

The Effect of Intellectual Intelligence, Emotional Intelligence and Spiritual Intelligence on Ethical Behavior of Educator Accountants at Private Universities in North Sumatra

Fitriani Saragih¹, Novien Rialdy², Edisah Putra Nainggolan³

Universitas Muhammadiyah Sumatera Utara^{1,2,3}

Jl. Kapten Muchtar Basri No. 3 Medan, 20217

Correspondence Email: fitrianisaragih@umsu.ac.id

ORCID ID: <https://orcid.org/0000-0002-1538-2115>

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Ethical behavior is defined as behavior that adheres to universally accepted societal norms in regards to right and good activities. This ethical behavior can influence the quality of individuals (workers) who are influenced by external variables that create principles that are lived in the shape of behavior. The purpose of this study was to determine the effect of intellectual intelligence, emotional intelligence and spiritual intelligence on the ethical behavior of educator accountants at private universities in North Sumatra. The population in this study were all accounting lecturers who teach at private universities in North Sumatra. While the number of samples in the study was a sample of 206 educator accountants. Questionnaires and interviews are used to collect data, and multiple linear regression is used to analyze it. The findings revealed that intellectual intelligence, emotional intelligence, and spiritual intelligence all had a partial and simultaneous impact on the ethical behavior of educator accountants at private colleges in North Sumatra.

Keywords: Emotional, Ethical Behavior, Intellectual, Intelligence, Spiritual

JEL Classification: M00, M12, J28

INTRODUCTION

The work of an educator accountant must be carried out with a professional attitude fully based on the moral and ethical standards that have been set in the College. With his professional attitude, an educational accountant will be able to deal with a variety of stressors that may come from inside himself or from other sources. The accounting profession educator must also recognize the importance of ethical values because these personal ethical values have an influence on ethical behavior whether or not decisions are taken by an academic (Nofsinger & Kim, 2003).

Violations of ethics that occur in higher education can be in the form of plagiarism of scientific work, violence against students, giving unfair academic grades, sexual harassment, and so on. If ethical behavior is not carried out properly, there will be many cases of deviation. If each of these professional educators has the knowledge, understanding, and motivation to apply moral and ethical norms effectively in their professional role, academic aberrations will be avoided (Hendri, & Suyanto, 2014). As a result, the emergence of numerous examples such as those described above should raise awareness of the importance of ethics in professional activity, particularly for educators and accountants. If every accountant has the knowledge, awareness, and motivation to apply moral and ethical norms appropriately in carrying out his profession as an educator, various situations of ethical infractions should not occur. As a result, the occurrence of situations such as those described above should raise awareness of the importance of ethics in professional activity, particularly among educators and accountants. Sudibyo stated that education has a significant impact on ethical behavior. Moral attitudes and behavior can be established through the educational process, according to the term. More than that, educator accountants are the main implementers in teaching and learning activities majoring in accounting so that more or less will affect the educational process which ultimately affects the accounting profession as a whole.

LITERATURE REVIEW

Ethical Behavior

Attitude is a human state that motivates them to act, accompanies them with specific sentiments in response to objects, and is formed via experiences (Krech & Crutchfield, 1948). Attitude is the driving force (motive) of a person for the emergence of an action or behavior. The attitude that exists in a person will determine the color or pattern of that person's behavior. By knowing a person's attitude, it will be possible to predict the response or behavior that will be taken by someone to the problem or situation faced by him.

The formation or change of attitude is determined by two main factors, namely individual factors and external factors. Individual factors or internal factors are how individuals respond to the outside world selectively. While external or external factors are things or circumstances from outside which are stimuli or stimuli to form or change attitudes. McConell stated that personality behavior is an individual characteristic in adjusting to the environment. Traits, abilities, beliefs, skills, attitudes, and intelligence that manifest in a person's behavior pattern are among the characteristics in question. So behavior is a manifestation or manifestation of a person's characteristics in adjusting to their environment (Maryani & Ludigdo, 2001).

