several contributions. First, so far there have been many studies that examined the extent to which religiosity and spirituality play a role in predicting auditor integrity. However, research that places religious participation as a moderator for the relationship between religiosity and spirituality with integrity is rarely conducted. Second, this study tests the conceptual framework of the relationship between spirituality and religiosity with auditor integrity moderated by religious involvement in the context of government auditors. The selection of government auditors may enrich the study of factors that play a role as predictors of integrity for government auditors assigned to do audits for public budgets. Third, this research is one of the few studies that places integrity as a dependent variable predicted by some predictors related to religion in a country with the largest Muslim population in the world and the most committed to worship (Edwards, 2024).

A. Literature review

1. Integrity

Integrity is a personal advantage that makes a person live healthier and free from pretense (Gea, 2006). Integrity includes a mindset, attitude, and movement of conscience that is honest, consistent, committed, objective, courageous, disciplined, and responsible (Abdullah, 2019). It also involves a commitment to ethical principles and moral values such as honesty, fairness, and responsibility (Eprianti et al., 2020). The meaning of integrity varies and is related to internal control and external participation in dealing with environmental pressures (Nasution et al., 2022; Endro, 2017). The values of integrity that shape character include honesty, caring, independence, discipline, responsibility, hard work, simplicity, courage, and justice (Bustan & Mailani, 2022).

In the context of Indonesia, considering the importance of integrity both at the individual and organizational levels, the Indonesian government through Permenpan RB Number 90 of 2021 concerning the Development and Evaluation of Integrity Zones Towards Corruption-Free Areas and Clean and Serving Bureaucratic Areas in Government Agencies has established Integrity Zones. Integrity Zone is a predicate given to government agencies where the leadership and staff are committed to realizing Corruption-Free Areas [WBK]/Clean and Serving Bureaucratic Areas [WBBM] through bureaucratic reform. One important aspect in realizing WBK/WBBM is the supervisory aspect. Strengthening the supervisory aspect through the implementation of the Government Internal Supervision System [SPIP] plays an important role in improving the implementation of government that is free from Corruption, Collusion and Nepotism [KKN]. This internal supervision in the regional government [Pemda] environment in Indonesia is represented by the inspectorate which has several internal auditors. At the individual level, the integrity of regional government inspectorate employees is one of the important elements in realizing supervision with integrity to realize the Integrity Zone above. Integrity was found to be one of the factors that can prevent auditors from committing fraud (Rifai & Mardijuwono, 2020). Auditor integrity is also significantly related to audit quality performance which is an important element in preventing fraud. (Hubais, Kadir, & Bilal, 2023).

2. Spirituality and Integrity among Auditor

The relationship between spirituality and integrity of inspectorate auditors can be seen from the perspective of the importance of these two concepts in driving ethics and professional performance. Spirituality, which includes understanding and connecting with higher moral and ethical values, is thought to have a positive and significant relationship with auditor integrity (Winarsih, 2018). Integrity, which includes honesty, consistency, and responsibility in actions and decisions, is very important in the audit context to ensure fairness and transparency (Rifai & Mardijuwono, 2020; Susimartini & Latrini, 2023). When auditors have strong spirituality, they tend to be more reflective and aware of the moral impact of their actions, which encourages them to act with high integrity (Kusumo et al., 2019). The influence of this spirituality can be seen in the auditor's commitment to carry out their duties honestly and fairly, and avoid unethical practices. Thus, spirituality not only strengthens the moral and ethical aspects of individuals, but also improves the quality of supervision and public trust in the inspectorate (Rahmadayanti & Wibowo, 2017). According to Sari and Anik (2022), spiritual intelligence has a positive and significant effect on audit quality, with auditor integrity as a variable that strengthens this influence. With the explanation, this study proposes the first hypothesis:

Hypothesis 1. Spirituality is predicted to have a positive and significant relationship with integrity among government inspectorate auditors.

