



The Intelligence Relations; Emotional, Intellectual, and Spiritual to Students 'Ethical Attitudes

Erwin Setiadi Pangestu; Muhyadi; Riyanto Efendi

Graduate Economic Education, Yogyakarta State University, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v6i6.1264>

Abstract

An ethical attitude is an attitude that must be owned by students because an ethical attitude is an attitude that is in accordance with applicable rules. A person's ethical attitude is influenced by various factors such as emotional intelligence, intellectual intelligence, and spiritual intelligence. Then the purpose of this research is to determine the relationship of emotional intelligence, intellectual and spiritual to the ethical attitudes of students. The methodology of this research is causal-comparative with a quantitative approach. Respondents in this research were 148 students drawn from the total population. Methods of data analysis in research using multiple regression. The results of the research are as follows: 1). Emotional intelligence has a positive relationship with students' ethical attitudes, 2). Intellectual intelligence has a positive and significant relationship to students' ethical attitudes, 3). Spiritual intelligence has a positive and significant relationship to the ethical attitudes of students, 4). Emotional intelligence, intellectual intelligence, and spiritual intelligence together affect the ethical attitudes of students by 8.6% and by 91.4% influenced by variables outside the research.

Keywords: *Emotional Intelligence; Intellectual Intelligence; Spiritual Intelligence; Ethical Attitudes*

JEL Classifications: *A2, I21, I23, I26, I28,*

1. Introduction

In a job or organization, attitude is a very important thing that affects a person's behavior or performance. Therefore, every person must have awareness in themselves to be ethical, the ethical attitude here is an attitude in accordance with applicable rules and accepted. Because it is known that at this time there are still many people who do not know the ethical attitude or carry out the actual ethical attitude. According to Tikollah et al (2006) the factors that influence a person's ethical attitude can be grouped into three factors namely; 1). Individual factors, 2). Organizational factors, and 3). Environmental factor.

The ethical attitude of someone who is influenced by individual factors including intelligence, intelligence is also divided into, among others, emotional intelligence, intellectual intelligence, and spiritual intelligence. In a research conducted by Nurul and Fitri (2017) found that emotional intelligence

did not significantly influence the ethical attitudes of students. A similar thing was also found by Pangestu (2019) that emotional intelligence had a negative and not significant effect on students' ethical attitudes.

The next intelligence is intellectual intelligence, it is known that intellectual intelligence has a positive and significant effect on the ethical attitudes of students (Riasning et al, 2017). While the research of Adinda and Rohman (2015) found that intellectual intelligence has a positive and significant effect on the ethical attitudes or behavior of a student.

The last intelligence is spiritual intelligence, spiritual intelligence is known to have a positive and significant influence on one's ethical attitude (Clark & Dawson, 1996; Weaver & Agle, 2002). Research conducted by Suryaningsih and Wahyudin (2019) found that spiritual intelligence has a positive influence on students' ethical attitudes. Different things were found by Dewanto and Nurhayati (2015) that spiritual intelligence has no effect on students' ethical attitudes.

Based on the known phenomena and findings it is known that emotional intelligence, intellectual intelligence, and spiritual intelligence are related to students' ethical attitudes. The purpose of this research was to determine the relationship between emotional intelligence, intellectual intelligence, and spiritual intelligence on the ethical attitudes of students. So that it can contribute to science and policymaking for the attainment of student attitudes in accordance with applicable rules.

Ethical Attitude

Ethical attitudes and behavior are attitudes and behaviors that are in accordance with generally accepted social norms in connection with beneficial and harmful actions (Hunter et al, 1998). According to Maryani and Ludigdo (2001), ethical attitudes are behaviors and attitudes that are in accordance with social ethics that can be accepted by all people associated with activities that have beneficial and alarming actions. Someone obtains attitudes from personal experiences, parents, role models, and social groups (Lubis, 2010). It can be concluded that ethical attitudes are attitudes that are in accordance with applicable social norms and rules and are generally accepted.