Ethical behavior is behavior that conforms to generally accepted social norms with respect to right and good actions (Griffin & Ebert, 2006). This ethical behavior can influence the quality of individuals (workers) who are influenced by external variables that create principles that are lived in the shape of behavior. While Socrates stated that

what is meant by ethical action or ethical behavior is action based on truth values, true in terms of methods, techniques, procedures and in terms of the goals achieved (Falah, 2007). Ethical behavior is also often referred to as a component of emotional intelligence where ethical development is important for individual success as leaders of an organization (Morgan, 1993).

Ethical behavior in organizations is to carry out actions fairly in accordance with constitutional law and applicable government regulations (Steiner, 1971). If an auditor commits unethical actions, these actions will damage public confidence in the auditor's profession (Steiner, 1971). The ability to identify ethical and unethical behavior is very useful in all professions including accountants (Larkin, 2000). Factors that influence a person's behavior include: a) Personal factors, namely factors that come from within the individual. b) Situational factors, namely factors that come from outside the human self so that it can cause a person to tend to behave in accordance with the characteristics of the group or organization in which he participates in it.

Educator Accountant

Educator accountants are accountants who work in the world of accounting education such as teaching, compiling accounting education curricula and conducting research in the field of accounting (Soemarso, 2004). Educator accountants must be able to transfer knowledge to their students, have a high level of education, master business and accounting knowledge, information technology, and be able to develop their knowledge through research. An educator accountant as a lecturer really needs a professional attitude as the demands of the profession, but the professional attitude is also supported by the work environment. The work environment can affect the educator accountant, or vice versa the educator accountant can be influenced by the work environment. The work environment of educator accountants is the world of education, on the other hand the world of practice of an accountant is the world of business. The combination of these two fields will form the need for a lecturer who only pursues the world of education. This combination is needed to form professionalism as an educator accountant and the implementation of his knowledge (Widyastuti, 2003)

Intellectual Intelligence

Intellectual Intelligence (IQ) is the interpretation of intelligence test results into numbers that can be an indication of the position of a person's intelligence level (Azwar, 2004). IQ is a type of intelligence that teaches people how to manipulate and apply formal rules like language and mathematics. (Zohar and Marshall, 2005). In addition, Suyanto (2007) defines IQ as a person's ability to acquire knowledge, master and apply it in dealing with problems. So, it can be concluded that IQ is a form of human intelligence that makes humans able to carry out structured activities, think logically and rationally, and can conclude things.

Furthermore, Azwar (2004) quotes Binet and Simon as saying that intelligence is an ability that consists of three components, namely: a) the ability to direct thoughts or direct actions, b) the ability to change the course of action when the action has been taken, and c) Ability to self-criticize. A person may be intelligent and academically gifted as his intellectual intelligence towards mastery of a formal set of symbols, such as language, numbers, or both, is displayed through grades in school or in academics. (Munzert, 2002). People that are intelligent will be able to systematize their behavior patterns in order to operate more effectively and precisely (Fudyartanta, 2004). This suggests that the more intelligent a person is, the more driven they will be to act and act ethically (Tikollah, et al, 2006). It can be concluded that the value of one's intelligence has a positive effect on one's attitudes and behavior.

