ACADEMIC FRAUD AND DETERMINANTS OF ETHICAL ATTITUDES OF ACCOUNTING STUDENTS

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ABSTRACT

This research investigates the factors influencing accounting students' ethical attitudes, focusing on intellectual intelligence, spiritual intelligence, and locus of control. Ethical scandals in various sectors, including the government and private sector, show ethical problems in Indonesia. The research results show that intellectual and spiritual intelligence positively impacts students' ethical attitudes, while locus of control has a positive and negative impact. Apart from that, intellectual and spiritual intelligence also influence academic fraud. These findings contribute to understanding the dynamics of factors that shape the ethical attitudes of accounting students. This research highlights the importance of instilling ethical values early in higher education and forming students' professional attitudes. Locus of control is identified as a crucial factor in forming ethical attitudes. The implications include formulating policies for the Indonesian Accountants Association and developing a more accountable academic quality control system in higher education.

Keywords: Ethical attitude, intellectual intelligence, spiritual intelligence, locus of control, academic fraud, accounting students.

Introduction

In business circles, accounting is a profession that continues to grow and develop, and its existence will always be recognized by the wider community. The increasing need for accounting services from the business world, government and the general public is the root cause of this development. The public still lacks trust in accountants because of the many ethical problems that arise in the workplace, such as the rise of accounting crimes. As Toshiba Corp's earnings show. in 2015, which increased by 1.2 billion dollars over several years (detikfinance.com, 2015). In 2010, PT Karina Utama Tbk was also involved in an accounting violation case involving alleged misappropriation of IPO funds and reduction of assets (detik finance, 2010). The ethical behavior of accountants is an interesting topic in Indonesia.

Ethical scandals are a problem that often arises; This is caused by society and groups' ignorance of the importance of maintaining an ethical attitude at work. These scandals cause losses for the organization and stakeholders outside the organization (Agustini & Herawati, 2013). The e-KTP corruption case by the former Director General of Dukcapil and the former Director of Population Administration Information Management of the Directorate General of Dukcapil (Suprayogi, 2017), the bribery case of the Director General of Taxes by PT Eka Prima Ekspor (EKP) Indonesia (Santoso, 2017), and the sanctions given to KAP Purwantono because he neglected to audit his client's financial statements (Malik, 2017) is one of the ethical scandal phenomena that has received special attention in Indonesia. The emergence of cases of moral crisis.

Based on this phenomenon, it can be concluded that various sectors, including government, private institutions and the business world, are not immune from fraudulent practices. The largest losses were borne by the government, namely 48.5% of the total losses, followed by State-Owned Enterprises (BUMN) at 31.8%, private companies at 15.1%, non-profit organizations at 2.9%, and other sectors at 1 .7%. based on the results of the 2019 survey (ACFE Indonesia Chapter, 2019). However, if we look at the industries most affected, we find that the manufacturing sector suffers the most at 11.3%, the government at 33.9%, the mining sector at 5.0%, the health sector at 4.2%, and the financial sector. and banking. amounting to 41.4%. Fraudulent transactions will cause losses to the state.

In the field of education, ethical cases are also commonplace. One recent example is the loss of two professorships at Solo State University after being proven to have violated disciplinary policies. Government Regulation (PP) Number 94 of 2021, namely Article 3 Letters e and f and Article 5 Letter a explain this. This violation is defined as an abuse of authority in PP Number 94/2021 (Kompas, 2023). In the field of education, ethical incidents also often arise among students. This situation begins with a loss of awareness in the interaction between students and lecturers, which has an impact on reducing social ethics (Dzulkifli, 2016). According to Purnamasari (2013), academic cheating has been committed by up to 53.6% of students. Statistics from the field show that the majority of students still believe that grades are a determining component of success, so they only focus on results rather than the process. As a result, a number of dishonest techniques have emerged, including academic fraud, that students use to obtain the required target grades. Plagiarizing friends' answers, using cellphones during exams, carrying small notes during exams, and leaving excuses with friends are some examples of academic cheating committed by students. As a result, evaluation results are unable to accurately reflect students' actual achievements (Munirah and Nurkhin, 2018).

