

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants



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ABSTRACT: This study aims to analyze the effect of emotional intelligence on performance, analyze the influence of spiritual intelligence on performance, analyze the effect of emotional intelligence on ego depletion, analyze the influence of spiritual intelligence on ego depletion, analyze the effect of ego depletion on tax consultant performance, analyze ego depletion as a mediator of emotional intelligence on the performance of tax consultants, as well as analyzing ego depletion as a mediator of spiritual intelligence on the performance of tax consultants. The sample in this study were 71 respondents. The analysis technique uses path analysis. The results of this study indicate that emotional intelligence has an effect on the performance of tax consultants. Spiritual intelligence has an effect on the performance of tax consultants. Emotional intelligence has an effect on ego depletion. Spiritual intelligence has an effect on ego depletion. Ego depletion affects the performance of tax consultants. Ego depletion as a mediator of emotional intelligence on the performance of tax consultants. Ego depletion as a mediator of spiritual intelligence on the performance of tax consultants.

KEYWORDS: emotional intelligence, spiritual intelligence, ego depletion, performance

PRELIMINARY

Tax consultants are a means for taxpayers to report and deposit taxes on time and in accordance with applicable regulations. This service is also very much needed for large companies that have large turnover and have many operational activities because these companies will be exposed to various types of taxes. Tax consultants assist clients with compliance related issues and also start counting and reporting. Tax consultants can also provide tax consulting services and implement tax plans to optimize the interests of clients. If the desired goals can be achieved well then the performance is declared good.

Performance as a reflection of the organization's ability to manage and allocate existing resources (Lisa, 2019). Performance can change from high performance to low performance, and vice versa according to the influencing factors and efforts to improve performance. The performance of employees who are members of the company's management greatly determines the achievement of a company, starting from the management of human resources, the process of carrying out work, even the smallest daily activities that support the company's performance also deserve attention. Dharmawan (2013) found that many factors can affect the performance of auditors, some of which are intelligence intellectual, emotional and spiritual intelligence.

Intelligence is something that is owned by every tax consultant, the only difference is the level of intelligence between one tax consultant and another. Emotional intelligence is needed by tax consultants to deal with clients, because intellect alone cannot function properly without emotional appreciation in every job. Emotional intelligence plays an important role in achieving success in all fields, as well as for tax consultants to achieve the best performance. Tax consultants with good emotional intelligence will be able to recognize, use, understand, and manage their emotions positively so that they can reduce stress, communicate effectively, empathize with others, overcome existing challenges, and reduce conflicts that arise. Therefore, people with high Emotional Intelligence tend to be preferred in the world of work. Rahmasari (2012) research results found that emotional intelligence had a positive effect on performance.

A tax consultant who has high spiritual intelligence and is supported by a positive work environment, is able to work well in a team, and has a high commitment to the company. The formation of a spiritual culture in the workplace is expected to form employees who are happy and able to fulfill life goals. These tax consultants generally have a balanced life between work and personal, between duty and service. Rahmasari (2012) research results found that spiritual intelligence had a positive effect on performance. Dharmawan (2013) also proves that many factor which could influence performance, a number of of them is intelligence intellectual, emotional intelligence and spiritual intelligence possessed by self alone. Baheshtifar and Zare (2013) find

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

that encouragement spirituality in the place work could bring benefit in field creativity, process improvement, customer service, honesty and trustworthiness, personal fulfillment, and commitment, which will ultimately lead to organizational performance improvement.

Emotional intelligence can also affect ego depletion, this happens if the tax consultant feels pressured, exhausted and feels limited, resulting in decreased self-control. Tax consultants who have high emotional intelligence will have good abilities in managing and completing various jobs. The results of research by Yusaini and Lawrence (2014) which found that emotional intelligence affects ego depletion. Hurley (2015) who prove that emotional control and audit arrangements affect the rise or fall of ego depletion. In addition, there is research from Nugroho (2019) which proves that self-regulation has a significant effect on negative to ego depletion on student.

Hodge et al. (2020) proves that religion, spiritual intelligence is freedom think, Settings self which effective working as buffer ego depletion. Thus ego depletion is influenced by spiritual intelligence. Spiritual intelligence makes individuals able to interpret each activity as worship. Tax consultants who have high spiritual intelligence can minimize the occurrence of ego depletion in themselves. This is because individuals who have spiritual intelligence have self-regulation. High spiritual intelligence is characterized by growth and transformation in a person, achieving a balanced life between career or work and personal and family, as well as feelings of pleasure and satisfaction which are manifested in the form of making positive contributions at work. The results of research by Ryan and Deci (2008) found that spiritual intelligence has an effect on ego depletion.