Emotional Intelligence

Emotional intelligence is the ability to recognize, comprehend, and successfully use emotions as a source of energy, information, connection, and influence in humans. Monitoring feelings, learning to understand, appreciate, and respond correctly to feelings in oneself and others, and efficiently utilizing emotional energy in everyday life are all part of emotional intelligence (Cooper & Sawaf, 2002). The company's competitive advantage is created in a variety of methods, including the creation of unique products, the application of contemporary technology, organizational design, and effective human resource management. As a result, company leaders, managers, technological specialists, supervisors, and employees must develop their emotional intelligence in order to maximize the use of their resources in order to achieve ideal results. Emotional intelligence is influenced by two variables, according to Goleman: internal factors and external influences. Internal variables are those aspects of an individual's personality that influence his emotional intelligence. The physical and psychological aspects of this internal factor are the two origins of this internal factor. Physical aspects include physical issues as well as individual health; if a person's physical or mental health is compromised, it is probable that it will impair their emotional intelligence process. Experiences, feelings, reasoning abilities, and motivation are all part of the psychological side. The stimulus and the setting in which emotional intelligence occurs are external elements. External aspects include: 1) the stimulus itself; one of the factors that influences a person's performance in addressing emotional intelligence without distortion is the saturation of the stimulus; and 2) the environment or scenario, particularly the background for the emotional intelligence process.

The ability to feel is referred to as emotional intelligence. Emotional intelligence is built on the foundation of moral honesty. At the core of the principle should be the conscience, which is capable of offering a sense of security, guidance, strength, and wisdom (Agustian, 2001). Prayer can sharpen the heart and allow the traits of spiritual wisdom to be felt, which can then manifest themselves in daily conduct.

The five dimensions of emotional intelligence determine our ability to learn practical skills (Goleman, 2001), namely: 1) Self-awareness, 2) Self-regulation, 3) Motivation, 4) Empathy, and 5) Social skills. Professional success necessitates emotional intelligence. Because emotional intelligence traits like patience, diligence, loyalty, initiative, optimism, flexibility, and others are required for a person's success (Nasution, 2005).

Spiritual Intelligence

The term "spiritual" is a derivative of the word "spirit." The term "spirit" has a wide range of meanings. Spirits, ghosts, fairies, people, agility, meaning, morals, ways of thinking, spirit, courage, soul, and character are all nouns (nouns) that can be used to describe spirit. When the definition of spirit is further refined, it encompasses the meanings of moral, spirit, and soul. Things that are spiritual or related to the spirit can be defined by the word spiritual (Agustian, 2001). The term "spiritual" can also imply "pure," and it is sometimes known as "the soul" or "the spirit." Spirit refers to the vital energy that permits humans to live, breathe, and move. All that exists outside of the physical body of a person is said to as spiritual. The value system's core and dedication are manifestations of the spiritual component. This dimension makes use of materials that inspire and raise the human soul to everlasting truths about a variety of human issues (Ngermanto, 2002).

Spiritual intelligence is the ability to cope with and solve problems of meaning and value, particularly the ability to place one's behavior and existence within a larger and more meaningful perspective. The ability to judge if one person's actions or lifestyle are more meaningful than those of others (Zohar & Marshall, 2007). Human intellect that is used to relate to God is referred to as spiritual intelligence. Everyone has vast spiritual intelligence capacity, which is untouched by inheritance, environment, or other material

factors (Zohar & Marshall, 2007). Spiritual intelligence is defined as the ability to bring the meaning of worship to every action and thought through natural processes and thoughts that lead to a complete human being, as well as possessing a monotheistic thought pattern and the belief that "only because of Allah" is valid (Agustian, 2001).

Someone with a high level of spiritual intelligence possesses the following characteristics: 1) The ability to be flexible, 2) A high level of self-awareness, 3) The ability to face and profit from adversity, 4) The ability to confront and overcome pain, 5) A high quality of life that is guided by one's vision and ideals. 6) Aversion to harming others unnecessarily, 7) Holistic perspective, or the proclivity to see connections between diverse positive things for himself and others. 8) Self-reflection, 9) Becoming an autonomous field (Agustian, 2001)

