

The Effect of Emotional Intelligence and Locus of Control on Ethical Behavior of Educator Accountants at Private Universities in North Sumatra

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ABSTRACT

Ethical behavior is defined as behaving in a way that meets the expectations of society as a whole when it comes to doing what is right and good. Ethical behavior can have a positive impact on the quality of individuals who are influenced by external factors. By living by principled values, these individuals can develop healthy behavioral patterns. The purpose of this study was to determine the effect of emotional intelligence and locus of control on the ethical behavior of educator accountants at private universities in North Sumatra. All of the accounting professors that instruct at private universities in North Sumatra made up the study's population. While there were 206 educator accountants included in the study's sample size. Data is gathered through surveys and interviews, and multiple linear regression is utilized to evaluate it. The findings revealed that there is a significant influence of emotional intelligence and locus of control on the Ethical Behavior of Educator Accountants at private colleges in North Sumatra.

Keywords: Emotional Intelligence, Ethical Behavior, Locus of Control, Private Universities.

INTRODUCTION

Economic progress encourages the emergence of new business actors which creates sharp competition. All business ventures are competing to get the maximum profit. Profit is indeed a goal in business, but sometimes in achieving it, every effort is made by business people even though they have to ignore the moral and ethical dimensions of business. This also applies to the accounting profession. One of the phenomenal cases that emerged was the Enron scandal. A shameful case that tarnishes professional ethics

Ethics is a fundamental concept for all professions, both in the fields of accounting, marketing, finance, government and others. Each person's ethical behavior and actions will have an impact on others and for the organization of which he is a part (Maryani & Ludigdo, 2001). Ethical behavior and actions are an important part of the implementation of Good Corporate Governance. This awareness of the importance of ethics appears when various causes related to ethical violations occur, both in the accounting profession and in business in general.

An ethical crisis is also happening in the accounting profession with the finding that auditors are involved in approving fraudulent financial reporting by large companies such as Enron, WorldCom, Tyco and so on. The attention directed to the accounting profession is caused by several factors, including violations of applicable standards and rules related to the code of ethics of the accounting profession.

Higher education can be riddled with ethical violations such as plagiarism, violence, and unfair grading. Deviations often occur when ethical behavior is not properly practiced. Deviations in academics will not occur if each of these professional teachers has the knowledge, understanding, and willingness to appropriately apply moral and ethical values in carrying out their professional work (Ludigdo & Machfoedz, 1999). Therefore, the occurrence of such cases as mentioned above should remind educators and accountants of the importance of ethical behavior while performing their professional work

Accountants should not be engaging in ethical violations if they have the knowledge and understanding to apply moral and ethical values in their work as educators. Therefore, cases like those mentioned above should serve as a warning to educators and accountants to be more conscientious in their professional work. Sudibyo et al. (1995) argued that the world of education has a great influence on ethical behavior. According to this expression, the educational process can help shape moral attitudes and behavior. Educator accountants play a central role in the teaching and learning process in schools that study accounting, and this has a direct impact on the accounting profession as a whole (Khomsiyah & Indriantoro, 1998).

An educator accountant must always be professional, and based on the ethical and moral standards set by their college, in order to carry out their work effectively. An educator accountant with a professional attitude will be able to cope with pressure from himself or from external parties. The accounting profession educator must be aware of the importance of ethical values in order to have a positive impact on their personal ethical behavior, whether or not they are acting as an academician (Nofsinger & Kim, 2003). The increasing concern with ethical behavior in the accounting profession has led to more discussion of the topic. This is because the role of accounting has evolved to encompass more than just bookkeeping and reporting (Hendri & Suyanto, 2014).

However, behind the role of an educator accountant, there is a blurry side that is one of the factors causing ethical violations in general, namely the existence of unethical

behavior that surrounds the education system. The unethical behavior takes various forms, for example; ranging from plagiarism, discrimination, indiscipline, forcing rights on students, to acts of sexual harassment (Meilisa & Ludigdo, 2010)

Moral development research seeks to find the points that underlie the moral thought process in practice. Moral judgment research examines the relationship between moral thinking and moral behavior, while research in ethics education investigates the effectiveness of educational intervention in solving or improving moral attitudes and skills or knowledge of students' and practitioners' moral thinking.

