**THE EFFECT OF UNDERSTANDING THE ACCOUNTANT’S CODE OF ETHICS AND STUDENT SPRITUAL INTELLIGENCE ON THE ETHICAL BEHAVIOR OF ACCOUNTING STUDENT**

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**Abstract**

This study aims to examine the effect of understanding the code of professional ethics of accountants and students' spiritual intelligence on the ethical behavior of accounting students at Mercu Buana University, Yogyakarta. This study uses the variables Understanding of the Accountant Professional Code of Ethics and Student Spiritual Intelligence as independent variables and Student Ethical Behavior as the dependent variable. In this study the data used were primary data collected through a questionnaire survey at Mercu Buana University, Yogyakarta in 2023. The sampling method used in this study was the purposive sampling method. The sample in this study were 110 students who met the criteria as respondents in this study. The analysis in this study uses multiple linear regression using SPSS software. The results of this study indicate that the understanding of the Code of Ethics for the Accountant Profession and the Spiritual Intelligence of Students has an important role in shaping the ethical behavior of accounting students at Mercu Buana University, Yogyakarta.

**Keywords**: Understanding of the Accountant Professional Code of Ethics, Student Spiritual Intelligence

**INTRODUCTION**

In the current era of globalization, it touches various aspects of life accompanied by technological developments so that all professions are required to have qualified competencies, both technical and technological, so that these professions can compete in the business world as it is today. In the business world that involves the public, ethics are needed so that in carrying out their duties they do not become arbitrary. RR Isnanto (2009) revealed that the code of ethics is a norm or principle accepted by a certain group as the basis for daily behavior in society and at work. The code of professional ethics is part of professional ethics contains a system of norms, clear and detailed written rules about good and bad, right and wrong, and what a professional should do and should not do.

As one of the most important professions in the economic world, it is mandatory to understand the code of ethics to maintain the quality and trust of service users is an accountant. However, along with the development of the times and technology, there are many crime cases involving an accountant. ACFE (Association of Certified Fraud Examiners) Indonesia, has recorded as many as 22 cases of financial statement fraud that occurred in Indonesia and cases of violations of the accountant code of ethics. State-owned institutions or enterprises (SOEs) are the most disadvantaged in fraud cases with a fraud rate of 31.8% compared to a private fraud rate of 15.1%. One of the cases found in SOEs in Indonesia is the case of PT Garuda Indonesia which has generated a very large profit of USD 809.85 thousand, while in the previous year it lost USD 216.5 million. This raises questions for the public about the correctness and quality of PT Garuda's financial statements that have been audited by KAP Tanubrata, Sutanto, Fahmi, Bambang and Rekan (Hartomo, 2019). (Masitoh, 2020) financial condition of PT. Garuda was considered unhealthy from 2014-2018. Therefore, PT Garuda is given *financial* sanctions from OJK and IDX, while auditing public accountants are subject to freezing audit licenses. From these cases resulted in a loss of trust of service users and the public in the accounting profession. The violation occurs because the ethical behavior of an accountant is not in accordance with generally accepted principles and creates an understanding of students who want to work in similar fields.

This is the most important element to know, namely the extent of understanding of accounting students and how to respond to the professional ethics of an accountant because each student has a different understanding and way of thinking. In the daily lives of students on campus, there are often ethical violations that they understand and are not aware of. It is often seen that students compete with each other to get good grades and get academic achievements but use unethical methods such as jumping answers during quizzes and exams. In Akdhdan and Diana's (2018) research conducted on Accounting Students of the Faculty of Economics, Yogyakarta State University, it is often found that violations are considered unimportant such as the habit of students making small writing for cheat sheet materials, besides that some students make other students' assignments or provide material or assignment results to be imitated and re-edited. In different cases, it was found that the attendance represented by students when entering class was rewarded or sincere, because the requirement to take the semester exam at the Yogyakarta State Faculty of Economics was 75%.

The world of accounting education is an important influence in shaping the ethical behavior of an accountant. To study the behavior of future leaders can be seen from the behavior of students now (Reiss and Partners, in Lucyanda and Endro, 2012). Student behavior needs to be observed and studied to see how their character is ethical or not in the future so that student ethical behavior is required to be in accordance with accountant behavior that can be shaped by the teaching process that takes place in universities in the field of accounting to produce a professional accountant in the future. Higher education is a producer of professional human resources, which is expected to meet the needs of the existing market, therefore it is required to produce professionals who have expertise qualifications according to their fields of science, and also have high ethical behavior (Hastuti, 2007).

