

# Ethical Behavior of Accounting Undergraduate Students: Emotional Intelligence, Spiritual Intelligence, and Locus of Control

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**Abstract.** This study aimed to examine and analyze the effect of emotional intelligence, spiritual intelligence, and locus of control on the ethical behavior of undergraduate students studying accounting. We collected the data using the questionnaire and interviews. Data from the questionnaire were analyzed using multiple regression analysis, while data from the interview was analyzed using qualitative analysis. The analysis shows emotional intelligence, spiritual intelligence, and locus of control simultaneously affect the students' ethical behavior. Students who have higher emotional intelligence, spiritual intelligence, and locus of control will have a higher ethical behavior. In addition, emotional intelligence partially affects the students' ethical behavior, where emotional intelligence is necessary to manage emotion as a control for ethical attitudes and behavior. Further, spiritual intelligence partially affects the students' ethical behavior, where spiritual intelligence is the ability to think and act according to the conscience to behave ethically. Locus of control partially affects the students' ethical behavior, where students with the internal locus of control will have responsibility for any of their behavior.

**Keywords:** *emotional intelligence, spiritual intelligence, locus of control, ethical behavior*

## INTRODUCTION

Nowadays, there are many cases of ethical violation practices and fraud in the business world involving accountants so that the public image and trust in the accounting profession are decreasing. The environment can influence the ability of a

professional to be sensitive to ethical issues, and one of them is the educational environment. An important issue in the field of accounting in tertiary institutions is related to ethical issues where the educational environment itself has a role in shaping the behavior of its students who can become accountants in the future. Febrianty reveals the main ethical problems that often arise in the lecture environment, namely: cheating on exam time, copy-paste, or copying assignments done by other students, and not contributing sufficiently in group assignments [1]. Accounting education should prioritize not only intellectual abilities but also be able to understand a person's behavior, namely personality, including emotional intelligence, spiritual intelligence, and locus of control that can influence one's attitudes [2]. Therefore, accounting education is critical.

Golemen explains emotional intelligence as the ability to recognize the feelings of oneself and others as well as the ability to motivate oneself and one's ability to control emotions in relationships with others [3]. Meanwhile, Zohar and Marshall (2002) explain spiritual intelligence as the ability to place human behavior and life in the context of a broader and richer meaning and to assess that one's actions or way of life to be more meaningful [4]. While Rotter explains that Locus of control is a person's view of who determines his destiny so that it can influence his behavior [5]. In addition to locus of control, Emotional intelligence, spiritual intelligence, and locus of control can influence one's ethical behavior and also refer to previous research conducted by Lucyanda and Endro [6] and Oktawulandari [7], which show that emotional intelligence, spiritual intelligence, and locus of control affects the ethical behavior of a person. Educational institutions need to understand what factors influence accounting students in being ethical. This study examines the effect of emotional intelligence, spiritual intelligence, and locus of

control on the ethical behavior of accounting students. The following research framework:

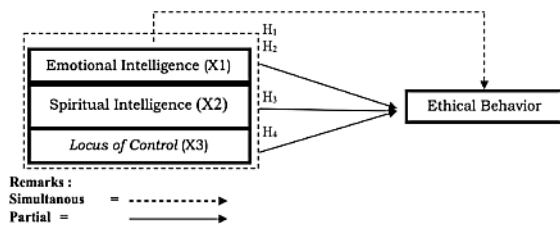


Figure 1. Research Framework

**METHOD**

This research used a survey method and conducted on a relatively large sample. The sample of this study consisted of ninety-four undergraduate students (S1) studying in the Department of Accounting, Faculty of Economics, Tadulako University, from the year 2012 to 2018. The primary data of this study was a quantitative data from the questionnaire. The questionnaire used Likert scale items with five alternatives from strongly agree to strongly disagree. The validity of the questionnaire was measured using *corrected item-total correlation*, which is then compared with  $r_{table}$ . The  $r_{table}$  value is obtained from *degree of freedom = N-2*. The reliability of the questionnaire was measured using the *Cronbach Alpha* technique of each variable. The instrument is considered as reliable if the value of *Cronbach alpha*  $\geq 0.7$ . The qualitative data collected from the interview.

The measurement scale in this study is ordinal; that is, each answer is given a score, and the score obtained has an ordinal measurement level. It is necessary to increase the measurement scale to an interval scale, through data transformation using the *Method of Successive Interval*. Next, the normality test is performed to test whether the regression variable confounding or residual has a normal distribution [8]. Multicollinearity test is used to test whether the regression model found a correlation between independent variables [8] by looking at the *Tolerance value* or *Variance Inflation Factor* (VIF). Heteroscedasticity test is used to test whether in the regression model, there is an unequal variance from the residuals of one observation to another [8]. A good regression model is the one which not occurs the heteroscedasticity. To test the occurrence or absence of heteroscedasticity symptoms can use a *scatterplot* chart by looking at the points scattered above and below the number 0 on the Y axis and the presence or absence of certain patterns.