Indicators of ethical attitudes according to Jusup (2001: 91) are as follows: 1). Professional responsibilities, 2). Public interest, 3). Integrity, 4). Objectivity, 5). Professional competence and caution, 6). Confidentiality, 7). Professional behavior, and 8). Technical standard. According to Risa (2011) indicators of ethical attitudes namely; 1). Working on assignments, 2). Do not break the rules, 3). Not bribing someone, and 4). Prepare yourself as well as possible. Meanwhile according to the Ikatan Akuntansi Indonesia (2017) indicators of ethical attitudes are 1). Integrity, 2). Objectivity, 3). Professional Caution, 4). Confidentiality, 5). Professional behavior.

Emotional Intelligence

Emotional intelligence is a concept that has received much attention in social literature in the past few years. According to the opinion of Matthews et al (2006) explains that the importance of life satisfaction, personal achievement and especially to be successful in life. AICPA and management accounting is aware that emotional intelligence skills are essential for the success of the profession as accountants (Bay and McKeage, 2006). According to Pangestu (2019), emotional intelligence is an individual's expertise in encouraging oneself, surviving failure, controlling emotions, and controlling mental states. So it can be concluded that emotional intelligence is a person's ability to receive, assess, manage and control emotions and self around others.

Emotional intelligence has several factors that influence, according to Goleman et al (2006) factors that affect emotional intelligence, namely: 1). Family environment, and 2). Non-family environment. The indicators of emotional intelligence, namely 1). Self-awareness, 2). Self-management, 3). Social awareness, 4). Motivation, 5). Relationship management. While indicators of emotional intelligence according to Pangestu (2019) social skills, motivation, empathy, self-control, and self-recognition.

Intellectual Intelligence

Intelligence is a capability that consists of three components namely; the ability to direct the mind, 2). The ability to change the course of action, 3). The ability to self-evaluate (Binet & Simon, 1916). According to Tikollah (2006), intellectual intelligence is the ability of individuals to behave or act appropriately and effectively. While intellectual intelligence according to Pangestu (2019) a person's expertise to control behavior patterns so that they can act more effectively and efficiently. This means that the higher one's intelligence, the more person will be able to behave and behave ethically. So that intellectual intelligence can be concluded that is aware of something that appears and mastery will quickly respond to situations and conditions. Intellectual intelligence is able to work to measure speed, measure new things, store, and recall objective information that has been previously stored. Intellectual intelligence can be used to highlight the ability of logical thinking to find objective facts and to predict risks.

The factors that influence intellectual intelligence according to Bayley (1979) are as follows: 1). Heredity, 2). Socio-Economic Background, 3). The environment, 4). Physical Conditions, 5). Emotion Climate. While the indicators of intellectual intelligence according to Wiramiharja (2003) are 1). Figure ability, 2). Verbal Intelligence, 3). Numerical Ability. While in Pangestu's research (2019) indicators of intellectual intelligence are: practical intelligence, verbal intelligence, and problem-solving skills.

Spiritual Intelligence

Spiritual intelligence is intelligence that is used to face and solve problems of meaning and value, namely placing human behavior and life in the context of a broader and richer meaning, and assessing that one's actions or way of life are more meaningful than others (Zohar and Marshall, 2000: 4). According to Pasiak (2002), spiritual intelligence goes beyond human experience and is the deepest and most important part of humans. The manifestation of spiritual intelligence is a moral attitude that is considered noble by the perpetrators (Ummah et al, 2003). It can be concluded that spiritual intelligence is the ability of humans to interpret the meaning of a life lived and understand the value contained in every deed done, both good and right deeds and wrong deeds.

