

## The Influence Of Intellectual, Emotional, Spiritual Intelligence And Cultural Organizational Culture On Students' Ethical Behavior

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**ABSTRACT :** *The purpose of this study is to determine the effect of Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence and Organizational Ethical Culture on the Ethical Behavior of Accounting Students. The study is conducted at the Faculty of Economics and Business of Udayana University (UNUD) and the Faculty of Economics of the Ganesha Education University (UNDIKSHA) of Undergraduate Accounting students. Multiple linear regression analysis is used with purposive sampling and accidental sampling. Respondents are 187, 94 students from UNUD and 93 students from UNDIKSHA. Results at UNUD showed that emotional intelligence has negative not significantly on the ethical behavior of students while intellectual intelligence, spiritual intelligence and ethical culture of the organization had a positive and significant effect on ethical behavior of students. The results at the UNDIKSHA show that spiritual intelligence has positive and significant effect on ethical behavior of accounting students while intellectual intelligence, emotional intelligence and ethical culture of organizations have positive but not significant effect on ethical behavior of accounting students.*

**Keywords** -*Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, Organizational Ethical Culture, Ethical Behavior*

### I. INTRODUCTION

The development of the digital era today has a very broad impact on people's lives in almost all aspects. In every activity, all individuals always follow the changes. This rapid digitalization can not only change a person's life for the better but also vice versa, because it returns to how the individual responds to the changes. The changes that occur change one's lifestyle and mindset so that it often pushes people to take actions that ignore various moral and ethical dimensions that apply. Even tend to justify any means without thinking about the impact of these actions. Therefore ethics emerges as one of the interesting factors in the current era.

Every individual and group generally has an ethical value which is used as a guide in social life. Ethical values in society minimize the emergence of problems or the emergence of disadvantaged parties in a group. Ethics is related to a moral attitude in making a basic decision about wrong or right behavior. Thus, to take appropriate action, ethics in behavior is very important. The presence of ethics as a human orientation in action is expected to encourage the formation of ethical behavior for each individual. Ethical behavior refers to conformity with the values prevailing in society (Geeta et al, 2016)

Ethics are considered important in various social activities, including in the world of work. Work ethics or professional ethics need to be developed in order to prevent actions that harm others. Every individual from various professions is expected to always behave ethically in carrying out their duties and obligations. Just as the accountant profession is always required to act according to the rules, this is because they are not only limited to accountable work for themselves and the organization or company but also to the public. The accountant profession in carrying out tasks and making decisions must be based on the existing code of ethics, but in reality many professional accountants who still work are not based on the professional code of ethics (Prabowo & Widanaputra, 2018).

Ethical issues in accounting involve issues of public trust in the accounting profession in carrying out their duties. Ethical attitudes in the accounting profession show that public accountants have the opportunity to take unethical actions (Góralaska, 2016). The accountant profession has experienced a crisis of confidence in its history since the discovery that accountants approved monumental false financial reports by large companies such as Enron and WorldCom. The company manipulates financial statements (window dressing) to show the company's performance looks good and collaborates with the public accounting firm. Enron shares are getting

higher due to the manipulation of financial statements for several years. The losses incurred due to the Public Accounting Firm (KAP) Arthur Andersen manipulated the financial statements of the Enron company. The conclusion of the case is a violation of the ethics of the accounting profession, violations of the principles of professional behavior, integrity and professional responsibility.

Another case of violation of the financial statements is the case of PT Garuda Indonesia Tbk's financial statements that are not in accordance with the Statement of Financial Accounting Standards (PSAK). The commissioner of PT Garuda Indonesia Tbk refused to sign the financial statements in 2018. The reason was that Garuda Indonesia included profits from PT Mahata Aero Teknologi that had debts on the cooperation transaction to provide connectivity services (wifi), so the profit stated in the 2018 financial statements was \$ 809, 85 thousand. This figure jumped sharply compared to 2017 which suffered a loss of \$ 216.5 million. When in fact PT Mahata Aero Teknologi has not paid debt for the transaction until the end of 2018. Based on the presentation of the case above related to the act of manipulation of financial statements shows the low ethics and morals of the decision makers. Creating good individual ethics and morals can be initiated by instilling ethical values early on. The Bedford Committee states the value of integrity, credibility, and ethical standards in the accounting profession should be instilled in students (Dewi & Wirakusuma, 2019)