LITERATURE REVIEW

Educator Accountant

Educator according to Mulyahardjo (2001), as one element of the learning environment, is a person who participates in helping the implementation of teaching and learning activities. Meanwhile, according to Tolkhah and Barizi (2004), as someone who has access to higher education, control over their life, and a sense of social responsibility, a person is considered an intellectual. Educators who are accountants have a duty to teach, compile curricula, and conduct research in the field of accounting education (Soemarso, 2004). As an educator accountant, you must be able to effectively transfer knowledge to your students, have a high level of education, be well-versed in business and accounting concepts, be proficient in information technology, and be able to continue learning through research. An educator accountant needs to have a professional attitude in order to be successful in their profession, but having a professional attitude is also helped by the work environment. The work environment can have an impact on educators, or educators can have an impact on the work environment. Educators and accountants work in different worlds, with educators working in the world of education and accountants working in the world of business. A lecturer who specializes in education will need to take both fields into account (Widyastuti, 2003).

Ethical Behavior

Ethical behavior is behavior that meets the social expectations of right and good actions. (Griffin & Ebert, 2006). The way we behave ethically can have a big impact on the quality of our employees – those who are affected by things outside of our control. This can result in them living by principles we've adopted as part of our behavior. Socrates believed that ethical behavior is an action that is based on truth values, which are true in terms of the methods, techniques, procedures, and goals that are pursued (Falah, 2007). Ethical behavior is an important part of leadership, and developing ethical skills is essential for success (Morgan, 1993).

Ethical behavior in an organization is to carry out actions fairly in accordance with constitutional law and applicable government regulations (Steiner, 1971). If an auditor engages in unethical behavior, this will damage public confidence in the auditor's profession. Ethical and unethical behavior is an important skill for anyone in any profession, including accountants (Larkin, 2000). The following are some elements that can affect someone's behavior: a) Personal factors, or factors that originate from the person themselves. b) Situational circumstances, or elements that originate from outside the human self and influence how an individual tends to act in accordance with the norms of the group or organization in which he or she participates. c) Stimulating elements that support and validate a person's actions (McDougall, 1999).

Emotional Intelligence

Emotional intelligence is a term that describes a person's capacity to inspire themselves, be resilient in the face of failure, control emotions and defer satisfaction, and regulate

mental states (Goleman, 2009). The capacity to understand, use, and identify emotions as a source of power, information, connection, and influence in others is known as emotional intelligence. Emotional intelligence includes observing feelings, developing an understanding of, appreciation for, and appropriate response to one's own and others' feelings, and effectively employing emotional energy in daily life (Cooper & Sawaf, 2002). A number of strategies are used by the company to develop its competitive edge, including the development of distinctive products, the use of modern technology, organizational design, and efficient human resource management. Because of this, business executives, managers, technologists, supervisors, and staff members must enhance their emotional intelligence in order to make the most use of their resources and produce the best outcomes.

Based on the five components, emotional intelligence determines our capacity to master practical skills (Goleman, 2001), namely: 1) Self-awareness, defined as knowing what we are feeling at any given time and using that knowledge to guide self-decision making; realistic self-ability benchmarks; and strong self-confidence 2) Self-regulation, i.e., dealing with our emotions in a way that has a beneficial impact on task performance, being sensitive to conscience and able to postpone pleasure in order to achieve a goal, and being able to recover from emotional stress 3) Motivation, which involves harnessing our deepest wants to propel and direct us toward a goal, enabling us to take charge and act quickly, as well as to persevere in the face of failure and frustration, 4) Empathy, the ability to feel what others are feeling and understand their point of view, foster trusting relationships, and align oneself with various people; and 5) Social skills, the capacity to interact fluently using these skills to influence and lead, deliberate and settle issues, and work in a team. the capacity to handle emotions well when dealing with others. the capacity to carefully read situations and social networks. Professional success requires emotional intelligence. Given that emotional intelligence skills like tenacity, perseverance, loyalty, initiative, optimism, flexibility, and others are necessary for success (Nasution, 2005).