Spiritual intelligence is influenced by various factors, according to Zohar and Marshall (2000) factors that affect spiritual intelligence, among others: 1). Brain nerve cells, and 2). God's point. The indicators of spiritual intelligence according to Idrus (2003) are as follows; 1). Absolute honesty, 2). Openness, 3). Self-knowledge, 4). Focus on contributions, 5). Spiritual Non-dogmatic. While in Pangestu's research (2019) indicators of spiritual intelligence are 1). Independent fields, 2). the tendency to ask, 3). a holistic view, 4). quality of life, 5). unwillingness to cause harm, 6). face and transcend pain, 7). confront and exploit suffering, 8). self-awareness, 9) be flexible.

2. Research Framework and Hypothesis

Relationship of Emotional Intelligence Against Ethical Attitudes

Research conducted by Nurul and Fitri (2017) found that emotional intelligence did not significantly influence student ethical attitudes. Research conducted by Pangestu (2019) that emotional intelligence has a negative and not significant effect on the ethical attitudes of students. The same thing also shows that emotional intelligence does not affect the ethical attitudes of students (Dewanto & Surhayati, 2015; Tikollah et al 2006). So it can be concluded that emotional intelligence has no effect on students' ethical attitudes.

H₁: Emotional intelligence does not positively influence ethical attitudes

Relationship of Intellectual Intelligence Against Ethical Attitudes

Research conducted by Riasning et al (2017) found that intellectual intelligence had a positive and significant effect on students' ethical attitudes. Research conducted by Adinda and Rohman (2015) found that intellectual intelligence has a positive and significant effect on the ethical attitudes or behavior of a student. The same thing was found by Suryani and Wahyudin (2019) and Tikollah et al (2006) that intellectual intelligence has a positive effect on the ethical attitudes of students. So it can be concluded that intellectual intelligence has a positive and significant effect on the ethical attitudes of students.

H₂: Intellectual intelligence has a positive and significant effect on ethical attitudes.

Relationship of Spiritual Intelligence Against Ethical Attitudes

Research conducted by Clark and Dawson (1996) spiritual intelligence is known to have a positive and significant influence on a person's ethical attitude. The research found by Weaver and Agle (2002) that spiritual intelligence has a positive and significant effect on ethical attitudes. Subsequent research conducted by Dewanto and Nurhayati (2015) found that spiritual intelligence had no effect on students' ethical attitudes. The latest research conducted by Suryaningsih and Wahyudin (2019) found that spiritual intelligence has a positive influence on students' ethical attitudes. So it can be concluded that spiritual intelligence has a positive and significant effect on ethical attitudes.

H₃: Spiritual intelligence has a positive and significant effect on ethical attitudes.

Based on various theoretical explanations, research findings, and the development of hypotheses regarding emotional intelligence, intellectual intelligence, and spiritual intelligence on the ethical attitudes of students. Then the research framework in (Figure 1) is as follows:

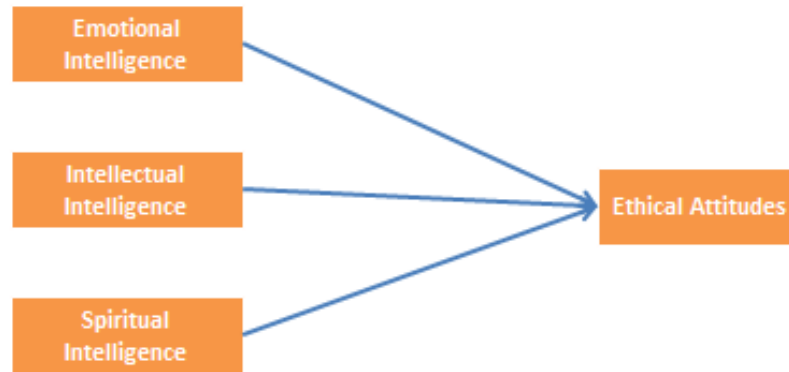


Figure 1. Research Framework

3. Methodology

This research is a comparative causal research with a quantitative approach. Comparative causal research is a type of research with the characteristics of problems in the form of a causal relationship between two or more variables. The purpose of comparative causal research is to investigate the possibility of causal relationships based on observations of existing effects and look for facts that might be caused through certain data. The type of data in this research is quantitative, which is data in the form of numbers or qualitative data that is compiled (Sugiyono, 2015: 7). The data analysis method in this research is multiple regression. In this research using population research, where the entire population is used as a research sample. Respondent data in this research were 148 Accounting Students, Faculty of Economics, University of Lampung.