Based on the description above, several factors affect students' understanding of the ethical behavior of a person or student that have been studied by previous researchers, namely Edison (2017), Komang and Ketut (2019), Ririn, Kurniawati and Rizky (2021). The variables used in his research are understanding the code of ethics, emotional intelligence, religiosity, intellectual intelligence, spiritual intelligence, *locus of control*.

A Hasibuan (2017) professional code of ethics is a means of obtaining a critical orientation that is faced with various confusing morality. The understanding of the accountant's code of ethics is measured in accordance with the accountant's understanding of the principles of the code of ethics set by IAI (2007). The code of ethics of the accountant profession serves as a guiding guide for the accountant profession to obtain and guarantee the moral quality of the accountant profession in the eyes of the public. The results of research from Felisita (2018) Komang and Ketut (2019) concluded that there is an influence of understanding the Accountant Professional Code of Ethics on ethical behavior, while Aras and Muslumov's (2001) research resulted in the conclusion that understanding the accountant professional code of ethics does not affect ethical behavior.

Spiritual intelligence is the ability to face and solve problems in the context of meaning or value by placing behavior in a broader context (Zohar &; Marshall., 2007). Indicators of spiritual intelligence are high responsibility, high religious spirit, adaptability, easy to forgive and high social spirit (Bekti Nur Mawati, 2019). The higher the spiritual intelligence tends to be a leader, that is, has a high vision and values, is also responsible (Zohar &; Marshall., 2007). The results of research from Nur and Endra (2019), Ririn, Kurniawati and Rizky (2021) stated that spiritual intelligence has a significant effect on ethical behavior. However, it is different from the results of Gesi's (2016) research which shows that spiritual intelligence variables do not affect ethical behavior.

Various results of previous studies obtained inappropriate and appropriate results in some cases. So this panel, researchers will examine the influence of understanding the code of ethics of the accountant profession and the spiritual intelligence of students on the ethical behavior of accounting students of Mercu Buana University Yogyakarta where accounting students must be guided by knowledge about ethics as the initial capital to become a professional accountant in the future. The criteria in this study are active students majoring in economics who have and are taking auditing courses because auditing courses have a major influence in shaping a person's characteristics. Ethics education teaches what is good and bad and the consequences of ethical behavior carried out by someone so that students must know and implement the code of ethics so that users of information are not mistaken.

Based on this background, researchers are interested in researching further about "The Effect of Understanding the Professional Code of Ethics of Accountants and Spiritual Intelligence on the Ethical Behavior of Accounting Students (Case Study on S-1 Accounting Students Class of 2019 Universitas Mercu Buana Yogyakarta)”

**RESEARCH METHODS**

Theresearch carried out is quantitative research. This research was conducted at the Faculty of Economics, Department of Accounting, Mercu Buana University, Yogyakarta.

**Population and Research Sample**

The population of this study is accounting students of Mercu Buana University Yogyakarta class of 2019. The sampling technique used is *purposive sampling* with criteria, namely accounting students class of 2019 who have taken auditing course I.

**Data Types and Data Sources**

The type of data used in this study is primary data, which is a data value in the form of counts or numbers where each data set has a unique numerical value associated with it. The data sources in this study are primary data sources. Primary data in this study were obtained by distributing form questionnaires.

**Data Collection Methods**

The method used in this study was using questionnaires (questionnaires). Each questionnaire consists of 1 (one) dependent variable and 2 (two) independent variables. The questionnaire is handed directly to the respondent and given time to fill it out. All questionnaires will be recollected by the researcher. Data collection with questionnaires can be measured using an interval scale with Likert attitude measurement method.

**Variable Measurement Scale**

To measure the variables that have been identified, the following instruments and measuring instruments are used:

