

The Role of Academic Fraud as an Intervening Variable in Relationship of Determinant Factors Student Ethical Attitude

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Abstract

The study aims to investigate how students' ethical behavior is influenced by their levels of intellectual, emotional, and spiritual intelligence, with educational fraud serving as a moderating factor. In order to gather the primary data for this study, 232 accounting students from 64 universities in Indonesia were given questionnaires. The information analysis method used in this study is partial least squares (PLS) with structural equation modeling (SEM) utilizing SmartPLS 3 software. The results of this study show that while religious and intellectual intelligence have a large and favorable influence on educational fraud, emotional intelligence has no discernible effect. Spiritual intelligence has the power to impact college students' moral behavior in a way that highbrow intelligence and emotional intelligence do not. Academic fraud has a big impact on how pupils act morally. According to this analysis, students' ethical behavior with instructional fraud as an intervening variable is partially and significantly influenced by highbrow intelligence and non-secular intelligence; in contrast, students' ethical behavior without educational fraud as an intervening variable is not influenced by emotional intelligence.

Keywords: Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, Academic Fraud, Ethical Behavior of Students

Abstrak

Studi ini bertujuan untuk menyelidiki bagaimana perilaku etis siswa dipengaruhi oleh tingkat kecerdasan intelektual, emosional, dan spiritual mereka, dengan penipuan pendidikan berfungsi sebagai faktor moderasi. Untuk mengumpulkan data primer penelitian ini, 232 mahasiswa akuntansi dari 64 perguruan tinggi di Indonesia diberikan kuesioner. Metode analisis informasi yang digunakan dalam penelitian ini adalah partial least squares (PLS) dengan model persamaan struktural (SEM) menggunakan perangkat lunak SmartPLS 3. Hasil penelitian ini menunjukkan bahwa sementara kecerdasan agama dan intelektual memiliki pengaruh yang besar dan menguntungkan pada penipuan pendidikan, kecerdasan emosional tidak memiliki pengaruh yang terlihat. Kecerdasan spiritual memiliki kekuatan untuk memengaruhi perilaku moral mahasiswa dengan cara yang tidak dimiliki kecerdasan intelektual dan kecerdasan emosional. Penipuan akademik memiliki dampak besar pada bagaimana siswa bertindak secara moral. Menurut analisis ini, perilaku etis siswa dengan kecurangan instruksional sebagai variabel intervening secara parsial dan signifikan dipengaruhi oleh kecerdasan intelektual dan kecerdasan non-sekuler; sebaliknya, perilaku etis siswa tanpa kecurangan pendidikan sebagai variabel intervening tidak dipengaruhi oleh kecerdasan emosional.

Kata Kunci: Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, Fraud Akademik, Sikap Etis Mahasiswa

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Received 10 February 2023, Accepted 16 February 2023, Published 16 February 2023

INTRODUCTION

The rapid progress of science and technology demands the development of various sectors, including the accounting profession in Indonesia. The accountant is responsible for the entity's

financial statements and producing accounting information to represent alternative business decisions. Financial reports are also a form of entity management accountability to various related parties. Issues in the accounting profession are an important concern with many phenomena that do not pay attention to ethics or the professional code of ethics for the benefit of certain parties, such as the corruption case of the former director general of Dukcapil of the Ministry of Home Affairs for the e-KTP case (Suprayogi, 2017), the case of inflating Toshiba Corp profits in 2015 worth IDR 151.8 billion (Said & Rahmawati, 2018), PT. WAE for the 2015 and 2016 fiscal years involving three former employees of the Foreign Investment Tax Service Office (KPP PMA) (Ramadhan, 2020), as well as the PLN corruption case regarding the procurement of high speed diesel fuel (Taylor, 2019). This phenomenon is also known as fraud. In Indonesia, fraud is often associated with corruption, collusion, and nepotism, known as KKN (corruption, collusion, nepotism).

It can be seen from some of the phenomena above that various sectors are not spared from fraudulent practices, such as government, private institutions, and business entities or companies. According to the results of the 2019 survey (ACFE Indonesia Chapter, 2019), the institutions that suffer the most from fraud are the government, with a percentage of 48.5%, followed by state enterprises (BUMN) with 31.8%, private companies with 15.1%, non-profit organizations with 2.9%, and other sectors with 1.7%. Meanwhile, when viewed from the type of industry that suffered the most, namely the financial and banking industry, as much as 41.4%, government as much as 33.9%, the mining industry as much as 5.0%, the health industry as much as 4.2%, and the manufacturing industry as much as 4.2%, and 11.3% hurt other industries.