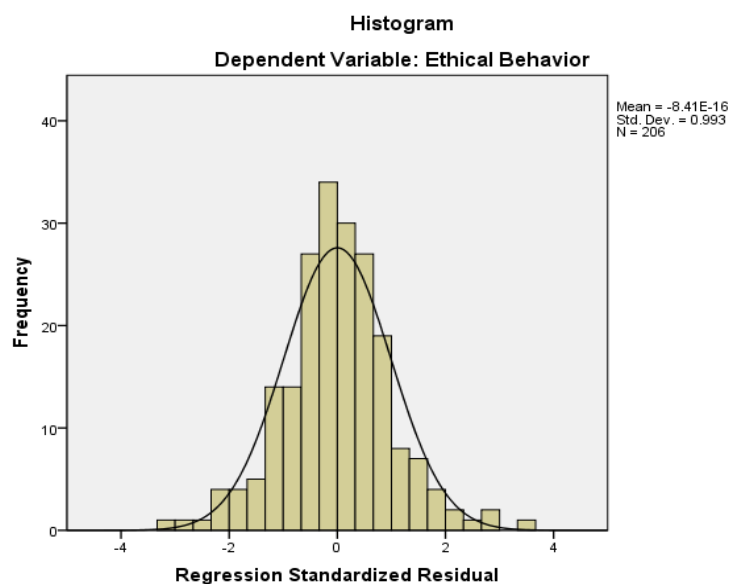
RESEARCH METHOD

The goal of this study is to explain the causal relationship between the research variables and the test hypothesis using an explanatory research approach (Nasution, et al., 2020). Accounting lecturers from private universities in North Sumatra made up the study's population. The number of samples used in this study was 206 accountants and educators. Primary and secondary data are used, and questionnaires and interviews are used as study data gathering instruments (tools). Multiple linear regression analysis is the data analysis technique.

RESULTS

A normality test is used in a regression model to determine if the dependent and independent variables have a normal distribution or not. The regression model meets the assumption of normality if the data spreads around the diagonal line and follows the diagonal line's direction.

Figure 1. Normality Test Results Using P-Plot



The graphic depicts the dots forming and following the direction of the image's diagonal line, indicating that the data is regularly distributed. The multicollinearity test looks at the value of VIF (variance inflation factor) not surpassing 4 or 5 to see if the regression model

identified a high connection between the independent variables. Hines and Montgomery in (Juliandi, Irfan, & Manurung, 2015).

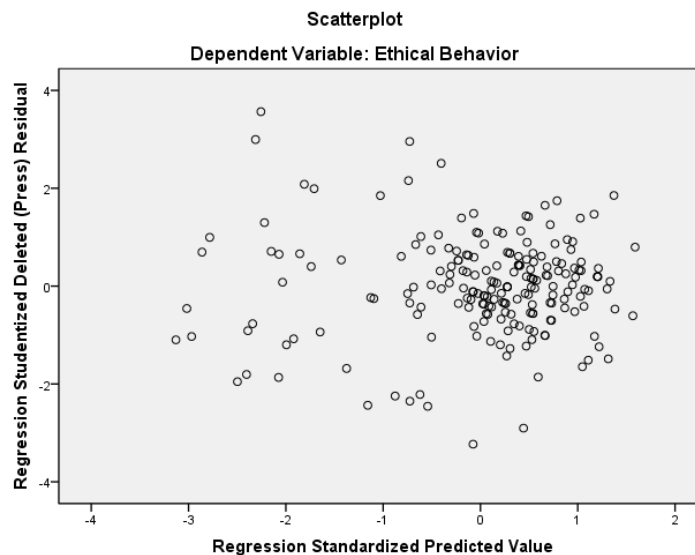
Table 1. Multicollinearity Test Results

Model	Unstandardized Coefficients		Collinearity Statistics	
	B	Std. Error	Tolerance	VIF
1 (Constant)	40,318	3.175		
Intellectual	.163	.072	.641	1,559
Emotional	.239	.050	.628	1,591
Spiritual	.195	.080	.481	2,078

a. Dependent Variable: Ethical Behavior

If seen in the table above, it is known that the variables of intellectual intelligence (X1), emotional intelligence (X2) and spiritual intelligence (X3) have been freed from multicollinearity where each VIF value does not exceed 4 or 5. The heteroscedasticity test is used to see if there is an unpleasant variance in the regression model from one observation residual to the next. It is considered to be homoscedastic if the residual variance from another observation stays, and it is said to be heteroscedastic if the variance differs. There is no heteroscedasticity in a good model.

