

The effect of intellectual intelligence, emotional intelligence, spiritual intelligence and gender on ethical behavior

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ABSTRACT

This study aims to analyze the influence of intellectual intelligence, emotional intelligence, spiritual intelligence and gender on ethical behavior. The study is conducted on Auditors who worked in KAP in the provinces of Bali and East Java with a total sample of 53 respondents. Data analysis in this study uses multiple linear regression analysis. The results of this study prove that the variables of intellectual intelligence, emotional intelligence, spiritual intelligence and gender had positive effects on ethical behavior.

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1. Introduction

Intellectual intelligence is the ability needed to perform various mental activities. People who have high intellectual intelligence will use logic to think, so of course they will better understand what is done by someone and what are the consequences of that act (Robins and Judge, 2014: 52). This intelligence provides the ability to capture, store or manage information into facts, be able to do reasoning, planning, and rational thinking in conducting audits, especially audits (Ratnantari & Putri, 2017). Emotional intelligence is a person's ability to detect and manage emotional clues and information (Robbins & Judge, 2014). Emotional intelligence is one's ability to recognize personal emotions so that they know their strengths and weaknesses, one's ability to manage these emotions, one's ability to motivate and provide encouragement to move forward to oneself, one's ability to recognize other people's emotions and personalities, one's ability to build relationships with other parties well. This intelligence provides confidence in managing emotions when facing environmental demands and pressures so that they can use cognitive abilities to the full, provide motivation to themselves, as well as the ability to be able to work together and interact with others (Ratnantari & Putri, 2017). Ethical behavior is closely related to emotional intelligence since emotional intelligence is included in the intrinsic element for the ethical decision making process (Miguel et al., 2014). Someone with higher emotional intelligence will be more skilled in his/her own emotional reasoning. Thus, someone will be more inclined to guide themselves towards ethical behavior through emotional intelligence. This ability will contribute to someone to recognize the ethical behavior and ethics of others (Dangmei & Singh 2017; Nguyen & To, 2020). According to Pasek et al., (2015), to function intellectual intelligence effectively, spiritual intelligence is needed. If someone has high spiritual intelligence, of course this will motivate someone to be more active in learning and improving their creativity. To optimize intellectual intelligence and emotional

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intelligence, spiritual intelligence plays a role in overcoming the problem of ethical behavior and a crisis of trust in a profession is on the emphasis of religion or spiritualism (Lubis, 2011: 99). Spiritual intelligence is the intelligence to face and solve problems of meaning and value, namely intelligence to place behavior and life in the context of a broader and richer meaning, intelligence to judge that people's actions or ways of life are more meaningful than others (Zohar & Marshal, 2007).

Intellectual intelligence, emotional intelligence and spiritual intelligence are a combination that cannot be separated from an individual, therefore in understanding, forming, and developing behavior, these three intelligences are complementary components to one another (Tikollah et al., 2006). Apart from intellectual intelligence, emotional intelligence, and spiritual, there are gender variables that also have an effect on ethical behavior. According to research conducted by Ameen et al. (1996) state that women have a less torelon attitude than men so women are less likely to do deviant and dishonest things. Gender is a trait that is inherent in men and women, where these differences may also be differences in ethical behavior or vice versa. The difference in ethical behavior between women and men is the difference in carrying moral values into work where women are more likely to think to do something according to established norms because a woman's instincts will oppose if what is done is outside the existing norms, while men tend to compete in achieving success for that men tend to break the rules (Midyarany & Kurnia, 2014). Intellectual intelligence, emotional intelligence, spiritual intelligence, and gender were used as independent variables in this study and their effects were tested on ethical behavior which is the dependent variable of research. The Grand Theory used is Theory of Planned Behavior with attribution theory as supporting theory. This theory is prepared using the basic assumption that humans behave in a conscious manner and consider all available information. Where the three independent variables, namely intellectual intelligence, emotional intelligence, spiritual intelligence are used as considerations in behavior and seen the effect of gender differences in making decisions to conduct ethical behavior or not.