3. Religiosity and Integrity

Religiosity is believed to have a positive and significant relationship with the integrity of inspectorate auditors (Antonio et al., 2020; Nazariah & Ismayli, 2021). The importance of integrity in the audit profession cannot be separated from the religious values adhered to by individuals. Religiosity, which includes beliefs, religious practices, and internalized moral values, may influence the ethical behaviour and professional integrity of auditors (Winarsih, 2018; Nainggolan et al., 2019). Auditors who have high religiosity tend to have a strong moral awareness, which drives them to act honestly, consistently, and responsibly in carrying out their duties (Wiguna & Ariyanto, 2023). According to Alshehri et al. (2020), the way a person views religiosity and practices their beliefs can influence how they develop ethical decisions in the workplace. With this explanation, this study proposes the following hypothesis:

Hypothesis 2. Religiosity is predicted to have a positive and significant relationship with the integrity of government inspectorate auditors.

4. Moderating Role of Religious Involvement

Religiosity refers to a person's level of religious belief and practice, while spirituality includes personal experiences and the search for a deeper meaning in life (Wahyuningsih, 2008; Yunizar & Wicaksono, 2023). Inspectorate auditor integrity is the extent to which auditors adhere to ethical and professional standards in carrying out their duties (Winarsih, 2018). Active involvement in religious activities, such as attending religious services and participating in religious communities may strengthen or weaken the effects of religiosity and spirituality on auditor integrity (Suci et al., 2022). In other words, the higher a person's level of religious involvement, the stronger the influence of their religiosity and spirituality on their professional integrity (Wiguna & Ariyanto, 2023). Therefore, religious involvement plays an important moderator in the relationship of religious beliefs and spiritual practices with integrity among inspectorate auditors. With this explanation, this study proposes the following hypothesis:

Hypothesis 3. Religious involvement is predicted to moderate the relationship of religiosity and spirituality with the integrity of inspectorate auditors.

II. METHODS

A. Sampling Technique

This research was conducted includes a non-experimental quantitative research type. This deductive rational-empirical approach emphasizes the analysis of numerical data processed statistically. This research was conducted at the Inspectorate of Cirebon Regency and Indramayu Regency involving total 122 respondents from auditors and supervisors of regional government affairs organizers or Auditor dan *Pengawas Penyelenggara Urusan Pemerintah Daerah* (PPUPD). The sampling technique used in this study was the saturated sampling method where the entire population was sampled.

B. Data Collection, Measurement and Analysis

The questionnaire was sent directly to the inspectorate office of Cirebon Regency and Indramayu Regency. The respondents were given one week to complete the questionnaire. The questionnaire was divided into four parts, the first and second parts are independent variables of spirituality and religiosity, the third part is a moderating variable of religious involvement, and the last part is a dependent variable of integrity. The questionnaire consists of a five-point Likert-type assessment scale ranging from 1 (strongly disagree) to 5 (strongly agree). Statistical Package for the Social Sciences Version 26 (SPSS Version 26) software, which includes 3 stages of data processing, namely frequency, classical assumption analysis of moderated variables and moderated regression test.

III. RESULTS AND DISCUSSION

A. Finding

In this study, spirituality (X1) and religiosity (X2) include independent variables; religious involvement (Y1) is a moderating variable, while integrity (Y2) is a dependent variable. The results of the descriptive analysis on the spirituality variable showed an overall average of 4.31 or 86.17 point on the basis of 100, on the religiosity variable of 4.50 or 90.05 point, on the religious involvement variable of 3.97 or 79.44 point and on integrity of 4.50 or 90.00 point. This data shows that the respondents have relatively good perceptions to their attitudes and behaviours represented in these four variables. The frequency distribution of respondents' answers to each variable is presented in Table 1.