Accounting professionals must behave ethically to be ready to face the work environment. To show our dedication to work, we must behave professionally and ethically at work (Ningsih & Simbolon, 2019). So that students are ready to face the world of work and are not surprised by the world of work, a professional and ethical attitude must be instilled in them from the start of their higher education. This is consistent with research showing that children can develop an ethical mindset as long as their education complies with relevant laws and standards (Hariri, Pradana, & Rahman, 2018). Students face difficulties with ethical behavior during implementation, as they may engage in unethical behavior such as fraud.

Intellectual intelligence is a term used to measure an individual's level of intelligence. Intellectual intelligence was first introduced by the French psychologist, Alferd Binet, at the beginning of the twentieth century. Intellectual intelligence is a formal intelligence that learns how to manipulate and use formal rules, such as grammar rules or arithmetic rules (Zohar and Marshall, 2005: 184). Apart from that, Dwijayanti (2009) defines intellectual intelligence as a person's ability to acquire knowledge, master it and apply it in facing problems. So it can be concluded that intellectual intelligence is a form of human intelligence that makes humans capable of carrying out structured activities and able to think logically and rationally, and can conclude things. Intellectual intelligence means that the higher a student's intellectual intelligence, the more they are able to behave ethically. Meanwhile, Zohar and Marshall (2002) explain spiritual intelligence as the ability to place human behavior and life in a broader and richer context of meaning and assess that a person's actions or way of life are more meaningful. With spiritual intelligence, accounting students will be increasingly able to behave ethically.

Research that supports intellectual intelligence and spiritual intelligence which influence students' ethical behavior is research conducted by Said and Diana (2018) and Suryaningsih and Agus (2019) showing that intellectual intelligence and spiritual intelligence have a positive influence on the ethical attitudes of accounting students. Apart from that, the research results of Saffana (2021) show that intellectual intelligence and spiritual intelligence partially have a significant effect on academic fraud.

A person's self-control is a crucial factor in determining ethical behavior. Individuals who are able to control themselves tend not to be tempted to carry out actions that are clearly considered unethical on purpose. The concept of Locus of control (LOC), as defined by Rotter in Jess Feist (2007), plays an important role in this matter, referring to a person's view of their ability to control the events that happen to them. The two main aspects of locus of control are internal locus of control and external locus of control, as explained by Mahadewi (2015). Internal locus of control reflects the view that outcomes, good or bad, originate from an individual's actions, capacities, and internal factors. Meanwhile, external locus of control means that results depend on external factors, such as luck, chance and destiny.

Research related to locus of control and its influence on students' ethical attitudes shows consistent findings. For example, Dewi's (2019) research concluded that locus of control has a positive influence on the ethical behavior of students majoring in accounting. Another study by Indriasari et al. (2020) shows that locus of control has a simultaneous and partial effect on students' ethical behavior. This indicates that individuals' views of the extent to which they can control events in their lives can shape their ethical attitudes.

Intellectual intelligence is the main focus and is very important for students in their efforts to design a rational framework for thinking. Even though each individual has different thinking capacities, it is important to remember that academic grades alone are not enough to guarantee the success of accounting graduates in the world of work. Spiritual intelligence also plays an important role because it is closely related to human mental well-being. Spiritual intelligence encourages student motivation to be kind and positive in facing challenges and solving problems (Nuraini, 2017).

In this context, research adds the dimension of locus of control. Locus of control, which influences intellectual intelligence and spiritual intelligence, increases the belief that an auditor has the ability to control and direct his life and be responsible for his work. When faced with a problem, this belief encourages auditors to identify resolution steps, look for the best alternatives, and attempt to overcome the problem without forgetting the applicable ethical principles (Mahadewi, 2015). Mahadewi's (2015) research results show that locus of control can moderate the influence of intellectual intelligence, emotional intelligence and spiritual intelligence on ethical behavior in the public accounting profession.

It is important to examine students' ethical attitudes and their relationship to the tendency not to commit academic fraud, which can be reflected by exploring students' intellectual intelligence, spiritual intelligence, and locus of control as an anticipatory step in mapping students' personal circumstances to be able to form individuals of professional quality and integrity as provisions for the future.

Based on this description, this research responds to the issue of factors that influence accounting students' ethical attitudes with the aim of forming a conceptual model of accounting students' ethical attitudes. It is hoped that this research will contribute to the Indonesian Association of Accountants for the teaching accountants' compartment as a basis for making policies on the ethical attitudes of accounting students and providing input to universities to create a more accountable academic quality control system.