**Table 1.**

**Operational Variables**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variable** | **Definition** | **Variable Measurement Indicators** | **Scale** |
| **Student Ethical Behavior** | Ethical behavior is the moral and ethical adoption of the conduct of business and adherence to the principles of conduct and standards for assessing results. | 1. Ethical behavior in doing tasks with one's ability.  2.Do not violate the rules in doing exam questions.  3. Do not bribe or threaten lecturers to improve course scores.  4. Prepare yourself when facing exam questions.  (Nugrahaningsih, 2005) | **Interval** |
| **Understanding of the Accountant Professional Code of Ethics** | Understanding the accountant professional code of ethics is a rule or guideline that is used as a reference for good ethics to be carried out by someone in carrying out job responsibilities, especially in the accountant profession. | 1.Understanding of professional responsibilities  2.Understanding of the public interest  3.Understanding integrity  4.Understanding objectivity  5.Understanding of professional competence and prudence  6.Understanding confidentiality  7.Understanding of professional conduct  8.Understanding of technical standards  (Mulyadi, 2001) | **Interval** |
| **Spiritual Intelligence** | According to Zohar & Marshall (2000), spiritual intelligence is the highest intelligence in humans which includes all intelligence possessed by each human being. | 1. The ability to behave flexibly.  2. There is a high level of awareness.  3. Face and take advantage of suffering.  4. Face and transcend feelings of pain.  5. Unwillingness to cause harm.  6. Quality of Life.  7. Have a holistic view.  8. Tendency to ask questions.  (Zohar & Marshall (2001) | **Interval** |

**Data Analysis Methods**

The data analysis methods carried out in this study are validity and reliability tests, descriptive statistical tests, classical asusmi tests (normality tests, heteroscedasticity tests and multicollinearity tests), multiple linear analysis and hypothesis tests (partial testing and detemination coefficients (R2)

**RESULTS OF RESEARCH AND DISCUSSION**

1. **Descriptive Statistics**

Information about descriptive statistics in this study is presented in the following table.

**Table 2.**

**Descriptive Statistical Test Results**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Understanding the Code of Ethics for Accountants | 110 | 42 | 70 | 60.40 | 5.950 |
| Spiritual Intelligence | 110 | 36 | 60 | 47.48 | 5.495 |
| Ethical Behavior | 110 | 36 | 55 | 46.33 | 4.728 |
| Valid N (listwise) | 110 |  |  |  |  |

Source : *Output,* SPSS, data processed by researchers, 2023

Based on Table 4.2 above, it can be seen that the variable Understanding the Professional Code of Ethics for Accountants has a maximum value of 70 and a minimum value of 42 and a mean value of 60.40, with a total observation of 110. Spiritual Intelligence has an average value of 47.48, a minimum score of 36, a maximum value of 60 with a total observation of 110. Ethical Behavior of Accounting Students The dependent variable has an average value of 46.33, a minimum score of 36 and a maximum value of 55 with a total of 110 observations.

1. **Instrument Test Results**
2. **Validity Test**

The results of the validity test for the variables of Understanding the Accountant's Code of Ethics can be seen based on the following table.

**Table 3.**

**Results of the Validity Test of Understanding the Accountant's Code of Ethics**

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement** | **Calculated r value** | **Valid r value** | **Conclusion** |
| **X1.1** | 0.723 | 0.374 | Valid |
| **X1.2** | 0.749 | 0.374 | Valid |
| **X1.3** | 0.636 | 0.374 | Valid |
| **X1.4** | 0.752 | 0.374 | Valid |
| **X1.5** | 0.715 | 0.374 | Valid |
| **X1.6** | 0.605 | 0.374 | Valid |
| **X1.7** | 0.692 | 0.374 | Valid |
| **X1.8** | 0.834 | 0.374 | Valid |
| **X1.9** | 0.762 | 0.374 | Valid |
| **X1.10** | 0.623 | 0.374 | Valid |
| **X1.11** | 0.614 | 0.374 | Valid |
| **X1.12** | 0.672 | 0.374 | Valid |
| **X1.13** | 0.682 | 0.374 | Valid |
| **X1.14** | 0.564 | 0.374 | Valid |

Source : *Output,* SPSS, data processed by researchers, 2023

Based on the results of Table 3, the result of the correlation coefficient of each statement in the subjective norm variable is greater than the r value of table 0.374 so that all statement items in the Accountant Code of Ethics Understanding questionnaire are valid.

