

# The Effect of Business and Professional Ethics Education, Spiritual and Emotional Intelligence on Accounting Students' Ethical Behavior

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## ABSTRACT

Accounting students' ethical behavior will be examined as a result of the study's focus on the factors of business and professional ethics education, religion and emotional intelligence. The data was gathered through the use of a questionnaire and a Likert scale, which is a quantitative research method. Students in the S1 Program of the Faculty of Economics, Ganesha University of Education were the subjects of this study. There were 400 participants in this study, all of them were accounting students. Using a questionnaire, data was gathered and then processed using SPSS to conduct multiple linear regression tests. Emotional intelligence (X3) has a positive and significant effect on the ethical conduct of accounting students, while the business and professional ethics education variable (X1) has a negative and significant effect on the ethical behavior of accounting students. Accounting students' ethical behavior is influenced by corporate and professional ethics education, as well as spiritual intelligence and emotional intelligence.

**Keywords:** *Business and professional ethics education, Ethical behavior, Emotional intelligence, Spiritual intelligence.*

## 1. INTRODUCTION

Ethics is an integral element of a person's life, particularly in the accounting and business worlds. Frequently, ethical challenges in accounting arise as a result of trust issues. Trust is one of the most critical qualities that accountants must possess. This is because the accountant's profession gives assurances that audited financial accounts are devoid of fraud or falsification. This guarantee is critical for both internal and external stakeholders of the organization, particularly when making business choices.

Professional ethics are eroding at an alarming rate nowadays, as seen by the increase of accounting-related criminal cases. Numerous instances of profit manipulation, whether to boost stock prices or reduce taxes, entail the accounting profession, which analyzes and reports on a company's financial position. By falsifying financial statements, accountants abuse their expertise and break established ethics for personal gain. The ethical behaviour of an accountant has a significant impact on his or her position and image in society as a user of the accounting profession's services. Accounting as a profession is governed by the Indonesian Institute of Accountants' Code of Ethics.

The bankruptcy of Enron was the largest in American history. As a public accounting firm, Arthur Andersen is one of the world's largest and most prominent, and its bankruptcy has reverberated across the accounting community. Professional ethical infractions by KAP Arthur Andersen and the Enron company were made public after Enron filed for bankruptcy on December 2, 2001. [1]. At the time, it was discovered that the corporation had an undeclared debt. Unreported debt has the same effect as unreported debt on the value of investments and retained earnings. Prior to Enron's bankruptcy, Andersen kept Enron as a corporate customer by falsifying financial statements and discarding documents related to Enron's insolvency.

The accounting profession is currently receiving increased public attention as a result of the several corporate scandals involving accountants in recent years. The infraction occurred as a result of competition among public accountants to maintain a favorable image in the eyes of clients while disregarding the required code of ethics [2]. Students are expected to be change agents capable of enhancing accountants' image and credibility by ethical behavior and the ability to make ethical decisions. However, many students continue to

commit academic fraud. This reflects unethical activity on the part of the student.

According to Heider's 1958 attribution theory, conduct is explained in terms of dispositional characteristics (internal/internal factors) or external conditions [3]. Accounting students' ethical behavior is influenced by their personal characteristics and factors external to their personal lives [4]. Personal attributes include a business education and a commitment to professional ethics, as well as religiosity and emotional intelligence.

Emotional intelligence is another component that influences ethical behavior. Emotional intelligence is the capacity to manage one's emotions and self-control in order to make sound judgments in calm situations. [5] describes emotional intelligence as the capacity to understand one's own and others' feelings, to motivate oneself, and to effectively regulate one's own and others' emotions. According on the description above, the following hypothesis is proposed:

H<sub>1</sub>: The effect of business and professional ethics education on accounting students' ethical behavior

According to [6], business and professional ethics education will aid future accounting students in developing their acquired knowledge and ability to think logically, practically, critically, and ethically. This assertion is backed up by study undertaken by [7], which indicates that there are disparities in students' ethical perspectives between those who have taken or are currently taking business ethics courses and those who have not. According to [6], business and professional ethics education significantly improves ethical behavior. [8] asserts that there is no discernible difference in ethical attitudes between students who have taken or are currently enrolled in business ethics courses and those who have not.

