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Research paper



The Effect of Intelligence Quotient, Emotional Quotient, and Spiritual Quotient on The Ethical Attitude of Accounting Students at Islamic Universities in Pekanbaru (Empirical Study on Riau Islamic University and State Islamic University Sultan Syarif Kasim)

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Abstract

The research is aimed at: 1) Testing the effect of intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ) on ethical attitudes of university accounting students, simultaneously and partially; 2) Testing which variable that has dominant effect. The respondents of the research are accounting students at Islamic University of Pekanbaru, Purposive sampling technique is chosen with criteria respondents have done Auditing I subject. Data was gathered by questionnaires and documentation. Data analysis to test hypothesis was done with multiple linear regression analysis. This research results show that IQ, EQ, and SQ simultaneously had significantly effect on ethical attitudes of university accounting students. But partially, only IQ has significantly and dominantly effects on ethical attitudes of university accounting students.

Keywords: *IQ;EQ;SQ;ethicalattitudes,ethics*

1. Introduction

Today there are many cases of ethical violations involving accountants. So, it is not impossible to experience a confidence crisis from the public to the accounting profession. This will not happen if every accountant has knowledge, understanding and can apply ethics adequately in performing his duties as a professional accountant. The main concern in overcoming the confidence crisis of the society towards the accounting profession is more emphasis on the influence of spiritualism and religion to suppress the influence of individualism of an accountant. One of the violation cases of accounting profession ethics is a violation of SKK MIGAS by BPK officials receiving Rudi Rubiandini's money. The BPK official behaved unethically by accepting the flow of corruption funds, causing the reputation of BPK to be bad and could defame BPK. An accountant should not be involved in any ethical breach if each accountant has the knowledge, understanding, and willingness to apply adequate moral and ethical values in the conduct of his professional work.Therefore, the occurrence of various cases should give awareness to pay more attention to ethics in carrying out the job of the accounting profession. Meanwhile, the organizational aspects that influence one's ethical attitude and behavior include the following factors: a) The ethical atmosphere of the organization (Lovell, 2002; Verbeke, Ouwerkerk, & Peelen, 1996), and b) Organizational mood (Adams, Tashchian, & Shore, 2001; Loeb, 1971). While the environmental aspect affecting one's ethical attitudes and behavior include: a) Organizational environment (Verbeke et al., 1996), and b) Social environment (society) (Ludigdo, 2004).The existence of environmental aspects as one of the factors influencing ethical attitudes and behavior shows that a person's ability to understand and sensitive to ethical issues is also strongly influenced by the environment in which he is. Means one factor that can affect the behavior of an accountant is the educational environment, where attitudes and ethical behavior of accountants can be formed through the educational process that occurs in accounting education institutions.

In another perspective, Khomsiyah & Indriantoro (1998) argued that the world of accounting education has a great influence on ethical behavior of auditors. The phrase implies that attitudes and ethical behavior of auditors (accountants) can be formed through educational processes that occur in accounting education institutions, where students as inputs will at least have a connection with the accountant generated as output.

Accounting education institutions are expected to play a role in improving the image of the accounting profession by planting moral and ethical values as early as possible for accounting students as candidates for accountants. Therefore, the understanding of an accounting student as a candidate of an accountant is very necessary in terms of ethics and the existence of this ethics education also has an important role in the development of the accounting profession in Indonesia. In the context of ethical education, it will certainly relate to the educational output, namely the ideal future human type that will be formed in the educational process. The ideal future human type required by this nation is a man who

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not only possesses only intelligent quotient but also has sufficient emotional quotient and spiritual quotient.

Based on the background, then conducted research with the title Influence of intelligent quotient, emotional quotient and spiritual quotient against the Ethical Attitudes of Accounting Students at the Islamic University in Pekanbaru.

1.1 Research Question

Based on the above background, then the problem in this research can be formulated:

How does IQ influence the ethical attitude of accounting students?

How does the EQ influence the ethical attitude of accounting students?

How does SQ influence the ethical attitude of accounting students?

How do IQ, EQ, and SQ influence simultaneously on the ethical attitude of accounting students?

2. Literature Review and Formulation of Hypotheses

2.1 Intelligent Quotient (IQ)

IQ is an interpretation of intelligence test results into numbers that can be a clue about one's level of intelligence. Alfred Binet and Theodore Simon define intelligence as an ability consisting of three components: a) the ability to direct the mind or direct action, b) the ability to change the course of action when the action has been done, and c) the ability to self-criticize.