Ego depletion is a state of weak self-control due to fatigue which in the end is a failure in self-management, so efforts are needed to replenish psychic strength so that self-management is effective again. Thus ego depletion can affect performance. Muraven and Slessareva (2013) research results which prove that depletion affect performance on Duty which need self-control. money et al. (2015) which proves that participants with a level depletion ego chronic which tall show results negative which more strongrelationship between mental effort and performance.

Phenomenon related to the performance of tax consultants registered with the Indonesian Tax Consultants Association Malang Branch based on interviews with several tax consultants, it can be said that the performance of tax consultants tends to decrease if they are not able to control themselves related to emotions or in other words emotional intelligence is not good, as indicated by complaining when running the job, and less focused on getting the job done. Emotional intelligence in question includes overcoming frustration, regulating moods, the ability to motivate yourself, 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. Rahmasari (2012) research results emotional intelligence has a positive effect on performance and Dharmawan (2013) which proves that many factors can influence performance auditors, a number of of them is intelligence intellectual, emotional intelligence and spiritual intelligence possessed by the alumni alone. Besides that, Hurley (2015) proved that controlling emotion and audit arrangements affect the rise or fall of ego depletion.

The phenomenon that exists is 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 said that the performance of tax consultants is not good. This is indicated by the occurrence of ego depletion when entering the busy season. Busy seasons cause high pressure and long working hours, causing stress on yourself so that it has an impact on performance. The busy season is a long period of stress characterized by long working hours, increased workload and increased stress due to work deadlines (Hurley 2017). This busy season is influenced by the nature of the work that has a time frame, coupled with the majority of clients using 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 et al. 2015). Ego depletion is a condition where individuals feel depressed, too tired and feel limited. Ego depletion can result in an imbalance of emotions and thoughts that can affect performance. Rahmasari (2012) research results which proves that spiritual intelligence has a positive effect on performance and Dharmawan (2013) which proves that many factors can affect the performance of auditors, some of which are intelligence intellectual, emotional intelligence and spiritual intelligence possessed by alumni themselves. In addition, Hodge et al. (2020) that proves that religion, spiritual intelligence, freedom of thought, self-regulation effectively functions as a buffer for ego depletion.

The purpose of this study is to analyze the effect of emotional intelligence on performance, analyze the influence of spiritual intelligence on performance, analyze the effect of emotional intelligence on ego depletion, analyze the effect of spiritual intelligence on ego depletion, analyze the effect of ego depletion on tax consultant performance, analyze ego depletion as a mediator. emotional intelligence on the performance of tax consultants, as well as analyzing ego depletion as a mediator of spiritual intelligence on the performance of tax consultants.

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

LITERATURE REVIEW

Emotional Intelligence

Goleman (2015: 43) argues that emotional intelligence is the ability to motivate oneself and endure frustration, control impulses and not exaggerate pleasure, regulate moods and keep stress loads from crippling the ability to think, empathize, and pray. Emotional intelligence is the ability to feel, understand and selectively apply the power and sensitivity of emotions as a source of energy and human influence from an employee where the presence of high emotional intelligence from employees can require employees to recognize, respect feelings for themselves and others. and respond appropriately, effectively apply emotional energy in daily life, especially at work.

According to Prentice and King (2010), indicators of emotional intelligence are as follows: Mood regulation is emotional management that makes it easier to achieve goals by managing one's own condition, impulse, and resources; social skills are intelligence in responding or responding in accordance with what other people want; the use of emotions is the tendency of emotions that lead or facilitate the achievement of goals; Emotional assessment is knowing one's own condition, preferences, resources and intuition.

Spiritual Intelligence

Iskandar (2009) also states that spiritual intelligence is the intelligence of an individual's ability to manage values, norms, and quality of life by utilizing the powers of the subconscious mind or better known as the conscience (God Spot) . Furthermore, Zohar & Marshall (2000) stated that spiritual intelligence is defined as the intelligence that exists within and is directly related to the conscious soul. Spiritual intelligence is not necessarily related to religion. Some people can have spiritual intelligence through formal religion, but religion does not guarantee having high spiritual intelligence. According to Vasconcelos (2020), spiritual well-being should be fostered from time to time in a careful and disciplined manner. Spiritual intelligence could increase behavior ethical whole sector business, help problem environment, improve community and give benefit for public by whole.