Figure 2. Heteroscedasticity Test Results



If the points in the image are randomly distributed, this test will proclaim the image free of heteroscedasticity. On the Y axis, an ambiguous pattern can be seen spreading both above and below the number 0.

Multiple Linear Regression

Regression analysis is used to determine whether a positive or negative relationship exists between the research variables. The relationship model from multiple linear regression analysis may be observed in the following table, based on the data processing that has been done:

Table 2. Multiple Linear Regression Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	40,318	3.175		12.701	.000
Intellectual	.163	.072	.161	2.264	.025
Emotional	.239	.050	.344	4,801	.000
Spiritual	.195	.080	.198	2.422	.016

a. Dependent Variable: Ethical Behavior

The regression equation research model can be organized as follows based on the table above: $Y = 40.318 + 0.163X_1 + 0.239X_2 + 0.195X_3$. The multiple regression equation model means that the constant value is 40.318 which means that if the independent variables, namely intellectual intelligence (X_1), emotional intelligence (X_2) and spiritual intelligence (X_3) are equal to zero, then ethical behavior (Y) is 40.318. So, in the above equation, $Y = 40.318$. The value of the regression coefficient $X_1 = 0.163$ indicates that if intellectual intelligence increases by 100%, it will increase the ethical behavior of educator accountants at private universities in North Sumatra by 16.3%, with the other variables being fixed. The value of the regression coefficient $X_2 = 0.239$ indicates that if emotional intelligence increases by 100%, it will result in an increase in the ethical behavior of educator accountants at private universities in North Sumatra by 23.90%.

Hypothesis test

Partial Test (t Test)

The t-statistical test was used to see if the independent variable (X) had a significant effect on the dependent variable separately (Y).

Table 3. t test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	40,318	3.175		12.701	.000
Intellectual	.163	.072	.161	2.264	.025
Emotional	.239	.050	.344	4,801	.000
Spiritual	.195	.080	.198	2.422	.016

a. Dependent Variable: Ethical Behavior

The X_1 variable, namely intellectual intelligence, has a significance of 0.025 or less than 0.05, indicating that it has a considerable impact on employees' ethical behavior. The impact of intellectual intelligence (X_1) on ethical behavior (Y) was calculated as $t_{count} 2.264 > t_{table} 1.685$ with a probability of Sig 0.025, which is less than 0.05. It can be concluded that intellectual intelligence (X_1) has a favorable effect on ethical behavior to some extent (Y). Emotional intelligence, or variable X_2 , has a significant value of 0.000 or less than 0.05, indicating that it has a considerable impact on employee ethical behavior. $t_{count} 4.801 > t_{table} 1.685$ with probability Sig 0.000, smaller than = 0.05, for the effect of emotional intelligence (X_2) on ethical conduct (Y). It can be inferred that emotional intelligence (X_2) has a favorable impact on ethical behavior to some extent (Y).

Spiritual intelligence, the X3 variable, has a significance of 0.016 or less than 0.05, indicating that spiritual intelligence has a considerable impact on employee ethical conduct. The value of tcount 2.422 > ttable 1.685 with a probability of Sig 0.016, smaller than = 0.05, yields the influence of spiritual intelligence (X3) on ethical behavior (Y). It can be inferred that spiritual intelligence (X3) has a favorable impact on ethical behavior to some extent (Y).

Simultaneous Test (F Test)

The F statistic test (simultaneous) was used to see if the independent variables (independent) had a significant effect on the dependent variable or not (dependent).

