

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh kecerdasan emosional (EQ), kecerdasan spiritual (SQ) dan pemahaman kode etik profesi akuntan terhadap perilaku etis mahasiswa S1 akuntansi di perguruan tinggi swasta di Yogyakarta. Populasi dalam penelitian ini adalah seluruh mahasiswa akuntansi di perguruan tinggi swasta di Yogyakarta. Dalam penelitian ini menggunakan metode purposive sampling sebanyak tiga perguruan tinggi swasta dengan responden sebanyak 100 mahasiswa akuntansi yang sudah menempuh mata kuliah pengauditan I. Metode pengumpulan data menggunakan kuesioner. Alat analisis data menggunakan analisis regresi berganda dengan bantuan SPSS versi 15.0 *for windows*.

Berdasarkan analisis uji t yang telah dilakukan di peroleh hasil bahwa (1) kecerdasan emosional tidak berpengaruh terhadap perilaku etis mahasiswa S1 akuntansi (2) kecerdasan spiritual berpengaruh positif dan signifikan terhadap perilaku etis mahasiswa S1 akuntansi dan (3) pemahaman kode etik profesi akuntan berpengaruh positif dan signifikan terhadap perilaku etis mahasiswa S1 akuntansi.

Kata kunci: kecerdasan emosional, kecerdasan spiritual, pemahaman kode etik profesi akuntan dan perilaku etis mahasiswa S1 akuntansi

ABSTRAK

The research aims to test the influence of emotional intelligence (EQ), spiritual intelligence (SQ) and the ethic code understanding of accountant profession toward the ethical behavior of undergraduate accounting students in private universities in Yogyakarta. The population of this research was all accounting students in private universities in Yogyakarta. This research used purposive sampling method as many as 3 private universities with total respondent as many as 100 accounting students who had already taken Auditing I course. The data collecting method was questionnaire. Data analyzing instrument was multiple regression with SPSS 15.0 for windows version.

Based on the analysis, it may concluded that (1) emotional intelligence did not give influence toward ethical behavior of undergraduate accounting students. (2) spiritual intelligence gave significant and positif influence toward the undergraduate accounting atudents and (3) ethic code understanding of accountant profession gave significant and positif influence toward undergraduate accounting students.

Keyword: Emotional Intelligence, Spiritual Intelligence, Ethic Code Understanding of Accountant Profession and The Ethical Behavior of Students.