4. Findings

Table 1 below is the result of the regression analysis of research data, with the results of the research as follows:

Table 1. Results of Regression Analysis

Variable	Koef. Regression (B)	T Statistic	Sig
Emotional Intelligence	0.738	2.167	0.032
Intellectual Intelligence	0.934	3.178	0.002
Spiritual Intelligence	0.741	2.600	0.010
Constant	13.776		
R	0.292		
R ²	0.086		
F Statistic	4.489		
Sig	0.005		

Source: Primary data processed

Relationship of Emotional Intelligence Against Ethical Attitudes

Based on the results of the partial analysis of emotional intelligence regression in influencing the ethical attitudes of students, the regression coefficient value of 0.738 is indicated. At a significance level of 5%, it is known that the t value of 2.167 with a significance of 0.032. With this result, the first hypothesis is rejected that emotional intelligence does not positively affect the ethical attitudes of students.

Relationship of Intellectual Intelligence Against Ethical Attitudes

Based on the results of the analysis of intellectual intelligence regression partially in influencing the ethical attitudes of students, the regression coefficient value is 0.934. At a significance level of 5%, it is known that the t value of 3.178 with a significance of 0.002. With this result, the second hypothesis is accepted that intellectual intelligence positively and significantly influences students' ethical attitudes.

Relationship of Spiritual Intelligence Against Ethical Attitudes

Based on the results of the spiritual regression analysis partially in influencing ethical attitudes, students assess the regression coefficient value of 0.741. At the significance level of 5%, the t value of 2,600 has a significance of 0.010. With this result, the third hypothesis is accepted that spiritual intelligence is positive and significantly influences students' ethical attitudes.

R Square Determination Coefficient (R²)

The coefficient of determination of R Square is used to indicate how much percentage of the variables of emotional intelligence, intellectual intelligence, and spiritual intelligence together in influencing the variable of students' ethical attitudes. The results of multiple regression analysis indicate that the coefficient of determination R² has a value of 0.086 or it can be said that 8.6% of the students' ethical attitudes are influenced by variables of emotional intelligence, intellectual intelligence, and spiritual intelligence. While the remaining 91.4% is influenced by other variables not included in this research.

5. Discussion

Relationship of Emotional Intelligence Against Ethical Attitudes

Based on the results of research that has been analyzed there is a positive influence that emotional intelligence on the ethical attitudes of students. This is indicated by the regression coefficient value of 0.738. At a significance level of 5%, it is known that the t value of 2.167 with a significance of 0.032. It can be concluded that the higher the emotional intelligence, the higher the ethical attitude of students. Conversely the lower the emotional intelligence of students, the lower the ethical attitude of students.

Based on these results is not supported by the results of research conducted by Pangestu (2019) and Nurul & Fitri (2017) who found that emotional intelligence does not have a positive and significant effect on the ethical attitudes of students. The same thing also shows that emotional intelligence does not affect the ethical attitudes of students (Dewanto & Surhayati. 2015; Tikollah et al 2006).

Relationship of Intellectual Intelligence Against Ethical Attitudes

Based on the results of research that has been analyzed there is a positive and significant influence that intellectual intelligence on the ethical attitudes of students. This is indicated by the regression coefficient value of 0.934. At a significance level of 5%, it is known that the t value of 3.178 with a significance of 0.002. It can be concluded that the higher the intellectual intelligence, the higher the ethical attitude of students. Conversely the lower the intellectual intelligence of students, the lower the ethical attitude of students.