Research on intellectual intelligence conducted by Tikollah et al. (2006) states that group views that emphasize intellectual intelligence as an adaptability, as well as intelligent people will have the ability to organize patterns of behavior so that they can act more effectively and more precisely. This means that the higher one's intelligence, the more compelled to behave and behave ethically. The studies conducted by Juniawan et al. (2017), Phan et al. (2020) and Dewi and Wirakusuma (2018) explain that intellectual intelligence has a positive effect on ethical behavior. Thus, intellectual intelligence effect the ethical behavior of auditors in behaving and thinking rationally about their behavior.

H₁: Intellectual intelligence has a positive effect on the ethical behavior of auditors.

Theory of Planned Behavior uses the basic assumption that humans behave in a conscious manner and consider all available information, according to Ajzen and Fishbein (1980), Theory of Planned Behavior (TPB) has a variable one of which is the background factor is the nature that is present from within a person which includes personal, social and information. According to Melandy and Aziza (2006) emotional intelligence has a role of more than 80% in achieving life success, both in personal life and professional life. Emotional intelligence comes from personal factors that can effect a person to behave with the ability to recognize and manage emotional self, individuals who have emotional intelligence can understand their role in society which leads to the understanding that the individual must follow the norms and values that are around him so that individuals can behave ethically in accordance with applicable norms and values. Research from Sari (2014) and Adinda (2015) obtain results that emotional intelligence has a positive effect on ethical behavior. Thus, emotional intelligence effect the ethical behavior of auditors in managing and recognizing their emotions so that they act according to accepted norms and values. Based on the description above, the research hypothesis is as follows:

H₂: Emotional intelligence has a positive effect on the ethical behavior of auditors.

Theory of Planned Behavior using the basic assumption that humans behave in a conscious manner and consider all available information, Theory of Planned Behavior (TPB) has variables, one of which is the background factor is the nature that is present from within a person which includes personal, social and information. Zohar and Marshall (2007) state that spiritual intelligence is intelligence to deal with issues of meaning or value, namely intelligence to place human behavior and life in the context of a broader and richer meaning and intelligence to judge that one's actions or way of life are more meaningful than others. A person who has good spiritual intelligence will have someone's ability to interpret life and one's ability to interpret values, morals and deeds towards fellow living beings and be able to make themselves positive, peaceful, and wise persons towards each other so that they can carry out their lives positively. Someone who ignores spiritual values tends to use all means to pursue his achievements (Laksmi & Sujana, 2017).

Research from Drakulevski and Taneva-veshoska (2014), Juniawan et al. (2017), and Dewi and Wirakusuma (2018) explains that spiritual intelligence has a positive effect on ethical behavior. Thus, spiritual intelligence effect the ethical behavior of auditors in interpreting values, morals, and actions towards fellow living beings so that they act based on values and norms that have been in force. Based on the description above, the research hypothesis is as follows:

H₃: Spiritual intelligence has a positive effect on the ethical behavior of auditors.

Theory of Planned Behavior using the basic assumption that humans behave in a conscious manner and consider all available information, Theory of Planned Behavior (TPB) has variables, one of which is the background factor is the nature that is present from within a person that includes personal, social and information. Gender is part of a person's personal factor which is a cultural concept that seeks to make a difference, namely in terms of the roles, behaviors, mentality, and emotional characteristics of men and women that develop in society (Purnamaningsih & Ariyanto, 2016). Men have a rational nature in dealing with a problem and like challenges, while women will be more emotional in dealing with problems and tend to avoid problems. Women tend to be more assertive in making decisions related to ethical judgments. This is in accordance with the structural socialization approach, where men and women will form the same attitudes and behaviors in responding to matters relating to ethical behavior.