Locus of Control

A psychological concept known as locus of control refers to people's perceptions of their ability to influence events that have an impact on them. Locus of control according to (Rotter, 2010) is something that will undoubtedly add to a person's performance quality, namely the initial reaction serving as the foundation for subsequent responses. *Locus of control*, according to Munir and Mehsoon (2010), is a reflection of a person's propensity to feel that he (internally) controls the events that occur in his life or that control over those events comes from other sources, including the power of others (external). Locus of control according to (Kutani, Mesci, & Ovdur, 2011) encompasses the notion that people throughout their life consider how their actions have affected occurrences, or that they think these events are the result of chance, fate, or forces outside of their control. Locus of control according to (April, Dharani, & Peters, 2012) referred to as having two opposing sides. a factor that measures how much people believe their circumstances are under their control or out of their control.

Locus of control according to (Robbins, 2012) is the extent to which people think they are in control of their own fate. Individuals who think they are in control of their circumstances are said to have internal factors, whilst those who think their circumstances are under the control of other elements like chance and luck are said to have external factors.

Locus of control is a personality dimension that explains that an individual's behavior is influenced by expectations about himself. Locus of control, also known as the propensity for attribution, is the inclination of a person's control center. Factors that affect an

individual's locus of control according to (Hamedoglu, Kantor, & Gulay, 2012) namely: family factors, motivational factors and training factors.

Meanwhile, according to (Rotter, 2010) the development of individual locus of control is influenced by various aspects, namely the physical and social environment. The first social environment for a person is the family. In this family there is an interaction between parents and children, including the cultivation of values and norms that will be passed on to their children. If the child's behavior gets a response, then the child will feel something in his environment, thus this behavior can lead to a learned motive, this is the beginning of the formation of an internal locus of control in a person. Conversely, if his behavior does not get a reaction, then the child will feel that his behavior does not have any consequences. Children are not able to determine the consequences of circumstances outside of themselves that determine,

In general, locus of control is formed through relationships with family, culture and past experiences that are strengthened. Anastasi and Urbina (2006) assess or assesses the formation of an internal or external locus of control in an individual due to a reinforcement factor.

According to Azwar (2004), locus of control consists of three indicators, namely internality, chance and powerful others.

1. *Internality Internality* is a person's conviction that his or her own capabilities, such as skills and potential, mostly decide the occurrences in life.
2. *Chance Chance* is a person's conviction that fate, chance, and luck play a major role in how his life turns out.
3. *Powerful others Powerful others* is a person's belief that the events in his life are determined primarily by other people who are more powerful.

RESEARCH METHOD

Explanatory research methods were employed in this study to establish the causal relationship between the research variables and the test hypothesis (Nasution, et al, 2020). Participants in the study were accounting professors from exclusive universities in North Sumatra. A total of 206 accountants and teachers served as the study's samples. Utilizing both primary and secondary data, questionnaires and interviews are utilized to collect study data (tools). Statistical analysis will be used to quantitatively assess these data, namely the partial least square - structural inquiry model (PLS SEM) which tries to carry out path analysis using latent variables The second generation of multivariate analysis is a common name for this analysis (Ghozali & Latan, 2012). Variant-based structural equation analysis (SEM), which can evaluate both the structural and measurement models at the same time. While the structural model is used to test causality, the measurement model is used to test the validity and reliability of the data (testing hypotheses with predictive models).

RESULTS

To see the model of the influence of Emotional Intelligence and Locus of Control on Ethical Behavior, Partial Least Square (PLS) analysis was performed.