Based on these results is supported by the results of research conducted by Riasning et al (2017) found that intellectual intelligence has a positive and significant effect on the ethical attitudes of students. Research conducted by Adinda and Rohman (2015) found that intellectual intelligence has a positive and significant effect on the ethical attitudes or behavior of a student. The same thing was found by Suryani and Wahyudin (2019) and Tikollah et al (2006) that intellectual intelligence has a positive effect on the ethical attitudes of students.

Relationship of Spiritual Intelligence Against Ethical Attitudes

Based on the results of research that has been analyzed there is a positive and significant influence that spiritual intelligence on the ethical attitudes of students. This is indicated by the regression coefficient value of 0.741. At a significance level of 5%, it is known that the t value of 2600 with a significance of 0.010. It can be concluded that the higher the spiritual intelligence, the higher the ethical attitude of students. Conversely the lower the spiritual intelligence of students, the lower the ethical attitude of students.

Based on the results of the research supported by Clark and Dawson (1996) spiritual intelligence is known to provide a positive and significant influence on one's ethical attitude. The research found by Weaver and Agle (2002) shows that spiritual intelligence positively and significantly influences ethical attitudes. Subsequent research conducted by Dewanto and Nurhayati (2015) found that spiritual intelligence had no effect on students' ethical attitudes. The latest research conducted by Suryaningsih and Wahyudin (2019) found that spiritual intelligence has a positive influence on students' ethical attitudes.

R Square Determination Coefficient (R²)

The results showed that there was a significant influence on students' ethical attitudes influenced by emotional intelligence, intellectual intelligence, and spiritual intelligence. This is indicated by the results of the test results with the F test that obtained the calculated F value of 4,489 with a significance value of F of 0.005 or $F < 0.05$. The coefficient of determination of R Square is used to indicate how much percentage of the variables of emotional intelligence, intellectual intelligence, and spiritual intelligence together in influencing the variable of students' ethical attitudes. The results of multiple regression analysis indicate that the coefficient of determination R² has a value of 0.086 or it can be said that 8.6% of the students' ethical attitudes are influenced by variables of emotional intelligence, intellectual intelligence, and spiritual intelligence. While the remaining 91.4% is influenced by other variables not included in this research.

Conclusion

Based on the results and discussion in research, we can conclude that; 1). Emotional intelligence has a positive relationship with students' ethical attitudes, 2). Intellectual intelligence has a positive and significant relationship to students' ethical attitudes, 3). Spiritual intelligence has a positive and significant relationship to the ethical attitudes of students, 4). Emotional intelligence, intellectual intelligence, and spiritual intelligence together affect the ethical attitudes of students by 8.6% and by 91.4% influenced by variables outside the research. Together with the limitations in this research, it can be a reference material for future research in the future.

