

The Effect of Understanding the Accountant Professional Code of Ethics and Student Intelligence on the Ethical Behavior of Higher Education Accounting Students in Surakarta

(Empirical Study on Undergraduate Students in Accounting UNS and UMS)

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Abstract: The development of the accounting profession in Indonesia has received a lot of recognition from various groups, such as the business world, the government, and the wider community. This is due to the increasing public awareness of the importance of accounting services. Even so, the public has not fully placed their trust in the accounting profession. Many problems occur in various field cases involving the accounting profession. The aim of this study to determine the effect of understanding the ethical code of the accounting profession and student intelligence on the ethical behavior of accounting students at universities in Surakarta. This research is a type of survey research and the sampling technique used is proportional random sampling. The population used in this study were undergraduate students of Accounting Faculty of Business Economics Muhammadiyah University of Surakarta and Sebelas Maret University batches of 2019-2020. The study population totaled 470 students. The implication of this research is that the ethical behavior of accounting students in Surakarta can be improved by paying attention to several influencing factors such as understanding the ethical code of the accounting profession by improving the quality of accounting students by deepening ethics education.

Keywords: Student Ethical Behavior, Accountant Profession, Proportional Random Sampling, Professional Code of Ethics.

1. Introduction

In Indonesia, the issue of accountant ethics develops along with the occurrence of several ethical violations, namely those that have been committed by public accountants, internal accountants, and government accountants. Ethical violations by public accountants, for example, there are several unqualified opinions given to financial reports that do not meet certain qualifications according to the Public Accountant Profession Standards (SPAP). Ethical violations by internal accountants can be in the form of engineering accounting data to show the company's financial performance so that it looks better than what actually happened. Meanwhile, ethical violations committed by government accountants, for example, including several inappropriate audit assignments due to a number of additional incentives obtained from parties whose financial statements have been examined.

Factors that can influence ethical behavior in every profession, especially the accounting profession. Studies of the factors that influence a person's ethical behavior have been carried out by previous researchers such as Nugrahaningsih (2005) who used several components including: gender (a person's sex), age, education, and level of morality. As a factor that is used as a variable that influences ethical behavior, this research is interested in the variables of understanding the code of ethics of the accounting profession and student intelligence as research material.

Student ethical behavior must be in accordance with the behavior of an accountant which can be formed through the educational process that occurs in accounting educational institutions, where a student is involved as *input*, and more or less will have a relationship with the accountant that has been produced as *output* (Oktawulandari, 2015 in Cut Safira, 2016). But the problem is that there is still a lack of students in ethical behavior. Students are still competing with each other to get academic achievement by getting good grades in unethical ways such as cheating on exams and while taking quizzes (Nur Anwar Musyadad, 2019). According to Irawati (2008) in Nur Anwar Musyadad (2019) students commit academic fraud on purpose, one of which is a violation of the rules in completing assignments and exams in a dishonest way. The level of understanding of accounting students influences student ethical behavior.

Intellectual intelligence is a necessary ability in carryout various activity mentally (Robins & judges, 2007:52). Intelligence intellectual own percentage factor success somebody as big20% only mean while the rest

that is 80% determined with strength other like class social, fate, and prayer. A number of strength other the which possibility will obtain with exists intelligence emotional as well as intelligence spiritual (Goleman, 2007: 44). According to Melandy and Aziza(2006), intelligence emotional is the intelligence to use emotions according to one's wishes, the ability to control emotions so that they can have a positive impact, intelligence emotional contribute Enough big in achievement happiness and well-being. Zohar and Marshall (2007), define intelligence spiritual as ability or intelligence in face regarding meaning, namely placing my behavior and one's life in the context of meaning a broader view to assess one's actions or way of life more meaning compared with people's lives other.

Another factor that can influence is emotional intelligence, where emotional intelligence is an important factor in providing an impact on the ethical views and mindset of an individual. Emotional intelligence is useful for recognizing personal emotions, so that one can know one's strengths and weaknesses, the ability to deal with these emotions, the ability to motivate and encourage oneself to be more developed, the ability to express emotions and identify emotions, the ability to develop good relationships with other individuals. In addition, an individual who has high idealism, relatively has an ethical orientation that leads to the belief that there are consequences for actions taken without violating the moral values that have been prevailing in society (Widiastuti & Nugroho, 2015). An idealist will take actions that will not hurt others with what they have done or can harm others.