Table 1. Recapitulation of frequency distribution of respondents' answers

No	Variable	Indicator	Total Respondent Responses										Total Score	Averg. Score	(%)
			SDA (1)		DA (2)		QA (3)		A (4)		SA (5)				
			F	(%)	F	(%)	F	(%)	F	(%)	F	(%)			
1	Spirituality (X1)	X1.1	1	0.43	3	1.29	13	5.60	68	29.31	37	15.95	503	4.12	82.46
		X1.2	0	0.00	7	3.02	18	7.76	66	28.45	31	13.36	487	3.99	79.84
		X1.3	0	0.00	0	0.00	8	3.45	62	26.72	52	22.41	532	4.36	87.21
		X1.4	0	0.00	2	0.86	18	7.76	62	26.72	40	17.24	506	4.15	82.95
		X1.5	0	0.00	1	0.43	15	6.47	78	33.62	28	12.07	499	4.09	81.80
		X1.6	0	0.00	1	0.43	21	9.05	63	27.16	37	15.95	502	4.11	82.30
		X1.7	0	0.00	1	0.43	5	2.16	52	22.41	64	27.59	545	4.47	89.34
		X1.8	0	0.00	0	0.00	1	0.43	46	19.83	75	32.33	562	4.61	92.13
		X1.9	0	0.00	0	0.00	1	0.43	42	18.10	79	34.05	566	4.64	92.79
		X1.10	0	0.00	0	0.00	11	4.74	46	19.83	65	28.02	542	4.44	88.85
		X1.11	0	0.00	0	0.00	7	3.02	58	25.00	57	24.57	538	4.41	88.20
Average of the Spirituality variable (X1)												525.6 4	4.31	86.17	
2	Religiosity (X2)	X2.1	0	0.00	0	0.00	1	0.43	55	23.71	66	28.45	553	4.53	90.66
		X2.2	0	0.00	0	0.00	4	1.72	52	22.41	66	28.45	550	4.51	90.16
		X2.3	0	0.00	0	0.00	1	0.43	61	26.29	60	25.86	547	4.48	89.67
		X2.4	0	0.00	0	0.00	3	1.29	54	23.28	65	28.02	550	4.51	90.16
		X2.5	0	0.00	0	0.00	1	0.43	44	18.97	77	33.19	564	4.62	92.46
		X2.6	0	0.00	1	0.43	2	0.86	41	17.67	78	33.62	562	4.61	92.13
		X2.7	0	0.00	1	0.43	5	2.16	51	21.98	65	28.02	546	4.48	89.51

		X2.8	0	0.00	0	0.00	1	0.43	51	21.98	70	30.17	557	4.57	91.31
		X2.9	0	0.00	2	0.86	9	3.88	53	22.84	58	25.00	533	4.37	87.38
		X2.10	0	0.00	0	0.00	10	4.31	59	25.43	53	22.84	531	4.35	87.05
		<i>Average of the Religiosity variable (X2)</i>											549.30	4.50	90.05
3	<i>Religious Involvement (Y1)</i>	Y2.1	0	0.00	1	0.43	27	11.64	75	32.33	19	8.19	478	3.92	78.36
		Y2.2	0	0.00	0	0.00	3	1.29	54	23.28	65	28.02	550	4.51	90.16
		Y2.3	0	0.00	3	1.29	37	15.95	58	25.00	24	10.34	469	3.84	76.89
		Y2.4	0	0.00	0	0.00	27	11.64	64	27.59	31	13.36	492	4.03	80.66
		Y2.5	0	0.00	13	5.60	38	16.38	55	23.71	16	6.90	440	3.61	72.13
		Y2.6	0	0.00	9	3.88	30	12.93	59	25.43	24	10.34	464	3.80	76.07
		Y2.7	0	0.00	24	10.34	45	19.40	42	18.10	11	4.74	406	3.33	66.56
		Y2.8	1	0.43	0	0.00	5	2.16	58	25.00	58	25.00	538	4.41	88.20
		Y2.9	0	0.00	8	3.45	31	13.36	55	23.71	28	12.07	469	3.84	76.89
		Y2.10	0	0.00	1	0.43	7	3.02	53	22.84	61	26.29	540	4.43	88.52
		<i>Average of the Religious Involvement variable (Y1)</i>											484.60	3.97	79.44
4	<i>Integrity (Y2)</i>	Y2.1	0	0.00	0	0.00	1	0.43	45	19.40	74	31.90	553	4.53	90.66
		Y2.2	0	0.00	0	0.00	1	0.43	48	20.69	71	30.60	550	4.51	90.16
		Y2.3	0	0.00	0	0.00	2	0.86	31	13.36	87	37.50	565	4.63	92.62
		Y2.4	0	0.00	0	0.00	2	0.86	51	21.98	67	28.88	545	4.47	89.34
		Y2.5	0	0.00	0	0.00	2	0.86	49	21.12	69	29.74	547	4.48	89.67
		Y2.6	0	0.00	0	0.00	1	0.43	43	18.53	76	32.76	555	4.55	90.98
		Y2.7	0	0.00	0	0.00	24	10.34	46	19.83	50	21.55	506	4.15	82.95
		Y2.8	0	0.00	0	0.00	3	1.29	37	15.95	80	34.48	557	4.57	91.31

