SPIRITUAL INTELLIGENCE AS A MODERATION BETWEEN PROFESSIONAL ETHICS AND PROFESSIONALISM OF PUBLIC ACCOUNTANTS

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ABSTRACT

Purpose: This study aims to investigate the implementation of professional ethics on professionalism of Public Accountants with spiritual intelligence as moderating variable.

Theoretical framework: Professional ethics and spiritual intelligence are needed by public accountants to achieve professionalism. The professional ethics contain principles regarding professional behavior that will govern the relationship between accountants and clients as well as the public. Spiritual intelligence is the reflection between the body and the human spirit in action. The existence of spiritual intelligence allows humans to think more creatively, broad-minded, can make or even change rules that will make the person work better.

Method: This study uses quantitative approach. The population in this study is Public Accountants in the Malang area which include partners, managers, supervisors, senior auditors and junior auditors. The sample was 53 Public Accountants of 11 Public Accountants. This study uses Moderate Regression Analysis (MRA) analysis techniques.

Results and conclusions: The implementation of Professional Ethics has a positive effect on the Professionalism of Public Accountants and Spiritual Intelligence moderates (strengthens) the influence of the implementation of Professional Ethics on the Professionalism of Public Accountants.

Research implications: Implementation the professional ethics can improve the professionalism of the Public Accountants. The higher spiritual intelligence of public accountant can motivate him/her to implement professional ethics and finally can improve his/her professionalism.

Originality/value: Including the spiritual intelligence in the professional ethics of public accountants.

Keywords: Professional Ethics, Professionalism, Spiritual Intelligence, Public Accountant.

INTELIGÊNCIA ESPIRITUAL COMO MODERAÇÃO ENTRE A ÉTICA PROFISSIONAL E O PROFISSIONALISMO DOS CONTADORES PÚBLICOS

RESUMO

Objetivo: Este estudo tem como objetivo investigar a implementação da ética profissional no profissionalismo dos Contadores Públicos tendo a inteligência espiritual como variável moderadora.

Enquadramento teórico: A ética profissional e a inteligência espiritual são necessárias aos contabilistas públicos para alcançarem o profissionalismo. A ética profissional contém princípios relativos ao comportamento profissional que regerão o relacionamento entre contadores e clientes, bem como o público. A inteligência espiritual é o reflexo entre o corpo e o espírito humano em ação. A existência da inteligência espiritual permite que o ser humano pense de forma mais criativa, com a mente mais aberta, podendo fazer ou mesmo alterar regras que farão a pessoa trabalhar melhor.

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Método: Este estudio utiliza abordagem quantitativa. La población de este estudio son contadores públicos de la área de Malang, que incluyen socios, gestores, supervisores, auditores senior y auditores junior. La muestra fue de 53 Contadores Públicos de 11 Contadores Públicos. Este estudio utiliza técnicas de análisis de regresión moderada (MRA).

Resultados e conclusiones: La implementación de la Ética Profesional tiene un efecto positivo en el Profesionalismo de los Contadores Públicos y la Inteligencia Espiritual moderada (fortalece) la influencia de la implementación de la Ética Profesional en el Profesionalismo de los Contadores Públicos.

Implicaciones de la pesquisa: La implementación de la ética profesional puede mejorar el profesionalismo de los contadores públicos. La inteligencia espiritual superior del contador público puede motivarlo a implementar la ética profesional y, finalmente, puede mejorar su profesionalismo.

Originalidade/valor: Incluir la inteligencia espiritual en la ética profesional de los contadores públicos.

Palavras-chave: Ética Profesional, Profesionalismo, Inteligência Espiritual, Contador Público.

LA INTELIGENCIA ESPIRITUAL COMO MODERACIÓN ENTRE LA ÉTICA PROFESIONAL Y EL PROFESIONALISMO DE LOS CONTADORES PÚBLICOS

RESUMEN

Propósito: Este estudio tiene como objetivo investigar la implementación de la ética profesional en el profesionalismo de los Contadores Públicos con la inteligencia espiritual como variable moderadora.

Marco teórico: Los contadores públicos necesitan ética profesional e inteligencia espiritual para alcanzar el profesionalismo. La ética profesional contiene principios sobre el comportamiento profesional que regirán la relación entre los contadores y los clientes, así como con el público. La inteligencia espiritual es el reflejo entre el cuerpo y el espíritu humano en acción. La existencia de inteligencia espiritual permite a los humanos pensar de manera más creativa, tener una mentalidad más amplia, pueden crear o incluso cambiar reglas que harán que la persona trabaje mejor.