From the results of previous studies that examined the relationship between intellectual intelligence, emotional intelligence and spiritual intelligence with ethical behavior showed inconsistent results. Research by Tikollah, et al (2006), Jamaluddin (2011), and Agustini (2013) concluded that intellectual intelligence influences ethical behavior, while in Lucyanda's research (2013) concluded that intellectual intelligence cannot influence ethical behavior. Jamaluddin (2011), Agustini (2013), and Lucyanda (2013) concluded that emotional intelligence influences ethical behavior. The inconsistency of the results of previous studies has led to the use of a contingency approach to resolve the differences in the results of these differences. Here it is which make researcher interested For researching more further, then from That researcher take title *The Effect of Understanding the Accountant Professional Code of Ethics and Student Intelligence on the Ethical Behavior of Higher Education Accounting Students in Surakarta.*

2. Literature Review and Hypothesis

2.1 Ethical Conduct

In Latin ethics is "ethica" which means moral philosophy. According to Munawir (2005), ethics are moral principles and actions that serve as the basis for a person's actions so that the actions they commit are generally seen as good deeds and glorify someone. Ethics can also be defined as a fundamental concept for all professions, including professions in accounting, marketing, finance, government and others. On the other hand, an important role that everyone needs to know will arise when various cases are related to ethical violations, both in the accounting profession or profession in other general business (Hendri & Suyanto, 2014: 21). According to Komsyah & Indriantoro(1998), ethics are rules regarding behavior that have been accepted and used by individuals or certain groups.

Changes in a person's behavior can be determined by the presence of two factors, namely external factors and individual factors. Individual factors or commonly referred to as internal factors are a way for someone to respond to the outside world more effectively. While the external factor is a condition from outside which is a stimulus to be able to shape and change behavior (Hendri & Suryanto, 2014: 26). A person's behavior or commonly known as personality behavior is a person's characteristics in adapting himself to the environment. The characteristics referred to this time are in the form of traits, abilities, values, skills, attitudes and intelligence that can be caused by the existence of a person's behavior pattern. There for behavior can be defined as a manifestation of a person's characteristics to be able to adapt to the environment. Good behavior is also called ethical behavior (Hendri & Suryanto, 2014: 26). Ethical behavior has been described by several experts including Griffin & Ebert (2007) who define ethical behavior as behavior that is in accordance with social rules and has been generally accepted with regard to actions that are beneficial and which can be detrimental. Ethical behavior is also defined by Socrates as an action based on the values of truth. The truth is good in terms of methods, procedures to the goals that have been achieved (Hendri & Suryanto, 2014: 26). From these definitions it can also be concluded how important the ethical behavior that has been set for students is to be able to form useful characteristics in the world of work in the future. Based on some of the definitions above, it can be concluded that ethical behavior is behavior that is in accordance with applicable rules and norms, so that it will have a good impact in every profession that is undertaken.

2.2 Understanding of the Professional Code of Ethics

The code of ethics for the accounting profession in Indonesia has been issued by the IAPI (Indonesian

Institute of Public Accountants) which has undergone many changes. The last change to the code of ethics for the accounting profession occurred on January 1, 2011. The code of ethics can be interpreted as a rule that has been made with important components to create accountants who have ethical behavior. This ethical behavior must be possessed by every accountant in carrying out his profession where accountants must be able to distinguish between right and wrong. Good provision for students will affect the future with the application of a code of ethics that has been understood in their professional duties (Ermawati & Susanti, 151: 2016). The code of ethics can be interpreted as a need for an accounting profession or public trust in the quality of services provided by the accounting profession (Wibowo, 2010: 4). It is possible that the understanding between one accountant and another accountant will experience differences, but if one can examine it further one will find a bright spot that notices that in essence the thing meant is the same thing.

The code of ethics for the accounting profession is guided by the Professional Standards for Public Accountants (SPAP) which are codifications of various technical standard statements which serve as guidelines in providing services for Public Accountants in Indonesia. SPAP is issued by the Indonesian Institute of Certified Public Accountants Professional Standards Board (DSPAP IAPI). The types of professional standards are Auditing Standards, Attestation Standards, Accounting and Review Service Standards, Consulting Service Standards and Quality Control Standards. The five professional standards aim to regulate the quality of services that can be produced by the public accounting profession in Indonesia.