The second hypothesis, based on the description above, is as follows:

H<sub>2</sub>: The effect of spiritual intelligence on accounting students' ethical behavior

SQ is the capacity for dealing with and resolving issues of meaning and value, namely situating human conduct and life within a broader and richer framework and determining if one's acts or way of life are more meaningful than others [9]. SQ transcends the present moment and human experience and is the most profound and essential aspect of being human [10].

The third theory is as follows, based on the description above:

H<sub>3</sub>: The effect of emotional intelligence on accounting students' ethical behavior

Emotional intelligence refers to a person's capacity to recognize their own emotions in order to understand

their own strengths and weaknesses, their capacity to manage these emotions, their capacity to motivate and encourage themselves to move forward, their capacity to recognize the emotions and personalities of others, and their capacity to build effective relationships with other parties [4]. Students' ethical behavior improves as a result of increased emotional intelligence, according to [11]. according to [4] research, accounting students' ethical behavior is positively affected by emotional intelligence. Emotional intelligence, on the other hand, appears to have no effect on the ethical behavior of accounting students [12].

The fourth hypothesis, based on the description above, is as follows:

H<sub>4</sub>: The effect of concurrent business and professional ethics education, spiritual intelligence, and emotional intelligence on accounting students' ethical behavior.

Business and professional ethics education will eventually assist future accounting students in developing their gained knowledge and their ability to think logically, practically, critically, and ethically. This assertion is backed up by study undertaken by [7], which indicates that there are disparities in students' ethical perspectives between those who have taken or are currently taking business ethics courses and those who have not.

According to [13], religiosity is an attitude of religious belief in a person's condition that causes him to react and act in accordance with his religion's level of obedience. This conclusion is corroborated by [12] research, which indicates that religiosity has a major effect on accounting students' ethical behavior.

Emotional intelligence refers to a person's capacity to detect his or her own personal emotions in order to understand one's own strengths and shortcomings, as well as the capacity to regulate these emotions. Students who demonstrate a high level of emotional intelligence will exhibit self-confidence and a proclivity for ethical behavior [14]. A study by [11] found that emotional intelligence improves accounting students' ethical behavior.

## **2. METHOD**

A quantitative descriptive design is used in this study. The data in this study are quantitative in nature and include information on the number of respondents who responded to the questionnaire and their responses to questionnaire questions as measured using the Likert scale. For primary data sources. This study was conducted on accounting students at Ganesha University of Education's Faculty of Economics. The population of this study consisted of 400 accounting students from the Faculty of Economics at Ganesha University of

Education. This study used probability sampling, where every element in a population has an equal chance of being sampled. This is achieved by using a non-stratified random sampling technique, in which each element has an equal probability of being selected as an object. The SPSS program's multiple linear regression test was used to examine the research data.

**3. RESULTS & DISCUSSION**

To determine the validity of each questionnaire item, item analysis is used to connect the score assigned to each item with the total score, which is the sum of the scores assigned to each item. The validity test was conducted using Pearson's Correlation and the SPSS 25.0 for Windows software. Given that the r-table value for the data is 200, and  $df (n-2) = 200-2 = 198$  with a 5% significance level, the r-table value is 0.1395. If  $r\text{-count} > r\text{-table}$ , the choice conditions are valid [15]. According to the output in Table 1, the r-count value for each item exceeds  $r\text{-table} = 0.1388$ , indicating that all statement items on the business and professional ethics education questionnaire, religiosity, emotional intelligence, and ethical behavior are valid.

The second test, reliability, using the Cronbach's Alpha statistical test. A Cronbach's Alpha score of 0.6 or higher indicates a trustworthy variable. A reliable instrument has a Cronbach Alpha score greater than 0.6. [15]. The reliability test indicate that all statements on the questionnaire have a Cronbach Alpha greater than 0.6. As a result, the questionnaires on business and professional ethics education, spiritual intelligence, emotional intelligence, and ethical behavior are all reliable.