**Table 4.**

**Spiritual Intelligence Validity Test Results**

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement** | **Calculated r value** | **Valid r value** | **Conclusion** |
| **X2.1** | 0.568 | 0.374 | Valid |
| **X2.2** | 0.671 | 0.374 | Valid |
| **X2.3** | 0.542 | 0.374 | Valid |
| **X2.4** | 0.726 | 0.374 | Valid |
| **X2.5** | 0.648 | 0.374 | Valid |
| **X2.6** | 0.678 | 0.374 | Valid |
| **X2.7** | 0.625 | 0.374 | Valid |
| **X2.8** | 0.651 | 0.374 | Valid |
| **X2.9** | 0.561 | 0.374 | Valid |
| **X2.10** | 0.538 | 0.374 | Valid |
| **X2.11** | 0.575 | 0.374 | Valid |
| **X2.12** | 0.554 | 0.374 | Valid |

Source : *Output,* SPSS, data processed by researchers, 2023

Based on the results of Table 4, the result of the correlation coefficient of each statement in the spiritual intelligence variable is greater than the r value of the table 0.374 so that all items of the statement of Spiritual Intelligence are valid.

**Table 5.**

**Results of the Validity Test of Ethical Behavior of Accounting Students**

|  |  |  |  |
| --- | --- | --- | --- |
| **Statement** | **Calculated r value** | **Valid r value** | **Conclusion** |
| **Y1** | 0.516 | 0.374 | Valid |
| **Y2** | 0.511 | 0.374 | Valid |
| **Y3** | 0.523 | 0.374 | Valid |
| **Y4** | 0.530 | 0.374 | Valid |
| **Y5** | 0.600 | 0.374 | Valid |
| **Y6** | 0.616 | 0.374 | Valid |
| **Y7** | 0.612 | 0.374 | Valid |
| **Y8** | 0.537 | 0.374 | Valid |
| **Y9** | 0.531 | 0.374 | Valid |
| **Y10** | 0.556 | 0.374 | Valid |
| **Y11** | 0.570 | 0.374 | Valid |
| **Y12** | 0.545 | 0.374 | Valid |

Source: *Ouput,* SPSS, data processed by researchers, 2023

Based on the results of table 5, the result of the correlation coefficient of each statement in the subjective norm variable is greater than the r value of table 0.374 so that all statement items in the ethical behavior questionnaire are valid.

1. **Reliability Test**

The following are the results of reliability tests on valid statement items.

**Table 6.**

**Reliability Test Results**

|  |  |  |
| --- | --- | --- |
| **Variable** | **Cronbach Alpha Value** | **Conclusion** |
| Understanding of the Accountant Professional Code of Ethics | 0.908 | Reliable |
| Spiritual Intelligence | 0.842 | Reliable |
| Ethical Behavior | 0.784 | Reliable |

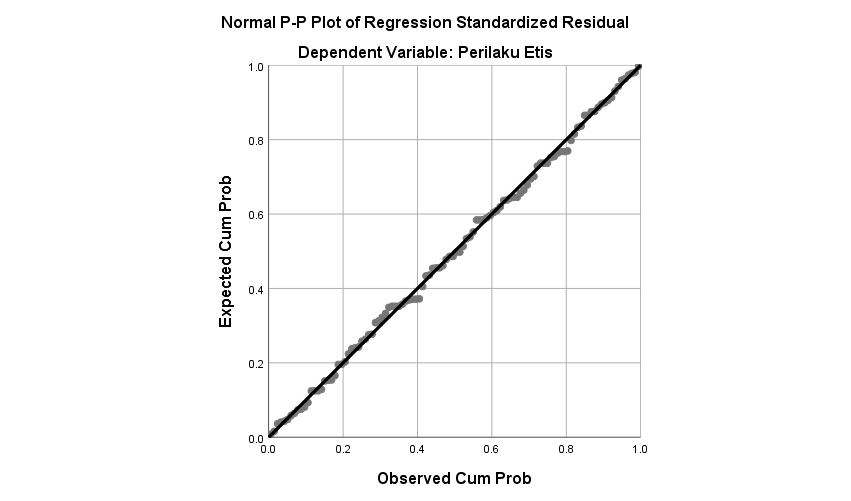
Source : *Output,* SPSS, data processed by researchers, 2023

Based on Table 6. it can be seen that each questionnaire from the variables Understanding the Code of Ethics of the Accountant Profession, Spiritual Intelligence and Ethical Behavior of Accounting Students has a *Cronbach alpha* greater than 0.6. So it can be concluded that the instruments used in this study have met the assumptions of reliability.

1. **Classical Assumption Test**

This classical assumption test is carried out to determine the condition of the data in this study and determine the most appropriate analysis model to use. The classical assumption test used in research consists of:

1. **Normality Test**

 The results of the chart analysis are seen through the spread on the diagonal axis of P.Plot.