2.3 Intellectual Intelligence

Intellectual intelligence can be interpreted as a form of a person's mental abilities that can be used as a form of adjustment to a new environment, besides that intellectual intelligence can be used to be able to solve a problem faced more effectively and efficiently (Mahadewi, Diatmika & Adiputra, 2015: 1). Intellectual intelligence is needed for the accounting profession because an accountant must be able to process information more accurately and quickly, understand all accounting concepts, and make more informed decisions based on available financial information. In addition, an accountant must also continue to be able to develop his knowledge and skills in accounting, finance, and business in general, so that he can carry out his duties professionally.

In a general sense, intellectual intelligence is a general ability that can distinguish the quality of one person from another, intellectual intelligence is commonly referred to as intelligence. Intelligence is a form of cognitive ability possessed by organisms to adapt effectively to a complex and ever-changing environment and is influenced by genetic factors (Galton, in Fabiola, 2005). Intelligence is more focused on global abilities possessed by individuals so they can act in a more directed manner and can think forcefully and interact with the environment more efficiently (Anastasia and Urbina, 1997: 220).

2.4 Emotional Intelligence

Emotional intelligence is defined as a form of ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others (Goleman, 2005). Emotional intelligence is very important for an accountant, because an accountant must be able to have the ability to be able to understand and manage their own emotions, as well as the ability to read and respond to the emotions of others. This is very important for an accountant because they often interact with clients, co-workers, and superiors in stressful situations. Emotional intelligence can help an accountant make better decisions and work more effectively in complex and stressful situations. Therefore, it becomes important for an accountant to be able to improve their emotional intelligence through training and self-development.

With emotional intelligence, an individual can put his emotions in the right portion, sort satisfaction and can set the mood. Individuals who have high emotional intelligence can handle their own emotions well, and can respond correctly to their emotions for other people. Besides that, according to Agustian (2003: 61) emotional intelligence can be interpreted as a series of skills to pave the way in a world full of twists and turns of social problems. Ari Ginanjar (2003: 62) also concluded that emotional intelligence is an ability to "listen" to emotional whispers, and make it a very important source of information to understand oneself and others in order to achieve a goal. Being creative, consistent, having the courage to make decisions and having a strong determination are attitudes that are learned in emotional intelligence.

2.5 Spiritual Intelligence

Spiritual intelligence can be interpreted as the highest form of intelligence in humans which includes all intelligence possessed by each human being (Zohar and Marshall, 2000). According to Simanjourang and Sipayung (2012: 79) in spiritual intelligence, humans are given the ability to be able to distinguish everything that is done by considering the rules and feelings of love and affection that every human being has. The difference between spiritual intelligence and other intelligences is that spiritual intelligence is vertical in the

sense that it always considers religious moral values, so someone who has adequate spiritual intelligence will have an impact on the ability to practice religion to the fullest, but not fanatical. Spiritual intelligence can help someone in the accounting profession to have better self-development and can provide significant benefits in their work.

Spiritual intelligence begins to emerge because many people argue about IQ and EQ which are seen as only contributing part of life. There are other factors that also play a role in spiritual intelligence, namely more emphasis on the meaning of life and not only limited to religious emphasis (Hoffman, 2002 in Fabiola, 2005). Spiritual intelligence can also enable a person to be able to think more creatively, be far-sighted, make or change rules, which can make that person work better. In short, spiritual intelligence is able to integrate the two other abilities previously mentioned, namely intellectual intelligence and emotional intelligence (Idrus, 2002). The spiritual intelligence possessed by everyone is not the same. It depends on each individual in giving meaning to his life.

2.6 The Effect of Understanding the Accountant Professional Code of Ethics on the Ethical Behavior of Accounting Students

Accountants are educated personnel which means to become an accountant they must first take education. Accountants can be interpreted as a job that requires special training, knowledge, and mastery in carrying out their work or obligations. An accounting profession is required to always be professional and be able to take advantage of moral considerations in every job for the benefit of himself and all parties. Therefore, with a code of ethics it is hoped that the entire accounting profession can carry out their work in accordance with the code of ethics expected by the entire accounting profession and not violate the code of ethics so as not to harm certain parties. Based on this description, as a prospective accountant with an understanding of the ethical code of the accounting profession, it is expected that he will have a good impact and be able to work professionally.