The data analysis technique in this study used *Multiple Linear Regression Analysis* to measure the effect of the independent variable (X) on the dependent variable (Y). The multiple regression analysis models:

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

Remarks:

Y = Ethical

Behaviour;

X<sub>1</sub> = Emotional Intelligence;

X<sub>2</sub> = Spiritual Intelligence;

X<sub>3</sub> = Locus of

Control

$\alpha$  = Constant;

$\beta_1 - \beta_k$  = Regression Coefficient;

e = Error.

To test the hypothesis about the effect and strength of the relationship between the independent variable and the dependent variable, statistical analysis tools are used by using multiple regression analysis.

**Simultaneous Test (F-Test)**

Simultaneous test (F-test) is used to test whether the independent variables have a simultaneous/simultaneous effect on the dependent variable. This test is done to test the hypothesis. Testing can be done by comparing the F count and F table at a 95% confidence level ( $\alpha = 0, 05$ ) with the following guidelines:

1. If  $F_{arithmetic} > F_{table}$  at 95% confidence level, then it is proven simultaneously that all the independent variables tested are the right variables in predicting the dependent variable.

2. If  $F_{arithmetic} < F_{table}$  at a 95% confidence level, then it is proven simultaneously that all the independent variables tested are inaccurate variables in predicting the dependent variable.

**Partial Test (t-test)**

T-test is used to determine whether the independent variables separately have a significant effect on the dependent variable. The way is to make a comparison of the  $t_{count} > t_{table}$  at a rate of 95%  $t_{count} > t_{table}$  ( $\alpha 0, 05$ ) with the following guidelines:

1. If  $t_{arithmetic} > t_{table}$  at 95% confidence level ( $\alpha = 0, 05$ ), it can be concluded that partially the independent variables have been proven to affect the dependent variable.

2. If  $t_{arithmetic} < t_{table}$  at 95% confidence level ( $\alpha = 0, 05$ ), it can be concluded that partially the independent variables have not been proven to influence the dependent variable.

**RESULT & DISCUSSION**

The results of the validity and reliability test showed all the instruments used to measure valid and reliable. We used Classic Assumption Tests such as the normality test, multicollinearity test, and Heteroscedasticity Test, The results show that the regression model meets the normality assumption, there is no multicollinearity between independent variables, and the regression model did

not occur heteroscedasticity, so the model is fit to use.

**Results of Multiple Linear Regression Analysis**

Table 1. Multiple Linear Regression Calculation Result

No	Independent Variable	Regression Coefficient ( B )	t count	Sig	r-Partial
1	Emotional Intelligence (X1)	0,597	8,614	0,000	.672
2	Spiritual Intelligence (X2)	0,161	2,298	0,024	0.235
3	Locus of Control (X3)	0,264	3,893	0.000	0.380
Constants = -9,993		Fcount = 54,677		Sig. F = 0,000	
Multiple R = 0,804		Adjusted R Square = 0,646		α = 0,05	

Based on the results of the multiple linear regression analysis in Table 1, then it is entered into the multiple regression equation models with the following formulation:

$$Y = -9,993 + 0,597X_1 + 0,161X_2 + 0,264X_3 + e$$

**Hypothesis test**

**F Test (Simultaneous)**

Based on ANOVA ( *Analysis of Variance* ) or F test results, the calculated F value of  $54.677 > F_{table} 3.10$  and the significance level is smaller than the level of distrust ( $0.000 < 0.05$ ). Thus, these results mean that the variables of Emotional Intelligence, Spiritual Intelligence and *Locus of Control* simultaneously influence the Ethical Behavior of Accounting Students in Tadulako University, so that the first hypothesis proposed can be accepted.

**T-test (partial)**

Based on the results of statistical calculations, t-test results can be interpreted as follows:

1. The second hypothesis test result is the variable of emotional intelligence (X<sub>1</sub>) obtained t<sub>count</sub> of  $8.614 > t_{table}$  of 1.661, and the significance value is less than 5% ie  $0.000 < 0.05$ , so partially emotional intelligence (X<sub>1</sub>) affects ethical behavior (Y). Based on these results, the second hypothesis, which states that emotional intelligence influences ethical behavior, can be accepted.
2. The result of the third hypothesis test is variable Spiritual intelligence (X<sub>2</sub>) obtained t<sub>count</sub> of  $2.298 > t_{table}$  of 1.661 and a significance value of less than 5% ie  $0.024 < 0.05$ , thus partially spiritual intelligence (X<sub>2</sub>) affects ethical behavior (Y). Based on these results, the third hypothesis, which states that spiritual intelligence influences ethical behavior, can be accepted.
3. The fourth hypothesis test result is the *locus of control* variable (X<sub>3</sub>) obtained t<sub>count</sub> of  $3.893 > t_{table}$  of 1.661 and the significance value is smaller than 5%, it is  $0.000 < 0.05$ , thus partially *locus of control* (X<sub>3</sub>) affect the ethical behavior. Based on these results, the fourth

hypothesis which states that *locus of control* affects the ethical behavior can be accepted .

