



(RESEARCH ARTICLE)



Effect on auditors' ethical behavior: Understanding the accountant's code of ethics, internal locus of control, and emotional intelligence

Ni Made Diah Adi Jayanthi * and Anak Agung Ngurah Agung Kresnandra

Department of Accounting, Faculty of Economics and Business, Universitas Udayana, Indonesia.

World Journal of Advanced Research and Reviews, 2024, 23(02), 1917–1925

Publication history: Received on 11 July 2024; revised on 19 August 2024; accepted on 21 August 2024

Article DOI: <https://doi.org/10.30574/wjarr.2024.23.2.2457>

Abstract

This study aims to empirically prove the influence of understanding the accountant's code of ethics, internal locus of control, and emotional intelligence on the ethical behavior of auditors in Public Accounting Firms in Bali Province. The population used was 123 auditors working in 19 Public Accounting Firms in Bali Province. The sampling technique in this study was the nonprobability sampling method using the purposive sampling technique. The number of samples used and had met the sample criteria was 60 auditors as respondents. The analysis technique used was multiple linear regression analysis. Based on the results of the data analysis, it was found that understanding the accountant's code of ethics, internal locus of control, and emotional intelligence had a positive effect on the ethical behavior of auditors. The implication is that it can be an input for Public Accounting Firms in Bali Province to improve the quality of audit practices, manage risks better, and build a strong reputation by carrying out actions according to professional ethical standards to create ethical behavior in carrying out professional responsibilities.

Keywords: Understanding the accountant's code of ethics; Internal locus of control; Emotional Intelligence; Ethical Behavior

1. Introduction

In implementing ethical behavior, it is influenced by two factors, namely internal and external factors that regulate an action (Adekoya et al., 2020). Like the main theory used in this study, namely Attribution Theory which examines the motives, reasons, or factors that cause a person's behavior, in this study is an auditor. Internal factors, for example, such as nature, character, and knowledge, while external factors can be the surrounding environment or certain situations that encourage someone to behave (A. R. Sari & Prijanto, 2022). Some factors that can influence the ethical behavior of an auditor include an understanding of the accountant's code of ethics. Each accountant's understanding of the accounting code of ethics that applies in Indonesia can also differ from one another. The principles of professional ethics include stating that by becoming a member, an accountant has an obligation to maintain self-discipline above and beyond that required by law and regulations (Yovita & Rahmawaty, 2016). According to Kamilah et al. (2019) the better the understanding of the code of ethics of accountants or employees, the better and more improved the behavior of employees in public accounting firms, conversely, if the understanding of the code of ethics of accountants is low, the ethical behavior of employees will also be bad.

Internal Locus of Control can also affect the ethical behavior of auditors. Locus of control refers to the tendency to judge whether an event or outcome in an individual's life is caused by one's own efforts or because of help from sources outside of oneself such as luck, destiny, or the help of others, where the individual has very little role (Asni et al., 2018). A person with Internal Locus of Control believes that they have control over their destiny. The more control someone has, of course they feel no pressure from within or from outside (Darmawan & Widanaputra, 2022).

* Corresponding author: Ni Made Diah Adi Jayanthi

Emotional intelligence can also affect the ethical behavior of auditors, as expressed by Dewi & Wirakusuma (2018), the better the level of emotional intelligence of the auditor, the more ethical the behavior that will be carried out by the auditor. An auditor is also required to have competence and integrity. Where, the competency standards of an auditor include aspects of knowledge, skills / expertise, and behavioral attitudes. Meanwhile, an auditor's integrity can include an honest attitude, responsibility, self-awareness, and not harming others. Therefore, an auditor's competence and integrity are related to the level of emotional intelligence (EQ) (Abdul et al., 2019). Previous studies have found many factors that can influence ethical behavior. For example, research conducted by Kamilah et al. (2019) and Hendra et al. (2023) which shows that understanding the accountant's code of ethics has a positive and significant effect on ethical behavior. Meanwhile, research conducted by Putri et al. (2019) found the opposite result.

Internal Locus of Control can also influence ethical behavior. Research by Suhakim (2020) and Abdul et al. (2019) shows that internal locus of control has a positive and significant effect on ethical behavior. This research is inversely proportional to the results of research by Moch. Farhan Fadilla et al. (2022) and Mikoshi et al. (2020). Research on emotional intelligence was also studied by Pradnyani et al. (2018) and Fahrati & Pramukty (2023) showing that there is a positive and significant effect of emotional intelligence on ethical behavior. Meanwhile, different results were found in the research of Handayani (2016) and Wijayanti (2018).