The ethical behavior of accountants is very necessary for provision in the world of work. The work environment requires us to act professionally and ethically to show commitment to our work (Ningsih & Simbolon, 2019). Professional and ethical attitudes must be instilled since the beginning of the learning process in tertiary institutions so that students are accustomed to having good attitudes and ethics and are not surprised when facing the real world of work. This is in line with research, which states that students can have ethical attitudes if learning is in accordance with applicable regulations and norms (Hariri, Pradana, & Rahman, 2018). In its implementation, students have challenges in terms of ethical attitudes, with students being able to commit fraud as an unethical act. Various attempts have been made to improve the ethical attitude of students with fraud prevention measures, namely efforts to eliminate or minimize the causes of fraud. Prevention of fraud in the education sector is quite a concern for tertiary institutions, with the issuance of various student code of ethics regulations so that students can act ethically followed by the imposition of sanctions according to what is stated in the university-level and faculty-level academic manuals and guidelines. According to the University of Lampung (2016), academic cheating is an act or method that is dishonest, fraudulent, and justifies any means to achieve good grades. Quite different from several other campuses, UIN Jakarta (2017), as a campus based on Islam, also includes religion-based regulations in the University Student Code of Ethics that the researcher summarizes, from the ethics

of behavior in general and dressing according to syar'i to not committing acts of fraud and forgery, cheating, or lying, also regarding the generally accepted Islamic code of ethics, to the act of avoiding corruption. Various academic sanctions will be imposed by each university if a student violates the code of ethics, from canceling course grades to one semester suspension and other sanctions stipulated by the university or faculty decree, including dismissal from the faculty or university. The professional code of ethics course taught is also expected to play a role in helping students behave ethically.

Fraud as an unethical act necessitates preventive measures, as unethical students will exhibit similar behavior in the workplace (Murdiansyah, Sudarma, & Nurkholis, 2017). This is reinforced by Dirdjosumarto (2016), who says that there is a high probability of students adopting academic fraud in the world of work later, so they need ethics education to have high integrity. An interesting phenomenon occurs in tertiary institutions that threatens the quality of education, namely the discovery of many fraudulent practices known as academic fraud. According to Catacutan (2019) and Bernardi, Banzhoff, Martino, & Savasta (2011), cheating activities, which are included in academic fraud, are still very common among students and pose a crisis of credibility. According to Murdiansyah et al. (2017), the practice of academic fraud occurs a lot in the world of education and is not something new.

According to Bicer (2020), individual attitude determines whether a person takes appropriate actions or not. Those who usually act ethically and honestly can commit fraud when under certain pressure. The knowledge of each student should be the basis for understanding and analyzing problems. However, in reality, academic and ethical abilities have not fully developed. Value orientation makes students make every effort to succeed in getting good grades, including taking unethical actions. In fact, students can maximize the intelligence that is in each of them. According to Nuraini (2017), intelligence affects the level of understanding of one's knowledge. There are many types of intelligence in humans, however, the researchers in this study paid particular attention to spiritual, emotional, and intellectual intelligence.

Previous research has shown that various factors influence student ethical behavior, namely individual intelligence. The research results of Risela (2017), Said & Rahmawati (2018), Agustini & Herawati (2013), Riasning, Datrini, & Putra (2017), and Nofianti (2011) demonstrate how student ethical attitudes are influenced by intellectual, emotional, and spiritual intelligence both separately and together. Meanwhile, in Christy, Soegiono, & Hapsari's (2019) study, only intellectual intelligence had an effect on student ethical attitudes, and in Fadli's (2014) study, only emotional intelligence had an effect on student ethical attitudes. These problems are interconnected, so this study is based on the requirement that students possess a combination of intelligence from the perspectives of intellectual intelligence, emotional intelligence, and spiritual intelligence in order to support moral learning attitudes and prepare students for the workplace. Gayatri & Wirawati (2019) stated that the intelligence possessed by students greatly influences the learning process. With the combination of

these three intelligences, students can maximize their potential so as to create a generation of quality prospective professional accountants.

Intellectual intelligence is the main concern and is very necessary for students to be able to design their frame of mind to think rationally. Students must be able to receive, store, and process information on learning materials. Everyone has a different thinking capacity. However, grades alone cannot guarantee that accounting graduates will be successful in the world of work; other skills like empathy, self-awareness, discipline, communication ethics, and others must be used to support them. It is emotional intelligence that will help sustain us so that we are not easily stressed when faced with unexpected conditions. Managing emotions is important because we need to know the feelings of ourselves and those around us so that we can empathize and put ourselves in the right position when interacting with others. Spiritual intelligence is no less important; it is mental in humans. Spiritual intelligence encourages students' desire to behave well and be positive in solving problems (Nuraini, 2017). When these three intelligences can be combined, students will carry out their roles as students well.