Ego Depletion

Ego depletion according to Baumeister and Exline (2000) is a temporary decrease in capacity or self-will when carrying out activities that require energy, this is because the energy has been used for previous activities. Furthermore, 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. There are nine aspects that often appear in ego depletion consisting of psychological fatigue, physical exhaustion, helplessness, drained energy, cognitive disturbances, passiveness, suboptimal, negative reactions, and behavioral disorders.

Performance

Performance according to Robbin (2016: 260) is a result achieved by employees in their work according to certain criteria that apply to a job. Furthermore, Sutrisno (2016:151) suggests that performance is the result of work that has been achieved by a person based on his work behavior in carrying out activities at work. The success or failure of an organization in carrying out its duties is closely related to employee performance, the achievement of performance in the organization is a factor that must be considered to realize the company in achieving the goals that have been set. 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 protection laws, regulations 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 affects the performance of tax consultants.
- 2) Spiritual intelligence affects the performance of tax consultants.
- 3) Emotional intelligence has an effect on ego depletion .
- 4) Spiritual intelligence has an effect on ego depletion .

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

- 5) Ego depletion affects the performance of tax consultants.
- 6) Ego depletion as a mediator of emotional intelligence on the performance of tax consultants.
- 7) Ego depletion as a mediator of spiritual intelligence on the performance of tax consultants.

RESEARCH METHOD

Research design

Based on destination study which has set, so study this use method study explanatory (explanatory research). According to Singarimbun and Effendi (2012:145), study explanatory aim explain connection causal Among variables research through testing hypothesis.

Research Population and Sample

Population in study this is a tax consultant registered as a member at the Indonesian Tax Consultant Association Malang Branch. There are 3 categories of practice permits, namely practice license A, practice license B, and practice license C. Tax consultant with a license practice A has the authority to provide tax consultant services to taxpayers domestic personal tax. Tax consultant with practice license B has the authority to provide tax consulting services to individual taxpayers and business entities in country. Meanwhile, a tax consultant with a C . practice license have authority for give service consultant tax to must tax person personal and body business good in country nor outside country. Amount the population in this study were 81 Tax Consultants.

Variable Operational Definition

Emotional Intelligence

Emotional intelligence is the human ability to recognize emotions, label them properly, and use information emotions to influence thoughts and actions. Emotional intelligence gives us a very clear way to understand who we are in the world this. The indicators measured refer to Goleman (2015), 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 equal ability to see good and bad things. The indicators measured refer to Zohar and Marshall (2000) including honesty, openness, self-knowledge, focus and self-contribution.

Ego Depletion

Ego depletion is a 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 resigned, fed up, bored, and unable to control themselves

Performance

Performance 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) completion time of work, (c) quantity of work, (d) responsibility, (e) financial efficiency.

Data analysis technique

The data analysis technique chosen by the author is path analysis. Path analysis is an analysis that uses correlation and regression so that it can be seen that to arrive at the last dependent variable, you must go through a direct path or through a mediating variable (Sugiyono, 2018).

RESULTS AND DISCUSSION

Results

The results of the path analysis are presented in the following table.

Table 1 Path Analysis Results

description	path coefficient standardized	p-value (sig value)
Y1 => Z1	-1.186	0.000
X1 => Y1	-1.069	0.000

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

X1 => Z1 (direct influence)	1.096	0 000
X1 => Y1 => Z1 (indirect influence)	$-1.186 * -1.069 = 1,267 > 1.096$	
X2 => Y1	-1,120	0 000
X2 => Z1 (influencelive)	1.075	0 000
X2 => Y1 => Z1 (influence notlive)	$-1,120 * -1.186 = 1.328 > 1.075$	

Based on Table 4.7 could explained that:

1. Coefficient track which standardized influence Y1 to Z1 marked negative. This means that ego depletion is negatively related to performance. If the indicators ego depletion upgraded existence, so performance consultant tax will decreased.
2. Coefficient track which standardized influence X1 to Y1 marked negative. It means intelligence emotional relate negative to ego depletion. If indicators intelligence emotional upgraded existence, so ego depletion will decreased.
3. Coefficient track which standardized influence X2 to Y1 marked negative. It means, intelligence spiritual relate negative to ego depletion. If indicators intelligence spiritual upgraded existence, so ego depletion will decrease
4. The standardized path coefficient of the effect of X1 on Z1 is positive. It means emotional intelligence is positively related to performance. If the indicators intelligence emotional upgraded existence, so performance also will increase.
5. The standardized path coefficient of the effect of X2 on Z1 is positive. It means intelligence spiritual relate positive to performance. If indicators intelligence spiritual upgraded existence, so performance also increase The sig value of the effect of X1 on Z1 is $0.000 < 0.05$ (5%). That is, intelligence emotional take effect significant to performance. With thereby hypothesis first accepted.
6. The sig value of the effect of X2 on Z1 is $0.000 < 0.05$ (5%). That is, intelligence spiritual has a significant effect on performance. Thus the second hypothesis accepted.
7. The sig value of the effect of X1 on Y1 is $0.000 < 0.05$ (5%). That is, intelligence emotional has a significant effect on ego depletion. Thus the hypothesis third accepted.
8. The sig value of the effect of X2 on Y1 is $0.000 < 0.05$ (5%). That is, intelligence spiritual has a significant effect on ego depletion. Thus the hypothesis fourth accepted
9. The sig value of the effect of Y1 on Z1 is $0.000 < 0.05$ (5%). That is, ego depletion take effect significant to performance. With thereby hypothesis fifth accepted.
10. Mark sig influence X1 against Y1 as big as $0.000 < 0.05$ (5%) and influence Y1 to Z1 of $0.000 < 0.05$ (5%). That is, emotional intelligence has an effect significant effect on performance through ego depletion. Thus the sixth hypothesis accepted
11. Mark sig influence X2 against Y1 as big as $0.000 < 0.05$ (5%) and influence Y1 to Z1 of $0.000 < 0.05$ (5%). That is, spiritual intelligence has an effect significant effect on performance through ego depletion. Thus the seventh hypothesis accepted

In Table 1 it appears that the standardized path coefficients influence live $X1 \Rightarrow Z1$ is 1,096. Meanwhile, the coefficient standardized path indirect effect $X1 \Rightarrow Y1 \Rightarrow Z1$ of 1.267 ($-1.186 * -1.069$) is greater than 1,096. Likewise, the standardized path coefficients influence live $X2 \Rightarrow Z1$ is 1,075. Meanwhile, the coefficient standardized path indirect effect $X2 \Rightarrow Y1 \Rightarrow Z1$ of 1.328 ($-1.120 * -1.186$) bigger than 1,075. Mark coefficient the path standardized influence no live, both $X1 \Rightarrow Y1 \Rightarrow Z1$ and $X2 \Rightarrow Y1 \Rightarrow Z1$, indicating greater than coefficient track which standardized influence live, good $X1 \Rightarrow Z1$ nor $X2 \Rightarrow Z1$. It means, could concluded that ego depletion play a role as variable mediation that can increase the influence of emotional intelligence and intelligence spiritual to performance consultant tax.

DISCUSSION

Intelligence Emotional Take effect To Performance

Based on the results of hypothesis testing, the effect of emotional intelligence on performance shows a sig value of 0.000. This means that the sig value of 0.000 obtained is smaller than the probability value of 0.05. That is, this study meets the assumptions to state H1 is accepted. In addition, the standardized path coefficient of the effect of emotional intelligence on performance is positive. This means that emotional intelligence is positively related to the performance of tax consultants registered at IKPI Malang Branch. In other words, based on the results of data management with path analysis, it provides empirical

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

evidence that there is a positive and significant influence between emotional intelligence and the performance of tax consultants registered at IKPI Malang Branch.

The results of this study support the research of Rahmasari (2012) which proves that emotional intelligence has a positive effect on performance. This research is also in line with other research conducted by Dharmawan (2013) which proves that many factors can affect the performance of auditors, some of which are intellectual intelligence, emotional intelligence and spiritual intelligence possessed by alumni themselves. Thus, it can be concluded that the better the emotional intelligence possessed by the tax consultant, the better the performance of the tax consultant.

Spiritual Intelligence Affects Performance

Based on the results of hypothesis testing, the influence of spiritual intelligence on performance shows a sig value of 0.000. This means that the sig value of 0.000 obtained is smaller than the probability value of 0.05. That is, this study meets the assumptions to state H2 is accepted. In addition, the standardized path coefficient of the influence of spiritual intelligence on performance is positive. This means that spiritual intelligence is positively related to the performance of tax consultants registered at IKPI Malang Branch. In other words, based on the results of data management with path analysis, it provides empirical evidence that there is a positive and significant influence between spiritual intelligence and the performance of tax consultants registered at IKPI Malang Branch.

