

THE INFLUENCE OF UNDERSTANDING THE CODE OF ETHICS OF THE ACCOUNTANT PROFESSION AND STUDENT INTELLIGENCE ON THE ETHICAL BEHAVIOR OF ACCOUNTING STUDENTS

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ABSTRACT

This study examines the influence of understanding the code of ethics in the accounting profession and student intelligence on the ethical behavior of accounting students. Ethical behavior in the professional and academic context has become a critical issue due to increasing cases of financial irregularities. Students, especially those studying accounting, play a crucial role in maintaining ethical standards in financial reporting and broader economic activities. The research seeks to understand how students' knowledge of ethical guidelines in accounting, combined with their cognitive abilities, influences their ethical conduct. The results suggest that both a strong understanding of professional ethics and high intelligence contribute positively to fostering ethical behavior among accounting students. This finding is essential in designing educational programs that integrate both ethical teachings and intellectual development to prepare future accountants for the challenges of their profession.

Keywords: Ethical behavior, accounting students, professional ethics.

INTRODUCTION

According to Nur Anwar (Nur Anwar: 2019) various problems related to ethical behavior have often occurred, one example of which is financial irregularities found in the country. The behavior of these deviations does not only occur in the scope of workers, but also appears in college. In this case, the role of students in achieving economic progress in a country is no less important than other components such as the country's economic relations, the amount of money in circulation or circulating in society. Students have an important role in upholding the name of their country in doing what is considered the best, especially students from accounting study programs in disclosing the accountability of financial reporting. However, currently there is unethical behavior that has occurred in universities such as copying or cheating, friends' answers being copied, asking for attendance signatures and cheating. Many students compete with each other to achieve academic achievement in order to get high or good grades in ways that are considered

unethical such as copying or looking at friends' answers during exams or quizzes, and other unethical methods. If this is allowed to continue, it is feared that in the long term there will be graduates from accounting study programs who do not have good integrity.

Pressure from parents, friends or their own friends to look more successful in academics and self-confidence is one of the factors that causes students to cheat. If left in the long term, it will produce graduates who do not have good integrity.

Ethical issues are a very important issue in the field of accounting in higher education, because the educational environment plays a role in shaping student behavior to become professionals.

RESEARCH METHODS

This study uses a survey research type. Survey research is a study that takes samples from the population and uses a research instrument in the form of a questionnaire. Survey research is also part of the quantitative descriptive research method used to find



elements, characteristics, and properties of a phenomenon. This survey research is conducted by starting to find data, collecting, and analyzing data (Suryana, 2010: 20). In this study, the researcher used a comparative causal research form, which is a form of research that aims to investigate the possible causes and effects of a phenomenon (Suryana, 2010: 18).

Time and Place of Research This research was conducted in the Accounting Study Program, Faculty of Economics and Business, Wijaya Kusuma University, Surabaya. The research was conducted in May - August 2024. **Population and Sample** The population in this study were 252 Accounting undergraduate students at Wijaya Kusuma University, Surabaya in 2023. The sample of accounting students who took the business and professional ethics course in 2023 was 76 students.

Data, Instruments, and Data Collection Techniques The type of data used in this study is quantitative data. The data source used is primary data. The data used in this study is Heteroscedasticity. **Prerequisite Analysis Test** is carried out before conducting the research hypothesis test. This study uses descriptive statistical analysis to provide an overview of the research data so that the data displayed is easy to understand and informative. Hypothesis testing in this study was carried out using simple linear regression analysis and multiple linear regression analysis. The level of significance set in this study is 5% ($\alpha = 0.05$). Analysis of research data using the help of a data processing computer program uses

primary data, which is obtained through the distribution of questionnaires. A questionnaire is a data collection technique that is carried out by giving a set of written questions or statements to respondents to answer (Husein Umar, 2011: 49).