2. Literature Review and Hypothesis Development

Based on attribution theory, the source of individual behavior can come from within the individual or be influenced by external environmental factors, which help in understanding their behavior. Individual behavior is caused by processes and motives that are also influenced by ethics, which states that the difference between good and bad, fair and unfair can be explained in the existing ethical and moral concepts. (Buda et al., 2020). The variable of understanding the accountant's code of ethics is included in the factors that come from within the individual in attribution theory. Understanding the accountant's code of ethics can be seen from how much an accountant understands the framework of the Indonesian Institute of Accountants' Code of Ethics which contains eight ethical principles (Aprizon, 2021). By having a leader or individual who adheres to the professional code of ethics, the individual can be said to be successful because they behave ethically in their work which is an important factor in achieving success (Wiguna & Suryanawa, 2019).

Gberegbe et al. (2016) in their research on understanding the accountant's code of ethics found results, namely the positive influence of understanding the accountant's code of ethics on the ethical behavior of auditors. Soedjatmiko et al. (2017), Arowoshegbe et al. (2017), Ismail & Yuhanis (2018), Afriani (2019), Kurniawan & Anjarwati (2020), Alsughayer (2021), Riyana et al. (2021), and Sutrisno et al. (2022) also found similar things in their research. Accountants have duties related to financial statements. Every company, especially those that have gone public, must publish audited financial statements for use in decision making. Accountants have a responsibility to the public to ensure that the reports presented are in accordance with SAK so that there are no errors in decision making by users of financial statements (Wiguna & Suryanawa, 2019). When an auditor understands the code of ethics related to his profession, it will affect the ethical behavior of the auditor when auditing financial statements.

H1: Understanding the Accountant's Code of Ethics has a positive effect on the auditor's ethical behavior.

Attribution theory states that there is behavior related to individual attitudes and characteristics. From a person's behavior, the attitude and characteristics of that person can be known, and the person's behavior can be predicted when facing certain situations (A. R. Sari & Prijanto, 2022). The internal locus of control variable is included in the internal factors in attribution theory. Internal locus of control is a perspective that all results obtained, good or bad, are due to actions that come from the capacity and factors within themselves. The characteristic of internal locus of control is that they believe that an event is always within their control and are likely to behave and act more ethically (Radianto et al., 2021). Internal locus of control in individuals is influenced by the family environment, when the environment always responds to individual behavior, the individual feels that he is the one who controls reinforcement. Individuals who receive a response to their behavior feel that what happens to their environment is a result of themselves. Individual locus of control describes how strong a person's belief is in the impact of their behavior on the achievements or failures they experience (Adekoya et al., 2020).

Suhakim's (2020) research at a public accounting firm in South Jakarta showed that Internal Locus of Control has a positive effect on auditor ethical behavior, meaning that the better the level of control, commitment, and self-awareness of an auditor, the better their behavior. This is in line with research by Asni et al. (2018), Hartanto (2018), Khanifah et al. (2019), Sugiarta & Werastuti (2021), Putri et al. (2022), Hidayat & Paramita (2022), and Prameswari & Sari (2023) which show that Internal Locus of Control has a positive effect on auditor ethical behavior. When someone tends to have

an internal locus of control, they will be more confident in their abilities so that they are not easily influenced by others to do unethical acts or commit violations.

H2: Internal Locus of Control has a positive effect on auditor ethical behavior.

Based on the attribution theory developed by Fritz Heider (1958), emotional intelligence refers to how a person interprets the causes of other people's or their own behavior, which is determined by whether the cause is internal or external and its influence will play a role in the individual's behavior (Ardilia, 2020). In this case, emotional intelligence is an internal factor of attribution theory because this attitude can contribute to the auditor's ethical behavior. According to (Goleman, 2009:45) emotional intelligence is an emotional ability that includes the ability to control oneself, have resilience when facing a problem, be able to control impulses, motivate oneself, be able to regulate moods, be able to empathize and build relationships with others. According to Hasanuddin & Sjahrudin (2017) auditors need high emotional intelligence because in their work environment auditors will interact with many people at the KAP and at the client's place (Pratiwi & Suryanawa, 2020). Research by Abdul et al. (2019) at the Gorontalo Provincial Inspectorate proved that emotional intelligence has a significant influence on the auditor's ethical attitude. The higher the level of emotional intelligence possessed by the auditor, the higher the auditor's ethical attitude. This is in line with research conducted by Dangmei & Singh (2015), Sapariyah et al. (2016), Riasning et al. (2017), Wahyuningsih & Suryadi (2018), Buda et al. (2020), Andreana & Putri (2020), Durgut et al. (2021), and Abdo et al. (2022) which prove that emotional intelligence has a significant influence on the ethical behavior of auditors. When someone has good emotional skills, it is likely that they will be able to control themselves so that their emotions are well managed and are able to motivate themselves to continue trying to achieve the desired goals.

H3: Emotional intelligence has a positive effect on the ethical behavior of auditors.

3. Methods

In this study, an associative research approach was used to test the potential impact of independent variables, namely understanding of the accountant's code of ethics, internal locus of control, and emotional intelligence on the dependent variable, namely auditor ethical behavior.