In line with that, David Wechsler defines intelligence as the totality of a person's ability to act with a specific purpose, think rationally, and deal with his environment effectively. Raymond Bernard Cattell classifies these abilities into two types: a) Fluid Intelligence, which is a biological factor, and b) Crystallized intelligence, which reflects the influence of experience, education, and culture within a person.

2.2 Emotional Quotient (EQ)

EQ is the ability to know one's own feelings and the feelings of others, and to use those feelings to guide one's thoughts and behaviors (Svyantek (2003). In line with that, Goleman (2005: 512) defines EQ as the ability to recognize the feelings of oneself and the feelings of others, motivate oneself, and manage emotions well on oneself and in relationships with others.

Goleman (Goleman, 1998) who adapted the Salovey-Mayer model divides EQ into five elements that include: self-awareness, self-regulation, motivation, empathy, and proficiency in fostering relationships with others. The five elements are grouped into two skills, namely: a) Personal skills; which includes self-awareness, self-regulation, and motivation; and b) social skills; which includes empathy and social skills (Goleman, 1998) .

2.3 Spiritual Quotient (SQ)

SQ is the intelligence to deal with and solve the problem of meaning and value, that is putting behavior and human life in the context of broader and richer meanings, and judging that one's actions or way of life are more meaningful than others (Zohar & Marshall, 2002) SQ transcends the present and human experience and is the innermost and most important part of human (Pasiak, 2002).

Indications of a well-developed SQ include: a) ability to be flexible, b) high self-awareness, c) ability to deal with and exploit suffering, d) ability to deal with and overcome pain, e) quality of life inspired by vision and values, f) unwillingness to cause unnecessary harm, g) a tendency to be holistic, h) a tendency to ask "why" or "what if" and try to find basic answers i) Have the convenience to work against the convention (Zohar & Marshall, 2002).

2.4 Ethical Attitude

Attitudes in Indonesian Complete Dictionary are defined as deeds and so on that are based on their views, opinions or beliefs. While the definition of attitude, according to experts to date is still different views, which in general the view is divided into three groups. The first group represented by Thurstone, Likert, and Osgood view attitudes as a form of evaluation or reaction of feelings towards an object, which can be either supportive or impartial or unfavorable or impartial.

The second group represented by Chave, Bogardus, Lapieree, Mead, and Allport see attitudes as a readiness to react to an object in a certain way if an individual is exposed to a stimulus that requires a response. The third group represented by Secord and Backman views attitudes as a constellation of the cognitive, affective, and conative components that interact in understanding, feeling and behaving towards an object. Based on the above three views, attitudes can be defined as individual reactions to an object that is a cognitive, affective, and conative constellation caused by a stimulus that requires a response (establishment).

Ethical attitudes and behavior are attitudes and behaviors that conform to generally accepted social norms with respect to beneficial and harmful actions (Maryani & Ludigdo, 2001). Thus in terms of professional ethics, attitudes and ethical behavior is the attitude and behavior in accordance with the ethics of the profession.

2.5 Formulation of Hypotheses

In the group's view that emphasizes IQ as adaptability, intelligent people will have the ability to organize patterns of behavior so that they can act more effectively and more appropriately (Fudyartanta, 2004). This means that the higher one's intelligence will be more compelled to behave and behave ethically.

Based on various description above can be formulated hypothesis as follows:

H1 : IQ Have a significant effect on students' ethical attitude

EQ in the form of self-awareness, self-regulation, motivation, empathy, and social skills will guide one's thoughts and behavior. A person who has an adequate EQ will have a more comprehensive consideration in behaving so that it will behave ethically. Results of the studies by Maryani & Ludigdo (2001) and Baihaqi (2002) show EQ as one of the factors influencing one's ethical attitude and behavior.