It is important to examine students' ethical attitudes and their relation to the tendency not to commit academic fraud, which can be reflected by tracing the type of student intelligence as an anticipatory step in mapping students' self-states to be able to form individuals with professional quality and integrity for future provision. Based on several previous studies and current issues, the researcher was inspired to examine these topics under the title "The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Ethical Attitudes of Students with Academic Fraud as Intervening."

METHOD

This study will evaluate the relationship between the independent variables namely, intellectual, emotional, and spiritual intelligence and the dependent variable, student ethical attitudes, as well as the mediating variable, academic fraud. It is a causality study with a quantitative methodology. Students from the Indonesian Accounting Study Program made up the population of this study. The sample used in this study is representative of current accounting students who met the requirements to have taken courses in business communication and professional ethics, or courses with a similar focus. A Likert scale with a 1–5 rating scale is used as the variable measurement scale in this investigation (strongly disagree, disagree, neutral, agree, and strongly agree). The item numbers for the variables in this study use positive statements. The FA variable item numbers 1, 3, 4, 5, 6, 7, 8, 9, 10, and 11 are excluded using negative statements so that the assessment treatment will be the best.

Partial least squares is the data analysis technique employed in this investigation (PLS). PLS as a method for data analysis using the computer program SmartPLS 3 The smartPLS program is superior in a number of aspects, including the ability to use small sample sizes and the fact that the

data need not be regularly distributed multivariate (indicators with category, ordinal, interval, and ratio scales can all be employed in the same model). PLS generates high-quality data and is not predicated heavily, claims Ghozali (2015). PLS employs a structural equation modeling (SEM) model based on components or variants. The goal of PLS, according to (Ghozali, 2015), is to assist researchers in making predictions. The latent variable is described by the formal model as an aggregate of its indicators that is linear.

RESULT AND DISCUSSION

Result

The statistical test results explain that the intellectual intelligence variable (IQ) has a minimum answer of 16 respondents and a maximum of 35, with a total of 6269, the standard deviation is 3.7468, with a mean of 27.0216. When respondents' responses to questions about intellectual intelligence (IQ) were averaged out, the standard deviation score showed a deviation of 3.7468, which is 27.0216. The variable emotional intelligence (EQ) has a minimum response of 23 respondents and a maximum of 45, for a total of 8446, the standard deviation was 4.66261, with an average of 36.4052. The average response from responders to questions regarding emotional intelligence (EQ) was 36.4052, and the standard deviation number shows a variation of 4.66261 from that average. A total of 11506 respondents completed the spiritual intelligence variable (SQ), with an average score of 49.5948 and a standard deviation of 5.79741. The minimum and highest respondent responses were 35 and 60, respectively. The average response from responders to claims regarding spiritual intelligence (SQ) is 49.5948, and the standard deviation figure shows a departure of 5.79741 from that average. Academic fraud variable (FA) has a minimum answer of 20 respondents and a maximum of 60, with a total of 11332, an average of 48.8448, and a standard deviation of 6.3921. The standard deviation value indicates a deviation of 6.3921 from the average value of respondents' answers to statements about academic fraud (FA), which is 48.8448. The student ethical attitude variable (SEM) has a minimum respondent answer of 31 and a maximum of 60, with a total of 12362, a mean of 53.2845 and a standard deviation of 5.98744. The average response value from respondents to questions regarding student ethical views (SEM), which is 53.2845, is shown by the standard deviation value as a deviation of 5.98744. The answers provided by the average respondent to the variables of intellectual intelligence (IQ), emotional intelligence (EQ), spiritual intelligence (SQ), academic fraud (FA), and student ethical attitudes (SEM) are similar, according to the findings of the descriptive statistical tests mentioned above.

Discussion

The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on Academic Fraud

The primary educational theory of nativism is utilized in this study, which holds that self-ability, which is innate in the form of self-intelligence, is a factor that determines how humans,

especially students, behave. The results of testing the direct influence hypothesis using the bootstrapping method show that the effect of intellectual intelligence (IQ) on academic fraud (FA) is -0.235 has a t-statistic value of 2.769, which is higher than the t-table value of 1.96, which means it has an influence and significance of 0.006 less than 0.05, which means the hypothesis (H1a1) is true. Intellectual intelligence has a significant influence on academic fraud. Students who have intelligence are smart, intelligent, and think based on science. Respondents in this study have applied the meaning of intelligence so that they can understand how academic fraud is present in their daily lives. Intellectual intelligence sees how humans capture data and facts around them and process them into useful information, directing the brain to something logical and rational when studying in college. This will lead to good results.