Data Analysis Techniques Prerequisite Test The analysis conducted in this study is the Normality Test, Multicollinearity Test, and Heteroscedasticity Test. The Prerequisite Analysis Test is conducted before conducting the research hypothesis test. This study uses descriptive statistical analysis to provide an overview of the research data so that the data displayed is easy to understand and informative. Hypothesis testing in this study was conducted using simple linear regression analysis and multiple linear regression analysis. The level of significance set in this study is 5% ($\alpha = 0.05$). Analysis of research data uses the help of a statistical data processing computer program.

RESULTS AND DISCUSSION

1. Data Analysis Test

Validity test results for variables Understanding of the Code of Professional Ethics (X1), Intellectual Intelligence (X2), Emotional Intelligence (X3), Spiritual Intelligence (X4) and Ethical Behavior of Students (Y) can be seen in the tables below:

a. Results of the Validity Test of Understanding the Code of Professional Ethics (X1)

The following will present the results of the variable validity test. Understanding the Code of Professional Ethics (X1) is:

Table 1. Validity Test Results for 1 Variable Understanding of Professional Code of Ethics (X1)

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X1.1	0.789	0.2480	Valid
X1.2	0.789	0.2480	Valid
X1.3	0.809	0.2480	Valid
X1.4	0.806	0.2480	Valid
X1.5	0.810	0.2480	Valid
X1.6	0.396	0.2480	Valid
X1.7	0.676	0.2480	Valid
X1.8	0.898	0.2480	Valid
X1.9	0.885	0.2480	Valid

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X1.10	0.883	0.2480	Valid
X1.11	0.731	0.2480	Valid
X1.12	0.898	0.2480	Valid
X1.13	0.940	0.2480	Valid
X1.14	0.911	0.2480	Valid
X1.15	0.917	0.2480	Valid
X1.16	0.846	0.2480	Valid
X1.17	0.907	0.2480	Valid
X1.18	0.836	0.2480	Valid
X1.19	0.867	0.2480	Valid
X1.20	0.901	0.2480	Valid
X1.21	0.902	0.2480	Valid
X1.22	0.917	0.2480	Valid
X1.23	0.910	0.2480	Valid
X1.24	0.304	0.2480	Valid
X1.25	0.807	0.2480	Valid

Based on the results of the validity test of the variable Understanding of the Code of Professional Ethics (X1) against 25 statements contained in the questionnaire distributed to students of the Accounting study program at Wijaya Kusuma University, Surabaya, the calculated r value was greater than the r table value of 0.2480 so that it was considered valid

and able to express something that was measured in the questionnaire.

b. Intellectual Intelligence Validity Test Results (X2)

The following will present the results of the variable validity test. Intellectual Intelligence(X2) is:

Table 2 Variable Validity Test Results Intellectual Intelligence(X2)

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X2.1	0.836	0.2480	Valid
X2.2	0.875	0.2480	Valid
X2.3	0.843	0.2480	Valid
X2.4	0.623	0.2480	Valid
X2.5	0.858	0.2480	Valid
X2.6	0.533	0.2480	Valid
X2.7	0.763	0.2480	Valid
X2.8	0.811	0.2480	Valid
X2.9	0.841	0.2480	Valid
X2.10	0.763	0.2480	Valid

Based on the results of the validity test of the Intellectual Intelligence variable (X2) against 10 statements contained in the questionnaire distributed to students of the Accounting study program at Wijaya Kusuma University, Surabaya, the calculated r value was greater than the r table value of 0.2480 so that it was considered valid and able to express

something that was measured in the questionnaire.

c. Emotional Intelligence Validity Test Results (X3)

The following will present the results of the variable validity test. Emotional Intelligence(X3) is:

Table 3. Results of the Validity Test of the Emotional Intelligence Variable (X3)