Measurement Model Evaluation

The indicator measurement model is evaluated by looking at the discriminant validity, average variance extracted, internal consistency or composite reliability, and individual item reliability. Convergent validity groups the first three measurements.

Convergent Validity

Three tests make up convergent validity: average variance extracted, composite reliability, and item reliability (validity of each indicator) (AVE). To gauge how well the current indicators can explain the dimensions, convergent validity is used. This implies that the ability of these dimensions to apply the latent variable increases with convergent validity.

Item Reliability

The validity of indicators or item dependability. The loading factor value provides insight into the testing of item dependability (indicator validity) (standardized loading). The value of the loading factor reflects the strength of the association between each indicator and its corresponding concept. When the loading factor value exceeds 0.7, which is regarded as the ideal value, the indication can be considered to be valid as an indicator to gauge the construct. Standardized loading factor values higher than 0.5 are permissible, nevertheless. While the standardized loading factor value below 0.5 can be removed from the model (Chin, 1998). The item reliability value displayed in the standardized loading column is as follows:

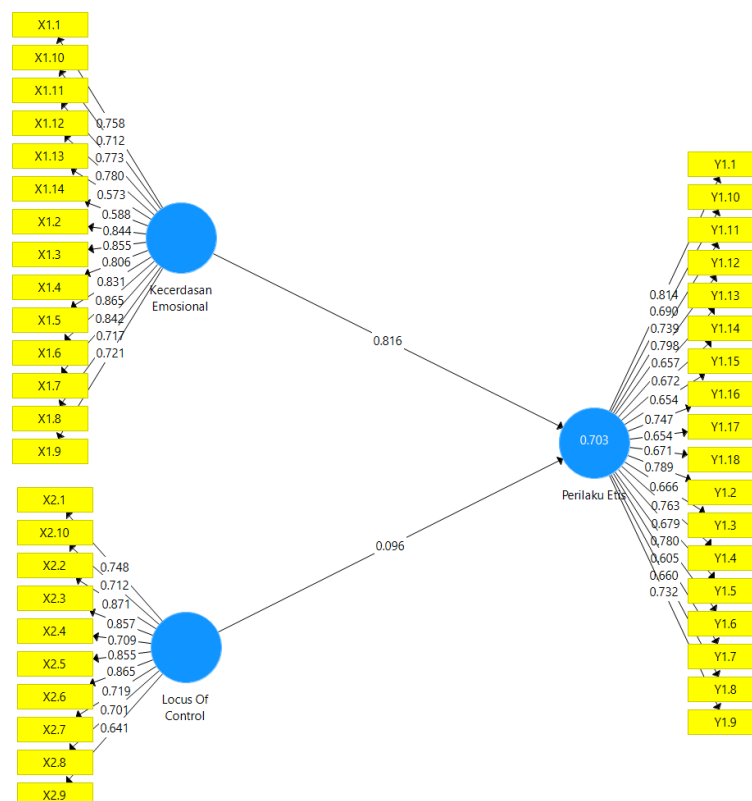


Figure 1. Standardized Loading Factor Inner and Outer Model

The calculation's outcomes show that the emotional intelligence loading factor includes X1.1 of 0.758; then on X1.2 of 0.844; and X1.3 of 0.855, for the Locus Of Control variables including for X2.1 of 0.748; X2.2 of 0.871; and X2.3 of 0.857 and so on.

It is clear from the image above that all loadings are worth more than 0,5 and do not require setting aside. As a result, each indicator—namely, emotional intelligence, locus of control, and ethical behavior—is reliable for explaining each hidden variable.