Method

The research method used in this article is to examine articles regarding the factors influencing the ethical attitudes of accounting students as prospective accountants, the relationship between academic fraud and the ethical attitudes of accountants and then determine research gaps and limitations. The results can be used as a basis for developing a model framework for accounting students' ethical attitudes, academic fraud and relevant empirical research results.

Result and Discussion

The Concept of "Fraud"

Fraud is a term that not many people know, according to Sihombing (2014). However, in Indonesia, news about fraud appears almost every day in print and electronic mass media, and not many people know about this. Fraud is a situation that often occurs in the world of public business, government, and even in everyday life. Although fraud may initially appear to be a simple form of malfeasance, it is actually more complex than we have seen so far. The general public often views fraud as corruption. Fraud is defined as any act or behavior carried out with the intent to misuse anything that is collectively owned, such as state and corporate resources, for one's own enjoyment.

As per Albrecht et al. (2011), Fraud is defined as a fraudulent act that has many crucial components, namely:

1. Presentation (Depiction)
2. relating to tangible objects (regarding a tangible object)
3. Which is not true (Which is not true)
4. And done intentionally or negligently (And intentionally or carelessly)
5. What to think (or which thoughts)
6. And it was done to the victim (And the victim was followed up)
7. To compensate the victim (To provide compensation to the victim)

ACFE (Association of Certified Fraud Examiners, 2000) separates fraud into three typologies of actions based on the Uniform Occupational Fraud Classification System chart, namely:

1. Misuse/Embezzlement of Assets
2. This deviation includes theft or misappropriation of assets.
3. The simplest fraud to identify is asset misappropriation.

Academic fraud is classified by Marsden et al. (2005) in Hariri et al., 2018 as plagiarism, namely the act of quoting without stating the source, and falsification, namely an attempt to create the impression that a "certain statement" has been "proven" to be false by an irresponsible party. research conducted by others. Fraud is generally defined as an attempt to benefit oneself or an organization at the expense of another party by gaining profit or profit. In this case, researchers came to the conclusion that academic cheating refers to dishonest behavior carried out during the learning process in higher education to obtain grades or other benefits improperly. According to Colby (2006) in (Sagoro, 2013), academic cheating at Arizona State University falls into this category.

Student Ethical Attitudes

The word ethics comes from the Greek word ethos, which means “custom” or “habit” in the plural (taetha). Moral lessons in ethics are usually spoken rather than recorded. On the other hand, ethical behavior for professional groups (such as accountants, doctors, or lawyers) is outlined in written guidelines known as codes of ethics. In order for this profession to continue to exist in society, this code of ethics was developed to function as a guide to moral behavior for those who work in its field. The aim is to maintain the good name and trust of the community. Wicaksono (2018) states that the term ethics is closely related to things such as etiquette, etiquette, moral standards, moral guidelines, and moral norms—all of which are related to existing social norms.

IIntellectual Intelligence

What is meant by "intellectual intelligence" is a person's degree of intelligence. In the early 1900s, French psychologist Alferd Binet introduced the concept of intelligence quotient for the first time. Formal intelligence, or intellectual intelligence, is the ability to manipulate and apply formal rules, such as arithmetic or grammar (Zohar and Marshall, 2005: 184). Apart from that, Dwijayanti (2009) explains intellectual intelligence as the ability to learn, understand and use information to solve problems. Thus, intellectual intelligence can be defined as a type of human intelligence that allows humans to carry out structured tasks, think logically and rationally, and draw conclusions. Judging from intellectual intelligence, the smarter a student is.

Spiritual Intelligence

Spiritual intelligence coined by Danah Zohar and Ian Marshall in the mid-2000s is very important for building IQ and EQ. This is not always associated with divinity, but rather with the enlightenment of the soul. Agustian (2007) defines it as the ability to give spiritual meaning to thoughts, behavior and activities, harmonizing intellectual, emotional and spiritual intelligence. High spiritual intelligence allows individuals to interpret life more effectively, awaken the soul, and encourage positive action.

Spiritual intelligence, characterized by sincerity, trust, leadership, learning, and order, is an important aspect of personal growth. This promotes peace of mind and ease of understanding, often involving prayer. This is wisdom that transcends the conscious mind and is rooted in principles that come from God.