Y2.9	0	0.00	0	0.00	2	0.86	37	15.95	81	34.91	559	4.58	91.64
Y2.10	0	0.00	0	0.00	1	0.43	45	19.40	74	31.90	553	4.53	90.66
<i>Average of the Integrity variable (Y2)</i>											549.0	4.50	90.00
											0		

a. Classical Assumption Analysis of Moderator

As this study used survey method in data collection, the analysis of the classical assumption of moderating variables involved several stages of testing. The stages of testing carried out are as follows:

1. Validity Test

Validity Test is used to ensure that the research tool measures exactly what it is intended to measure, so that the results can be trusted and used to make accurate decisions. Validity Test is conducted using IBM Statistical SPSS Version 26 program. This test shows that all questions in each variable meet the valid requirements because all instruments have an r value > r table.

2. Reliability Testing

Reliability testing is used to measure the extent to which a research instrument produces consistent results when used repeatedly under the same conditions. The reliability test produces a Cronbach Alpha value for Spirituality (X1) of 0.843; for Religiosity (X2) of 0.900; for Religious Involvement (Y1) of 0.883; and for Integrity (Y2) of 0.982. Hence it can be stated that all of these instruments are reliable because they have a Cronbach Alpha value greater than 0.60.

Table 2. Reability Test Results

<i>Variables</i>	<i>Cronbach's Alpha</i>	<i>Limitvalue</i>	<i>Status</i>
<i>Spirituality (X1)</i>	<i>.843</i>	<i>.60</i>	<i>Reliable</i>
<i>Religiosity (X2)</i>	<i>.900</i>	<i>.60</i>	<i>Reliable</i>
<i>Religious Involvement (Y1)</i>	<i>.883</i>	<i>.60</i>	<i>Reliable</i>
<i>Integrity (Y2)</i>	<i>.982</i>	<i>.60</i>	<i>Reliable</i>

b. Moderation Regression Test

In this moderation regression test there is regression model 1 i.e. the relationship of spirituality (X1) and religiosity (X2) on integrity (Y).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2$$

Regression model 1 shows the following results.

Table 3. Regression Analysis of the Influence of Spirituality (X1) and Religiosity (X2) on Integrity (Y)

<i>Coefficients^a</i>						
<i>Model</i>		<i>Unstandardized B</i>	<i>Coefficients Std. Error</i>	<i>Standardized Coefficients Beta</i>	<i>t</i>	<i>Sig</i>
1	<i>(Constant)</i>	<i>-.549</i>	<i>7.130</i>		<i>-.077</i>	<i>.939</i>
	<i>Spirituality</i>	<i>.466</i>	<i>.155</i>	<i>.283</i>	<i>2.995</i>	<i>.003</i>

Religiosity	.521	.167	.294	3.114	.002
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Dependen Variable: Integrity

Table 4. Determination Coefficient of Regression Model 1

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
<i>1</i>	<i>.507^a</i>	<i>.257</i>	<i>.244</i>	<i>6.39750</i>

a. Predictors: (Constant), Religiosity, Spirituality

This regression analysis shows that the significance value for both independent variables, namely spirituality (X1) of 0.003 and religiosity (X2) of 0.002, is smaller than 0.05. This means that both variables statistically have a significant influence on the dependent variable, namely integrity (Y). This significant influence shows that changes in spirituality and religiosity significantly affect the level of integrity of the inspectorate auditors.