Education about caring for ethics should be a basic lesson before a student enters the accounting profession. Understanding and good ethics lessons will bring benefits for students in the future (Dewi & Wirakusuma, 2019). Higher education must be able to become an institution that is broad-minded, produces international-standard resources and is oriented to creating ethical behavior and organizational culture that is flexible, productive, and has a high competitive spirit. Accounting education institutions have an obligation to prepare their students not only from technical and analytical skills but to prepare expertise to deal with ethical issues that they might encounter in the workforce (Sapariyah et al., 2016). When students in college are accustomed to behaving according to ethics, the great opportunity for ethical attitudes is carried to work and vice versa. The purpose of education is not only about intellectuals, but education needs to be able to advance students in terms of attitude, social and emotion. It could also be said, education is a means of building spiritual intelligence and emotional intelligence so that students are able to become someone who has knowledge and ethical behavior (Pangestu & Kristianto, 2018)

The factors that influence a person's ethical behavior consist of intellectual intelligence, emotional intelligence, and spiritual intelligence. Intellectual intelligence (IQ) is a skill needed to carry out various activities of thinking, problem solving and mental thinking (Hasanuddin & Sjahrudin, 2017). We can use intellectual intelligence to measure logical thinking skills, obtain objective and accurate facts, to assume risks and observe the consequences of various decisions. Handayani (2016) outlines IQ has a positive and significant effect on the ethical behavior of accounting students but according to Wahyuningsih & Suryadi (2018) IQ has no effect on the ethical behavior of accounting students..

Emotional intelligence (EQ) is an expertise to know what is felt by us and others, motivate yourself and others, control emotions and delay gratification and then regulate the emotions of others. Emotional intelligence is a relatively new concept and is being seen by researchers from various disciplines (Drigas & Papoutsis, 2018). Emotional intelligence can affect a student's ethical attitude because if he has sufficient emotional intelligence, students can better regulate their emotions. This can affect the attitude of students to be better or at least in lectures can behave according to ethics. Santoso (2018) states that EQ has a positive and significant effect on the ethical behavior of accounting students but Sari (2016) and Nurul (2017) explain that EQ negatively affects the ethical behavior of accounting students.

Spiritual intelligence (SQ) is an intelligence that exists from birth and makes a person live his life with full meaning and value (Siddiqui et al. 2018). According to Kumar & Aradya (2017) spiritual intelligence can be used to identify and understand the mindset, beliefs and goals that form the basis of one's behavior. According to research conducted by Jatmika & Sukartha (2018) SQ negatively influences the ethical behavior of accounting students but in the research of Basit (2017) explains that SQ has a positive and significant effect on the ethical behavior of accounting students. Organizational ethical culture is a standard that guides the external and internal adaptation of an organization. Culture in an organization acts as a reasoning mechanism that makes sense and controls that guide and shape the attitudes and behavior of the people within it (Wiguna & Suryanawa, 2019). Organizational culture will influence the ethical orientation of accountants in carrying out their duties and will also affect their ethics (Putra, 2015). Oktawulandari (2015) and Putra (2015) state that organizational ethical culture has a significant positive effect on the ethical behavior of accounting students

## II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

IQ is the expertise of individuals getting understanding, mastering and applying it in dealing with various problems. Someone who is intelligent has the expertise to control his behavior patterns so that he can act more effectively and efficiently. Handayani (2016) and Feil et al (2017) outline IQ has a positive and significant

effect on the ethical behavior of accounting students. Based on the results of previous studies and existing theories, the first hypothesis that can be developed are:

H1a: Intellectual Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at Udayana University

H1b: Intellectual Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at the Ganesha Education University

EQ is the ability to understand, feel and use the power and emotional sensitivity that affect effectively. If a person has proper emotional intelligence, he can be better behaved and behaved ethically (Arfara & Samanta, 2016). Oktawulandari (2015), and Handayani (2016) state that EQ has a positive and significant effect on ethical behavior of accounting students. Based on the description above, the second hypothesis is developed, namely:

H2a: Emotional Intelligence has a positive effect on the Ethical Behavior of Undergraduate Accounting Students in Udayana University

H2b: Emotional Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at Ganesha Education University

SQ is a person's expertise to respect fellow living beings, so that makes a person can position themselves more positively. Spiritual intelligence can influence the ethical behavior of accounting students because with spiritual intelligence is able to find meaning in one's existence, meaning to act, think, and feel. This can occur because humans are obliged to take actions based on a good and right conscience (Adiputra, 2018). Research conducted by Oktawulandari (2015), Alnasser (2015) and Suryaningrum et al (2015) explains that SQ has a positive and significant effect on the ethical behavior of accounting students. Thus the third hypothesis can be developed are:

H3a: Spiritual Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at Udayana University

H3b: Spiritual Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at Ganesha University of Education

Ethical culture of the organization will guide the people who are in the company when making judgments and ethical considerations in carrying out their work. This ethical culture has a significant influence on ethical considerations and social responsibility in business, where ethical culture acts as a reasonable reasoning mechanism and controls that guide and shape employee attitudes and behavior (Tahir, 2019).