Locus of Control

Julian Rotter, a social learning theorist, introduced the concept of “Locus of control” as a significant influence on an individual's view and reactions to the environment. This concept, which he called "the general belief that a person can or cannot control his or her own destiny," is influenced by expectations of reinforcement and the strength of the needs that are satisfied by that reinforcement. It also influences interpersonal trust and general expectations, influencing behavior in a variety of situations.

Social cognitive theory argues that locus of control is influenced by internal and external factors. Internally, individuals view events as their own efforts, while externally, they believe that these events are influenced by environmental factors. Both perspectives emphasize a person's sensitivity to himself and his environment, guiding his interpretation of events and resulting in appropriate behavior.

Relevant Empirical Research Results

Lawson's (2004) research highlights the significant correlation between ethical actions in education and ethical behavior in the workplace. It emphasizes the importance of ethics in accounting education, as the educational environment shapes students' character and ethical behavior. Universities are integrating ethics into their curriculum to develop emotional, intellectual, and spiritual intelligence. The accounting study program aims to equip students with the necessary skills to become quality accountants and auditors. To become a professional accountant, accountants must adhere to basic ethical principles. Accounting education should not only focus on intellectual abilities traits but also understanding personality, including intellectual, spiritual, and locus of control, which can influence attitudes.

Mustapha, et al (2019) in their research "Spiritual Intelligence And Academic Dishonesty: The Malaysian Higher Education Student Perspectives". This research uses a quantitative method based on a survey via questionnaire using primary data collected from 300 Muslim students at universities in Malaysia. This research expands previous research which conducted similar discussions using convenience sampling. In data analysis research using Smart-PLS 2.0 Beta. The results of the research show that spiritual intelligence has a significant negative effect on academic dishonesty. The higher the spiritual intelligence, the less acts of academic dishonesty.

Afriani (2019) in his research "The Influence of Gender, Ethical Sensitivity, Locus of Control, and Understanding of the Accounting Professional Code of Ethics on the Ethical Behavior of Accounting Students at the Islamic University of Malang". This research is quantitative research. The population taken were accounting students from the class of 2015 and a sample of 97 students was obtained, using the probability sampling method and multiple linear regression testing. The results of this research show that gender, ethical sensitivity and understanding of the accounting profession's code of ethics have a positive effect on students' ethical behavior, while locus of control has a significant negative effect on ethical behavior.

Suryaningsih and Agus (2019) in their research "The Influence of Three Dimensions of Intelligence and Locus of Control on Behavior". This research uses a quantitative approach with a hypothesis testing study research design. This research data is in the form of primary data. The sampling technique used in this research was stratified random sampling technique and the total research sample was 190 students. Data collection methods use questionnaires and documentation. The data analysis method used is descriptive analysis and inferential analysis which includes classical assumption tests, moderated regression analysis techniques, hypothesis testing, and coefficient of determination. After data analysis, it can be concluded that intellectual intelligence has a positive effect on students' ethical behavior, emotional intelligence has no significant effect on students' ethical behavior, spiritual intelligence has a significant positive effect on ethical behavior.

Dewi (2019) in her research "Ethical Behavior of Accounting Students Seen from Locus of Control and Love of Money". This research is quantitative research, this research uses a saturated sampling method, so that a sample size of 38 students is obtained. The analysis technique used is multiple regression analysis. The research results show that locus of control has a positive effect on the ethical behavior of accounting students at the Faculty of Business, Triatma Mulya University.

Christy, et al (2019) in their research "Students' Ethical Attitudes: The Influence of Partial and Simultaneous Intelligence". The population of this study were students from the SWCU FEB Accounting Study Program. This research uses primary data obtained directly from respondents with the help of a questionnaire (five Likert scales). The data used is primary data, this data was obtained by distributing questionnaires to 180 respondents, adjusted to the number of active students who had taken the Professional Ethics course. The results of this study prove that emotional intelligence, intellectual intelligence, and spiritual intelligence simultaneously have a significant positive effect on the ethical attitudes of accounting students regarding the ethics of the accounting profession. However, partially, only intellectual intelligence has a significant positive effect on the ethical attitudes of accounting students regarding accounting professional ethics.