Source: *Output,* SPSS, data processed by researchers, 2022

Figure 1. Normal P-Plot Chart

By looking at the P-Plot graph display, you can see the points that spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. In addition, the histogram chart above also provides a normal distribution pattern.

To support the results of the graph test, the author also conducted a normality test using a statistical test, namely the One Sample Kolmogorov Smirnov Test. In the Kolmogorov Smirnov One Sample Test a data will be normally distributed if it has an Asymp value. Sig. (2-tailed) greater than 0.05.

**Table 7.**

**Hasil One Sample Kolmogorov Smirnov Test**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 110 |
| Normal Parametersa,b | Mean | 0.0000000 |
| Std. Deviation | 3.70297138 |
| Most Extreme Differences | Absolute | 0.038 |
| Positive | 0.038 |
| Negative | -0.030 |
| Test Statistic | | 0.038 |
| Asymp. Sig. (2-tailed) | | 0.200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

Source : *Output,* SPSS, data processed by researchers, 2023

The table above shows that the value of Asymp. Sig. (2-tailed) is greater than 0.05 i.e. 0.20 > 0.05. So it can be concluded that the data tested in this study are normally distributed.

1. **Multicollinearity Test**

The following are the results of the multicollinearity test on the model in this study.

**Table 8.**

**Multicollinearity Test Results**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Itself. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | BRIGHT |
| 1 | (Constant) | 9.945 | 4.371 |  | 2.275 | 0.025 |  |  |
| Understanding the Code of Ethics for Accountants | 0.258 | 0.071 | 0.294 | 3.640 | 0.000 | 0.836 | 1.196 |
| Spiritual Intelligence | 0.444 | 0.077 | 0.467 | 5.787 | 0.000 | 0.836 | 1.196 |
| a. Dependent Variable: Student Ethical Behavior | | | | | | | | |

Source : *Ouput,* SPSS, data processed by researchers, 2023

The results of the multicollinearity test of each independent variable show a Variance Inflation Factor (VIF) value of no more than 10.00 as well as when viewed from the Tolerance value of the resulting value of not less than 0.10, it can be said that each of the independent variables is free from multicollinearity in this regression model. In addition, the results of multicollinearity testing with correlation coefficients also show that in the interaction of independent variables studied there is no multicollinearity problem.

1. **Heteroscedasticity Test**

A good regression model is one in which homoscedacity or heteroscedacity does not occur. This test was carried out using scatterplot graph analysis between the predicted value of the ZPRED variable and the residual SRESID. To find out the existence of heteroscedasticity is to look at the presence or absence of certain patterns on the Scatterplot chart with the following conditions:

1. If there is a certain pattern, such as the dots that exist form a certain regular pattern, it indicates that there have been symptoms of heteroscedasticity.
2. If there is no clear pattern, and the points spread above and below 0 on the Y-axis, heteroscedasticity does not occur.

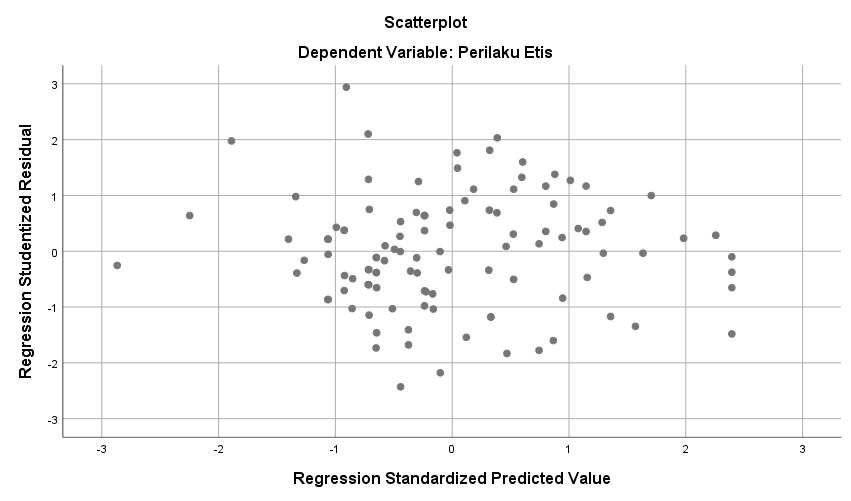


Figure 2. Heteroscedasticity Test

Source : *Output,* SPSS, data processed by researchers, 2023

From the scatterplot graph, it can be seen that the points spread randomly above or below the number 0 on the Y axis, so it can be concluded that there is no heteroscedasticity in the regression model.