The population used in this study was 123 auditors working at 19 Public Accounting Firms in Bali Province based on the Directory of Public Accounting Firms and Public Accountants published by the Indonesian Institute of Public Accountants (IAPI) in 2023. Information on the number of auditors was collected through direct confirmation from each Public Accounting Firm. The sampling method used in this study is the nonprobability sampling method using purposive sampling techniques. Purposive sampling is the determination of samples from an existing population according to the criteria set by the researcher. The criteria used in sampling are:

- Auditors who have attended ethics and audit standards training.
- Auditors who have undergone a minimum of 3 years of work experience or senior auditors.
- Auditors have completed one client assignment.

Multiple linear regression analysis is conducted to determine the extent to which the independent variables affect the dependent variables. In multiple regression, there is one dependent variable and more than one independent variable. The dependent variable (Y) is the Auditor's Ethical Behavior while the independent variables in this study are three (3), namely Understanding of the Accountant's Code of Ethics (X1), Internal Locus of Control (X2), and Emotional Intelligence (X3).

4. Result and Discussion

4.1. Hypothesis Testing (t-Test) Using Multiple Linear Regression Analysis

Partially, hypothesis testing is carried out using the t-test, the t-statistic test basically shows how far the influence of one explanatory/independent variable is used to test the hypotheses H1, H2, and H3, namely the influence of Understanding the Accountant's Code of Ethics (X1), Internal Locus of Control (X2), and Emotional Intelligence (X3) on Auditor Ethical Behavior (Y). The results of the t significance level are less than 0.05, so the hypothesis can be accepted. Hypothesis testing in this study uses multiple linear regression analysis. Multiple linear regression analysis is carried

out to determine the extent to which the independent variables affect the dependent variables. The results of the Multiple Linear Regression Analysis Test can be seen in Table 1 below:

Table 1 Results of Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.261	3.309		-1.892	0.064
	X ₁	0.109	0.028	0.345	3.964	0.000
	X ₂	0.277	0.071	0.351	3.900	0.000
	X ₃	0.426	0.081	0.434	5.231	0.000
Adjusted R ²		0,625				
F value		33.758				
F. Sig		0.000				

Primary Data, 2024

Based on Table 1 above, the regression equation can be seen as:

$$Y = -6.261 + 0.109X_1 + 0.277X_2 + 0.426 X_3$$

Statistically, it shows that the constant value is -6.261, which means that if the independent variables (understanding of accountant's code of ethics, internal locus of control and emotional intelligence) are assumed to be equal to zero, then the auditor's ethical behavior will be constant -6.261.

4.1.1. Understanding of Accountant's Code of Ethics on Auditor's Ethical Behavior

Based on Table 1, it can be seen that the coefficient value has a β_1 value of 0.109 with a significance value of 0.000 which is greater than 0.05, so H1 is accepted. This means that the accountant's code of ethics variable has a positive and significant effect on the auditor's ethical behavior. Thus, the first hypothesis can be accepted. The Coefficient Value (β_1) is 0.109. This shows that if the variable of understanding the code of ethics of accountants (X₁) increases by one unit, then the auditor's ethical behavior will increase by 0.109 assuming that other independent variables are considered constant.

4.1.2. Internal Locus of Control on Auditor's Ethical Behavior

Based on Table 1, it can be seen that the coefficient value has a β_2 value of 0.277 with a significance value of 0.000 which is smaller than 0.05, so H2 is accepted. This means that the internal locus of control variable has a positive and significant effect on the auditor's ethical behavior. Thus, the second hypothesis can be accepted. The Coefficient Value (β_2) is 0.277. This shows that if the internal locus of control variable (X₂) increases by one unit, then the auditor's ethical behavior will increase by 0.277 assuming that other independent variables are considered constant.

4.1.3. Emotional Intelligence on Auditor's Ethical Behavior

Based on Table 1, it can be seen that the coefficient value has a β_3 value of 0.426 with a significance value of 0.000 which is smaller than 0.05, so H3 is accepted. This means that the emotional intelligence variable has a positive and significant effect on the auditor's ethical behavior. Thus, the third hypothesis can be accepted. The coefficient value (β_3) is 0.426. This shows that if the emotional intelligence variable (X₃) increases by one unit, the auditor's ethical behavior will increase by 0.426 assuming that other independent variables are considered constant.

4.1.4. Coefficient of Determination Test (Adjusted R²)

This analysis is used to test the extent to which the independent variables in the model are able to explain the dependent variable. The value of the coefficient of determination will be seen in the value of adjusted R² in the regression model. The results of the coefficient of determination obtained using SPSS in Table 1 show that the adjusted R Square value is 0.625. This means that 62.5% of the variation in the dependent variable can be explained by the independent variables used in the model, while the rest (100% - 62.5% = 37.5%) is explained by other causes outside the research model.