Previous research on the effect of understanding the ethical code of the accounting profession on the ethical behavior of accounting students has been studied, including Ermawati & Susanti. (2016), Zulvia. (2018), Musyadad & Sagoro. (2019) which states that the accountant's code of ethics has a positive effect on the ethical behavior of accounting students. Based on the results of previous research, the hypothesis in this study can be formulated as follows:

H1: Understanding of the Professional Code of Ethics has an effect on the Ethical Behavior of Accounting Students.

2.7 The Effect of Intellectual Intelligence on Student Ethical Behavior

Intellectual intelligence is a level of *fluid intelligence* and *crystallized intelligence* possessed by accounting students with an emphasis on cognitive abilities. An accounting student must be able to have global cognitive abilities in order to be able to act in a more directed and meaningful way so as to be able to solve problems positively. The results of research conducted by Tikollah et al. (2006) showed that intellectual intelligence influences the ethical behavior of accounting students, while emotional intelligence and spiritual intelligence do not affect the ethical behavior of accounting students. Based on the results of previous research, the hypothesis in this study can be formulated as follows:

H2: Intellectual Intelligence influences the Ethical Behavior of Accounting Students.

2.8 The Effect of Emotional Intelligence on Student Ethical Behavior

Emotional intelligence can influence a person's ethical behavior because by having adequate emotional intelligence, one can easily manage his emotions better. By having emotional intelligence, an accounting student or accountant can easily broaden ideas about ethical attitudes or behavior and strategic thinking. Emotional intelligence is needed to be able to control one's ego by being able to manage emotions, socialize with the work environment, and be able to deal with pressure in the world of work with stable emotions, then a person will have comprehensive considerations in behaving and behaving.

The characteristics of someone who has good emotional intelligence is being able to regulate the emotions that exist in him (Goleman, 2015). Someone who has good emotional intelligence tends to find it easier to know their role in society and what norms and rules must be obeyed. If someone has this ability, more people will be able to behave ethically and obey the norms that exist in society or the work environment. The above statement is in line with several studies that have examined the influence of emotional intelligence on ethical behavior of accounting students, including Pathak et al. (2013), Dangmei & Pratap Singh. (2017), Said & Rahmawati. (2018) the research that has been mentioned explains that emotional intelligence influences the ethical behavior of students. Based on the results of previous studies, the hypothesis in this study can be formulated as follows

H3: Emotional Intelligence influences the Ethical Behavior of Accounting Students

2.9 The Effect of Spiritual Intelligence on Ethical Behavior

Spiritual intelligence has a fairly important role in behaving and bringing someone to what is unknown becomes possible to know. The existence of spiritual intelligence allows the birth of insight and understanding to be able to find the meaning of one's existence, a place to act, think, and feel something. A student or accountant who has good spiritual intelligence will have a sense of morality and be able to adjust to the rules according to his conscience so that he will behave according to the norms and regulations. Spiritual intelligence teaches a person to be able to express and give meaning in every action, so if you want to display good behavior, you need spiritual intelligence. Research results Ramly, Chai, and Lung. (2008) who concluded that spiritual intelligence has a positive effect on the ethical behavior of university students in Malaysia. Based on the results of previous research, the hypothesis in this study can be formulated as follows:

H4: Spiritual Intelligence influences the Ethical Behavior of Accounting Students.

3. Methodology and Procedures

3.1 Population and Sample

Table 1: Results of the Selection of Samples by the Random Sampling Method

NO	Information	Total
1	Questionnaires were obtained after being distributed	97
2	Questionnaires that have extreme/incomplete data	6
	Example of Quantity	91

Source: Data Analysis Results, 2023

Table 2: Characteristics of Respondents by Gender

NO	Gender	Total
1	Man	32
2	Woman	65
	Amount	97

Source: Data Analysis Results, 2023

Based on Tables 1 and 2, there are 97 respondents; there were 32 male respondents and 65 female respondents. Most accounting students at Sebelas Maret University and Muhammadiyah University Surakarta for the 2019-2020 class are female, according to the gender of the research respondents. The following steps were used in this investigation for each variable.