Some other studies conducted by Midyarany and Kurnia (2014) and Yovita (2016) show that gender effect ethical behavior. Thus, gender effect the ethical attitudes of auditors, both women and men have different views in which men stimulate the left brain associated with mathematics, science and logic, even though they realize that the action is not appropriate to do, in order to achieve success and won awards, they will not care about ethical behavior. Meanwhile, women stimulate the right brain that is related to things that are emotional, feelings, and the ability to speak, so women tend to obey the rules in order to avoid actions that would violate ethics.

H₄: Gender has a positive effect on ethical behavior.

2. Methods

This research was conducted at the Public Accountant Office in Bali and East Java. This research was conducted in the Province of Bali because in Bali there were cases of deviant ethical behavior of auditors, while the East Java election was due to the large number of KAPs in East Java Province and there were KAPs in East Java who were partners of the big four KAP so the sample used in this study representative. The population used in this study is the auditor who works in KAP in the Province of Bali and East Java Province. The determination of the sample in this study is based on opinion (Sugiyono, 2017: 155) which states that the number of samples for correlational research is more than 30 and less than 500 samples. Based on information sourced from the directory of the Indonesian Institute of Certified Public Accountants (IAPI) the number of KAPs in the Provinces of Bali and East Java in 2019 amounted to 76 KAP. In analyzing the hypotheses in this study, the data analysis method used is Multiple Regression Analysis. This analysis is carried out if the number of independent variables studied is at least two variables. Testing of multiple linear regression analysis is done through the SPSS application. In testing the hypothesis of this research there is an equation as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e \quad (1)$$

Information:

Y	= Ethical behavior	X4	= Gender
X1	= Intellectual Intelligence	α	= Constant
X2	= Emotional Intelligence	β_{1-3}	= Regression coefficient
X3	= Spiritual Intelligence	e	= Error

3. Results and discussion

3.1 Descriptive Statistics Results

Descriptive statistics are used to provide information or descriptions of data about the characteristics of research variables, including minimum values, maximum values, average values and standard deviations. Descriptive statistical test results are presented in Table 1.

Table 1
Descriptive statistics

	N	Min	Max	The mean	Standard Deviation
Intellectual Intelligence (X1)	53	10,00	37.47	29,1806	9,02094
Emotional Intelligence (X2)	53	10,00	38.77	29,8879	8.97247
Spiritual Intelligence (X3)	53	10,00	39.01	30,2608	8.79970
Gender (X4)	53	00.00	1,00	0.3019	.46347
Ethical Behavior (Y)	53	14,10	44.64	33,1523	8,53713

Data of Primer, 2020

- 1) The intellectual intelligence variable (X_1) has a minimum value on an interval scale value of 10.00, a maximum value of 37.47, an average value of 29.1806 and a standard deviation value of 9.02094. In Table 1 it can be seen that the standard deviation value of 9.02094 is smaller than the average value of 29.1806, this means that respondents' perceptions tend to be the same in responding to phenomena related to research variables.
- 2) The variable of emotional intelligence (X_2) has a minimum value of 10.00, a maximum value of 38.77, an average value of 29.88879 and a standard deviation value of 8.97247. In Table 1 it can be seen that the standard deviation value of 8.97247 is smaller than the average value of 29.8879, this means that respondents' perceptions tend to be the same in responding to phenomena related to research variables.
- 3) The variable spiritual intelligence (X_3) has a minimum value of 10.00, a maximum value of 39.01, an average value of 30.2608 and a standard deviation value of 8.79970. In Table 1 it can be seen that the standard deviation value of 8.79970 is smaller than the average value of 30.2608, this means that respondents' perceptions tend to be the same in responding to phenomena related to research variables.
- 4) The gender variable (X_4) has a minimum value of 0.00, a maximum value of 1.00, an average value of 0.3019 and a standard deviation value of 0.46347. In Table 1 it can be seen that the standard deviation value of 0.46347 is smaller than the average value of 0.3019, this means that respondents' perceptions tend to be the same in responding to phenomena related to research variables.
- 5) The ethical behavior variable (Y) has a minimum value of 14.10, a maximum value of 44.64, an average value of 33.1523 and a standard deviation value of 8.53713. In Table 1 it can be seen that the standard deviation value of 8.53713 is smaller than the average value of 33.1523, this means that respondents' perceptions tend to be the same in responding to phenomena related to research variables.