4.1.5. Model Feasibility Test (*F Test*)

The model feasibility test (*F test*) aims to determine whether all independent variables used in the model can explain the dependent variable simultaneously. The results of the *F test* will be seen in the significant value based on the anova output via SPSS software. The results of the *F Test* can be seen in Table 1 showing that the significance value of *F* is 0.000 which is smaller than $\alpha = 0.05$, this indicates that the regression model is fit or feasible so that it can be accepted and is appropriate to be used to predict the influence of the variables of understanding the accountant's code of ethics, internal locus of control, and emotional intelligence on the auditor's ethical behavior.

5. Conclusion

Variables of understanding the code of ethics of accountants, internal locus of control, and emotional intelligence towards ethical behavior of auditors which obtained positive and significant results. This study supports the attribution theory which explains that individual behavior is caused by processes and motives that are also influenced by ethics, which states that the difference between good and bad, fair, and unfair can be explained in the concept of ethics and morals that exist. This study also supports the theory of ethics or ethics is a human view in behaving according to good measures and values.

5.1. Managerial Implication

This study can be a consideration or input for the Public Accounting Office in Bali Province in improving the ethical behavior of auditors by considering the understanding of the accountant's code of ethics, internal locus of control, and the auditor's emotional intelligence. The Public Accounting Office in Bali Province can provide training on ethics and audit principles to improve understanding of the code of ethics, conduct periodic performance assessments for auditors, and train auditors in developing their social skills. For further researchers, it is hoped that this study can provide benefits to be used as a reference or comparison in strengthening and improving the quality of future research.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

References

- [1] Abdo, M., Feghali, K., & Zgheib, M. A. (2022). The role of emotional intelligence and personality on the overall internal control effectiveness: applied on internal audit team member's behavior in Lebanese companies. *Asian Journal of Accounting Research*, 7(2), 195–207. <https://doi.org/10.1108/Ajar-04-2021-0048>
- [2] Abdul, Y., Sondakh, J. J., & Tinangon, J. (2019). Pengaruh Faktor-Faktor Individual Terhadap Perilaku Etis Auditor Pada Inspektorat Provinsi Gorontalo. *Jurnal Riset Akuntansi Dan Auditing "Goodwill,"* 10(2), 123. <https://doi.org/10.35800/jjs.v10i2.25605>
- [3] Adekoya, A. C., Oboh, C. S., & Oyewumi, O. R. (2020). Accountants perception of the factors influencing auditors' ethical behaviour in Nigeria. *Heliyon*, 6(6), e04271. <https://doi.org/10.1016/j.heliyon.2020.e04271>
- [4] Afriani, M. (2019). Pengaruh gender, ethical sensitivity, locus of control dan pemahaman kode etik profesi akuntan terhadap perilaku etis mahasiswa akuntansi Universitas Islam Malang. *E-Jra*, 08(03), 12–28.
- [5] Alifa Salsabila Hidayat, & R.A Sista Paramita. (2022). The Analysis of Financial Literacy, Financial Attitude and Locus of Control Toward Financial Behavior on UNESA's Economic and Business Students. *Accounting and Finance Studies*, 2(3), 157–176. <https://doi.org/10.47153/afs23.4392022>
- [6] Alsughayer, S. A. (2021). Impact of Auditor Competence, Integrity, and Ethics on Audit Quality in Saudi Arabia. *Open Journal of Accounting*, 10(04), 125–140. <https://doi.org/10.4236/ojacct.2021.104011>
- [7] Andreana, M. O. C., & Putri, I. G. A. M. A. D. (2020). The effect of intellectual intelligence, emotional intelligence, spiritual intelligence and gender on ethical behavior. *Accounting*, 6(7), 1411–1418. <https://doi.org/10.5267/j.ac.2020.8.008>