Based on various description above can be formulated hypothesis as follows:

H2 : EQ Have a significant effect on students' ethical attitude

SQ places human behavior and life in the context of wider and richer meanings (Zohar & Marshall, 2002: 4), enabling one to unite intrapersonal and interpersonal things and to bridge the gap between self and others (Zohar & Marshall, 2002). The manifestation of this SQ is the moral attitude which is viewed by the performer. This means the person who has the SQ will manifest it in a noble (ethical) behavior. For some, SQ may be expressed through a formal religion that makes religion necessary (Zohar & Marshall, 2002). This means that SQ has a relationship

with one's religiousity. While religiosity becomes one of the factors influencing one's ethical attitudes and behavior (Clark & Dawson, 1996; Maryani & Ludigdo, 2001; Weaver & Agle, 2002).

Based on various description above can be formulated hypothesis as follows:

H3 : SQ Have a significant effect on students' ethical attitude

3. Research Methodology

3.1 Research Design

This research was conducted at Islamic University in Pekanbaru, at Faculty of Economics of Islamic University of Riau (UIR) and Faculty of Economics and Social Sciences of State Islamic University of Sultan Syarif Kasim (UIN SUSKA)

3.2 Operational Definition and Variable Measurement

To provide a more specific understanding of the variables of this study, then these variables were defined operationally as follows.

1. Ethical attitude (ethical attitude / EA), is the accounting student's response to events that contain dilemma situation based on Code Ethics Principle IAI Ethics. This variable was obtained by a questionnaire consisting of seven items of events that contain a dilemma situation from the perspective of the Ethical Code Ethics Principle of IAI.

2. Intellectual Quotient (IQ) is the level of fluid intelligence and crystallized intelligence that accounting students possess with an emphasis on cognitive ability.

3. Emotional Quotient (EQ) is the ability of accounting students to recognize the feelings of themselves and the feelings of others**,** motivate themselves, and manage emotions well on oneself and in relationships with others (Goleman, 1998). This variable was obtained with an EQ questionnaire consisting of 30 questions adapted from Bulo (2002).

4. Spiritual Quotient (SQ) is the ability of accounting students to deal with and solve the problem of meaning and value by placing human behavior and life in a wider and richer context (Zohar & Marshall, 2002).

3.3 Population and Sample

The population in this study was all accounting students who have reached Semester VI. Sampling was conducted by purposive sampling technique, with the criterion of respondent has passed the subject of Auditing I. Primary data collection was conducted by collecting respondents in a room and then given a questionnaire to be filled in and returned on the spot. Questionnaires were given to 120 respondents of accounting students at two Islamic universities in Pekanbaru.

3.4 Data Collection Technique

In order to obtain data and information, researchers employed several data collection techniques which were:

a. Primary Data

This data was obtained from questionnaire where researcher made the list of question-related to the research problem. Then, the answer of question was expected to found relationship or influence between variable analyzed.

b. Secondary Data

This data was obtained from literature review such as; book, document, newspaper, magazine, journal, internet and others which are still relevant to this researc

3.5 Data Analysis

1. Data Quality Test

a. Validity Test

b. Reliability Test

c. Normality Test

2. Classic Assumption Test

a. Multi-collinearity Test

b. Auto Correlation Test

c. Heteroscedasticity Test

The testing hypothesis in this research employed multiple linear regressions. The dependent variable was Ethical Attitudes of Accounting Students (Y), and Independent variables are Intelligent Quotient (X1), Emotional Quotient (X2), Spiritual Quotient (X3) Multiple linear regressions Equation:

$Y = a+b1X1+e$ ……..... H1

$Y = a+ b2X2+e$……..... H2

$Y = a+b3X3 +e$…… H3

$Y = a+b1X1 + b2X2+b3X3+e$…..... H4

Note:

Y = Ethical Attitudes of Accounting Students (EA)

X1 = Intelligent Quotient (IQ)

X2 = Emotional Quotient (EQ)

X3 = Spiritual Quotient (SQ)

a = Constanta

b1, b2 and b3 = Regression Coefficient

e = Error

4. Results and Findings

4.1. Data Quality Test

Data quality in this research employed validity test, reliability test, normality test and also classic assumption test consisted of; multicollinearity test, auto correlation, and heteroscedasticity test.

Table 1. Validity test

Validity Test	
Testing Method	Analysis
Pearson Correlation method	All variables were recognized to be valid as they correlated with total score more than 0.30.

Table 2. Reliability test

Reliability Test	
Testing Method	Analysis
Cronbach alpha technique	All variable had 0.6 values which means data instruments according to reliability test could be accepted.