The descriptive analysis of the research variables covers the minimum score, maximum score, average, and standard deviation. The variable scores for education in business and professional ethics, religiosity, emotional intelligence, and ethical behaviour are described. The following is a general explanation of the research findings. 1) Data on business and professional ethics education ranges from 9 to 20, with an average of 17.06 and a standard deviation of 2.30. The standard deviation is less than the average score, showing that the distribution of business and professional ethics education is closer to the average score than the distribution of average scores, indicating that the reaction to business and professional ethics education is consistent. 2) Spiritual Intelligence data ranges from 23 to 45, with an average score of 37.01 and a standard deviation of 4.07. The standard deviation is less than the mean score, suggesting that the score's religiosity distribution is becoming more similar to the mean score, indicating that the reaction to religiosity is consistent. 3) Data on emotional intelligence ranges from 18 to 45, with an average score of 35.87 and a standard deviation of 4.53. The standard deviation is

less than the average score, showing that the distribution of emotional intelligence scores is closer to the average score than the distribution of average scores, indicating that the response to emotional intelligence is consistent. 4) The ethical conduct data set has a minimum of 16 points and a maximum of 40 points, with an average of 29.94 points and a standard deviation of 4.80 points. The standard deviation is less than the average score, showing that the distribution of ethical behavior is more compact than the average score, implying that the response to ethical behavior is consistent.

Prior to performing multiple linear regression analysis, the traditional assumption tests are conducted, including the normality test for data distribution, the multicollinearity test, and the heteroscedasticity test. The data were normalized using the One Sample Kolmogorov-Smirnov Test. The residual effect of business and professional ethics education, spiritual and emotional intelligence on ethical behavior was normalized. Table 1 shows the data normality test findings. Table 1 shows an Asymp value of 0.200. In the Kolmogorov-Smirnov Z statistic, Sig. (2-tailed) is greater than 0.05. This shows that the data is distributed constantly. The multicollinearity test looks for a relationship between two variables. A good regression model has little correlation between independent variables.

The Variance Inflation Factor (VIF2) can be used to test for multicollinearity. Table 2 summarizes the findings of the multicollinearity test. Table 2 shows that each independent variable's VIF is less than 10 and tolerance is larger than 0.10. The correlation between independent variables is poor. Thus, the independent variables have no association and the linear regression model has no multicollinearity.

**Table 1.** One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual	
N	200
Kolmogorov-Smirnov Z	0,057
Asymp. Sig. (2-tailed)	0,200

The heteroscedasticity test determines if the residuals of one observation differ from those of another in the regression model. This was determined via the Glejser test. Table 3 summarizes the test results. Table 2 shows that each independent variable's VIF is less than 10 and tolerance is larger than 0.10. The correlation between independent variables is poor. Thus, the independent variables have no association and the linear regression model has no multicollinearity.

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The significant value between the independent variables and the absolute residual (ABS) is greater than 0.05, as shown in Table 3. As a result, it may be argued

that the regression model utilized is not heteroscedastic. The regression line's equation can be determined using constant analysis and beta coefficients based on the findings of multiple linear regression analysis. Table 4 contains the results of the constants and beta coefficients calculations, as well as the t test.

**Table 2.** Results of the Multicollinearity Test

Model	Collinearity Statistics		Explanation
	Tolerance	VIF	
Business and professional ethics education	0,990	1,010	Free of multicollinearity
Spiritual Intelligence	0,898	1,113	Free of multicollinearity
Emotional intelligence	0,901	1,109	Free of multicollinearity

(Source: output SPSS 25,2021)

**Table 3.** Results of the Heteroscedasticity Test

Model		T	Sig.
1	Business and Professional Ethics Education	-1,009	0,314
	Spiritual Intelligence	0,077	0,939
	Emotional Intelligence	-1,695	0,092

(Source: output SPSS 25,2021)

**Table 4.** Normality Test Results for the Data

Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Beta		
1	(Constant)	21,661		5,582	0,000
	X <sub>1</sub>	-0,304	-0,169	-2,508	0,013
	X <sub>2</sub>	0,087	0,074	1,044	0,298
	X <sub>3</sub>	0,275	0,260	3,679	0,000

a. Dependent Variable: y

(Source: output SPSS 25,2021)

The results can be interpreted as follows in light of the developed regression model. 1) If the variables education in business and professional ethics (X<sub>1</sub>), religiosity (X<sub>2</sub>), and emotional intelligence (X<sub>3</sub>) are constant, then the ethical conduct variable (Y) is 21.661% constant. 2) The regression coefficient for business and professional ethics education (X<sub>1</sub>) is -0.304. A negative correlation coefficient implies that education in business and professional ethics (X<sub>1</sub>) has a detrimental effect on ethical behaviour (Y). This demonstrates how a one-unit increase in business and professional ethics education (X<sub>1</sub>) might result in a 0.304 reduction in ethical behaviour (Y), assuming that the other independent variables remain constant. 3) The regression coefficient for Spiritual Intelligence (X<sub>2</sub>) is 0.087. A positive regression coefficient shows that religiosity (X<sub>2</sub>) influences ethical behavior positively (Y). This demonstrates that for every unit rise in religiosity, ethical behavior (Y) increases by 0.087,