- [8] Aprizon, N. (2021). Pengaruh Prestasi Belajar dan Pemahaman Kode Etik Akuntan terhadap Perilaku Etis Akuntan (Studi Kasus Pada Mahasiswa Akuntansi Perguruan Tinggi Swasta Di Wilayah Pekanbaru). *Jurnal Akuntansi Dan Keuangan*, 10(2), 60–66.
- [9] Ardani, F. A., & Arza, F. I. (2023). Pengaruh Pemahaman Kode Etik Akuntan dan Religiusitas terhadap Perilaku Etis Mahasiswa Akuntansi. *Jurnal Eksplorasi Akuntansi*, 5(3), 1168–1180. <https://doi.org/10.24036/jea.v5i3.783>
- [10] Ardilia. (2020). Pengaruh Pendidikan Etika Bisnis Dan Profesi, Kecerdasan Spiritual, Dan Kecerdasan Emosional Terhadap Perilaku Etis Mahasiswa Akuntansi (Studi Empiris Pada Mahasiswa Akuntansi Di Universitas Kota Pekanbaru). *Accountia Journal*, 04(2), 169–188.
- [11] Arowoshegbe, A., Uniamikogbo, E., & Atu, G. (2017). Accounting Ethics and Audit Quality in Nigeria. *Asian Journal of Economics, Business and Accounting*, 4(2), 1–15. <https://doi.org/10.9734/ajeba/2017/34826>
- [12] Artini, K. A., & Yuniasih, N. W. (2021). Pengaruh Persaingan Auditor, Lama Penugasan (Audit Tenure) Dan Sifat Machiavellian Pada Independensi Auditor. *Hita Akuntansi Dan Keuangan*, 2(1), 475–491. <https://doi.org/10.32795/hak.v2i1.1576>
- [13] Asni, N., Dali, N., Dharmawaty, T., & Syafitri, A. A. (2018). The Influence of Locus of Control and Professional Commitment Toward Auditor's Behavior in Conflict Situation. *IOSR Journal of Economics and Finance*, 9(4), 75–83. <https://doi.org/10.9790/5933-0904037583>
- [14] Ayuningtyas, D. (2019). Gara-gara Lapkeu, Deretan KAP Ini Malah Kena Sanksi OJK. *CNBC Indonesia*. <https://www.cnbcindonesia.com/market/20190809123549-17-90910/gara-gara-lapkeu-deretan-kap-ini-malah-kena-sanksi-ojk>
- [15] Barineka Gberegbe, F., Idornigie, G. A., & Okorite Nkanbia-Davies, L. (2016). Does Professional code of ethics influence Professional Accounting Practice in Rivers State, Nigeria? *Quest Journals Journal of Research in Business and Management*, 4(February), 2347–3002. www.questjournals.org
- [16] Buda, M. Y. La, Mahsuni, A. W., & Afifudin. (2020). Pengaruh Pemahaman Kode Etik, Nilai Etis, Prinsip Moral dan Kompetensi Terhadap Perilaku Etis (Studi Pada Kantor Akuntan Publik di Kota Malang. *E-JRA Fakultas Ekonomi Dan Bisnis Universitas Islam Bandung*, 09(02), 1–13.
- [17] Dangmei, J., & Singh, P. A. P. (2015). Relationship between emotional intelligence and gender difference: An empirical study. *Prabandhan: Indian Journal of Management*, 8(9), 15–23. <https://doi.org/10.17010/pijom/2015/v8i9/77188>
- [18] Darmawan, I. P. A., & Widanaputra, A. A. G. P. (2022). Work-Life Balance Memoderasi Equity Sensitivity dan Internal Locus of Control Pada Perilaku Etis Auditor. *E-Jurnal Akuntansi*, 32(4), 928. <https://doi.org/10.24843/eja.2022.v32.i04.p08>
- [19] Dewi, T. K., & Wirakusuma, M. G. (2018). Pengaruh kecerdasan intelektual, kecerdasan emosional dan kecerdasan spritual pada perilaku etis dengan pengalaman sebagai variabel pemoderas. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 7.9, 2089–2116.
- [20] Durgut, M., Gerekan, B., & Pehlivan, A. (2021). The Impact of Emotional Intelligence on the Achievement of Accounting Subject. *International Journal of Business and Social Science*, Vol. 4 No.(October 2013).
- [21] Echdar, S., & Maryadi. (2019). *Business Ethics And Entrepreneurship: Etika Bisnis Dan Kewirausahaan*. Deepublish.
- [22] Eka Rustiana Dewi, I. G. P. (2019). Filosofi Tri Kaya Parisudha Memoderasi Pengaruh Equity Sensitivity Dan Ethical Sensitivity Pada Perilaku Etis Auditor Badan Pemeriksa Keuangan Perwakilan Provinsi Bali. *Jurnal Penjaminan Mutu*, 5(1), 43. <https://doi.org/10.25078/jpm.v5i1.758>
- [23] Fahrati, M., & Pramukty, R. (2023). Faktor-Faktor Yang Mempengaruhi Perilaku Etis Auditor: Kemampuan Intelektual, Kecerdasan Emosional Dan Kecerdasan Spiritual. *Neraca Manajemen, Akuntansi Ekonomi*, 1(5). <https://doi.org/10.8734/mnmae.v1i2.359>
- [24] Finace, D. (2007). Depkeu Bekukan Izin Akuntan Publik Ketut Gunarsa. *Detik Finance*. <https://finance.detik.com/berita-ekonomi-bisnis/d-795012/depkeu-bekukan-izin-akuntan-publik-ketut-gunarsa>
- [25] Fithria, D., Aziza, N., & Aprila, N. (2021). Pengaruh Faktor Individu Terhadap Perilaku Tidak Etis Auditor Internal Pemerintah Provinsi Bengkulu. *Jurnal Fairness*, 10(3), 177–184. <https://doi.org/10.33369/fairness.v10i3.15266>