Table 3. Normality test

Normality Test	
Testing Method	Analysis
Non parametric test of *kolmogorov-smirnof (K-S)*	From statistic test result it could be stated that those data were normally distributed as significance value was > 0.05

Table 4. Multi-collinearity test

Multi-collinearity Test	
Testing Method	Analysis
Tolerance and variance inflation (VIF) value	From analysis result, it could be concluded that all independent variables used in this research passed multi-collinearity symptom test because al independent variable have VIF value higher than 10 (<10)

Table 5. Auto Correlation test

Auto Correlation Test	
Testing Method	Analysis
Durbin-Watson	D-W Statistic value was 1.842. This value situated between -2 and +2, which means it could be concluded that there were no positive and also negative autocorrelation occur in this research.

Table. 6 Heteroscedasticity test

Heteroscedasticity Test	
Testing Method	Analysis
Park Test	Significance value for all independent variable is more than 0.05. It could be concluded that there were no heteroscedasticity.

4.2 F-Test (Simultant)

Table 7F: Test (Simultan)

ANOVA(b)

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	139.035	3	46.345	3.428	.018a
Residual	2325.147	5. 172	13.518		
Total	4. 2464.182	6. 175			

Based on Table 7, the significant value obtained by F test is 0.018. If the significant value less than 0.05, it can be concluded that IQ, EQ, and SQ simultaneously significantly influence the ethical attitude of accounting students.

4.3 Multiple Regression Analysis Result

Table 8 : Regression Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Correlations		
	B S	td. Error	Beta			Zero-order	Partial	Part
1(Consta	16.659	3.213		5.185	.00	.183		
nt	.0142	.019	.1	2.243	0	.120	169	.166
I	.0122	.027	6	.807	.02	.158	.061	.060
Q	.0176	.054	7	1.396	6		106	.103
			.0		.02			
E			6		1			
Q			6		.16			
			.1		5			
S			1					
Q			4					

Based on the above table it can be seen the regression equation is:

$$Y = 16{,}659 + 0{,}142\ X_1 + 0{,}122\ X_2 + 0{,}176 X_3 + e$$

From the regression equation above can be concluded that:

The value of constant is 16,659; meaning that if IQ (X1), EQ (X2), SQ (X3), is ignored (0), then the accounting student's ethics (Y) is 16,659 weight units.

Regression coefficient variable IQ 0.142; If other variables are fixed or ignored (0) and IQ variables increase one (1) weight unit, the student's ethical attitude will increase by 0.142 weight unit.

Regression coefficient variable EQ 0.122; If other variables are fixed or ignored (0) and the EQ variable increases one (1) weight unit, the student's ethical attitude will increase by 0.122 weight units.

Regression coefficient variable SQ 0.176; If other variables are fixed or ignored (0) and the SQ variable increases one (1) weight unit, the student's ethical attitude will increase by 0.176 weight units.

4.4 Determination Coefficient (R^2)

Table 9

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.619[a]	.383	.350	7.178

Based on Table 9 we get the number R2 (R square) of 0.383 or 38.3%, it shows that the per.centage of contribution of independent variable IQ (X1), EQ (X2), SQ (X3), simultaneously to Ethical Attitudes (Y) Of 0.383 or 38.3%. While the rest of 61.7% influenced by other variables outside this study..

Previous research the influence of emotional and spiritual intelligence on the accounting ethical attitude of accounting students in terms of gender (Studies at public universities in the city of terrain) the result showed that emotional and spritual intelligences simultaneously had significant effect on ethical attitudes of accounting students, but partially only spritual intelligence had not affected partially. in addition this study also showed that gender significantly influence on the relationship between emotional and spritual intelligences on the ethical attitudes of accounting students

5. Conclusion

1. There is a positive and significant influence between Intellectual Intelligence (IQ) on the ethical attitude of accounting students, this is known from the significance value (0, 026 <0.05).
2. There is a positive and significant influence between Emotional Intelligence (EQ) on the ethical attitude of accounting students, this is known from the significance value (0.021 <0.05).
3. Spiritual Intelligence (SQ) does not affect the ethical attitude of accounting students, it is known from the value (0, 165> 0.05)
4. There is a positive and significant influence jointly between IQ, EQ, SQ, on the ethical attitude of accounting students, this is known from the significance value (0.018 <0.05).

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