3.2 Multiple Linear Regression Analysis

To find out the effect of the variables of intellectual intelligence, emotional intelligence, spiritual intelligence, and gender on the ethical behavior of auditors working in Bali and East Java Province Public Accounting Firms, multiple linear regression analysis was tested. The model of the analytical test equation is as follows:

$$Y = 3.554 + 0.365X_1 + 0.356X_2 + 0.223X_3 + 5.115X_4$$

Based on the regression equation model, it can be explained that the value of the intellectual intelligence regression coefficient (X_1) of 0.365 means that if the intellectual intelligence variable increases in its application, the auditor's ethical behavior will increase assuming the other independent variables are constant or unchanged. The emotional intelligence regression coefficient (X_2) of 0.356 means that if the emotional intelligence variable increases in its application, the ethical behavior of the auditor will increase assuming the other independent variables are constant or unchanged. The value of the spiritual intelligence regression coefficient (X_3) of 0.223 means that if the variable of spiritual intelligence increases in its application, then the ethical behavior of auditors will increase assuming the other independent variables are constant or unchanged. The gender regression coefficient (X_4) value of 5.115 means that if the auditor tends to be female gender (value 1), the ethical behavior of the auditor will increase.

3.3 Model Feasibility Test (F Test)

The F test was carried out by looking at the significance value in the ANOVA Table with the help of the SPSS program by comparing the level of significance of the independent variable with $\alpha = 0.05$. If the significance level $F < \alpha = 0.05$ then H_0 is rejected, and vice versa if the significance level $F \geq \alpha = 0.05$ then H_0 is accepted (Ghozali, 2016: 98). The results of the model feasibility test (F test) will be presented in Table 5.8 as follows.

Table 2
Test Results ANOVA test

Model	Sum of Square	Df	Mean Square	F	Sig
Regression	3013,343	4	753,336	46,565	0,000
Residual	776,548	48	16,178		
Total	3789,891	52			

Primary Data, 2020

From the results of the ANOVA test or the F test it was found that the F value of 46.565 with a significance level of 0,000. Because the significance level is $0,000 < 0.05$, the regression model can be used to predict the variables of intellectual intelligence, emotional intelligence, spiritual intelligence, and gender together to effect ethical behavior.

3.4 Determination Coefficient Test

The coefficient of determination measures how far the model's ability to explain variations in the dependent variable (Ghozali, 2016: 95). The value of the coefficient of determination between 0 to 1. The value of a small coefficient of determination means the ability of the independent variable in explaining the variation of the dependent variable is very limited, but if the value of the coefficient of determination is high or close to or equal to 1 means the independent variable is able to fully explain the dependent variable. This study uses the coefficient of determination of the value of adjusted R2 because the adjusted R2 value can go up or down if one variable is added to the model. The results of the determination coefficient test in this study are presented in Table 3.

Table 3

Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.892	0.795	.778	4,02220

Primary Data, 2020

From the results of the SPSS output stated in Table 3 to find out how much the independent variable effect the dependent variable, it can be seen from the adjusted R2 coefficient value of 0.778. This shows that 77.8% of variations in ethical behavior can be explained by variations of the four independent variables namely intellectual intelligence, emotional intelligence, spiritual intelligence, and gender. While the remaining 22.2% (100% - 77.8%) is explained by other factors outside the model.

3.5 Statistical test results t (Test of the Significance of Individual Parameters)

The t test statistic is used to determine the effect of the independent variable on the dependent variable partially. From the test results obtained by the data as in Table 4.