assuming that all other independent variables remain constant. 4) The regression coefficient for emotional intelligence (X<sub>3</sub>) is 0.275. A positive regression coefficient shows that emotional intelligence (X<sub>3</sub>) influences ethical behavior positively (Y). This demonstrates how a one-unit improvement in emotional intelligence might result in a 0.275 increase in ethical behavior (Y), given that all other independent variables remain constant.

The Adjusted R Square value represents the degree to which the independent variable (X) influences the dependent variable (Y). This study uses the Modified R Square since it is the coefficient of determination modified for regression with three or more independent variables [15]. Table 5 shows the coefficient of determination results. According to Table 5, the coefficient of determination is 0.551. This indicates that 55.1 % of ethical behavior variables are influenced by business and professional ethics education, spiritual

intelligence, and emotional intelligence, whereas the remaining 44.9 percent are influenced by other variables. The F test is used to determine if all independent factors have an effect on the dependent variable at the 0.05 level [15]. Table 6 contains the results of the F test conducted using SPSS 25 statistical software.

According to the table above, a significant value for education in business and professional ethics, spiritual intelligence, and emotional intelligence is 0.000 or less than 0.05. Thus, the regression model of business and professional ethics education, religiosity, and emotional intelligence all have an effect on accounting students' ethical behavior.

At a significance level of 0.05, the t-test was performed to determine the significance of each independent variable's effect [15]. The following Table 7 the results of the t test conducted using SPSS 25

statistical software. Given that business and professional ethics education (X1) has a negative tcount of -2.508 and a significance level of 0.0130, H<sub>0</sub> is rejected and H<sub>1</sub> is accepted.

This indicates that business and professional ethics education variables have a negative and substantial effect on accounting students' ethical behavior. With a positive tcount of 1.044 and a significance level of 0.298 > 0.05 for the Spiritual Intelligence variable (X2), H<sub>0</sub> is accepted and H<sub>2</sub> is rejected. This indicates that the religiosity variable has a marginal effect on accounting students' ethical behavior.

H<sub>0</sub> is rejected if the emotional intelligence variable (X3) has a positive tcount of 3.679 with a 0.000 0.05 significance threshold. Accounting students' ethical behavior is positively influenced by the emotional intelligence component.

**Table 5.** The coefficient of determination analysis

Model	R	R Square	Adjusted R Square
1	0,747	0,558	0,551

(Source: output SPSS 25,2021)

**Table 6.** The results of the F test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regresion	530,704	3	176,901	8,547	0,000
	Residual	4056,576	196	20,697		
	Total	4587,280	199			

(Source: output SPSS 25, 2021)

**Table 7.** The results of the t test

Model		Unstandardized Coefficients	Standardized Coefficients	t	Sig.
		B	Beta		
1	(Constant)	21,661		5,582	0,000
	X <sub>1</sub>	-0,304	-0,169	-2,508	0,013
	X <sub>2</sub>	0,087	0,074	1,044	0,298
	X <sub>3</sub>	0,275	0,260	3,679	0,000

(Source: output SPSS 25,2021)

**3.1. The impact of business and professional ethics education on accounting students' ethical behavior**

The first hypothesis has a positive t-value of 2.508 and a significant negative t-test significance value of 0.013, both of which are less than 0.05. Thus, the initial hypothesis of the study was confirmed. Consequently, business and professional ethics education has a detrimental effect on accounting students' ethical behavior.

The findings of this study corroborate the concept of attribution theory, according to which a person's conduct is determined by both internal and external influences. The research that supports this research is [16] study, which found that business ethics education has a negative influence on accounting students' ethical perceptions. Additionally, [6] say that corporate and professional ethics education influences ethical behavior.

### ***3.2. Spiritual Intelligence's Influence on Accounting Students' Ethical Behavior***

The results of the second hypothesis test revealed a positive t-value of 1.044 and a t-test significance level of 0.298 greater than 0.05 for the effect of religiosity on accounting students' ethical behavior. As a result, the second hypothesis of the study was rejected. This reveals that Spiritual Intelligence has no discernible effect on the ethical behavior of accounting students.