Indriasari, et al (2020) in their research "Ethical Behavior of Accounting Undergraduate Students: Emotional Intelligence, Spiritual Intelligence, and Locus of control". Questionnaire data were analyzed using multiple regression analysis, while interview data were analyzed using qualitative analysis. This research used a survey method and was conducted on a relatively large sample. The sample for this research consisted of 94 undergraduate students studying at the Accounting Department, Faculty of Economics, Tadulako University from 2012 to 2018. The primary data for this research is quantitative data obtained from questionnaires. The results of the analysis show that emotional intelligence, spiritual intelligence, and locus of control simultaneously have a positive effect on students' ethical behavior. Furthermore, spiritual intelligence partially has a positive effect on students' ethical behavior. Locus of control partially has a positive effect on students' ethical behavior.

Sekartaji, et al (2020) conducted research "Factors that Influence the Ethical Behavior of Accounting Students (Study of Accounting Students at Private Universities in Surakarta)". This type of research is quantitative research, the data used is primary data. The data analysis technique used is multiple linear. The population in this study were accounting students at private universities in Surakarta. The sampling technique used purposive sampling, with the criteria being students who had taken auditing courses I and II, and a sample of 100 respondents was obtained. This type of research is quantitative research. The research results show that simultaneously intellectual intelligence, emotional intelligence, spiritual intelligence and understanding of accounting ethics influence the ethical behavior of accounting students. Partially, it shows that intellectual intelligence has no influence on the ethical behavior of accounting students, while emotional intelligence, spiritual intelligence, and understanding of the accounting code of ethics influence the ethical behavior of accounting students.

Riyana, et al (2021) in their research entitled "The Influence of Understanding the Accountant Professional Code of Ethics, Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence and Locus of Control on the Ethical Behavior of Accounting Students (Case Study of Accounting Study Program Students, Faculty of Economics and Business, Al Science University -Qur'an in Wonosobo)". This type of research uses quantitative data. The population in this study was 382 students from the accounting study program, Faculty of Economics and Business, Al-Qur'an Science University. The sample in this research was 80 active accounting students obtained through the Slovin model technique and using multiple linear regression analysis techniques. The results show that understanding the accounting professional code of ethics, intellectual intelligence, emotional intelligence, spiritual intelligence and locus of control have a positive effect on the ethical behavior of accounting students.

Saffana (2021) in his research entitled "The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on Students' Ethical Attitudes with Academic Fraud as an Intervening Variable". This research uses primary data. This research uses primary data by distributing questionnaires to 232 accounting study program students in Indonesia from 64 universities in Indonesia. The data analysis method used in this research is Partial Least Square (PLS). The results of this research show that intellectual intelligence and spiritual intelligence partially have a significant positive effect on academic fraud. Intellectual intelligence and emotional intelligence partially do not have a significant effect on students' ethical attitudes, but spiritual intelligence partially has a significant positive influence on students' ethical attitudes. Academic fraud has a significant positive effect on students' ethical attitudes. In this research, intellectual intelligence and spiritual intelligence partially have a significant positive effect on students' ethical attitudes with academic fraud as an intervening variable, whereas emotional intelligence partially has no significant effect on students' ethical attitudes with academic fraud as an intervening variable.

Marfuah, et al (2022) in their research "Academic fraud of accounting students: Fraud diamond dimensions and locus of control". Research is a type of quantitative research. . The population of this study was 1,783 accounting students at the Faculty of Business and Economics, Islamic University of Indonesia for the 2020 and 2021 academic years. Using the Slovin formula, the minimum number of samples that meet the Slovin criteria is 95 participants. The sampling method used was convenience sampling by distributing questionnaires via Google Form so that 261 respondents were collected. The analytical method used to test the research hypothesis is multiple linear regression analysis. The results of this research show that the variables pressure, opportunity, rationalization and external locus of control are proven to have a significant positive effect on students' academic cheating behavior. The ability variable was not proven to have a significant positive effect on academic cheating behavior. Meanwhile, the internal locus of control variable was proven to have a significant negative effect on academic cheating behavior.