Método: Este estudio utiliza un enfoque cuantitativo. La población de este estudio son contadores públicos del área de Malang, que incluyen socios, gerentes, supervisores, auditores senior y auditores junior. La muestra fue de 53 Contadores Públicos de 11 Contadores Públicos. Este estudio utiliza técnicas de análisis de regresión moderada (ARM).

Resultados y conclusiones: La implementación de la Ética Profesional tiene un efecto positivo en el Profesionalismo de los Contadores Públicos y la Inteligencia Espiritual moderada (fortalece) la influencia de la implementación de la Ética Profesional en el Profesionalismo de los Contadores Públicos.

Implicaciones de la investigación: La implementación de la ética profesional puede mejorar el profesionalismo de los Contadores Públicos. La mayor inteligencia espiritual del contador público puede motivarlo a implementar la ética profesional y finalmente puede mejorar su profesionalismo.

Originalidade/valor: Incluir la inteligencia espiritual en la ética profesional de los contadores públicos.

Palabras clave: Ética Profesional, Profesionalismo, Inteligencia Espiritual, Contador Público.

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1 INTRODUCTION

In the current era of globalization, the development of the business world is increasingly rapid and competitive. National and International companies are likely to face increasingly fierce competition to take part in the business world. To be able to deal with it, of course these companies must have more competitiveness than other companies. One of the things that can increase the competitiveness of a company is to show good company performance. This good performance requires other parties from outside the company who also have an interest in the policies and operations of the company. One of the parties with an interest in the policies and operations of this company is a public accountant. Public Accountants have a very important role in improving the quality and credibility of financial reports of an entity or company.

Public Accountants in carrying out their duties, will always be in contact with individuals and groups within the company being examined and faced with various problems that are quite complicated, both technical and non-technical in nature. Dissatisfaction with the performance of accountants can later lead to reduced professionalism of accountants in carrying out their duties. Furthermore, this will have an impact on negative views of the image of public accountants and the public accounting profession in society. For this reason, it is very important for public accountants in carrying out their profession to be guided by the code of ethics established by the Indonesian Institute of Accountants (IAI). The accountant's code of ethics contains principles regarding professional behavior that will govern the relationship between accountants and clients as well as the public.

The success of a person in his work is largely determined by his professionalism in the field he is engaged in. With the existence of this Professional Code of Ethics, the public can also assess the extent to which a Public Accountant has carried out his profession in accordance with predetermined ethical standards. Every profession that provides its services to the public certainly requires trust. Trust in quality and service, where this can be achieved if each person with this profession applies high quality standards for the implementation of their work and can follow the standard rules that have been set according to their respective professions to achieve professionalism at work (Yuwono, 2013).

To achieve this professionalism, public accountants not only need professional ethics as a guide in carrying out their duties, but public accountants also really need spiritual intelligence. Spiritual intelligence is one of the elements of intelligence that exists in humans that can reflect between the body and the human spirit in action. So that the existence of spiritual intelligence allows humans to think more creatively, broad-minded, can make or even change rules that will
Spiritual Intelligence as a Moderation Between Professional Ethics and Professionalism of Public Accountants

make the person work better. (Putra & Made, 2016) states that one's awareness in applying values and meaning in every action is the main characteristic of the existence of good spiritual intelligence in a person. This is in line with the results of Kharismawati (2019) research that the higher the level of Spiritual Intelligence of a Public Accountant will strengthen the influence of the application of professional ethics on the professionalism of the public accountant. This moderation will strengthen the actions of public accountants to apply professional ethics so that their professionalism will also increase.

Public accountants who have adequate spiritual intelligence will also have inner awareness that makes them discover and develop innate talents, intuition, inner authority, which are able to distinguish between right and wrong as well as the wisdom to make decisions in carrying out their duties. As a result, they will work better because they apply professional ethics and become professionals. Therefore, spiritual intelligence is needed so that accountants can always wisely apply their professional ethics and be professional.

Based on the background above, this study wants to investigate the relationship among professional ethics, spiritual intelligent, and professionalism. Respondents of this study are auditor of public accountant firms in Malang, East Java, Indonesia. The results of this study are expected to contribute for improving the quality of accountants’ professionalism. Several studies have conducted to investigate the impact of professional ethics on professionalism (Dewi & Wirakusuma, 2016; Maria & Eliada, 2018; Rahmadayanti & Wibowo, 2017; Pratiwi & Widhiyani, 2017). The results of their study show that professional ethics have impact on auditor performance (Benedikta et al., 2020; Maria & Eliada, 2018).