The role of organizational ethical culture is very important for the progress of an organization. Even institutions that have a strong organizational culture will have success in achieving total quality management compared to organizations that have a weak organizational culture. Someone who behaves ethically in organizational culture will be responsible for carrying out their duties and can provide positive energy to those around them. Oktawulandari (2015) and Putra (2015) state that organizational ethical culture has a positive effect on the ethical behavior of accounting students. Thus the fourth hypothesis that can be developed are:

H4a: Organizational Ethical Culture has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at Udayana University

H4b: Organizational Ethical Culture has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at the Ganesha Education University

### III. METHODS

This research uses a quantitative approach in the form of associative. The population in this study are active students of the Faculty of Economics and Business, Undergraduate Accounting Study Program of Udayana University, and Ganesha University of Education. The population in this study are 2743 people, 1444 UNUD students and 1299 UNDIKSHA students. The sample in this study are 94 UNUD students and 93 UNDIKSHA students, accidental sampling is used as method to determine which samples would be respondents in the study.

### IV. RESULTS AND DISCUSSION

187 questionnaires were distributed, 187 questionnaires were returned. Respondents aged 20 years were 13 people (7.0%). Respondents aged 21 years were 166 people (88.7%), respondents aged 22 years were 8 people (4.3%). The percentage of male respondents was 32.0% and women 68.0%. This shows that respondents are mostly filled by women compared to men.

Variable Ethical Behavior of Accounting Students (Y) at Udayana University has a minimum value of 2.00, a maximum value of 5.00, an average value of 4.01, and a standard deviation value of 0.46 while at

Ganesha University of Education has a value a minimum of 3.40, a maximum value of 5.00, an average value of 3.98 and a standard deviation value of 0.28. The lowest number of ratings in the two universities lies in the statement item "Asking questions to the class or parallel partners before the exam should not need to be done" which indicates that students / i as the majority of respondents do not agree with the statement items. The standard deviation values of the two universities are smaller than the average value so that it can be interpreted that the research data are homogeneous.

Intellectual Intelligence Variable (X1) at Udayana University has a minimum value of 2.73, a maximum value of 5.00, an average value of 3.82, and a standard deviation value of 0.38 while at Ganesha University of Education has a minimum value of 3.18, the maximum value is 4.64, the average value is 3.77, and the standard deviation is 0.31. The evaluation category of respondents' responses at the two universities is in the high category.. The number of the lowest ratings at the two universities lies in the statement item "When asked a question in a problem, I immediately answer quickly" indicating that students as majority respondents do not agree with the statement item. The standard deviation values of the two universities are smaller than the average value so that it can be interpreted that the research data are homogeneous.

The variable Emotional Intelligence (X2) at Udayana University has a minimum value of 3.00, a maximum value of 5.00, an average value of 4.00, and a standard deviation value of 0.37 while at Ganesha University of Education has a minimum value of 3.40, the maximum value is 4.68, the average value is 3.93, and the standard deviation is 0.28. The number of the lowest ratings at Udayana University lies in the statement item "I feel that my friend will drop me" which indicates that students as majority respondents do not agree with the statement items while the number of the lowest ratings at Ganesha University of Education lies in the statement item "Easy to give up when carrying out a difficult task "which indicates that students as majority respondents disagree with the item statement. The standard deviation values of the two universities are smaller than the average value so that it can be interpreted that the research data are homogeneous.

The variable Spiritual Intelligence (X3) at Udayana University has a minimum value of 2.00, a maximum value of 5.00, an average value of 3.43, and a standard deviation value of 0.61 while at Ganesha University of Education has a minimum value of 2.60, the maximum value is 4.40, the average value is 3.51, and the standard deviation is 0.38. The lowest number of ratings in the two universities lies in the item statement "I give money to others without thinking that I also need it" which indicates that students / i as the majority of respondents disagree with the statement item. The standard deviation values of the two universities are smaller than the average value so that it can be interpreted that the research data are homogeneous.