Furthermore, the R Square value of 0.257 indicates that 25.7% of the variability or changes in integrity can be explained by the variables of spirituality and religiosity. In other words, this regression model is able to explain 25.7% of the changes that occur in integrity based on changes in spirituality and religiosity. However, 74.3% of the changes in integrity are caused by other variables not included in this study. This means that there are other factors outside of spirituality and religiosity that also affect auditor integrity.

In Regression Model 2, i.e. the relationship of spirituality (X1), religiosity (X2) on integrity (Y) with religious involvement as a moderating variable (M).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 M + (\beta_4 X_1 * M) + (\beta_5 X_2 * M)$$

Regression model 2 shows the results as shown in Table 5 below.

Table 5. Regression analysis of the influence of Spirituality (X1), Religiosity (X2) on Integrity (Y) with Religious Involvement as a moderating variable (M)

<i>Coefficients^a</i>						
<i>Model</i>		<i>Unstandardized B</i>	<i>Coefficients Std. Error</i>	<i>Standardized Coefficients Beta</i>	<i>t</i>	<i>Sig</i>
<i>2</i>	<i>(Constant)</i>	<i>-93.160</i>	<i>52.311</i>		<i>-1.781</i>	<i>.078</i>
	<i>Spirituality</i>	<i>-.454</i>	<i>1.291</i>	<i>-.276</i>	<i>-.352</i>	<i>.725</i>
	<i>Religiosity</i>	<i>3.314</i>	<i>1.359</i>	<i>1.867</i>	<i>2.439</i>	<i>.016</i>
	<i>Religious Involvement</i>	<i>2.629</i>	<i>1.354</i>	<i>1.858</i>	<i>1.942</i>	<i>.055</i>
	<i>X1M</i>	<i>.018</i>	<i>.031</i>	<i>.914</i>	<i>.558</i>	<i>.578</i>
	<i>X2M</i>	<i>-.071</i>	<i>.033</i>	<i>-3.239</i>	<i>-2.133</i>	<i>.035</i>

a. Dependen Variable : Integrity

Based on the results of the analysis, it can be seen that:

The interaction between Spirituality (X1) and Religious Involvement (M) has a significance value of 0.578, which is greater than 0.05. This indicates that religious involvement does not have a significant moderating effect on the relationship between spirituality and integrity. In other words, whether or not someone is involved in religious activities does not affect how their spirituality impacts their integrity. Thus, religious involvement does not strengthen or weaken the effect of spirituality on auditor integrity.

The interaction between Religiosity (X2) and Religious Involvement (M) has a significance value of 0.035, which is smaller than 0.05. This shows that religious involvement is able to moderate the relationship of religiosity with integrity. This means that active involvement in religious activities can strengthen the association of religiosity with integrity. For example, individuals who are religious and actively involved in religious activities tend to have a higher level of integrity compared to those who are not actively involved.

Furthermore, this study tries to test the extent to which the two independent variables, namely the Spirituality (X1) and Religiosity (X2) variables, contribute to the dependent variable, namely Integrity (Y).

Table 6. Determination Coefficient of Regression Model 2

Model Summary

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
2	.559 ^a	.312	.282	6.23381

a. Predictors: (Constant), X2M, Religiosity, Spirituality, Religiosity Involvement, X1M

The R Square value of 0.312 indicates that the contribution of the independent variables, namely Spirituality (X1) and Religiosity (X2), to the dependent variable, namely Integrity (Y), after taking into account the moderating variable of religious involvement (M) is 31.2%. This means that 31.2% of the variation in auditor integrity can be explained by a model that includes spirituality and religiosity moderated by religious involvement. In other words, this model is able to explain almost one-third of the variation in auditor integrity based on spirituality and religiosity moderated by religious involvement. This means that religious involvement has an important role in influencing how spirituality and religiosity impact auditor integrity.