The results of the above test were carried out by researchers by conducting heteroscedasticity tests using the Glejser test which aims to determine whether in the regression model there is a variance inequality from the residual of one observation to another. A good regression model will not occur heteroscedasticity. The basis for decision making whether heteroscedasticity occurs or not is as follows:

1. No heteroscedasticity occurs, if the significance value is greater than 0.05.
2. Conversely, if the significance value is smaller than 0.05, then the conclusion is that heteroscedasticity symptoms occur in the regression model.

**Table 9.**

**Heteroscedasticity Results**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Itself. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.365 | 2.429 |  | 0.562 | 0.575 |
| Understanding of the Accountant's Code of Ethics | 0.050 | 0.039 | 0.133 | 1.268 | 0.207 |
| Spiritual Intelligence | -0.030 | 0.043 | -0.075 | -0.711 | 0.478 |
| a. Dependent Variable: Abs\_Res | | | | | | |

Source : *Output,* SPSS, data processed by researchers, 2023

The table above shows that the Sig value is greater than 0.05, namely the sig value in the Understanding of the Accountant Professional Code of Ethics of 0.207>0.05. Then the sig value in Spiritual Intelligence is 0.478>0.05. So it can be concluded that the data tested in this study did not occur heteroscedasticity.

1. **Multiple Linear Regression Analysis**

The analysis used in this study is multiple linear regression analysis to find out an overview of the influence of understanding the accountant professional code of ethics and spiritual intelligence on the ethical behavior of accounting students.

**Table 10.**

**Multiple Linear Regression Analysis**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Itself. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | BRIGHT |
| 1 | (Constant) | 14.698 | 4.060 |  | 3.620 | 0.000 |  |  |
| Understanding of the Accountant's Code of Ethics | 0.206 | 0.066 | 0.259 | 3.129 | 0.002 | 0.836 | 1.196 |
| Spiritual Intelligence | 0.404 | 0.071 | 0.470 | 5.674 | 0.000 | 0.836 | 1.196 |
| a. Dependent Variable: Ethical Behavior | | | | | | | | |

Source: Output, *SPSS, data processed by author,2023*

Based on Table 4.10, the multiple linear regression equation can be obtained as follows:

Y=14.698+0.206+0.404+ *e*

From the equation above, it can be explained as follows:

1. Constant (a) = 14.698
2. Indicates a constant value, where if the value of the independent variable is equal to 0, then the variable Ethical Behavior (Y) is 14.698.
3. Regression coefficient of understanding the accountant's professional code of ethics = 0.206
4. The value of the Regression Coefficient of Understanding the Code of Ethics of the Accountant Professional is increased by 1 unit, then Ethical Behavior will also increase by 0.206 (20.6%)
5. Student Spiritual Intelligence Regression Coefficient = 0.404
6. This means that if Student Spiritual Intelligence is increased by 1 unit, Student Ethical Behavior will also increase by 0.404 (40.4%).
7. Standard error(*e*) indicates the error rate of the disruptor.
8. **Test the hypothesis**
9. **Partial Significance Test (t-Test)**

Based on statistical t-testing that has been done, the results will be displayed in the following table.

**Table 11.**

**Statistical Test t**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Itself. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | BRIGHT |
| 1 | (Constant) | 14.698 | 4.060 |  | 3.620 | 0.000 |  |  |
| Understanding of the Accountant's Code of Ethics | 0.206 | 0.066 | 0.259 | 3.129 | 0.002 | 0.836 | 1.196 |
| Spiritual Intelligence | 0.404 | 0.071 | 0.470 | 5.674 | 0.000 | 0.836 | 1.196 |
| a. Dependent Variable: Ethical Behavior | | | | | | | | | |

Source: *Output,* SPSS, data processed by researchers 2023

To see the significance can be seen by comparing the significance value of the variable with 0.05, if the significance value is <0.05 then the independent variable partially has a significant effect on the dependent variable and vice versa if the significance value is >0.05 then there is no influence between variables, then if the value of > then there is a positive influence between variables and vice versa.