- [26] Ghozali, I. (2016). *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.
- [27] Goleman, D. (2009). *Kecerdasan Emosional : Mengapa EI lebih penting daripada IQ* (8th ed., p. 45). Jakarta : PT. Gramedia Pustaka Utama.
- [28] Handayani, S. (2016). Faktor – Faktor Yang Mempengaruhi Perilaku Etis Mahasiswa Akuntansi Universitas Islam Lamongan. *Jurnal Ekbis*, 16(2), 9. <https://doi.org/10.30736/ekbis.v16i2.63>
- [29] Hartanto, O. (2018). Pengaruh Locus of Control, Tekanan Anggaran Waktu Komitmen Profesional, Terhadap Perilaku Disfungsional Auditor. *Ekuitas (Jurnal Ekonomi Dan Keuangan)*, 20(4), 473–490. <https://doi.org/10.24034/j25485024.y2016.v20.i4.59>
- [30] Hendra, Sumarlin, & Jannah, R. (2023). Pengaruh Pemahaman Kode Etik Profesi Akuntan, Kecerdasan Intelektual Dan Kecerdasan Emosional Terhadap Perilaku Etis Mahasiswa Akuntansi Dengan Akhlakul Karimah Sebagai Variabel Moderasi. *Isafir: Islamic Accounting and Finance Review*, 4(1), 107–134. <https://doi.org/10.24252/isafir.v4i1.36031>
- [31] Ismail, S., & Yuhanis, N. (2018). Determinants of ethical work behaviour of Malaysian public sector auditors. *Asia-Pacific Journal of Business Administration*, 10(1), 21–34. <https://doi.org/10.1108/APJBA-07-2017-0068>
- [32] Kamilah, F., Khairani, Z., & Soviyanti, E. (2019). Pemahaman Kode Etik Profesi Akuntan Terhadap Perilaku Etis Karyawan Di Kantor Akuntan Publik Kota Pekanbaru. *Jurnal Akuntansi Kompetif*, 2(3), 108–113. <https://doi.org/10.35446/akuntansikompetif.v2i3.357>
- [33] Khanifah, K., Isgiyarta, J., Lestari, I., & Udin, U. (2019). The effect of gender, locus of control, love of money, and economic status on students' ethical perception. *International Journal of Higher Education*, 8(5), 168–175. <https://doi.org/10.5430/ijhe.v8n5p168>
- [34] Kurniawan, A., & Anjarwati, A. (2020). Does Love of Money, Machiavellian, Religiosity, Socioeconomic Status, and Understanding of the Accountant's Code of Ethics Affect the Ethical Perception of Accounting Students? *123(Icamer 2019)*, 33–37. <https://doi.org/10.2991/aebmr.k.200305.009>
- [35] Kusumawati, N., Zahra, S., & Septiani. (2021). Ethical Sensitivity, Pemahaman Kode Etik Profesi Akuntan dan Pengaruhnya terhadap Perilaku Etis Mahasiswa Akuntansi. *Jurnal Ilmiah Ekonomi, Manajemen Dan Syariah JIEMAS*, 1(3), 1–60.
- [36] Mikoshi, M. S., Yurniwati, Y., & Yohana, D. (2020). Pengaruh Gender, Locus of Control, dan Equity Sensitivity terhadap Perilaku Etis Mahasiswa Akuntansi Universitas Andalas. *Ekonomis: Journal of Economics and Business*, 4(2), 345. <https://doi.org/10.33087/ekonomis.v4i2.145>
- [37] Moch. Farhan Fadilla, Rida Prihatni, & Ayatulloh Michael Musyaffi. (2022). Faktor-Faktor yang Mempengaruhi Perilaku Auditor dalam Situasi Konflik Audit. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 3(1), 222–244. <https://doi.org/10.21009/japa.0301.14>
- [38] Normadewi Abdi Pradnyani, N. L. P., Riasning, N. P., & Datrini, L. K. (2018). Hasil Penelitian Pengaruh Kecerdasan Dan Budaya Etis Organisasi Terhadap Prilaku Etis Auditor Di Provinsi Bali. *Krisna: Kumpulan Riset Akuntansi*, 9(2), 63. <https://doi.org/10.22225/kr.9.2.477.63-70>
- [39] Nurfadilah, N., & Junaid, A. (2019). Determinan Perilaku Etis Auditor Terhadap Kinerja Auditor Dengan Perilaku Etis Auditor Sebagai Variabel Intervening. *PARADOKS: Jurnal Ilmu Ekonomi*, 2(1), 1–20. <https://doi.org/10.33096/paradoks.v2i1.102>
- [40] Ojk.go.id. (2023). *Siaran Pers: OJK Beri Sanksi untuk AP dan KAP Terkait Wanaartha Life di Tengah Penanganan Likuidasi. Otoritas Jasa Keuangan*. <https://www.ojk.go.id/id/berita-dan-kegiatan/siaran-pers/Pages/OJK-Beri-Sanksi-untuk-AP-dan-KAP-Terkait-Wanaartha-Life-di-Tengah-Penanganan-Likuidasi.aspx>
- [41] Prameswari, I. A. N., & Sari, D. M. M. Y. (2023). the Influence of Internal Locus of Control on Ethical Behavior With Work-Life Balance As Moderating Variable. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 7(1), 57–67. <https://doi.org/10.24912/jmieb.v7i1.21043>
- [42] Prasetyaningrum, G., Finda, N., & Fallya, A. (2022). Faktor-Faktor Yang Mempengaruhi Etika Sistem Informasi: Moral, Isu Sosial Dan Etika Masyarakat (Literature Review Sim). *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 3(2), 520–529. <https://doi.org/10.38035/jmpis.v3i2.1115>