Organizational Ethical Culture Variable (X4) at Udayana University has a minimum value of 3.33, a maximum value of 5.00, an average value of 4.11, and a standard deviation value of 0.39 while at Ganesha University of Education has a minimum value of 3.33, a maximum value of 5.00, an average value of 4.17, and a standard deviation value of 0.43. The number of the lowest ratings at the two universities lies in the statement item "People on my campus often behave in an unethical manner" which indicates that students as majority respondents disagree with the statement item. The standard deviation values of the two universities are smaller than the average value so that it can be interpreted that the research data are homogeneous.

Intellectual Intelligence coefficient (X1) at Udayana University has a positive value of 0.394 and after being partially tested using the t test, a tcount of 2.696 was obtained. This t-count value is greater than the table value of 1.990 with Significant value of 0.008. Then it can be concluded that Intellectual Intelligence (X1) has a positive and significant effect on the Ethical Behavior of Accounting Students (Y) at Udayana University. H1a in this study reads: "Intellectual Intelligence has a positive effect on the Ethical Behavior of Undergraduate Accounting Students of Udayana University" is proven true. This means that the higher the Intellectual Intelligence, the Ethical Behavior of Accounting Students at Udayana University is also higher. This study supports the results of research conducted by Handayani (2016)

The results of research at the University of Ganesha Education showed that the variable Intellectual Intelligence (X1) had no significant positive effect on Student Ethical Behavior (Y), indicating that the coefficient of the variable Intellectual Intelligence (X1) at the University of Ganesha Education was positive at 0.335 but after being partially tested using t test, obtained a t-value of 1.56. with Significant value of 0.735, Then it can be concluded that Intellectual Intelligence (X1) has not a significant positive effect on the Ethical Behavior of Accounting Students (Y) at Ganesha University of Education. H1b in this study can be verified even though it does not significantly influence. This means that not all smart students or students who can understand lecture material or are active during lectures have ethical behavior, so intellectual intelligence produces insignificant influence on the ethical behavior of accounting students (Sapariyah et al. 2016)

The coefficient value of the variable Emotional Intelligence (X2) has a negative value of -0.003 meaning that if the value of Emotional Intelligence (X2) goes up by one unit, the Ethical Behavior of Accounting Students (Y) will decrease by 0.003, so it can be concluded that Emotional Intelligence (X2) has a negative effect on Behavior Ethical Accounting Students (Y) and after being partially tested using the t test, a t-value of -0.034 was obtained with Significant value of 0.937. So it can be concluded that Emotional Intelligence

(X2) has no significant negative effect on the Ethical Behavior of Accounting Students (Y) at Udayana University. This study supports research conducted by Sari (2016).

The coefficient of the variable Emotional Intelligence (X2) at Ganesha University of Education has a positive value of 0.039 but after being partially tested using the t test, a t-value of 0.340 was obtained with Significant value of 0.735. So it can be concluded that Emotional Intelligence (X2) has not a significant positive effect on the Ethical Behavior of Accounting Students (Y) at Ganesha University of Education. H2b in this study reads: "Emotional Intelligence has a positive effect on the Ethical Behavior of Undergraduate Students in Accounting at the Ganesha Education University." can be proven true at the Ganesha Educational University even though it has no significant effect. This means that students who have emotional intelligence have been able to separate good and bad behavior, have been able to understand whether what they have done is in accordance with the norms prevailing in the community, but there are other factors besides emotional intelligence such as the presence of pressure, opportunity, and environment that can make students who have emotional intelligence ignore his behavior. This study supports research conducted by Nurul (2017)

The coefficient value of the variable Spiritual Intelligence (X3) has a positive value of 0.322, meaning that if the value of Spiritual Intelligence (X3) rises by one unit, the Ethical Behavior of Accounting Students (Y) will rise by 0.322, so it can be concluded that Spiritual Intelligence (X3) has a positive effect on Behavior Ethical Accounting Students (Y) at Udayana University and have been partially tested using the t test, obtained a tcount of 2.857 with significant value of 0.005, can be concluded that Spiritual Intelligence (X3) has a positive and significant effect on the Ethical Behavior of Accounting Students (Y) at Udayana University. The results of research at the Ganesha Educational University show that the coefficient value of the Spiritual Intelligence (X3) value is positive 0.537 so that it can be concluded that Spiritual Intelligence (X3) X3 has a positive effect on the Ethical Behavior of Accounting Students (Y) at Ganesha University of Education. After being partially tested using the t test, a t-value of 3.623 was obtained with Significant value of 0,000, It can be concluded that Spiritual Intelligence (X3) has a positive and significant effect on the Ethical Behavior of Accounting Students (Y) at Ganesha University of Education.