Table 4

Test Results t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(Constant)	3,554	2,351		1,512	.137
X1	.365	0.074	.386	4,959	0,000
X2	.356	0.079	.374	4,503	0,000
X3	.223	0.082	0.230	2,723	0.009
X4	5,115	1,273	.278	4,019	0,000

Primary Data, 2020

T test results show the calculated t value for the intellectual intelligence variable of 4.959 with a significance level of 0.00 which has a value of less than 0.05. This means that intellectual intelligence has a positive effect on the ethical behavior of auditors in KAP in the Provinces of Bali and East Java, so that the first hypothesis is accepted. T test results get the results of t count for the variable emotional intelligence of 4.503 with a significance level of 0.00 which has a value of less than 0.05. This means that emotional intelligence has a positive effect on the ethical behavior of auditors in KAP in the Provinces of Bali and East Java, so that the second hypothesis is accepted. T test results show the calculated t value for the spiritual intelligence variable of 2.723 with a significance level of 0.01 which has a value of less than 0.05. This means that spiritual intelligence has a positive effect on the ethical behavior of auditors in KAP in the Provinces of Bali and East Java, so that the third hypothesis is accepted. T test results get the results of t count for the gender variable of 4.019 with a significance level of 0.00 which has a value of less than 0.05. This means that gender has a positive effect on the ethical behavior of auditors in KAP in the Provinces of Bali and East Java, so that the fourth hypothesis is accepted.

3.6 Intellectual Intelligence Has a Positive Effect on the Ethical Behavior of Auditors in KAP of Bali and East Java Provinces

Based on the processed SPSS results of Table 4, the results indicate that the intellectual intelligence variable has a positive effect on the ethical behavior of auditors working in the Public Accountants of the Provinces of Bali and East Java. This is indicated by a significance value of 0,000 whose value is smaller than the significant level specified ($\alpha = 0.05$) so that the first hypothesis (H_1) is accepted which means intellectual intelligence has a positive effect on the ethical behavior of auditors. The results of this study support the Theory of Planned Behavior which uses the basic assumption that humans behave in a conscious manner and consider all available information, Theory of Planned Behavior (TPB) has variables, one of which is the background factor is a

trait that is present from within someone who include personal, social and information. Intellectual intelligence is part of the personal background factor since intellectual intelligence as a whole is the ability of individuals to think and act in a directed manner and the ability to manage and control the environment effectively (Pratiwi, 2011). Higher the intellectual intelligence of an auditor will affect his ability to deal with the problems faced and be able to analyze and make decisions when carrying out the audit work so that the auditor's ethical behavior is better. The results of this study reinforce the results of research conducted by Mahadewi et al. (2015), Raza et al., (2019), Juniawan et al. (2017) and Dewi and Wirakusuma (2018) which explain that intellectual intelligence has a positive effect on ethical behavior.

3.7 Emotional Intelligence Has a Positive Effect on the Auditor's Ethical Behavior in KAP in Bali and East Java Provinces

Based on the processed SPSS results contained in Table 4, the results indicate that the emotional intelligence variable has a positive effect on the ethical behavior of auditors working in the Public Accountants of Bali and East Java Provinces. This is indicated by the significance value of 0,000 whose value is less than the significant level set ($\alpha = 0.05$) and the second hypothesis (H_2) is accepted emotional intelligence has a positive effect on the ethical behavior of auditors. The results of this study support the Theory of Planned Behavior using the basic assumption that humans behave in a conscious manner and consider all available information, according to Ajzen and Fishbein (1980) Theory of Planned Behavior (TPB) has a variable one of which is the background factor is the nature that is present from within a person which includes personal, social and information. Emotional intelligence comes from personal factors that can affect someone in recognizing their own feelings and ability to manage emotions properly so that they will be able to socialize with their work environment. Auditors who have high emotional intelligence will have better judgment in behaving and behaving so that the auditor's ethical behavior is better. The results of this study reinforce the results of the study Sari (2014), Adinda (2015), and Isaac (2018) which results that emotional intelligence has a positive effect on ethical behavior.