According to Heider's 1958 attribution theory, conduct is explained in terms of dispositional characteristics (internal/internal factors) or external conditions. Statistically, the output of SPSS indicates that Spiritual Intelligence has a significance value larger than 0.05. However, Spiritual Intelligence has a positive value in theory, which indicates that individuals with a high degree of Spiritual Intelligence should be able to act ethically, as they can perceive and understand what is good and evil according to their religion's teachings. However, because of external variables such as opportunities, pressures, and the environment, accounting students who are religious lose interest in their behavior.

This is confirmed by research conducted by [17], which indicates that those who possess religiosity but are unable to apply the moral information gained via religious studies will be unable to use their knowledge or moral understanding as a basis for doing, or in this case, to behave. ethical. The research that supports the conclusions of this study is [18] study on the effect of religion and a love of money on accounting students' ethical attitudes.

### ***3.3. The effect of emotional intelligence on accounting students' ethical behavior***

The third hypothesis, which links emotional intelligence to ethical behavior in accounting students, has a positive t-value of 3.679 and a t-test significance level of 0.000, which is less than 0.05. As a result, the investigation's third hypothesis is accepted. This demonstrates that emotional intelligence has a favorable and considerable impact on accounting students' ethical behavior.

Refers to attribution theory, which demonstrates that individual attributes and attitudes influence behavior. Emotional intelligence is a component of Attribution Theory. Students with a high level of emotional intelligence will have a sense of self-confidence, which will enable them to carry out their activities with great assurance, as they will have a sense of responsibility for the duties assigned and the ability to control their emotions.

The research that supports the conclusions of this study is [11], which shows that emotional intelligence

has a positive effect on accounting students' ethical behavior. Furthermore, [4] data indicate that emotional intelligence has a considerable favorable effect on accounting students' ethical behavior. In contrast to the findings of [12], who showed that emotional intelligence has no discernible effect on accounting students' ethical behavior,

### ***3.4. The effects of business and professional ethics education, religion, and emotional intelligence on accounting students' ethical behavior***

The results of testing the fourth hypothesis, which is that business and professional ethics education, religiosity, and emotional intelligence all have an effect on accounting students' ethical behavior, indicate that the F Test significance value for business and professional ethics education, religiosity, and emotional intelligence is 0.000 or less than 0.05. As a result, this study's fourth hypothesis is accepted. This demonstrates that business and professional ethics education, religion, and emotional intelligence all have an effect on accounting students' ethical behavior.

The findings of this study corroborate the attribution theory, which says that a person's behavior is influenced by both internal and external factors such as business and professional ethics education, religion, and emotional intelligence. Students who have a strong foundation in professional and corporate ethics, as well as a high level of religion and emotional intelligence, will be able to act ethically. According to research [6], corporate and professional ethics education has a strong positive effect on ethical behavior. Religion has a good effect on accounting students' ethical behavior, according to [11] research, whereas emotional intelligence has a large positive effect on accounting students' ethical behavior, according to [4] research.

## **4. CONCLUSION**

The following conclusions can be taken from the test results and discussions: In this study, business and professional ethics education has a minimal effect on ethical behavior, as evidenced by the t-value of -2.508 and the significance of 0.013. The partial spiritual intelligence t-value is 1.044, and the t-test significant value is 0.298, which means that it has no effect on ethical behavior. (3.679) Emotional intelligence has a statistically significant positive effect on ethical behavior, as shown by an effect size of 0.000 less than 0.05. (4) The F 0.000 test shows that business and professional ethics education, religiosity, and emotional intelligence all have a negative and significant effect on accounting students' ethical behavior.

Following the findings and conclusions of this study, the following recommendations have been put forth:

First, it is expected that students in general, and accounting students at Ganesha Education University in particular, will pay more attention to and understand business ethics and professional education courses, further deepen religious teachings used to increase religiosity, and be able to develop their emotional intelligence through these courses.

Second, it is advised that future researchers include more variables that may influence accounting students' ethical conduct, such as intellectual intelligence, equitable sensitivity, and ethical sensitivity, or other aspects that may influence accounting students' ethical behavior. Additionally, employ additional analytical methods to determine whether the study's results will be different. Additionally, additional researchers are expected to be able to broaden the research sample by soliciting responses from accounting students.

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