In addition to showing the validity of the items from each indicator, the loading factor also shows the size of each indication's contribution to the factor. For emotional intelligence,

the biggest loading factor is X1.6 or "I have many close friends with diverse backgrounds" Indicators on Ethical Behavior, the biggest loading factor is Y1 or "I will be responsible for working with fellow members to develop the accounting profession" Indicator on Locus Of Control, the biggest loading factor is X2.2 or "The success/honor that I have achieved is the result of my persistence at work"

Composite Reliability

Cronbach's alpha and DG rho statistics are employed in reliability constructions or composite reliability (PCA). High dependability or reliability as a measuring instrument is indicated by Cronbach's alpha and DG rho (PCA) values above 0.70. Acceptable is defined as a limit value of 0.7, and extremely satisfactory is defined as a limit value of 0.8 or 0.9 (Nunnally and Bernstein, 1994).

Table 1. Composite Reliability Results

	Cronbach's Alpha
Emotional Intelligence	0.944
Locus Of Control	0.924
Ethical Behavior	0.942

Source: Data Processing Results (2022)

Based on the Table above, it shows that the composite reliability value for emotional intelligence is 0.944; Meanwhile, Locus of Control and Ethical Behavior are 0.924 and 0.942. The four latent obtained a composite reliability value above 0.7 so that it can be said that all factors have good reliability or reliability as a measuring tool.

Average Variance Extracted (AVE)

The phrase "Average Variance Extracted" (AVE) describes the proportion of variance that could be explained by items as opposed to variance resulting from measurement error. According to the criteria, a construct is said to be pretty good if its AVE value is over 0.3 and has a strong convergent validity if it is above 0.5. This suggests that the latent variable might be responsible for the average variance of the indicators.

Table 2. Results of Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Emotional Intelligence	0.588
Locus Of Control	0.596
Ethical Behavior	0.507

Source: Data Processing Results (2022)

According to the preceding table, emotional intelligence has an AVE value of 0.588. While it is 0.596 and 0.507 for locus of control and ethical behavior, respectively. The construct has a reasonably excellent convergent validity where the latent variable may explain the average variance value of the indicators because the four variables have an AVE that is above 0.3.

Discriminant Validity

Examining the reflective measurement model's discriminant validity, which is based on cross-loading and comparing the AVE value to the square of the correlation between the constructs, by evaluating the indicator's associations with both its own construct and constructions from other blocks, cross loading is evaluated. Discriminant validity will be a better explanation for the indicator variable than the variance of the other construct indicators. The following is a list of each indication's discriminant validity value.

Table 3. Discriminant Validity

	Emotional Intelligence	Locus Of Control	Ethical Behavior
X1.1	0.758	0.183	0.655
X1.10	0.712	0.027	0.513
X1.11	0.773	0.070	0.589
X1.12	0.780	0.190	0.613
X1.13	0.573	0.207	0.631
X1.14	0.588	0.201	0.589
X1.2	0.844	0.087	0.674
X1.3	0.855	0.137	0.723
X1.4	0.806	0.159	0.640
X1.5	0.831	0.138	0.726
X1.6	0.865	0.100	0.686
X1.7	0.842	0.113	0.686
X1.8	0.717	0.133	0.601
X1.9	0.721	0.164	0.527
X2.1	0.103	0.748	0.200
X2.10	0.243	0.712	0.235
X2.2	0.154	0.871	0.244
X2.3	0.075	0.857	0.156
X2.4	0.214	0.709	0.205
X2.5	0.110	0.855	0.193
X2.6	0.031	0.865	0.110
X2.7	0.175	0.719	0.166
X2.8	0.067	0.701	0.131
X2.9	0.073	0.641	0.106
Y1.1	0.653	0.244	0.814
Y1.10	0.536	0.112	0.690
Y1.11	0.637	0.123	0.739
Y1.12	0.696	0.238	0.798
Y1.13	0.540	0.053	0.657
Y1.14	0.519	0.204	0.672
Y1.15	0.529	0.116	0.654
Y1.16	0.641	0.194	0.747
Y1.17	0.486	0.083	0.654
Y1.18	0.580	0.126	0.671
Y1.2	0.632	0.240	0.789
Y1.3	0.499	0.126	0.666
Y1.4	0.594	0.302	0.763
Y1.5	0.773	0.198	0.679
Y1.6	0.614	0.315	0.780
Y1.7	0.498	0.072	0.605
Y1.8	0.536	0.068	0.660
Y1.9	0.577	0.180	0.732

Source: Data Processing Results (2022)

Based on the table above, it shows that the value of discriminant validity or loading factor on the X1.1 indicator for the emotional intelligence variable is 0.758, this value is greater than the X1.1 indicator, locus of control (0.183), and ethical behavior (0.655). so on. Each loading factor value has a stronger correlation with the variable in question than it does with other variables. Each variable's indications are comparable. This illustrates that each variable has the indicators put correctly.