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 the encouragement of 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. Thus, it can be concluded that the better the spiritual intelligence possessed by the tax consultant, the higher the performance in question.

Intelligence Emotional Influential _ to Ego Depletion

Based on the results of hypothesis testing, the effect of emotional intelligence on ego depletion shows a sig value of 0.000. This means that the sig value of 0.000 obtained is smaller than the probability value of 0.05. That is, this study meets the assumptions to state H3 is accepted. In addition, the standardized path coefficient of the effect of emotional intelligence on ego depletion is negative. That is, emotional intelligence is negatively related to the performance of tax consultants registered at IKPI Malang Branch. In other words, based on the results of data management with path analysis, it provides empirical evidence that there is a negative and significant influence between emotional intelligence and ego depletion of tax consultants registered at IKPI Malang Branch.

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 in students. Thus, it can be concluded that the better the emotional intelligence possessed by the tax consultant, the lower the ego depletion for the person concerned.

Intelligence Spiritual Influential _ to Ego Depletion

Based on the results of hypothesis testing, the influence of spiritual intelligence on ego depletion shows a sig value of 0.000. This means that the sig value of 0.000 obtained is smaller than the probability value of 0.05. That is, this study meets the assumptions to state H4 is accepted. In addition, the standardized path coefficient of the influence of spiritual intelligence on ego depletion is negative. This means that spiritual intelligence is negatively related to the performance of tax consultants registered at IKPI Malang Branch. In other words, based on the results of data management with path analysis, it provides empirical evidence that there is a negative and significant influence between spiritual intelligence and ego depletion of tax consultants registered at IKPI Malang Branch. The results of this study support Hodge's (2020) research which proves that religion, spiritual intelligence, freedom of thought, effective self-regulation function as buffers for ego depletion.

Thus, it can be concluded that the better the spiritual intelligence possessed by the tax consultant, the lower the ego depletion for the person concerned.

Effect of Ego Depletion on Performance

Based on the results of hypothesis testing, the effect of ego depletion on performance shows a sig value of 0.000. This means that the sig value of 0.000 obtained is smaller than the probability value of 0.05. That is, this study meets the assumptions to state H5 is accepted. In addition, the standardized path coefficient of the influence of spiritual intelligence on ego depletion is

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

negative. That is, ego depletion is negatively related to the performance of tax consultants registered at IKPI Malang Branch. In other words, based on the results of data management with path analysis, it provides empirical evidence that there is a negative and significant influence between ego depletion and the performance of tax consultants registered at IKPI Malang Branch. The results of this study support the research of Wang and Wei (2015) which found that participants with high levels of chronic ego depletion showed a stronger negative result of the relationship between mental effort and performance and Muraven and Slessareva (2013) who proved that depletion would affect performance decline in tasks that require self-control. Thus, it can be concluded that the higher the ego depletion level owned by the tax consultant, the higher the performance of the tax consultant.

Ego Depletion as Mediator of Emotional Intelligence on Performance

Based on results testing hypothesis, influence ego depletion on the performance shows a sig value of 0.000. This means the value of sig of 0.000 obtained is smaller than the probability value of 0.05. Besides that, influence Y1 to Z1 as big as $0.000 < 0.05$ (5%). It means, study This satisfies the assumption that H6 is accepted. In addition, based on analysis track which standardized influence no live from intelligence emotional toward performance mediated by ego depletion shows Mark more big than influence directly. So that, from resultsmanagement data with analysis track give proof empirical that there is a positive and significant influence between emotional intelligence and performance of tax consultants registered with IKPI Malang Branch with ego depletion as a mediating variable.