However, 68.8% of the variation in integrity is still explained by other factors not included in this model. This suggests that while spirituality, religiosity, and religious involvement are important factors, there are many other factors that also need to be considered to fully understand what influences the integrity of government inspectorate auditors.

B. Discussion

Regression analysis shows that spirituality and religiosity have a positive and significant relationship with integrity of government inspectorate auditors. The significance value for the spirituality variable (X1) of 0.003 and religiosity (X2) of 0.002, both of which are smaller than 0.05 indicate that changes in spirituality and religiosity significantly affect the level of integrity. The R Square value of 0.257 indicates that 25.7% of the variation in integrity can be explained by the spirituality and religiosity variables.

However, the interaction between spirituality and religious involvement has a significance value of 0.578, which is greater than 0.05. This means that religious involvement does not moderate the relationship between spirituality and integrity. On the other hand, the interaction between religiosity and religious involvement has a significance value of 0.035, which is smaller than 0.05. This shows that religious involvement is able to moderate the effect of religiosity on integrity. Active involvement in religious activities strengthens the effect of religiosity on auditor integrity.

The R Square value of 0.312 after taking into account the moderating variable of religious involvement indicates that 31.2% of the variation in auditor integrity can be explained by a model that includes spirituality, religiosity, and religious involvement. However, 68.8% of the variation in integrity is still explained by other factors outside this model. This indicates that although spirituality, religiosity, and religious involvement are important factors, many other factors also need to be considered to understand what influences the integrity of inspectorate auditors as a whole.

Overall, these results indicate that religious involvement plays an important role as a moderating variable in the relationship between religiosity and integrity. This means that when auditors have a high level of religiosity and are also actively involved in religious activities, their integrity tends to increase. This finding is consistent with other research that found that auditors' involvement in religious activities such as attending worship, joining

a religious community, and participating in religious events strengthens the influence of religious values held by auditors on their ethical behaviour and professional integrity (Winarsih, 2018; Nainggolan et al., 2019). This research finding is also consistent with Hanapiyah et al., (2019) that increasing religiosity and spirituality contribute to reducing corrupt practices and unethical behaviour in organizations. Organizations that encourage religiosity and spirituality tend to have a stronger and more positive organizational culture, which supports ethical behaviour and integrity.

However, the results also show that religious involvement does not have a moderating effect on the relationship between spirituality and integrity. This means that even though the auditors have a high level of spirituality, their involvement in religious activities does not strengthen or weaken the influence of spirituality on their integrity. The reasons why religious involvement does not moderate the relationship between spirituality and integrity may be due to several factors. One of the factors is that spirituality is more personal and internal, while religious involvement is more external and social. Therefore, involvement in religious activities may not have the same effect on internal aspects such as spirituality compared to more structured and doctrinal aspects such as religiosity. According to Zin et al., (2024), these elements of religiosity can be the basis for developing a self-assessment tool for integrity based on religious teachings.

To better understand why religious involvement does not moderate the relationship between spirituality and integrity, further research is necessary. Such research could explore the various factors that influence this relationship, including individual differences in how people internalize spiritual and religious values, the social and cultural contexts in which they operate, and other aspects of their spiritual and religious lives.

By conducting further research, researchers may obtain more comprehensive insights into how religiosity, spirituality, and religious involvement work together to influence auditor integrity, as well as what factors may enhance or weaken these relationships. This will help in designing more effective programs and interventions to enhance professional integrity through a more holistic and integrated approach.

IV. CONCLUSION

The conclusion of this study is that religiosity and spirituality have a significant influence on auditor integrity. However, religious involvement only moderates the relationship between religiosity and integrity, not spirituality and integrity. After accounting for religious involvement, the spirituality and religiosity variables together explain 31.2% of the variation in auditor integrity, while the remaining 68.8% is due to other factors outside this model.

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