Ati, et al (2022) in their research entitled "The Influence of Gender, Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Ethical Attitudes of Accounting Students in Malang City (Study at State and Private Universities in Malang)". This research is a type of quantitative research, the population in this research is accounting students from the class of 2018 at the Islamic University of Malang, State

Polytechnic of Malang and State University of Malang with the criteria of having taken courses in Introduction to Accounting, Financial Accounting, Auditing and Professional/Business Ethics. The sampling technique uses purposive sampling and sample determination uses the Slovin formula. The total population in this study was 664 students consisting of 266 students from the Islamic University of Malang, 210 students from the State Polytechnic of Malang, and 188 students from the State University of Malang. Based on the test results, it can be concluded that simultaneously gender, intellectual intelligence, emotional intelligence and spiritual intelligence have a significant effect on the ethical attitudes of accounting students in the city of Malang. Partially, gender has a significant negative effect on the ethical attitudes of accounting students, intellectual intelligence has a significant positive effect on the ethical attitudes of accounting students, emotional intelligence has no significant effect on the ethical attitudes of accounting students, and spiritual intelligence has a significant positive effect on the ethical attitudes of accounting students.

Febriana, et al (2022) in their research "The Influence of Emotional Intelligence, Spiritual Intelligence, and Understanding of the Accountant Professional Code of Ethics on the Ethical Behavior of Accounting Students at the Faculty of Economics and Business". This type of research is causal comparative. The data in this research is primary data obtained through distributing questionnaires. The population in this research is accounting students from the 2018, 2019, 2020, and 2021 classes of the Faculty of Economics and Business, Islamic University, Malang University, State Islamic University of Malang, Maulana Malik Ibrahim, and State University of Malang. The sample in this study amounted to 312 respondents who were determined using the Slovin formula and purposive sampling method. The data analysis technique used is multiple linear regression analysis using SPSS version 16. The results of this research show that simultaneously emotional intelligence, spiritual intelligence, and understanding of the accounting profession's code of ethics have a significant effect on the ethical behavior of accounting students. Meanwhile, partially it shows that emotional intelligence, spiritual intelligence, understanding of the code of ethics for the accounting profession have a significant effect on the ethical behavior of accounting students.

Marques, et al (2022) in their research entitled "The Influence Of Intellectual Intelligence And Academic Self Efficacy On Academic Fraud With Student Ethical Attitude As A Moderating Variable". This research was conducted using quantitative methodology. The population of this study consisted of 65 students of the Management Study Program at Widyatama University, West Java in 2018. Data analysis was carried out using Partial Least Squares (PLS) WarpPLS 7.0 software, and sampling was carried out using simple random sampling. The results of research and hypothesis testing show that the intellectual intelligence variable has a significant negative influence on academic cheating.

Achmawati and Saiful (2022) in their research entitled "The Influence of Intellectual Intelligence and Academic Self-Efficacy on Academic Fraud with Students' Ethical Attitudes as a Moderating Variable". The methodology used in this research is quantitative. The population of this study were students of the Accounting Study Program at the East Java Veteran National Development University in 2018 with a sample size of 70 participants. Partial Least Squares (PLS) with Warp PLS 7.0 software was used for data analysis, and simple random sampling was used for sampling. The research results show that intellectual intelligence has a significant negative influence on academic cheating.

Aulia, et al (2022) in their research "The Influence of Self-Efficacy, Religiosity and Internal Locus of Control on the Academic Fraudulent Behavior of Accounting Students with Procrastination as a Moderating Variable (Empirical Study of Private University Students in Surabaya)". This research is quantitative research, the type of data in this research is primary data. The data collection technique in this research was carried out using the questionnaire method, namely by distributing questionnaire data which would be answered by respondents, namely active accounting students at Dr. Soetomo University, PGRI Adibuana University, Bhayangkara University class of 2017. The results of this research show that self-efficacy has a significant positive effect on accounting students' academic cheating behavior, religiosity has a significant positive effect on academic cheating behavior, and internal locus of control has a significant positive effect on academic cheating behavior.

Salsabila, et al (2022) in their research "The Influence of Locus of control and Emotional Intelligence on Student Ethical Behavior". This research uses quantitative research methods with data analysis techniques in the form of multiple linear regression analysis with the help of SPSS version 25 software. The sampling technique uses proportionate stratified random sampling with a sample size of 218 students. Based on the results of the analysis, it was found that locus of control has a positive and significant influence on students' ethical behavior, emotional intelligence has a positive and significant influence on students' ethical behavior, and locus of control and emotional intelligence together have a significant influence on students' ethical behavior.