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X3.1	0.649	0.2480	Valid
X3.2	0.707	0.2480	Valid
X3.3	0.602	0.2480	Valid
X3.4	0.670	0.2480	Valid
X3.5	0.748	0.2480	Valid
X3.6	0.313	0.2480	Valid
X3.7	0.592	0.2480	Valid
X3.8	0.641	0.2480	Valid
X3.9	0.692	0.2480	Valid
X3.10	0.598	0.2480	Valid
X3.11	0.358	0.2480	Valid
X3.12	0.296	0.2480	Valid
X3.13	0.417	0.2480	Valid
X3.14	0.626	0.2480	Valid
X3.15	0.702	0.2480	Valid
X3.16	0.711	0.2480	Valid
X3.17	0.347	0.2480	Valid
X3.18	0.750	0.2480	Valid
X3.19	0.712	0.2480	Valid
X3.20	0.612	0.2480	Valid

Based on the results of the validity test of the Emotional Intelligence variable (X3) against 20 statements contained in the questionnaire distributed to students of the Accounting study program at Wijaya Kusuma University, Surabaya, the calculated r value was greater than the r table value of 0.2480 so that it was considered valid and able to express

something that was measured in the questionnaire.

d. Results of the Spiritual Intelligence Validity Test (X4)

The following will present the results of the variable validity test. Spiritual Intelligence(X4) is:

Table 4. Results of the Validity Test of the Spiritual Intelligence Variable (X4)

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X3.1	0.753	0.2480	Valid
X3.2	0.755	0.2480	Valid
X3.3	0.777	0.2480	Valid
X3.4	0.671	0.2480	Valid
X3.5	0.725	0.2480	Valid
X3.6	0.589	0.2480	Valid
X3.7	0.780	0.2480	Valid
X3.8	0.622	0.2480	Valid
X3.9	0.598	0.2480	Valid
X3.10	0.794	0.2480	Valid
X3.11	0.792	0.2480	Valid
X3.12	0.303	0.2480	Valid
X3.13	0.402	0.2480	Valid
X3.14	0.638	0.2480	Valid

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
X3.15	0.735	0.2480	Valid
X3.16	0.648	0.2480	Valid
X3.17	0.602	0.2480	Valid

Based on the results of the validity test of the Spiritual Intelligence variable (X4) against 17 statements contained in the questionnaire distributed to students of the Accounting study program at Wijaya Kusuma University, Surabaya, the calculated r value was greater than the r table value of 0.2480 so that it was considered valid and able to express

something that was measured in the questionnaire.

e. Results of the Validity Test of Accounting Students' Ethical Behavior (Y)

The following will present the results of the variable validity test. Ethical Behavior Accounting Student(Y) is:

Table 5. Results of Validity Test of Accounting Students' Ethical Behavior Variable (Y)

Statement	Correlation coefficient (r)	Table r value	Validity Test Results
y.1	0.387	0.2480	Valid
y.2	0.612	0.2480	Valid
y.3	0.446	0.2480	Valid
y.4	0.706	0.2480	Valid
y.5	0.535	0.2480	Valid
y.6	0.674	0.2480	Valid
y.7	0.453	0.2480	Valid
y.8	0.690	0.2480	Valid

Based on the results of the validity test of the Accounting Students' Ethical Perception variable against the 8 statements contained in the questionnaire distributed to students of the Accounting study program at Wijaya Kusuma University, Surabaya, the calculated r value was greater than the r table value of 0.2480 so

that it was considered valid and able to express something that was measured in the questionnaire.

Reliability Test

The results of the reliability test on the independent and dependent variables can be seen in the table below:

Table 6 Reliability Test

Variables	Cronbach Alpha	Reliable Terms	Results
X1	0.974	0.60	Reliability
X2	0.820	0.60	Reliability
X3	0.781	0.60	Reliability
X4	0.907	0.60	Reliability
y	0.688	0.60	Reliability

Based on the table above, it shows that the results of the reliability test of the independent and dependent variables above show a value of more than 0.60 so it can be concluded that all variables in this study are reliable.