2 THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

This study used attribution theory, ethical decision making theory, professionalism theory, and theory related with spiritual intelligent for the basis in developing research model. Attribution theory is a theory that refers to how a person explains the causes of the behavior of others or oneself which are determined from internal or external factors that will influence one's behavior. The causes of a person's behavior in a social environment are dispositional attributions and situational attributions. Where dispositional attributions refer to a condition that exists within a person and situational attributions refer to environmental conditions that influence a person's behavior.

Ethical decision-making is a process of reasoning for individual ethical behavior in which moral awareness unites with one's cognitive abilities which is ultimately realized in the
form of action as a form of implementation of the decisions taken. Every professional carries out their duties always based on ethical factors. It takes behavior that is in accordance with soft skills which is realized through attitudes or actions that are based on the ethical standards that apply in accordance with their respective professions.

Professionalism is an ability that is based on the knowledge possessed by a person in carrying out their duties according to applicable professional ethics, so it can be concluded that professionalism is a part of the responsibility that an auditor has in carrying out all of his duties in accordance with existing rules by applying the precautionary principle and precision. Professionalism in work shows how important trust is in the economic relationship between service users or clients and service workers. In other words, clients in the work including lay people have to put their trust in professional work and some professionals have to acquire specialized knowledge. Professionalism requires professional bearers to be worthy of that trust, to put clients first, to maintain confidentiality and not use their knowledge for fraudulent purposes. In return for professionalism in client relations, some professionals are rewarded with authority, special honors and high status.

Spirituality is a pathway, it is private and personal, has elements of many religions, and leads to one's self-discovery. Spiritual intelligence is intelligence to face and solve problems of meaning and value, namely placing human behavior and life in the context of a broader and richer meaning, and assessing that one's actions or way of life is more meaningful than other people. Based on the theories above, the conceptual framework of this study can be seen in the figure 1 below.

Figure 1

*Conceptual Framework*
2.1 THE INFLUENCE OF PROFESSIONAL ETHICS ON PROFESSIONALISM OF PUBLIC ACCOUNTANTS

Research conducted by Choiriah (2013), states that there is a significant influence from the application of Professional Ethics rules on increasing the Professionalism of Public Transport performance. Pratiwi & Widhiyani (2017), also indicated that the professionalism of public accountants and professional ethics positively influence the consideration of the level of materiality in the process of auditing financial statements. Behn et al. (1997) developed that one of the performance attributes of public accountants is the application of high ethical standards. Professional ethics serves as a guideline for Public Accountants in carrying out their duties, especially regarding the audit of financial statements that they will carry out, where if a public accountant does not apply or comply with the principles of professional ethics then he will not be able to produce satisfactory performance for himself and others. Based on the IAPI Public Accountants Professional Code of Ethics (2021), Professional Ethics is not complete without the principles of professional behavior which require every practitioner to comply with applicable regulations.

The higher the level of professionalism of the public accountant and his knowledge in detecting errors and his adherence to the Code of Ethics, the better the performance of the public accountant in auditing financial statements. Because the professional code of ethics is a set of rules that form a forum for the existence of a profession which is a basis for the formation of public trust. Based on the description above, it can be concluded that the application of professional ethics affects the increase in the professionalism of public accountants. Thus, the link between the applications of professional ethics to increasing the professionalism of public accountants can be formulated through the following hypothesis:

H1: Professional Ethics have an impact on Professionalism of Public Accountants

2.2 SPIRITUAL INTELLIGENCE MODERATES THE IMPLEMENTATION OF PROFESSIONAL ETHICS ON PROFESSIONALISM OF PUBLIC ACCOUNTANTS

Spiritual intelligence is the potential ability of every human being who functions for a person in determining meaning, moral values and love for greater power among fellow living beings because they feel one unity for others, thus making life more positive with wisdom, peace, by expecting the creation of greater happiness (Dewi & Wirakusuma, 2016). Spiritual intelligence here is a variable that functions as a moderating variable in the influence of the
application of professional ethics on the professionalism of public accountants. The interaction of moderating variables can strengthen or weaken the influence of the independent variable on the dependent variable.