Structural Model Evaluation

There are several steps in the analysis of a structural model. Evaluating the significance of the relationship between the constructs is the first step. The route coefficient, which describes how closely two constructs are related, makes this clear.

Path Coefficient

The significance of the direct relationship between the constructs is revealed by path coefficient (path coefficient). The t test (critical ratio) produced by the bootstrapping procedure must demonstrate that the sign of the path coefficient is consistent with the proposed theory in order to assess the significance of the path coefficient (resampling method). The results of the t-test for the inner and outer models are as follows.

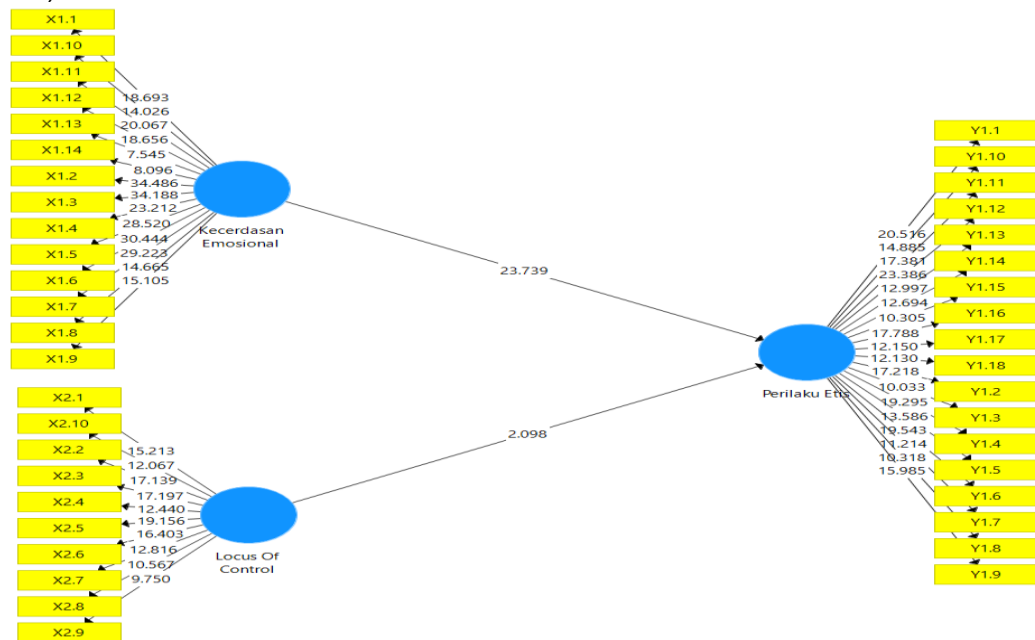


Figure 2. T-Value Inner and Outer Model

Source: Data Processing Results (2022)

The t-test that was run was the outcome of the bootstrap computations. The outcomes of the above-pictured t-test will then be contrasted with the t-table value.

Table 4. Results of Path Coefficient Direct Effect

	Original Sample (O)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Emotional Intelligence -> Ethical Behavior	0.816	0.034	23,739	0.000
Locus Of Control -> Ethical Behavior	0.096	0.046	2,098	0.036

Source: Data Processing Results (2022)

The test criteria is to reject H_0 if $p\text{-values} \leq 5\%$ (0.05). From the table. From the table above, it can be seen that:

- The P-value for Emotional Intelligence on Ethical Behavior is 0.000. When compared with the value of $\leq 5\%$, then P value (0.000) $\leq 5\%$ (0.05) so that H_0 is rejected. Thus, it can be concluded that there is a significant influence of emotional intelligence on ethical behavior. The magnitude of the influence of Emotional

Intelligence on Ethical Behavior is 0.816. The positive path coefficient indicates the higher the Emotional Intelligence, the higher the Ethical Behavior.