Table 3: Research Measurement Indicators

Variable	Indicator	Source
Ethical Conduct	1. Be honest in using and managing resources 2. Ensuring that what is being done does not violate the code of ethics 3. Talking about unethical behavior even if it hurts colleagues 4. Honest in dealing with service recipients 5. Openly admit mistakes that have been made 6. Taking action on the unethical behavior of others, even if there is a significant risk to self and work 7. Willing to resign due to unethical business/performance practices	Ramadhan, M. Rizky (2022).
Understanding of the Code of Ethics for the Accountant Profession	1. I will responsible For Work the same as fellow members for develop profession accountant. 2. In carrying out my responsibilities, Imustal ways use consideration moral and professional in all activities Which hd one. 3. I obliged to live and practice the code of ethics. 4. I must defend integrity in execution task, matter This accompanied attitude Honest And professional. 5. I must be fair, impartial, intellectually honest, biased and free from the influence of others. 6. I have to prioritize service and public trust. 7. I must perform professional services with care, competence,	

	and diligence. 8. I will not disclose confidential information to other parties. 9. I must perform professional services in accordance with relevant technical standards and professional standards.	
Intellectual Intelligence	1. I am able to recognize the logical sequence of problems 2. I can remember past experiences then as a lesson for the next. 3. I understand every what which I read. 4. I understand every what which I listen. 5. I am able to identify differences picture quickly. 6. I am able to remember clients or problems well. 7. I can count quickly and accurately.	Rendianto (2014)
Emotional Intelligence	1. Understanding one's own emotions is needed in work. 2. I need express emotion precisely. 3. I always optimistic in career 4. Sensitive to feeling person other can Support smoothness in job 5. Collaboration is always intertwined with each other work partners.	
Spiritual Intelligence	1. I tell the truth about my performance results. 2. If my opinion is correct, I can't influenced by the opinions of others who are not necessarily true. 3. If I'm wrong, I want to be blamed if there is evidence that can be proven true. 4. I can take criticism with my mind open and accept it when it can be justified. 5. I optimize my performance for fulfill my responsibilities to clients. 6. If I find a problem, I try to choose a way out of the problem with the spiritual awareness that I have.	Jamaludin and Indriasari (2011)

3.2 Data analysis method

This study uses multiple regression analysis method. Multiple linear regression analysis was used to determine the significance of the ethical behavior variable's effect on code of ethics understanding, intellectual intelligence, emotional intelligence, and spiritual intelligence. The regression equation model used to test the hypothesis is as follows:

$$PK = \alpha + \beta_1 \cdot PKE + \beta_2 \cdot KI + \beta_3 \cdot TO + \beta_4 \cdot KS + e$$

4. Results and Discussion

4.1 Descriptive Statistical Analysis

The results of the descriptive statistical test contain information about the minimum, maximum, average, and standard deviation values of each of the variables studied. The results of the descriptive statistical test can be seen in the following table.

Table 4: Results of Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Means	Std. Dev
Ethical behavior	91	26	35	30,41	2,225
Understanding the Code of Ethics	91	27	45	38,27	4,209
Intellectual Intelligence	91	21	35	28,97	3,391
Emotional Intelligence	91	15	25	21,47	2,391
Spiritual Intelligence	91	18	30	25,56	2,997
N valid (by list)	91				

Source: Data Analysis Results, 2023

Based on Table 4, the results of the descriptive statistical test show that the assessment of ethical behavior variables from 91 sample analysis has a minimum value of 26 and a maximum value of 35. The standard deviation value is 2.225. The average value of the ethical behavior variable with the seven statement items is 30.41. Results this means that accounting students at Sebelas Maret University and Muhammadiyah University Surakarta class of 2019-2020 have the perception that the respondent's assessment of Ethical Behavior is high.

Based on Table 4, the results of the descriptive statistical tests show that the assessment of the code of ethics understanding variable from the analysis of 91 samples has a minimum value of 27 and a maximum value of 45. The standard deviation value is 4.209. The average value of the code of ethics understanding variable with nine statement items is 38.27. This result means that accounting students at Sebelas Maret University and Muhammadiyah University Surakarta class of 2019-2020 have the perception that the respondent's assessment of Understanding of the Code of Ethics is high and has an influence on Ethical Behavior.

Based on Table 4, the results of the descriptive statistical tests show that the assessment of the intellectual intelligence variable from 91 analysis samples has a minimum value of 21 and a maximum value of 35. The standard deviation value is 3.391. The average value of the intellectual intelligence variable with the seven statement items is 28.97. This result means that accounting students at Sebelas Maret University and Muhammadiyah University Surakarta class of 2019-2020 have the perception that the respondents' assessment of Intellectual Intelligence is high and has an influence on Ethical Behavior.