The better the spiritual intelligence of public accountants will strengthen the influence of professional ethics on the professionalism of public accountants. This moderation will strengthen the actions of public accountants to apply professional ethics so that their professionalism will also increase. This is in line with the results of research found by Kharismawati (2019) that spiritual intelligence moderates the application of professional ethics to the professionalism of public accountants. Research conducted by Dewi & Wirakusuma (2016) found that spiritual intelligence has a positive effect on ethical behavior, which means that the higher a person's spiritual intelligence level, this will affect the ethics of the public accountant profession and will also improve the professionalism of public accountants in working.

The existence of this spiritual intelligence also allows humans to think creatively, have broad insight, make or even change rules that will make the person work better. A person's awareness to use his experience as a form of applying values and meaning is the main characteristic of spiritual intelligence (Putra & Made, 2016). A public transport who has adequate spiritual intelligence will have self-awareness that makes them discover and develop innate talents, intuition, inner authority, which is able to distinguish between right and wrong as well as the wisdom to make decisions in carrying out their duties. As a result, we will work better because we apply professional ethics and become professional. If there is no spiritual intelligence, public accountants cannot interpret their work as a form of worship and will not be able to control themselves not to apply professional ethics. Therefore, spiritual intelligence is needed so that transportation can always wisely apply its professional ethics and be professional. Thus, we can say that spiritual intelligence is the intelligence that has the most dominant influence on the relationship between the application of professional ethics and the professionalism of public accountants. So with this we can obtain the hypothesis, as follows:

**H2:** Spiritual Intelligence Moderates the Implementation of Professional Ethics on Professionalism of Public Accountants.
3 RESEARCH METHOD

3.1 DATA SELECTION AND COLLECTION APPROACH

This study used a Quantitative Causal (Causative) approach. Where this study aims to see how far the independent variable (Independent) affects the dependent variable (Dependent) with the addition of the Moderation variable as a variable that can serve to strengthen or weaken the relationship between the independent variable and the dependent variable. Where the independent variable in this study is professional ethics (X) and the dependent variable is the professionalism of a public accountant (Y) and the moderate variable is spiritual intelligence (Z). The population in this study is public accountants who work at the Malang Public Accounting Firm (KAP) and have been listed in the directory of the Indonesian Institute of Public Accountants (IAPI) 2022 which includes partners, managers, supervisors, senior auditors and junior auditors. The sample used in this study is a public accountant working at a public accounting firm in the Malang area listed in the directory of the Indonesian Institute of Public Accountants (IAPI) 2022 which includes partners, managers, supervisors, senior auditors and junior auditors. The number of samples expected in this study is as many as 70 public accountants taken through 14 public accountants in the Malang area. The determination of the sample number of 70 public accountants is because according to the habits of each KAP in previous studies, on average each KAP only provides 5 respondents as research subjects. Determination of samples in this study is carried out using Nonprobability Sampling techniques or through consideration of certain criteria commonly called purposive sampling.

The following are the criteria for Public Accountants that must be met to be able to participate in this research: First, public accountants who are still actively working at KAP in the city of Malang. Second, have worked as a public accountant for at least 1 year with a minimum position as a junior public accountant (junior auditor). Third, be willing to fill out a questionnaire for this study.

3.2 MEASUREMENT AND OPERATIONAL VARIABLES

The independent variable in this study is the application of professional ethics. The professional ethics variable in this study is defined as the act of applying a system of norms or rules that are useful for distinguishing what is good and what is not good and what a professional may and may not do. The measurement for the variable application of professional ethics is
adjusted to the Public Accountant Professional Code of Ethics regulated by IAPI in 2021 article 110.1-A1. The five basic principles of ethics for accountants are: integrity, objectivity, competency, secrecy, and professional behavior.

The dependent variable or dependent variable is a variable that is influenced by other variables. The dependent variable in this study is the professionalism of public accountants. The variable of professionalism of public accountants in this study is defined as the nature of public accountants who dedicate their abilities totally to their work so that it is useful for society where they are able to make their own decisions without any pressure from other parties and have confidence or good relationships with their professional colleagues. The measurement for this variable of public accountant professionalism uses a concept developed by Hall (1968) which has five indicators as follows: devotion to the profession, social obligations, independence, belief in the profession, and relations with fellow professions.