**The Influence of Emotional Intelligence, Spiritual Intelligence, and Locus of Control to Ethical Behaviour**

Emotional intelligence, spiritual intelligence, and *locus of control* simultaneously influence the ethical behavior of accounting students at Tadulako University. It means that the better the emotional intelligence, spiritual intelligence, and self-control resulting the better ethical behavior. Accounting students must have the ability to be able to understand and be sensitive and to know ethical problems that occur because a student's sensitivity to ethical issues is a cornerstone for the practice of accountants. Someone who has emotional intelligence, spiritual intelligence, and *locus of control* plays an important role in one's behavior, where someone with high emotional intelligence will more easily control themselves and the impulses within the individual in acting [3]. Someone who has responsibility for the actions carried out so that accounting students who have a good *locus of control* are more likely to behave ethically [9].

**The Influence of Emotional Intelligence to Ethical Behaviour**

The analysis shows that emotional intelligence has a direction that is in line with the ethical behavior of accounting students at Tadulako University. The higher emotional intelligence possessed by these individuals, the better ethical behavior produced. The results of this study are supported by the statement of respondents with the highest mean of "I will finish the work that becomes my responsibility." It indicates that the respondent has a high sense of responsibility, which means that the respondent has good self-awareness and is able to control themselves, such as in managing and controlling emotions. This is reinforced by the statement from DA, who stated that by controlling emotions when facing a problem, people could be self-aware of what they are doing and thinking in advance about the impact of the actions they take. Therefore, people who can control their emotions can think more clearly in making a decision or action so as not to harm themselves and others. The explanation above is in line with what was revealed by Agustian [10], who stated that emotional intelligence is needed to achieve adequate success. The finding of this study is also supported by the results of previous studies conducted by Ika (2011) and Jamaluddin and Rahayu [12] that there is a positive influence of emotional intelligence on the ethical behavior of accounting students.

### **The Influence of Spiritual Intelligence to Ethical Behaviour**

The analysis shows that spiritual intelligence has a direct effect on the ethical behavior of accounting students at Tadulako University. The higher the spiritual intelligence possessed by these individuals, the better ethical behavior is produced. The results of this study are supported by the statement of respondents with the highest mean of "I consider trials that come from God to test my faith," which showed that accounting students at Tadulako University have good spiritual intelligence. This is reinforced by the statement of DA, who always tries to think positively and patiently in dealing with every incident or temptation even though it is initially difficult to accept something that is not in accordance with their wishes. DA believes that all problems that come have solutions, and as long as the action or deed is correct, it will produce a sense of calm in the self. Zohar and Marshall [4] state that a person's high spiritual intelligence can help in solving problems and behaving ethically so that he can be calmer in dealing with problems and then behaving ethically.

Similarly, Agustini and Herawati [13] stated that spiritual intelligence could provide a positive influence on the ethical behavior of an accounting student because spiritual intelligence enables insight and understanding in finding meaning, the ability to think and act in accordance with conscience. According to Tikollah et al. [14], spiritual intelligence influences the ethical behavior of accounting students, because spiritual intelligence is a cognitive representation (one's beliefs about what is valid or what is true for the object of attitude). The results of this study are also supported by previous studies conducted by Ika [11] and Debora [15] that there is a positive influence of spiritual intelligence on the ethical behavior of students.

### **The Influence of Locus of Control on Ethical Behaviour**

The analysis shows that the *Locus of control* has a direct effect on the ethical behavior of accounting students at Tadulako University. So, the better self-control a person has, the better ethical behavior that results. The results of this study are supported by the statement of respondents with the highest mean of "I work hard to get something that I want." It shows that respondents have an internal *locus of control* where they assume that their successes and failures in the fields they face are due to the effort done by themselves, not because of others, so students must strive to get something they want. This was also reinforced by the statement of DA who tried to study harder to get the best score during the exam because DA felt more satisfied and happier and had its own pride with the value

obtained from the results of his learning compared to waiting for answers from friends during the exam.

### **CONCLUSION**

1. The higher the level of emotional intelligence, spiritual intelligence, and *locus of control* of somebody, it will create high ethical behavior.
2. The higher the level of emotional intelligence of somebody, the better the ethical behavior will be.
3. The higher the level of spiritual intelligence, the better the ethical behavior will be.
4. The higher the internal level of *locus of control* of somebody, the better the ethical behavior will be.

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