The results of the normality test for the variables Understanding of the Professional Code of Ethics (X1), Intellectual Intelligence (X2), Emotional Intelligence (X3), Spiritual Intelligence (X4) and Ethical Behavior of Accounting Students (Y) can be seen in the following normal probability plot graph:

Normality Test



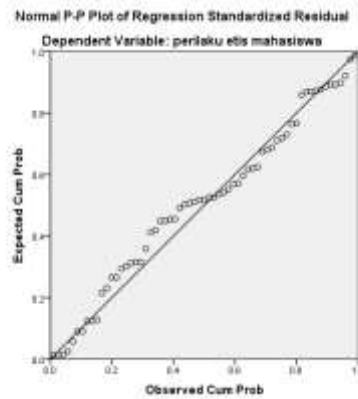


Figure 1. Probability Plot Graph

From the normal probability plot graph, it can be seen that the data distribution forms or follows a linear line so it can be said that the data is normally distributed.

Classical Assumption Testing Analysis

a. Multicollinearity Testing

Identification of the presence or absence of multicollinearity symptoms is done

by calculating *Variance Inflation Factor (VIF)*. The VIF value for each of the variables above shows that the VIF value of all independent variables is below 5, meaning that the two independent variables in this study do not have multicollinearity symptoms. The following is a table of multicollinearity test results:

Table 7. Classical Assumption Test-Multicollinearity Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	7,019	3,485		2,044	,049		
Understanding the Code of Professional Ethics	-,026	,049	-,087	-,529	,599	,414	2,417
Intellectual Intelligence	-,002	,150	-,002	-,013	,990	,336	2,979
Emotional Intelligence	,177	,089	,330	1,977	,053	,400	2,500
Spiritual Intelligence	,179	,081	,389	2,208	,031	,359	2,787

a. Dependent Variable: Ethical Behavior of Accounting Students

• Heteroscedasticity Testing

The heteroscedasticity test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. This can be seen in the results of the output test using a scatter plot graph. And the detection of heteroscedasticity

can be done by looking at the presence or absence of a certain pattern. If the data is spread on the zero line and does not form a certain pattern, then the data can be said to be free of heteroscedasticity, here is the scatter plot graph:

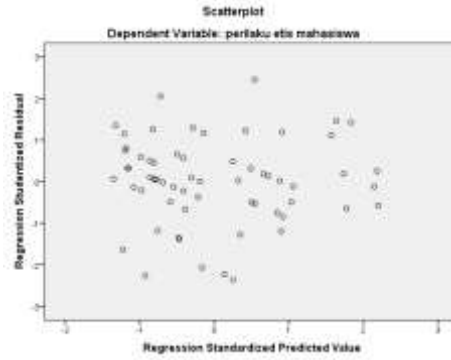


Figure 2. Scatter Plot Graph

Multiple Regression Analysis Equation

The multiple regression analysis equation is as follows:

$$Y = 7.019 - 0.026X_1 - 0.002X_2 + 0.177X_3 + 0.179X_4 \dots\dots\dots (1)$$

Hypothesis Testing

The results of the hypothesis test are as follows:

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Table 8 F test results (ANOVA)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	211,863	4	52,966	7,956	,000b
	Residual	386,137	58	6,658		
	Total	598,000	62			

a. Dependent Variable: Ethical Behavior of Accounting Students

b. Predictors: (Constant), Spiritual Intelligence, Emotional Intelligence, Intellectual Intelligence, Understanding of Professional Code of Ethics

Based on the table above, it can be seen that the calculated F value obtained from data processing is 7.956 with a significance level of 0.000 or less than 0.05, so H_0 is rejected with H_a accepted, which means that the model used is significant or suitable for determining the effect of Understanding of Student Code of Ethics (X1), Intellectual Intelligence (X2), Emotional Intelligence (X3) and Spiritual Intelligence (X4) on the Ethical Behavior of Accounting Students (Y).

The t-test can be used to determine whether a partial effect is significant or not. Understanding of Student Code of Ethics (X1), Intellectual Intelligence (X2), Emotional Intelligence (X3) and Spiritual Intelligence (X4) Towards Ethical Behavior of Accounting Students (Y).