Empirical data shows that the average emotional intelligence score is 3.03 in the range of 2.61 – 3.40, so that emotional intelligence is stated quite agree. However, on the self-control indicator, there are 32 respondents who do not agree. This means that 45.1% of respondents are unable to control their actions in any situation. Therefore, the existence of the ability to control oneself must be increased. Efforts to improve self-control can be done by referring to Savitra (2017), including: 1) Holding emotions in silence, the first way to hold emotions is silence. Some people may disagree, because when anger has exploded, it can be very difficult to try to stay still. This opinion is also not wrong, because when you are in a state of anger and immediately speak, uncontrolled words will come out. Therefore, when emotions explode, it is advisable to be quiet for a moment, and give time for the brain to think. 2) Trying to calm down, when viewed from the point of view of emotional management, anger has a cycle of aggression consisting of escalation, exploration, and post-explosion. So, to make the cycle of aggression less messy, it can be addressed by trying to calm down. When we try to be calm, then we try to think logically. By thinking logically, then we will focus on finding solutions to overcome problems. Some examples that can be applied to try to calm down include taking a deep breath and trying to distract yourself. 3) Empathy, often emotions are caused by trivial things. To avoid it try to empathize. Empathy is a condition that allows us to feel the state or thoughts of others. For example, if we are in a hurry but someone overtakes carelessly, we might get angry. However, try to empathize by trying to think from the person's side. Maybe that person is in a hurry and has very urgent interests. By having an attitude of empathy, then our emotions will decrease. 4) Self-assessment or introspection, when doing introspection, try to review the existing problems with other people's perspectives. Dare to admit mistakes. Avoid overestimating self-esteem which will prevent yourself from doing introspection. 5) Remember the negative impacts caused, uncontrolled emotions can certainly cause new problems. Actions such as hitting, cursing or damaging may be unavoidable. Therefore, before emotions get out of control, remember the negative impact it has. 6) Exercise, emotions can be diverted by exercising. For example by walking, cycling, swimming or other sports. By exercising, the chemicals in the brain will be stimulated and ultimately make the mind more relaxed and calm. In addition, by exercising, it will make the nerves that were previously tense become flexible.

Ego Depletion As Mediator Intelligence Spiritual To Performance

Based on results testing hypothesis, influence ego depletion on the performance shows a sig value of 0.000. This means the value of sig of 0.000 obtained is smaller than the probability value of 0.05. Besides that, influence Y1 to Z1 as big as $0.000 < 0.05$ (5%). It means, study This fulfills the assumption to state H7 is accepted. In addition, based on analysis track which standardized influence no live from intelligence spiritual to performance which mediated by ego depletion show Mark more big than influence directly. So that, from resultsmanagement data with analysis track give proof empirical that there is a positive and significant influence between spiritual intelligence and the performance of tax consultants registered at IKPI Malang Branch with ego depletion as a mediating variable.

Empirical data shows that the average spiritual intelligence score is 3.17 in the range 2.61 – 3.40, so spiritual intelligence is stated to be quite agree. However, on the indicator of cooperation with colleagues, there are 31 respondents who answered they did not agree. This means that 43.7% of respondents do not agree to discuss any work difficulties with their co-workers. Discussing work difficulties 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

Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

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 opinion; and efforts to enhance intellectual traditions.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

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

1. Emotional intelligence has a positive effect on the performance of tax consultants , which means that the higher the level of emotional intelligence can improve the performance of tax consultants .
2. Spiritual intelligence has a positive effect on the performance of tax consultants , which means that the higher the level of spiritual intelligence can improve the performance of tax consultants .
3. Emotional intelligence has a negative effect on ego depletion, which means that the higher the level of emotional intelligence, the lower the ego depletion.
4. Spiritual intelligence has a negative effect on ego depletion, which means that the higher the level of spiritual intelligence, the lower the ego depletion.
5. 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.
6. Ego depletion mediates the effect of emotional intelligence on the performance of tax consultants , which means that tax consultants who have a high level of emotional intelligence can reduce ego depletion, thereby increasing the performance of tax consultants.
7. Ego depletion mediates the influence of spiritual intelligence on the performance of tax consultants , which means that tax consultants who have a high level of spiritual intelligence can reduce ego depletion, thereby increasing the performance of tax consultants.

Suggestion

Based on on conclusion the, so put forward a number of suggestion among other:

1. Minimize e - go depletion so that the performance gets better by innovate for develop self ; have seriousness in complete job ; understand profession which done ; respect tall values honesty ; discuss with friends for complete job ; capable Act in accordance desire without must directed by people ; capable control action in situation whatever ; capable control thought in situation whatever ; attempted for understand what which currently occur, and J) capable recognize emotion on self alone.
2. Maintaining existing emotional intelligence, and intelligence emotional need upgraded with how to: think beforeAct, m listening person other, m controlling thought and take action , and motivate me self alone.
3. Maintaining intelligence existing spiritual and increased intelligence again spiritual upgraded again with method: i respect tall Mark honesty in life, I appreciate diversity, I understand profession carried out, as well as having a response and management stress which good .

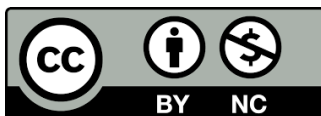
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Ego Depletion as Mediation Emotional Intelligence and Spiritual Intelligence to the Performance of Malang Tax Consultants

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