The moderating variable in this study is spiritual intelligence. The variable of spiritual intelligence in this study is defined as self-awareness in order to be able to behave honestly and think positively and find meaning or purpose which will then guide the process of acting to provide optimal performance. The measurement for this spiritual intelligence variable corresponds to 5 (five) indicators of spiritual intelligence, namely: absolutely honest, openness, self-knowledge, focused on contribution, prioritizing giving rather than receiving, and spiritual non-dogmatic.

3.3 DATA ANALYSIS METHOD

The data analysis methods used in this study are descriptive statistics, research instrument tests, classical assumption tests and hypothesis tests with the help of IBM SPSS Statistics 25. Instrument test in this study used validity and reliability tests. The classic assumption test used in this study includes the normality test, heteroscedasticity test and multicollinearity test. Hypothesis testing in this study used regression analysis with moderating variables (Moderating Regression Analysis) with the help of IBM SPSS Statistics 26. This test consists of two regression equations, namely, simple linear regression and multiple linear regression. The form of the regression model that the researchers developed is described as follows:
3.4 HYPOTHESES 1

To test the effect of the variable of professional ethics on the professionalism of public accountants, a simple linear regression equation is used. The regression equation is as follows:

Model Regression I:

\[ Y = \alpha + \beta X + e \]  

(1)

Notes:

- \( Y \): Professionalism of public accountants
- \( \alpha \): Constant
- \( \beta X \): Coefficient of professional ethics
- \( e \): Standard error

3.5 HYPOTHESES 2

To test the influence of spiritual intelligence as a moderating variable between the professional ethics to the professionalism of public accountants used multiple regression analysis. The equation of Moderation Regression Analysis is as follow:

Model Regression II:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_1 X + e \]  

(2)

Notes:

- \( Y \): Professionalism of public accountants
- \( \alpha \): Constant
- \( \beta_1 - \beta_3 \): Regression coefficients
- \( X_1 \): Professional ethics coefficient
- \( X_2 \): Coefficient of spiritual intelligence
- \( X_1 X \): Interaction between professional ethics and spiritual intelligence
- \( e \): Standard error
4 RESULTS

This research was conducted on public accountants who work at Public Accounting Firms (KAP) in the Malang area which are registered in the 2022 Indonesian Institute of Certified Public Accountants (IAPI) directory. Public accountants participating in this study include partners, managers, supervisors, senior auditors and junior auditors. Data collection was carried out by distributing research questionnaires directly to respondents who worked at KAP in the Malang area. Distribution and return of questionnaires was carried out from 3 May 2023 to 30 May 2023. The researcher took 11 KAPs out of 14 willing KAPs who were registered in the 2022 Indonesian Institute of Certified Public Accountants (IAPI) directory. The questionnaires that returned from the 11 KAPs are 53. Therefore the respondents of this study are 53. In table 4.1 the following data on the distribution of research samples are provided.

Table 1
Research Table Distribution Data

<table>
<thead>
<tr>
<th>KAP Name</th>
<th>Questionnaire Repaired</th>
<th>Questionnaires accepted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Achsin Handoko Tomo</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>Doli, Bambang, Sulistiyanto, Dadang &amp; Ali</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Drs. Nasikin</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>Dwikora Hari Prianto</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>Hari Purnomo dan Jaswadi</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>Hendro, Syukron Edy</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Made Sudarma, Thomas &amp; Dewi</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Mahsun, Nurdion, Kukuh &amp; Rekan</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Moh. Wildan &amp; Adi Darmawan</td>
<td>5</td>
<td>4</td>
</tr>
<tr>
<td>Suprihadi &amp; Rekan</td>
<td>8</td>
<td>8</td>
</tr>
<tr>
<td>Thoufan &amp; Rosyid</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

4.1 DESCRIPTION OF RESPONDENTS

The 53 respondents of this study consist of 29 (54.7%) are male and 24 (45.3%) are female. Based on age, there are 35 (66%) with the age between 20-29 years, 4 (7.5%) with the age between 30-39 years, 7 (13.2%) with the between 40-49 years, 6 (11.3%) with the age between 50-59 years, and 1 respondent or 1.9% with the age more than 60 years old. Based on the experiences, there are 35 respondents (66%) have 1-5 years experiences, 7 respondents (13.2%) have 6-10 years experiences, 4 (7.5%) respondents have 11-15 years experiences, 3 respondents (5.7%) have 16-20 years experiences, 3 respondents (5.7%) have 21-25 experiences, and 1 respondent (1.9%) has experience more than 25 years. Based on table 4.5
above, we can know that the majority of respondents studied were 21 respondents or 39.6% were junior auditors, managers as many as 4 respondents or 7.5%, with the number of partners as many as 9 respondents or 17%, then there were senior auditors as many as 17 respondents or 32.1% and finally there were supervisors as many as 2 respondents or 3.8%. And based on the final education that public accountants take, for Strata One (S1) with the number of respondents as many as 36 people or around 68%, then there is Strata Two (S2) with the number of respondents as many as 13 people or 24.5%, then for Strata Three (S3) with the number of respondents 1 person or 1.9%, and for D4 as many as 2 people or around 3.7%. And finally D3 with 1 person or equivalent to 1.9% of the number of respondents.