Table 4. F test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3489,658	3	1163,219	36,006	.000a
	Residual	6525,857	202	32.306		
	Total	10015.515	205			

a. Predictors: (Constant), Spiritual, Intellectual, Emotional

b. Dependent Variable: Ethical Behavior

According to the F test table, there is a significant value of 0.000, which is less than 0.05, implying that intellectual intelligence, emotional intelligence, and spiritual intelligence all have an impact on employee ethical conduct. When the value of Fcount is compared to the value of Ftable, the result is 17,556 > 2.85, implying that intellectual intelligence, emotional intelligence, and spiritual intelligence all have a considerable impact on ethical behavior.

Coefficient of Determination

The purpose of this determination test is to discover how much intellectual, emotional, and spiritual intelligence can explain variation in the dependent variable, ethical behavior. The following table shows the amount of the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence in explaining the variation of the dependent variable, ethical behavior:

Table 5. Coefficient of Determination (R-Square)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.590a	.348	.339	5.68386

a. Predictors: (Constant), Spiritual, Intellectual, Emotional

Based on the table above, it is known that the Rsquare value is 0.581. Meanwhile, the Coefficient of Determination (KD) is formulated as follows: $KD = R^2 \times 100\%$. Then the KD value = $0.590 \times 100\% = 59\%$. This means that intellectual intelligence, emotional intelligence, and spiritual intelligence can explain 59 percent of the ethical behavior of educator accountants at private universities in North Sumatra, while other independent variables not included in this research model can explain the remaining 41%.

DISCUSSION

The findings of a series of experiments reveal that academic intelligence, emotional intelligence, and spiritual intelligence all influence educator accountants' ethical behavior at the same time. These findings are consistent with previous research by Tikollah, et al (2006), Jamaluddin & Rahayu (2011), Ummah, et al (2003) dan Maryani & Ludigdo (2001).

Maryani & Ludigdo (2001) stated that emotional intelligence and education affect the ethical behavior of accountants, and religiosity is the dominant factor influencing ethical behavior. This is in line with what was stated by Goleman (2003) which states that intellectual intelligence and emotional intelligence are not conflicting skills, but rather separate skills. This is reinforced by Agustian (2001) that intellectual intelligence and emotional intelligence are needed for adequate success. However, intellectual intelligence and emotional intelligence alone are not enough to achieve ultimate happiness and truth. There are still other values that cannot be denied, namely spiritual intelligence (Agustian, 2001). The potential of intellectual intelligence and emotional intelligence will not develop optimally in a person if it is not supported by the strength of his spiritual intelligence (Ludigdo et al, 2004). Therefore, the synergy between intellectual intelligence, emotional intelligence, spiritual intelligence needs to be built in an integrated system (Jamaluddin & Rahayu, 2011).

This study found that intellectual intelligence, emotional intelligence, and spiritual intelligence all have a considerable impact on educator accountants' ethical behavior at the same time, but that intellectual intelligence has only a partial impact. The results of this study do not support the results of Tikollah, et al. (2006) which states that only IQ has a partially significant effect on the ethical behavior of educator accountants, while EQ and SQ have no partial significant effect. This study supports the results of Jamaluddin & Rahayu (2011) which states that not only IQ, but EQ and SQ also partially influence the ethical behavior of educator accountants.

CONCLUSION

This research found that intellectual intelligence (IQ), emotional intelligence (EQ), and spiritual intelligence (SQ) all have a partial and simultaneous impact on accounting ethical attitudes. Intellectual intelligence, emotional intelligence, and spiritual intelligence all have an impact on ethical attitudes at the same time because they are the basis of self-success in life.

For future researchers, it is hoped that this research population can be expanded to state universities so that they can obtain research results that are more representative of educator accountants in all universities in one area. Further research on various dimensions of individual features, organizational and environmental aspects, and other elements that can provide empirical proof as factors that influence a person's ethical attitude is conceivable for future researchers. In addition, it is recommended to add other independent variables between interacting variables or by adding other moderating variables or adding intervening variables.

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DECLARATION OF CONFLICTING INTERESTS

The authors declare that there are no conflicts of interest regarding the publication of this paper.

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