Based on Table 4, the results of the descriptive statistical test show that the evaluation of the emotional intelligence variable from 91 sample analysis has a minimum value of 15 and a maximum value of 25. The standard deviation value is 2.391. The average value of the emotional intelligence variable with five statement items is 21.47. These results mean that accounting students at Sebelas Maret University and Muhammadiyah University Surakarta class of 2019-2020 have the perception that the respondents' assessment of Emotional Intelligence is high and has an influence on Ethical Behavior.

Based on Table 4, the results of the descriptive statistical test show that the assessment of the spiritual intelligence variable from 91 sample analysis has a minimum value of 18 and a maximum value of 30. The standard deviation value is 2.997. The average value of the spiritual intelligence variable with the six statement items is 25.56. These results mean that accounting students at Sebelas Maret University and Muhammadiyah University Surakarta class of 2019-2020 have the perception that the respondent's assessment of Spiritual Intelligence is high and has an influence on Ethical Behavior.

Discussion

Before testing linear regression, the data must pass the classical assumption test. In this study the significance value of the normality test was 0.200, which means that the data in this study were normally distributed. For the multicollinearity test, the tolerance value for each variable is 0.982-0.973-0.990-0.987, and the VIF value is 1.018-1.028-1.011-1.014 which means that each variable is free from multicollinearity. For the heteroscedasticity test, there is 1 variable that occurs heteroscedasticity, namely the emotional intelligence variable which has a value of 0.003, while for other variables the significance value of each variable is 0.302-0.612-0.552 which means that the variable understanding the code of ethics, intellectual intelligence, and spiritual intelligence free from heteroscedasticity. The results of multiple linear regression tests were performed using the IBM SPSS 22 program, as detailed in the table below.

Table 5 Results of Multiple Linear Regression Analysis

Variable	Regression Coefficient	T-count	Sig.	Information
Constant	26,380	6,211	0.000	
Understanding the Code of Ethics	-0.056	-1,039	0.302 _	H ₁ Rejected
Intellectual Intelligence	0.034 _	0.509	0.612 _	H ₂ Rejected _
Emotional Intelligence	0.295	3.113	0.003	H ₃ Accepted
Spiritual Intelligence	-0.45	-0.596	0.552	H ₄ Rejected _
R ² = 0.117 _ Adjusted R ² = 0.076			F-count = 2.857 Sig. = 0.028	

Source: SPSS Output, 2023

Based on the results of the linear regression test in Table 5 it is known that the value of the adjusted R square is 0.076 or 7.6%. This shows that the independent variables, namely understanding the code of ethics, intellectual intelligence, emotional intelligence, and spiritual intelligence can explain variations in the dependent

variable, namely the influence of ethical behavior by accounting students by 0.076 or 7.6%, while the remaining is 0.924 or 92.4% is explained by other variables that are not included in this study. The simultaneous F test results show a significance value of 0.028. The significance value produced by the F test is less than 0.05, so it can be concluded that the multiple regression model meets the requirements and is a fit regression model.

Code of ethics understanding variable has a t-test significance value of 0.302, which means more than 0.05 or 5%. Thus, **H1 is rejected**, meaning that understanding the code of ethics does not affect the ethical behavior of college accounting students in Surakarta. This statement indicates that accounting students understand and implement the code of ethics for the accounting profession since they are still in the learning stage as in daily lecture activities will become a mature provision, so that student ethical behavior will always be applied to them. The statement that the code of ethics has no effect on student ethical behavior is not entirely true. The code of ethics actually has a very important role in shaping and directing student ethical behavior which can provide guidance on how students should behave in various situations, including in academic, social and professional contexts. Student awareness of the importance of ethical behavior and the impact of their actions. By understanding the rules and values contained in the code of ethics, students become more aware of the consequences of their actions on other people and the environment. This can motivate them to be responsible and behave ethically.

intellectual intelligence variable has a t-test significance value of 0.612 which is more than 0.05 or 5%. Thus, **H2 is rejected**, It means intellectual intelligence has no effect on the ethical behavior of college accounting students in Surakarta. It can be concluded that accounting students still need to improve their intellectual intelligence to be able to act ethically. Intelligence which owned somebody Wrong only one intelligence intellectual own role important to decision behavior Which will take students in decision making. On the results of other studies conducted by Handayani (2016) explained that students No only emphasize ability And knowledge just, student Also emphasize on standard ethical And commitment professional, so that can concluded student with high intellectual intelligence with the ability to analyze as well as the ability to think logically so as not to just emphasize only on one factor will make students graduate in accounting in period future will become a accountant with always behave ethical. In study Lucyanda (2012) there is statement about intelligence intellectual is intelligence by emphasizing practical policies on which to focus on the object to be achieved. This proves that intellectual intelligence does not affect ethical behavior is not entirely true. Because intellectual intelligence can help a student to be able to better consider various points of view, long-term consequences, and the ethical implications of their actions.