- b) The P-value for Locus Of Control on Ethical Behavior is 0.036. When compared with the value of $\alpha = 5\%$, then the P value ($0.036 < 0.05$) so that H_0 is rejected. Thus, it can be concluded that there is a significant influence of Locus Of Control on Ethical Behavior. The magnitude of the influence of Locus Of Control on Ethical Behavior is 0.096. The positive path coefficient indicates the better the Locus Of Control, the better the Ethical Behavior.

Evaluating R^2

Based on the value of R^2 it is known that variables that affect *Ethical Behavior* such as Intellectual Intelligence and Locus of Control 0.703 or 70.30%.

Table 5. Results of R^2

	R Square	R Square Adjusted
Ethical Behavior	0.703	0.700

Source: Data Processing Results (2022)

Goodness Of Fit

A model's overall goodness of fit (GoF), which was first introduced by (Tenenhaus, 2004). The performance of the measurement model and the structural model as a whole is validated using the GoF index, which is a single metric. This GoF value is calculated by multiplying the model's R^2 value by the average communalities index. The outcomes of the goodness of fit model calculation are as follows:

Table 6. Results of Average Communalities Index

Latent Variable	Average Variance Extracted (AVE)	R Square
Emotional Intelligence	0.588	
Locus Of Control	0.596	
Ethical Behavior	0.507	0.703
Average	0.564	0.703
Goodness Of Fit	0.629	

Source: Data Processing Results (2022)

The average communalities result, as seen in the table above, is 0.564. Then, this number is rooted after being multiplied by R^2 . According to the calculations, the GoF value of 0.629 is greater than 0.36, qualifying it as a large GoF and demonstrating how well the model can explain actual data.

DISCUSSION

From the results of data processing is known that there is a significant influence of emotional intelligence on ethical behavior. The findings of this study lend support to the Theory of Planned Behavior (TPB), which is based on the fundamental tenet that people make conscious decisions and take into account all relevant information. According to Ajzen and Fishbein (1980), one of the variables in the TPB is the background factor, which refers to personality traits that include personal, social, and informational characteristics. Emotional intelligence results from internal elements that might affect a person's capacity to identify their own emotions and control emotions effectively so they can interact socially in their workplace. High emotional quotient educators and accountants will have superior judgment in attitude and behavior, which will improve ethical behavior. The results of this study strengthen the results of the study of Andreana

and Putri (2020), Saragih, Rialdy, and Nainggolan (2021), Cabral and Carvalho (2014) who concluded that emotional intelligence has a positive effect on ethical behavior.

There is a major impact of locus of control on ethical behavior. This hypothesis is supported by the findings of the tests conducted in this study, which show that locus of control has a positive and significant impact on ethical behavior. This has to do with the propensity for experiences to take shape in a person's perceptions, which can then affect how they make moral judgments. The results of this study are not in line with the research of Mariati (2013), Astuti, Sugiharto, and Kurniawan (2019) which concludes that individual locus of control influences ethical behavior.

CONCLUSION

Based on the results of research and discussion, the conclusions of this study are there is a significant influence of emotional intelligence and locus of control on the Ethical Behavior of Educator Accountants. For future researchers, it is intended that this research population can be expanded to state universities so that they can receive research results that are more typical of educators and accountants in all universities in an area. For future researchers, this research can be expanded to include individual elements, organizational aspects, environmental features, as well as other components that can offer empirical support as factors influencing a person's ethical attitude. It is also advised to include an additional independent variable in between interacting variables or as an intermediary variable.

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