References

- Adinda, K., & Rohman, A. (2015). *Pengaruh Kecerdasan Emosional dan Kecerdasan Intelektual terhadap Perilaku Etis Mahasiswa Akuntansi dalam Praktik Pelaporan Laporan Keuangan* (Doctoral dissertation, Fakultas Ekonomika dan Bisnis).
- Bay, D., & McKeage, K. (2006). Emotional intelligence in undergraduate accounting students: Preliminary assessment. *Accounting Education: an international journal*, 15(4), 439-454.
- Bayley, D. H. (1979). Police function, structure, and control in Western Europe and North America: Comparative and historical studies. *Crime and justice*, 1, 109-143.
- Binet, A., & Simon, T. (1916). *The development of intelligence in children:(the Binet-Simon scale)* (Vol. 11). Williams & Wilkins.
- Clark, J. W., & Dawson, L. E. (1996). Personal religiousness and ethical judgements: An empirical analysis. *Journal of Business Ethics*, 15(3), 359-372.
- Dewanto, A. M., & Nurhayati, S. (2015). Pengaruh Kecerdasan Emosional Dan Kecerdasan Spiritual Terhadap Sikap Etis Dan Prestasi Mahasiswa Akuntansi (Studi Pada Perguruan Tinggi Di Kota Pekalongan). *Pena Jurnal Ilmu Pengetahuan Dan Teknologi*, 23(1).
- Cherniss, C., Extein, M., Goleman, D., & Weissberg, R. P. (2006). Emotional intelligence: what does the research really indicate?. *Educational psychologist*, 41(4), 239-245.
- Hunter, D., Ebert, R. J., Griffin, R. W., & Starke, F. A. (1998). *Survival Guide to Business*. Prentice Hall Canada Incorporated.
- Idrus, N. I. (2003). 'To Take Each Other': Bugis Practices of Gender, Sexuality and Marriage.
- Ikatan Akuntan Indonesia. (2017) Kode Etik akuntan Profesional. Accessed from <http://iaiglobal.or.id/> On 16-December-2019 at 8.14 PM.
- Lubis, A. I. (2010). Akuntansi keperilakuan. *Jakarta: Salemba Empat*.
- Maryani, T., & Ludigdo, U. (2001). Survei atas faktor-faktor yang mempengaruhi sikap dan perilaku etis akuntan. *Jurnal Tema*, 2(1), 49-62.
- Matthews, G., Emo, A. K., Funke, G., Zeidner, M., Roberts, R. D., Costa Jr, P. T., & Schulze, R. (2006). Emotional intelligence, personality, and task-induced stress. *Journal of Experimental Psychology: Applied*, 12(2), 96.

- Nurul, H., & Fitri, L. W. (2017). *Pengaruh Kecerdasan Emosional, Religiusitas Dan Ethical Sensitivity Terhadap Perilaku Etis Mahasiswa Akuntansi (Studi Pada Mahasiswa Akuntansi Syariah Iain Surakarta)* (Doctoral dissertation, IAIN Surakarta).
- Pangestu, A. A. B. (2019). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, Dan Kecerdasan Sosial Terhadap Sikap Etis Mahasiswa Akuntansi. *Jurnal Akuntansi dan Sistem Teknologi Informasi*, 14(2).
- Pasiak, T. R. I. (2002). EQ/SQ: Antara Neurosains dan Alquran. *Bandung: Mizan*.
- Riasning, N. P., Datrini, L. K., & Wianto, I. M. (2017). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional dan Kecerdasan Spiritual terhadap Sikap Etis Mahasiswa Akuntansi di Kota Denpasar. *KRISNA: Kumpulan Riset Akuntansi*, 9(1), 50-56.
- Sugiyono, P. (2015). Metode penelitian kombinasi (mixed methods). *Bandung: Alfabeta*.
- Suryaningsih, D., & Wahyudin, A. (2019). Pengaruh Tiga Dimensi Kecerdasan dan Locus of Control Terhadap Perilaku. *Economic Education Analysis Journal*, 8(3), 967-982.
- Tikollah, M. R., Triyuwono, I., & Ludigdo, U. (2006). Pengaruh kecerdasan intelektual, kecerdasan emosional, dan kecerdasan spiritual terhadap sikap etis mahasiswa akuntansi (Studi pada Perguruan Tinggi Negeri di Kota Makassar Provinsi Sulawesi Selatan). *Simposium Nasional Akuntansi*, 9, 23-26.
- Ummah, K., Mahayana, D., & Nggermanto, A. (2003). SEPIA: Kecerdasan Milyuner, Warisan yang Mencerahkan Keturunan Anda. *Bandung: Aha*.
- Wiramihardja, A. (2003). Keeratan Hubungan Antara Kecerdasan, Kekuatan Kemauan dan Prestasi Belajar. *Jurnal Psikologi*, 11(1), 76-79.
- Weaver, G. R., & Agle, B. R. (2002). Religiosity and ethical behavior in organizations: A symbolic interactionist perspective. *Academy of management review*, 27(1), 77-97.
- Zohar, D., & Marshall, I. (2000). *SQ: Connecting with our spiritual intelligence*. Bloomsbury Publishing USA.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).