Emotional intelligence variable has a significance value of 0.003, meaning it is smaller than 0.05 or 5%. Thus, H3 is accepted, meaning that emotional intelligence influences the ethical behavior of college accounting students in Surakarta. Where in this study there were results that the emotional intelligence variable had a significant positive influence on the Ethical Behavior of Accounting Students. In Simanjorang & Sipayung (2012) explained that it was explained that the higher Emotional intelligence of students, the better Ethical Behavior Student Accountancy the. Intelligence emotional is individual's ability to adapt to new situations. student Which own intelligence emotional Which Good so himself capable accept, evaluate and control emotion himself properly so as to have good ethical behavior. This research also in line with the research results of Said & Rahmawati (2018) in study Which title Influence Intelligence intellectual, Emotional Intelligence and Spiritual Intelligence on Student Ethical Attitudes Accountancy (Studies Empirical on Student study program Accountancy University Country Yogyakarta), in study the support the research hypothesis is mainly the emotional intelligence variable own influence positive to behavior ethical student. Lucyanda (2012) in his research find results study that intelligence that most dominantly influences ethical behavior is intelligence emotional, matter the because intelligence other possessed by a person is part of the individual's character develop simultaneously with emotional intelligence, so in indicate that intelligence other Which like intelligence intellectual and spiritual intelligence has been represented with a dominant influence Which showed by intelligence emotional someone. The results of this study are also strengthened with statement Which There is in in study Istiqamah (2012) Which state that a student with intelligence tall will help student manage her emotions so that it has an impact on the behavior that will be carried out by students, on study the obtain results that intelligence emotional has a positive influence on ethical behavior in line with results study Which has done by researcher.

spiritual intelligence variable has a t-test significance value of 0.552 which is more than 0.05 or 5%. Thus, H4 is rejected, It means spiritual intelligence has no effect on the ethical behavior of college accounting students in Surakarta. It can be concluded that accounting students still need to improve their spiritual intelligence to be able to act ethically. The statement that spiritual intelligence has no effect on ethical behavior is not entirely true. Because students who have developed spiritual intelligence tend to be more aware of the ethical values that underlie their actions. If someone who has high spiritual intelligence is always busy with positive activities. Other research also supports the results of research on this hypothesis, including Handayani

(2016) in her research entitled Factors Influencing the Ethical Behavior of Accounting Students at Lamongan Islamic University which shows the results that the higher the spiritual intelligence of students in accounting students the higher the ethical behavior of students. Study this also supports the results of previous studies conducted by Omar (2012) Which explain that intelligence spiritual in the world of work is intelligence that is needed from the start on seat lectures for always prepared, matter the happen for being an accountant or auditor as well as several professions others need a rationale accompanied by meaning and benefits not only for himself but for everyone Which interested in surrounding. The same is the case with research conducted by Risela (2016) and Lucyanda (2012) which shows the results that spiritual intelligence influence on student ethical behavior. Spiritual Intelligence is the individual's ability to adapt to situations new Students who have high spiritual intelligence will always prioritize positive meanings in every action they take.

5. Conclusion

This research aims to determine the effect of understanding the code of ethics and student intelligence on the ethical behavior of college accounting students in Surakarta. Based on the test results and discussion obtained in the previous chapter, it can be concluded as follows:

1. Understanding the code of ethics has no effect on the ethical behavior of college accounting students in Surakarta.
2. Intellectual intelligence has no effect on the ethical behavior of college accounting students in Surakarta.
3. Emotional intelligence influences the ethical behavior of college accounting students in Surakarta.
4. Spiritual intelligence has no effect on the ethical behavior of college accounting students in Surakarta.

Based on the results of the discussion, suggestions that can be given are:

1. For further researchers, it can expand the object of research. In addition, further researchers can extend the research period so that the results can better describe long-term conditions and provide more accurate results.
2. Adding statements to the questionnaire and increasing the number of respondents so that the data obtained is more reliable
3. Adding other variables that have not been explained in this study, such as social values, gender, and work environment, to influence the choice of career as a public accountant.

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