- [43] Pratama, A. M., & Setiawan, S. R. D. (2019). Auditor Laporan Keuangan Garuda Dibekukan Selama 12 Bulan. Kompas.Com. <https://money.kompas.com/read/2019/06/28/122000726/auditor-laporan-keuangan-garuda-dibekukan-selama-12-bulan>
- [44] Pratiwi, N. L. Y., & Suryanawa, I. K. (2020). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Kompetensi dan Lingkungan Kerja pada Kinerja Auditor. E-Jurnal Akuntansi, 30(7), 1738. <https://doi.org/10.24843/eja.2020.v30.i07.p10>
- [45] Putra, I. G. A. S. M., & Wirakusuma, M. G. (2022). Pengaruh Work-Life Balance Dan Internal Locus Of Control Pada Perilaku Etis Auditor. E-Jurnal Ekonomi Dan Bisnis Universitas Udayana, 11, 1416–1424. <https://doi.org/https://doi.org/10.24843/EEB.2022.v11.i11.p11>
- [46] Putri, A. M. F., Rispanyo, & Widarno, B. (2022). Pengaruh Kecerdasan Emosional, Kecerdasan Spiritual, dan Locus of Control Terhadap Perilaku Etis Mahasiswa Akuntansi (Studi Kasus di UNISRI, UNSA, UNIBA, USB DAN UTP). Jurnal Eksplorasi Akuntansi, 4(2), 377–389.
- [47] Putri, A. M., Hidayati, N., & Amin, M. (2019). Pengaruh Gender, Ethical Sensitivity, Locus of Control dan Pemahaman Kode Etik Profesi Akuntan Terhadap Perilaku Etis Mahasiswa Akuntansi Universitas Islam Malang. E-Jra, 08(03), 12–28. <http://riset.unisma.ac.id/index.php/jra/article/view/4043>
- [48] Radianto, W. E. D., Kristama, B. Y., & Salim, I. R. (2021). Exploring the Relationship between Locus of Control and Financial Behavior of Accounting Student from the Social Construction Theory Approach. Academic Journal of Interdisciplinary Studies, 10(2), 118–128. <https://doi.org/10.36941/ajis-2021-0043>
- [49] Ratnawati, M. M., & Budiarta, I. K. (2021). Dampak Locus of Control dan Komitmen Profesional terhadap Perilaku Etis Auditor dalam Situasi Konflik. E-Jurnal Akuntansi Udayana, 31, 809–821. <https://doi.org/10.24843/EJA.2021.v31.i04.p02>
- [50] Riasning, N. P., Datrini, L. K., & Putra, I. M. W. (2017). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional dan Kecerdasan Spiritual terhadap Sikap Etis Mahasiswa S1 Akuntansi pada Universitas di Bali. Jurnal Krisna, 9(1), 50–56. <https://ejournal.warmadewa.ac.id/index.php/krisna>
- [51] Riyana, R., Mutmainah, K., & Maulidi, R. (2021). Pengaruh Pemahaman Kode Etik Profesi Akuntan, Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual Dan Locus of Control Terhadap Perilaku Etis Mahasiswa Akuntansi. Journal of Economic, Business and Engineering (JEBE), 2(2), 282–291. <https://doi.org/10.32500/jebe.v2i2.1743>
- [52] S, D. M., & Hidayat, H. (2022). Pengaruh Kecerdasan Emosional dan Pemahaman Kode Etik Akuntan Terhadap Sensitivitas Etis Mahasiswa Akuntansi Politeknik Negeri Batam. Journal of Applied Managerial Accounting, 6(2), 345–354. <https://doi.org/10.30871/jama.v6i2.4785>
- [53] Saifudin, S., Santoso, A., & Violita, D. J. (2022). Pengaruh Kompetensi, Independensi, Time Budget Pressure Terhadap Kualitas Audit Dengan Etika Auditor Sebagai Moderasi. Jurnal Lentera Bisnis, 11(3), 296. <https://doi.org/10.34127/jrlab.v11i3.638>
- [54] Sapariyah, R. A., Setyorini, Y., & Dharmas, A. B. (2016). Pengaruh Muatan Etika dalam Pengajaran Akuntansi Keuangan, Kecerdasan Intelektual, Kecerdasan Emosional, Dan Kecerdasan Spiritual Terhadap Sikap Etis Mahasiswa Akuntansi. Jurnal Paradigma Universitas Islam Batik Surakarta, 13(2), 1–15.
- [55] Sari, A. R., & Prijanto, B. (2022). Hubungan Kausalitas: Etika Profesi, Etika Manajerial, dan Elemen Modal Intelektual dengan Kualitas Audit. Feniks Muda Sejahtera.
- [56] Sari, G. A. (2016). Pengaruh Kecerdasan Spiritual, Kecerdasan Emosional, Dan Locus Of Control Terhadap Perilaku Etis Mahasiswa Akuntansi (Studi Empiris Mahasiswa Perguruan Tinggi Negeri Kota Padang). Jurnal Akuntansi, 4(1), 1–23. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- [57] Singh, J., Sadiq, M., & Kaur, K. (2020). Integrating ethical sensitivity through religiosity in accounting education. Accounting, 6(6), 975–982. <https://doi.org/10.5267/j.ac.2020.7.022>
- [58] Soedjatmiko, Abdullah, H., & Asiah, N. (2017). Pengaruh Pemahaman Kode Etik Profesi Akuntan Terhadap Perilaku Etis Pada Mahasiswa STIE Nasional Banjarmasin. Dinamika Ekonomi Jurnal Ekonomi Dan Bisnis, 10(2), 18–35. <https://stienas-ypp.ac.id/jurnal/index.php/jdeb/article/download/30/24>
- [59] Sugiarta, P. A., & Werastuti, D. N. S. (2021). Pengaruh Locus Of Control, Integrity, Equity Sensitivity Dan Budaya Etis Organisasi Terhadap Perilaku Etis Mahasiswa Akuntansi. Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha, 12(03), 906–919.