4.2 VALIDITY, RELIABILITY, AND CLASSICAL ASSUMPTION TESTS

The variables that examined in this study include Professional Ethics (X) as an independent variable with a total of 14 questions, Professionalism of a Public Accountant (Y) as the dependent variable with a total of 15 questions and Spiritual Intelligence (Z) as a Moderation variable with a total of 8 questions. Validity test is used to measure whether a questionnaire is valid or not. This test is performed using the Corrected Item-Total Correlation technique via IBM SPSS 25. If the value of r count > r table then the questionnaire items are declared valid. The r-table value for this study is sought from the distribution of r-table statistical values based on the df (degree of freedom) value. The formula for df is n-2. Because the number of respondents in this study were 53 people, the value of df = 53-2 = 51 and the r-table was 0.276. Based on statistical results, the r-count for all items of professional ethics (X), professionalism (Y), and spiritual intelligence (Z) are above 0.276. Therefore, it can be concluded that all items are valid.

The reliability test was carried out using Cronbach's Alpha technique via IBM SPSS 25. If Cronbach's Alpha value > r table, then the questionnaire items are declared reliable. r table value for 53 respondents is 0.271. Based on statistical results, the value of Cronbach Alpha for all items of professional ethics (X), professionalism (Y), and spiritual intelligence (Z) are above 0.271. Therefore, it can be concluded that all items are valid.

The normality test in this study was carried out using the one sample Kolmogorov Smirnov test at a significance level of 0.05. If the significance value (Sig.) > 0.05 then the research data is normally distributed. Based on the results of statistical tests, it can be seen that the significance value of Asiymp Sig (2-tailed) of .067 is greater than 0.05. Therefore, the normality assumptions or requirements in the regression model have been met.
Heteroscedasticity test in this study uses Glejser SPSS 25. To interpret the results of the heteroscedasticity test with the Glejser test, it can be seen from the output coefficients with the Abs_RES. Abs_RES here acts as the dependent variable. Based on the statistical result, it is known that the sig value for the professional ethics variable (X) is 0.884 and for the sig value for the spiritual intelligence variable (Y) is 0.469. Because the significance value of the two variables above is greater than 0.05, according to the basis for decision making in the Glejser test above, it can be concluded that there are no symptoms of heteroscedasticity in the regression model. It can be seen that a good regression model is a model that does not have heteroscedasticity.

Multicollinearity test can be seen at the tolerance value and VIF using the SPSS 25 program. Based on the tolerance value, if the tolerance value is greater than > 0.10, it means that there is no multicollinearity in the regression model. Based on the VIF value, if the VIF value is < 10.00, it means that there is no multicollinearity in the regression model. Statistical results show that the tolerance value for the variables of professional ethics (X) and spiritual intelligence (Z) is 0.292 > of 0.10. Meanwhile, the VIF value for the professional ethics variable (X) and interest (Z) is 3.420 < 10.00. So referring to the basis for decision making in the multicollinearity test above, it can be concluded that there are no symptoms of multicollinearity in this regression model.

4.3 HYPOTHESES TESTS

4.3.1 Determination Coefficient Test

<p>| Model Summary |</p>
<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.870</td>
<td>0.756</td>
<td>0.751</td>
<td>3.601</td>
</tr>
</tbody>
</table>

It can be seen from table 1 above that the R² value is 0.756 or equivalent to 76%. It means that the relationship between professional ethics (X) and the professionalism of public accountants (Y) has a strong influence, because the correlation value is close to number one (1).
From the two tables 4.2 and 4.3 above, it can be seen that the $R^2$ value in the first regression is 0.756 or 75.6% which indicates a strong influence between variable (X) and variable (Y), whereas after there is a second regression equation by adding spiritual intelligence variable (Y) then the value of $R^2$ increases to 0.828 or 82.8%. The $R^2$ value in the second regression models means that the professional ethics variable (X) and spiritual intelligence (Z) simultaneously (together) influence the professionalism variable (Y) by 82.8%. As for the rest (100% - 82.8% = 17.2%) it is influenced by other variables outside the regression equation or variables that are not in this study.