Jumaidi, ddk (2022) in his research "The Influence of Spiritual, Emotional, Intellectual and Social Intelligence on the Ethical Attitudes of Students throughout

Lombok Island". The research approach is quantitative, the analysis tool uses SPSS, with a correlation test model. The population in this research are all accounting students who are active in universities on Lombok Island. The sample in this study was selected using a purposive sampling method and a sample of 83 respondents was obtained. The results of intelligence, spiritual and emotional research show a significant level of positive influence, but the most dominant influence on the ethical behavior of accounting students is spiritual intelligence, which is then influenced by emotional intelligence. Partial analysis of intellectual and social intelligence shows that the results do not affect the ethical attitudes of accounting students.

Novius and Lusiana (2023) in their research entitled "Determinant Factors that Influence the Ethical Behavior of Accounting Students (Study at the Sultan Syarif Kasim State Islamic University of Riau)". This research is survey research. The sampling technique used was purposive sampling technique. The sample was determined using a purposive sampling technique, with a total sample of 88 respondents. Data were analyzed using multiple regression analysis. The results of hypothesis testing show that gender and equity sensitivity do not influence the ethical behavior of accounting students. On the other hand, intellectual intelligence, emotional intelligence, spiritual intelligence, and locus of control have a significant effect on the ethical behavior of accounting students. Simultaneously, all individual variable proxies in this study influence the ethical behavior of accounting students. The implications of this research show that a student who has individual understanding and intelligence and has an internal locus of control will be able to act or behave ethically in the profession and organization.

Ambarita and Martinus (2023) in their research "The Effect Of Understanding The Accountant's Code Of Ethics And Student Spiritual Intelligence On The Ethical Behavior Of Accounting Students". This research is a type of quantitative research that uses primary data. The sampling method used in this research is the purposive sampling method. The sample in this study consisted of 110 students who met the criteria as respondents in this study. The analysis in this research uses multiple linear regression using SPSS software. The test results stated that understanding the code of ethics of the accounting profession and students' spiritual intelligence had a significant positive effect on students' ethical behavior.

Nugroho, et al (2023) in their research entitled "The Role of Academic Fraud as an Intervening Variable in the Relationship of Determinant Factors of Student Ethical Attitude". This research is causal research with quantitative methodology, with a sample size of 232 accounting students from 64 universities in Indonesia. The information analysis method used in this research is Partial Least Square (PLS) with structural equation modeling (SEM) using SmartPLS 3 software. The information analysis method used in this research is Partial Least Square (PLS) with structural equation modeling (SEM) using SmartPLS software 3. The results of this study show that intellectual intelligence has a significant positive influence on academic cheating, spiritual intelligence partially has a significant positive influence on academic cheating, partial intellectual intelligence has no significant influence on students' ethical attitudes, academic cheating has a significant positive influence on student ethical attitudes.

Conclusion

This research aims to examine the factors that influence the ethical attitudes of accounting students as prospective accountants. The study results show:

a. Intellectual intelligence has a positive influence on the ethical attitudes of accounting students as shown by the research results of Suryaningsih and Agus (2019), Christy, et al (2019), Riyana, et al (2021), Saffana (2021), Ati, et al (2022), Novius and Lusiana (2023), Nugroho, et al (2023). Intellectual intelligence has a significant positive effect on academic fraud as shown by the research results of Nugroho, et al (2023). Intellectual intelligence has a negative effect on academic fraud as shown by the research results of Marques, et al (2022), Achmawati and Saiful (2022).
b. Spiritual intelligence has a positive influence on the ethical attitudes of accounting students as shown by the research results of Suryaningsih and Agus (2019), Indriasari, et al (2020), Sekartaji, et al (2020), Riyana, et al (2021), Saffana (2021), Ati, et al (2022), Febriana, et al (2022), Jumaidi, ddk (2022), Novius and Lusiana (2023), Ambarita and Martinus (2023), Nugroho, et al (2023). Spiritual intelligence has a significant positive effect on academic fraud as shown by the research results of Nugroho, et al (2023)
c. Locus of control has a positive effect on the ethical attitudes of accounting students as shown by the research results of Dewi (2019), Indriasari, et al (2020), Riyana, et al (2021), Marfuah, et al (2022), Salsabila, et al (2022), Novius and Lusiana (2023). Locus of control has a significant negative effect on ethical behavior as shown by the results of Afriani's (2019) research. Locus of control has a positive effect on academic fraud as shown by the research results of Aulia, et al (2022).

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