- [60] Sugiyono. (2017). *Metodologi Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi, dan R&D*. Bandung : Cv Alfabeta.
- [61] Sugiyono. (2021). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung : Cv Alfabeta.
- [62] Suhakim, A. (2020). Pengaruh Locus of Control, Komitmen Profesi, Kesadaran Etis, Dan Independensi Terhadap Perilaku Auditor. *Ekomabis: Jurnal Ekonomi Manajemen Bisnis*, 1(01), 91–102. <https://doi.org/10.37366/ekomabis.v1i01.10>
- [63] Sutrisno, Arief, M., & Widyaningsih, A. (2022). Pengaruh Pemahaman Kode Etik Profesi Akuntan Terhadap Perilaku Etis Mahasiswa Akuntansi. 10(3), 516–518. <http://eprint.stieww.ac.id/id/eprint/1518>
- [64] Syafina, L. (2019). *Metode Penelitian Akuntansi (Pendekatan Kuantitatif)*. Medan: FEBI UIN-SU Press.
- [65] Tjahjono, M. E. S., & Adawiyah, D. R. (2019). Pengaruh Kompetensi Auditor, Pengalaman Auditor Dan Motivasi Auditor Terhadap Kualitas Audit (Studi Empiris Pada Auditor di Inspektorat Provinsi Banten). *Jurnal Riset Akuntansi Terpadu*, 12(2), 253–269. <https://doi.org/10.35448/jrat.v12i2.6165>
- [66] Utama, M. S. (2016). *Aplikasi Analisis Kuantitatif*. In Denpasar: Cv. Sastra Utama. Denpasar: Cv. Sastra Utama.
- [67] Wahyuningsih, E., & Suryadi, N. (2018). The effect of intelligence quotient, emotional quotient, and spiritual quotient on the ethical attitude of accounting students at Islamic universities in Pekanbaru (empirical study on Riau Islamic university and State Islamic university Sultan Syarif Kasi. *International Journal of Engineering and Technology(UAE)*, 7(2), 446–450. <https://doi.org/10.14419/ijet.v7i2.30.13796>
- [68] Wiguna, I. K. R., & Suryanawa, I. K. (2019). Pengaruh Pemahaman Kode Etik Akuntan, Kecerdasan Emosional, dan Religiusitas terhadap Perilaku Etis Mahasiswa Akuntansi. *E-Jurnal Akuntansi*, 28(2), 1012. <https://doi.org/10.24843/eja.2019.v28.i02.p09>
- [69] Wijayanti, R. (2018). Determinan Perilaku Etis Mahasiswa Akuntansi. *Jurnal Ekonomi Modernisasi*, 14(3), 142–156. <https://doi.org/https://doi.org/10.21067/jem.v14i3.2817>
- [70] Yovita, C. S. D., & Rahmawaty. (2016). Pengaruh Gender, Ethical Sensitivity, Locus of Control, dan Pemahaman Kode Etik Profesi Akuntan Terhadap Perilaku Etis Mahasiswa Akuntansi Universitas Syiah Kuala. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 1(2), 252–263.