### 4.3.2 T Statistic Test

#### 4.3.2.1 Hypothesis I

Does the application of Professional Ethics affect the Professionalism of Public Accountants?

From table 4.4 above it can be seen that the significance value for the Independent variable (X) (Sig) is 0.000 < of 0.05, then according to the basis of decision making in the t test that if the significance value < 0.05 the hypothesis is accepted. This means that Professional Ethics...
Ethics (X) has a positive and significant effect on the variable of Public Accountant Professionalism (Y).

4.2.3.2 Hypothesis. II

Does Spiritual Intelligence Moderate the Effect of the Application of Professional Ethics on the Professionalism of Public Accountants?

Table 5

Result of T Statistic Test: Moderation Regression Analysis

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II (Constant)</td>
<td>21.697</td>
<td>4.745</td>
<td>4.572</td>
<td>0</td>
</tr>
<tr>
<td>Professional Ethics (X)</td>
<td>-0.105</td>
<td>0.135</td>
<td>-0.173</td>
<td>-0.774</td>
</tr>
<tr>
<td>Professional Ethics * Spiritual Intelligence (X)*Z</td>
<td>0.005</td>
<td>0.001</td>
<td>1.058</td>
<td>4.737</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Professionalism (Y)

Regression equation obtained: \( Y = 21.69 - 0.105 \times (X) + 0.005 \times (X \times Z) \)

From the results of the regression analysis in table 4.4 above, it can be seen that the significance value of the calculation of moderation variables is obtained (Sig) 0.000 > 0.05. So according to the basis of decision making in the t test that if the significance value < 0.05 then the Hypothesis is accepted. This means that spiritual ingenuity (Z) positively moderates the Application of Professional Ethics (X) to the variable Public Accountant Professionalism (Y).

5 DISCUSSIONS

5.1 THE INFLUENCE OF PROFESSIONAL ETHICS ON THE PROFESSIONALISM OF PUBLIC ACCOUNTANTS

The first hypothesis in this study states that professional ethics has a significant positive effect on the professionalism of public accountants. The results of testing the coefficients for the professional ethics variable as the independent variable with the professionalism of public accountants in this study show a positive significance value. This study shows that partially professional ethics have an influence on the professionalism of public accountants. It means
that the better the application of public accounting professional ethics will also increase the professionalism of public accountants.

This research is in line with research conducted by Benedikta et al. (2020) that professional ethics has a positive effect on the performance of public accountants. Professional ethics is very important in carrying out professional accounting. Professional ethics will support a public accountant in carrying out his duties so as to minimize the level of errors that may occur. Regulate the behavior of public accountants so that in practice they avoid fraud in examining the financial reports of clients.

An auditor who comply the principles of professional ethics will be able to provide a high sense of responsibility for his work. It is this sense of responsibility that makes the public accountants try his best to complete his work so as to improve the public accountant’s performance. So from this it can be concluded that the better the application of professional ethics by public accountants will further increase the professionalism of public accountants in carrying out their duties. This happens because professional ethics is a guideline or principles that have been set by IAPI in order to work better and professionally, so that if the principles in professional ethics are applied properly, the professionalism of public accountants will also increase in work.

5.2 SPIRITUAL INTELLIGENCE MODERATES THE INFLUENCE OF THE IMPLEMENTATION OF PROFESSIONAL ETHICS ON THE PROFESSIONALISM OF PUBLIC ACCOUNTANTS

The second hypothesis states that spiritual intelligence has an effect as a moderating variable between professional ethics to the professionalism of public accountants. Testing the interaction coefficient on the variable professionalism of public accountants with spiritual intelligence in this study shows a positive significance value. This study shows that the variable spiritual intelligence has a positive effect on the professionalism of public accountants and simultaneously spiritual intelligence also strengthens the influence of the application of professional ethics on the professionalism of public accountants. This result also means that the higher the level of spiritual intelligence possessed by a public accountant, the better the application of professional ethics for public accountants so that the professionalism of the public accountant also increases, and vice versa.