DISCUSSION

Table 9.t-test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,019	3,485		2,044	,049
	Understanding the Code of Professional Ethics	-,026	,049	-,087	-,529	,599

Intellectual Intelligence	-,002	,150	-,002	-,013	,990
Emotional Intelligence	,177	,089	,330	1,977	,053
Spiritual Intelligence	,179	,081	,389	2,208	,031

a. Dependent Variable: Accounting Students' Perception

1. Understanding the Code of Professional Ethics (X1)

The results of the t-test show that Understanding the Code of Professional Ethics (X1) does not have a significant effect on the Ethical Behavior of Accounting Students at Wijaya Kusuma University, Surabaya. This is indicated by the calculated t value of -0.529 with a significance of 0.599 which is greater than 0.05. The results of this study do not support the research conducted (Ririn Riyana, Kurniawati Mutmainah, 2021), (Justino Buffon, 2023) and (Nur Anwar Musyadad, 2019)

The existence of no significant influence of understanding the code of professional ethics on the ethical behavior of accounting students shows that a person's ethical behavior is not influenced by understanding the code of professional ethics. This means that the understanding of the code of ethics of the accounting profession for students that an accountant still does not understand the issues related to the ethics of the accounting profession in carrying out the duties of an accountant.

2. Intellectual Intelligence (X2)

The results of the t-test show that Intellectual Intelligence (X2) does not have a significant effect on the Ethical Behavior of Accounting Students at Wijaya Kusuma University, Surabaya. This is indicated by the calculated t value of -0.013 with a significance of 0.990 which is greater than 0.05. The results of this study support the research conducted (Oktaviana, 2022) but does not support research conducted by (Ririn Riyana, Kurniawati Mutmainah, 2021)

The existence of no significant influence of intellectual intelligence on the ethical

behavior of accounting students shows that a person's ethical perception is not influenced by the level of religiosity. This illustrates that if a student has the ability to think and act rationally, it will not have an impact on the student's ethical behavior later.

Emotional Intelligence (X3)

The results of the t-test show that Emotional Intelligence (X3) does not have a significant effect on the Ethical Behavior of Accounting Students at Wijaya Kusuma University, Surabaya. This is indicated by the calculated t value of 1.977 with a significance of 0.053 which is greater than 0.05. The results of this study support the research conducted (Oktaviana, 2022) but does not support research conducted by (Justino Buffon, 2023)

The existence of no significant effect of emotional intelligence on the ethical behavior of accounting students shows that a person's ethical perception is not influenced by the level of religiosity. This illustrates that even though a student is able to understand, recognize, motivate themselves and others and is also able to control feelings and emotions, it does not have an impact on the student's ethical behavior later.

4. Spiritual Intelligence (X4)

The results of the t-test show that Spiritual Intelligence (X4) has a significant effect on the Ethical Behavior of Accounting Students at Wijaya Kusuma University, Surabaya. This is indicated by the calculated t value of 2.208 with a significance of 0.031 which is smaller than 0.05. The results of this study support the research conducted by (Ririn Riyana, Kurniawati Mutmainah, 2021) and (Nur Anwar Musyadad, 2019)

The significant influence of spiritual intelligence on the ethical behavior of accounting students shows that an accounting student is able to behave ethically because of spiritual intelligence based on high responsibility, has a religious soul and is easy to forgive. A student is able to complete tasks according to the specified time frame as a form of responsibility for his obligations.

CONCLUSION

Based on the results of the study, it shows that there is a significant influence of Spiritual Intelligence on students' ethical behavior. However, other variables, namely understanding the code of professional ethics, intellectual intelligence and emotional intelligence do not have a significant effect on students' ethical behavior. Ethical behavior is an individual who can determine according to values and principles related to morals and can have judgments about right and wrong or good and bad based on a combination of experience and learning from each individual.

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