H3a and H3b from this study can be verified. This means that the higher the spiritual intelligence that exists in accounting students at the two universities, the higher the ethical behavior of the students. Spiritual intelligence has more to do with enlighten the soul. People who have high spiritual intelligence can interpret life by giving positive meaning to every event, problem, and even the suffering they experience. By giving a positive meaning will be able to awaken the soul and carry out positive actions and actions. Spiritual intelligence as a mind makes a person get inspiration, encouragement, inspired effectiveness, and the appreciation of the divinity that all humans are part of.

The results showed that accounting students at Udayana University and Ganesha Education University were able and had flexible attitudes such as being spontaneous and easily accepting other people's opinions openly; students also have self-awareness such as self-awareness and prayer before doing something. Another spiritual awareness that students have is being able to face and utilize suffering patiently and think positively, able to deal with and surpass feelings of pain. Students also have a reluctance to cause losses such as stalling for time, have a quality of life, have a holistic outlook by taking meaning from each event and taking time to help others, and have a tendency to ask questions, and are independent so they are able to improve behavior that tends to be good and responsible (Oktawulandari, 2015)

The coefficient value of the variable Organizational Ethical Culture (X4) has a positive value of 0.470, meaning that if the value of the Organizational Ethical Culture (X4) rises by one unit, the Ethical Behavior of Accounting Students (Y) will rise by 0.470 so it can be concluded that the Ethical Culture of the Organization (X4) has a positive effect on the Ethical Behavior of Accounting Students (Y) of Udayana University and after being partially tested using the t test, a t-value of 2.126 with Significant value of 0.036, It can be concluded that the Organizational Ethical Culture (X4) has a significant positive influence on the Ethical Behavior of Accounting Students (Y) of Udayana University which indicates that H4a in this study can be proven to be true. This means that the organizational ethical culture relationship is in the direction of the ethical behavior of students. Can be interpreted that the more ethical organizational culture that is owned by it will increase the ethical behavior of accounting students. This shows that organizational culture that grows strongly in a community is able to influence the behavior of its members to participate in ethical behavior. Corporate culture makes a significant contribution to ethical behavior. Companies will get better if they cultivate ethics in the corporate environment. The results of this study support previous research conducted by Oktawulandari (2015) and Putra (2015) which stated that organizational ethical culture had a significant positive effect on the ethical behavior of accounting students.

The results of the study at the Ganesha Educational University show that the coefficient value of the variable Organizational Ethical Culture (X4) is positive at 0.161, meaning that if the value of the Organizational Ethical Culture (X4) rises by one unit then the Ethical Behavior of Accounting Students (Y) will rise by 0.161 so it can be concluded that Organizational Ethical Culture (X4) has a positive effect on the Ethical Behavior of

Accounting Students (Y) of Ganesha University of Education and after being partially tested using the t test, a t-value of 0.490 was obtained with Significant value of 0.625, this value is greater than 0.05 so it can be concluded Organizational Ethical Culture (X4) does not have a significant positive effect on the Ethical Behavior of Accounting Students (Y) of Ganesha University of Education which indicates that H4b in this study can be proven to be true although it has no significant effect. The results of data processing show that organizational ethical culture does not significantly influence ethical behavior because students or members of an organization usually have certain considerations when choosing a university (organization), including compatibility with organizational culture, so that when they become members of the organization, culture is not so affect the ethical behavior of a person. The results of this study support previous research conducted by Istiqamah (2016).

## V. CONCLUSION

Intellectual intelligence has a positive effect on the ethical behavior of undergraduate accounting students at Udayana University and Ganesha Education University. Emotional intelligence has a negative effect on the ethical behavior of Udayana University undergraduate accounting program students but has a positive influence on the ethical behavior of Ganesha Education undergraduate accounting program students. Spiritual intelligence has a positive effect on the ethical behavior of undergraduate accounting students at Udayana University and Ganesha Education University. The ethical culture of the organization has a positive effect on the ethical behavior of undergraduate accounting students at Udayana University and Ganesha Education University.

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