The results of this study are in line with the results of research found by Kharismawati (2019) who found that spiritual intelligence can moderate the application of ethics to the
professionalism of public accountants then research conducted by Agustini & Herawati (2013), where they found that spiritual intelligence has a positive effect on the performance of public accountants and research conducted by Dewi & Wirakusuma (2016) in their research found that spiritual intelligence is influential for ethical behavior, this means that the higher the level of spiritual intelligence of a person, it will affect the application of professional ethics of public accountants, and will also increase the professionalism of public accountants in work. Because spiritual intelligence teaches people to express and give meaning to their every action, so if you want to show good performance and improve professionalism you need spiritual intelligence. A person who carries the meaning of spirituality in his work will feel his life and work more meaningful. This encourages and motivates him to further improve his performance, so that in his career he can develop further.

6 CONCLUSION

6.1 SUMMARY

Based on the results of data analysis in this study, the conclusion that can be obtained is that professional ethics have a positive effect on the professionalism of public accountants, which means that the higher the professional ethics possessed by public accountants, the professionalism of public accountants will also increase and the lower the application of professional ethics of a public accountant, the lower the level of professionalism of the public accountant. Spiritual Intelligence has a significant positive effect as a Moderation Variable between the Application of Professional Ethics to the Professionalism of Public Accountants, which means that the higher the level of spiritual intelligence possessed by public accountants, the better the application of ethics of the public accountant profession so that the professionalism of public accountants increases.

Professionalism is one of the most important things to apply in a profession. Because the success and performance of a person in a profession is largely determined by his professionalism. To achieve this professionalism, public accountants not only need professional ethics as a guide in carrying out their duties, but public accountants also really need spiritual intelligence, where spiritual intelligence is one of the elements of intelligence that exists in humans that can reflect between physical and spiritual humans in action.
6.2 IMPLICATION

By conducting this research, knowledge about the influence of professional ethics and spiritual intelligence on the professionalism of public accountants will increase because there are many theories found in this study. One theory that supports the contribution of this research on professionalism is the theory of Arens, Elder, and Beasley in 2003 which says that professionalism means that public accountants must carry out their duties with sincerity and accuracy. As a professional, public accountants must avoid negligence and dishonesty.

Professionalism is as an individual's responsibility to behave better than just complying with existing laws and societal regulations. The Code of Ethics for the Public Accountant Profession (formerly called the Public Accountant Compartment Ethics Rules) is a rule of ethics that must be applied by members of the Indonesian Institute of Certified Public Accountants or IAPI (formerly called the Indonesian Accountants Association-Public Accountant Compartment or IAI-KAP) and professional staff (both members IAPI and those who are not members of IAPI) who work in a Public Accounting Firm, this is one of the theories about professional ethics that contributes to this research.

The theory of spiritual intelligence as one of the variables used in this study which is one of the reinforcing elements of the influence of the application of professional ethics on the professionalism of public accountants, because spiritual intelligence is a person's ability to face and solve problems of meaning and value, and to place one's behavior and life in context of broader and richer meaning, intelligence to judge that one's actions or way of life is more meaningful than others. (Zohar & Ian, 2000). The variable of spiritual intelligence is measured through five indicators including: multiplying the question of why in oneself, looking for implied meaning (wisdom), self-introspection, honest with yourself, self-aware.

6.3 SUGGESTIONS

1. Further research can expand the research sample area;
2. Further research is to add other independent variables, such as emotional intelligence, intellectual intelligence, experience, professional education and professional accountability of public accountants which are expected to increase the professionalism of public accountants to broaden understanding regarding the public accounting profession;
3. Subsequent research can use the method of direct interviews with respondents so that
they can describe in depth the intent of the respondent’s statement to the questions asked;

4. Future research should pay more attention to the right research time when distributing and collecting questionnaires, because the schedule and time that public accountants have for work is very limited for things outside of work, so researchers should make an appointment far in advance.

5. Students majoring in accounting who wish to work at KAP are advised to improve their knowledge, personal skills and understanding regarding the Code of Ethics for Public Accountants properly so they can work professionally in the future.

6.4 LIMITATIONS

1. The characteristics of the research instrument data obtained from various research subjects are only in the form of numbers, making it difficult to describe in depth each statement given by the respondent;

2. The researcher was unable to obtain complete data regarding the subjects included in the research sample criteria, because of constraints on the rules and the willingness of respondents to fill out the research questionnaire.

REFERENCES