Based on Table 11, the test results state that the Understanding of the Accountant Professional Code of Ethics and Student Spiritual Intelligence has a significant effect on Student Ethical Behavior seen from the Understanding of the Accountant Professional Code of Ethics has a value of 0.002 which is smaller than 0.05 then seen from the results of t count of 3.129, it is known that > with t table of 1.982 so that attitudes have a positive and significant effect on Ethical Behavior. Then the Student Spiritual Intelligence has a significant value of 0.000 which is smaller than 0.05 and a calculated t value of 5.674 then > so that it can be concluded that Student Spiritual Intelligence has a positive and significant influence on Ethical Behavior.

1. **Coefficient of Determination Test**

Coefficient determination is a value that measures how much ability the independent variables used in regression equations, in explaining the variation of the dependent variable. The value of the coefficient of determination ranges between 0 and 1. A small adjusted coefficient of determination R2 (close to zero) means that the ability of independent variables to simultaneously explain the variation of the dependent variable is very limited. An adjusted coefficient of determination value of R2 close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

**Table 12.**

**Coefficient of Determination**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | 0.622a | 0.387 | 0.375 | 3.737 |
| a. Predictors: (Constant), Spiritual Intelligence, Understanding of the Accountant's Code of Ethics | | | | |
| b. Dependent Variable: Ethical Behavior | | | | |

Source : *Output,* SPSS, data processed by researchers, 2023

Based on Table 12, the value of the coefficient of determination is located in the adjusted column R *square*. Known value R2= 0.387. This value means that the understanding of the Accountant Professional Code of Ethics simultaneously amounted to 38.7%, the remaining 61.3% was explained by other factors outside the research model. The R *square* R2 value obtained in this research model is 0.387 is considered less good because it is not greater than 50% in describing the dependent variable studied, namely Ethical Behavior. This happens because of the limitations of this study so that the independent variables that researchers can use are only 2 (two), while there are still many variables outside of the three variables studied can affect Ethical Behavior.

**Discussion of Research Results**

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

Based on the results of hypothesis testing in Table 4.11 for the variable Understanding of the Accountant Professional Code of Ethics has a significant value of 0.002 which is smaller than 0.05 then when viewed from the calculated t value of 3.129, it is known that > with a table t of 1.982 so that the Understanding of the Accountant Professional Code of Ethics can be accepted, meaning that the Understanding of the Ethical Behavior of the Accountant Professional affects the Ethical Behavior of Accountant Students. The results of this study are the same as the results of research conducted on Nur and Endra (2019) research stating that Understanding the Professional Code of Ethics of Accountants affects the Ethical Behavior of Students. Similarly, the results of research from Bella and Fraternesi (2020) concluded that Understanding the Accountant's Code of Ethics has a significant influence on Student Ethical Behavior. This can be interpreted that the understanding of the Accountant Professional Code of Ethics is the basis for accounting students' consideration in behaving because the higher the understanding of the accountant professional code of ethics, the better the ethical behavior of students.

**The Influence of Student Spiritual Intelligence on the Ethical Behavior of Accounting Students**

The second hypothesis in this study is Spiritual Intelligence, based on the results of hypothesis testing in Table 4.11 for the variable Spiritual Intelligence has a significance level of 0.000 which is smaller than the significant level of 0.05 and has a calculated t value of 5.674 then > so that Spiritual Intelligence can be accepted, meaning that Spiritual Intelligence affects the Ethical Behavior of Accounting Students. The results of this study are in line with the research of Akhdan and Diana (2018) stating that Spiritual Intelligence has a positive effect on Student Ethical Behavior, the results of this study are also in line with Ririn, Kurniawati and Rizky (2021) the results of the study state that the more students can be responsible for their obligations and easy to forgive, it will encourage accounting students to behave ethically.

**CONCLUSION AND SUGGESTION**

**Conclusion**

This study aims to determine the influence of Understanding the Code of Ethics of the Accountant Professional and Student Spiritual Intelligence on the Ethical Behavior of Accounting Students. Based on the data that has been collected, the following conclusions can be drawn:

1. The results of hypothesis testing show that Understanding the Code of Ethics of the Accountant Professional has a positive and significant effect on the Ethical Behavior of Accounting Students.
2. Based on the results of hypothesis testing, it shows that Spiritual Intelligence has a positive and significant effect on the Ethical Behavior of Accounting Students

**Suggestion**

Based on the results of the study and matters related to research limitations, hopefully researchers can provide suggestions, namely:

1. The next researcher is expected to research different objects, namely not only on students majoring in accounting at Mercu Buana University Yogyakarta to produce different empirical data.
2. Future research can add several variables beyond this study such as Emotional Intelligence and Intellectual Intelligence.

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