3.8 Spiritual Intelligence Has a Positive Effect on the Ethical Behavior of Auditors in KAP Bali and East Java Provinces

Based on the processed SPSS results contained in Table 4, the results indicate that the spiritual intelligence variable has a positive effect on the ethical behavior of auditors working in the Public Accountants of Bali and East Java Provinces. This is indicated by the significance value of 0.009 whose value is smaller than the significant level set ($\alpha = 0.05$) so that the third hypothesis (H_3) is accepted spiritual intelligence has a positive effect on the ethical behavior of auditors. The results of this study support the Theory of Planned Behavior (TPB) have variables one of which is the background factor is the nature that is present from within a person which includes personal, social and information. Spiritual intelligence comes from one's personal factors, if you have good spiritual intelligence, you will have the ability to interpret life and one's ability to interpret values, morals and actions towards fellow living beings and be able to make yourself positive, peaceful and wise towards others. so that they can run their lives positively. Good spiritual intelligence will have a moral sense and can adjust to the rules in accordance with his conscience so that someone will be able to improve their ethical behavior. The results of this study reinforce the results of the study Drakulevski & Taneva-veshoska (2014), Juniawan et al. (2017), and Dewi & Wirakusuma (2018) which explains that spiritual intelligence positively effect ethical behavior.

3.9 Gender Has a Positive Effect on the Ethical Behavior of Auditors in KAP of Bali and East Java Provinces

Based on the processed SPSS results contained in Table 4, the results indicate that the gender variable has a positive effect on the ethical behavior of auditors working in the Public Accountants of Bali and East Java Provinces. This is indicated by a significance value of 0,000 whose value is smaller than the significant level set ($\alpha = 0.05$) so that the fourth hypothesis (H_4) is accepted, i.e. gender has a positive effect on the ethical behavior of auditors. Theory of Planned Behavior uses the basic assumption that humans behave in a conscious manner and consider all available information, Theory of Planned Behavior (TPB) has variables, one of which is the background factor is a trait that is present from within a person which includes personal, social and information. Gender is part of a person's personal factor which is a cultural concept that seeks to make a difference, namely in terms of the roles, behaviors, mentality, and emotional characteristics of men and women that develop in society (Purnamaningsih and Ariyanto, 2016). Women are more likely to behave ethically than men because women are more focused on carrying out their duties properly, while men tend to compete in achieving success so they tend to break the rules. When socializing, men and women bring different values and norms to their work. Men will compete for success and are more likely to break rules because they view achievement as competition. While women tend to carry out tasks well and are able to build harmonious working relationships. The results of this study reinforce the results of the study Midyarany and Kurnia (2014), Yovita and Rahmawaty (2016) and Afriani (2019) which results that gender has a positive effect on ethical behavior.

4. Conclusion

Intellectual intelligence has a positive effect on the ethical behavior of auditors, which means that higher intellectual intelligence of an auditor will affect the ability to analyze and make decisions when carrying out audit work which will lead to better ethical behavior of the auditor. Emotional intelligence has a positive effect on the ethical behavior of auditors, which means that higher emotional intelligence of auditors will affect the ability to behave and manage emotions in carrying out audit work which would lead to better ethical behavior of the auditor. Spiritual intelligence has a positive effect on the ethical behavior of auditors, which means higher spiritual intelligence of auditors will affect making better decisions which can interpret the matter accomplished as an obligation for better ethical behavior of the auditor. Gender has a positive effect on the ethical behavior of an auditor. More female auditors tend to think to do something according to established norms because a woman's instincts will oppose if what is done is outside the existing norms, while men tend to compete in achieving success since men tend to break the rules. Aspects that need to be improved in intellectual intelligence, emotional intelligence, and spiritual auditors are the ability to read, write, speak, and express opinions well, feel what is felt by others, and always take the time to help others. It is recommended that male auditors improve the locus of control to improve ethical behavior. For the next research it is expected to expand the scope of research or conduct research in different locations and add new variables that affect the ethical behavior of auditors.

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