Daniel (2003) revealed in Gayatri & Wirawati (2018) that there are other factors besides cognitive intelligence that can affect people's success at work, namely emotional intelligence. The effect of emotional intelligence (EQ) on academic fraud (FA) in this study is -0.048, where the t-statistic value is 0.540 and the t-table value is 1.96, meaning it has no influence, and a significance of 0.589 is greater than 0.05, which means the hypothesis (H1a2) that emotional intelligence (EQ) has no effect on academic fraud is true. Although emotions have no significance in this study, they are still needed. Especially when studying or taking exams in accounting courses, if a person is often unstable in controlling his emotions, it can affect his understanding (Apriandi, 2015).

While the effect of spiritual intelligence (SQ) on academic fraud (FA) is 0.377, which is greater than the t-table value of 1.96 and has a statistical value of 3.535, indicating that it has an influence and significance of 0.000, less than 0.05, indicating that the hypothesis (H1a3) is supported. Academic fraud is significantly influenced by spiritual intelligence. Spiritual intelligence, as a counterweight to intellectual and emotional intelligence, exists to place the meaning of one's life in a broader and deeper context so that one's life is of a higher quality. This is in line with what the researchers put forward in the theoretical review: that spiritual intelligence leads to positive actions by students. Previous research used the dimensions of the Fraud Triangle, Fraud Diamond, or Fraud Pentagon to look at the factors that influence academic fraud. Pressure, rationalization, opportunities, and abilities are listed in the research conducted by Bidiman (2018), Fransiska and Utami (2019), and Murdiansyah et al. (2017). With this research, it enriches the references in the literature that a person's intelligence is also a factor that influences a person to commit academic fraud, which, for the sake of this study, refers explicitly to both intellectual intelligence and spiritual intelligence. In this hypothesis, intellectual and spiritual intelligence prove their influence on academic fraud. This supports one of the approaches put forward by Eckstein (2003) in Murdiansyah et al. (2017) to combat academic fraud, namely education.

The Effect of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on Student Ethical Attitudes

Aspiring accountants, as prospective accountants, are expected to understand the Accountant

Professional Code of Ethics in order to become accountants who behave ethically. The values of honesty, fairness, competence, professionalism, confidentiality, and ethical conduct according to those stated by IAI et al. (2020), as well as the principles of fairness, ethics, honesty, social responsibility, and truth according to Belkaoui (1992) in Farhan (2012), can be more easily implemented in the world of work if applied since the educational period. Various studies have proven that students' ethical attitudes are influenced by various combinations of intelligence, but there are still some research results that vary from time to time. The results of testing the direct influence hypothesis using the bootstrapping method show that the effect of intellectual intelligence (IQ) on student ethical attitudes (SEM) is 0.083 with a t-statistic value of 1.281; this value is less than the t-table value of 1.96, indicating it has no influence, and a significance of 0.201 is higher than 0.05, indicating that the hypothesis (H2a1) that intellectual intelligence has no effect on students' ethical attitudes is true. The findings of this study are consistent with those of Fadli (2014), but not with those of Christie et al. (2019), Handayani (2016), Riasning et al. (2017), or Said and Rahmawati (2018).

While the effect of emotional intelligence (EQ) on student ethical attitudes (SEM) is this value, 0.091, has a t-statistic of 1.330, which is lower than the t-table of 1.96, meaning it has no influence, and a significance of 0.184 is greater than 0.05, which means the hypothesis (H2a2) that emotional intelligence (EQ) has no influence on student ethical attitudes is true. This study's findings agree with those of Christie et al (2019), but not with those of Fadli, 2014; Handayani, 2016; Riasning et al. (2017); or Said and Rahmawati (2018). The effect of spiritual intelligence (SQ) on student ethical attitudes (SEM) is 0.441 with a statistical value of 5.699; this value is greater than the t-table value of 1.96, which means that it has influence and significance at a value of 0.000, less than 0.05, which means the hypothesis (H2a3) that spiritual intelligence influences the significance of student ethical attitudes is true. The research results are in line with research conducted by Handayani (2016), Riasning et al. (2017), Said and Rahmawati (2018), and not with research conducted by Christie et al. (2019) and Fadli (2014).

Education must be able to foster emotional intelligence, spiritual intelligence, and social intelligence in addition to intellectual intelligence so that students can develop into people who are not just knowledgeable but also able to behave (Fadli, 2014). People with strong spiritual intelligence are better equipped to make sense of life and grow their emotional and intellectual intelligence. In this hypothesis, only spiritual intelligence influences students' ethical attitudes. This sufficiently supports Agustian's statement (2007) that interpreting something positively will awaken the soul and enthusiasm within oneself, causing one not to sink and to do positive actions. It is hoped that the other two intelligences will still provide support because they cannot be separated within each student.

The Effect of Academic Fraud on Student Ethical Attitudes

Students who are accustomed to committing academic fraud will find it difficult to think rationally by relying on their own analytical skills. The results of testing the direct influence hypothesis using the bootstrapping method show that the effect of academic fraud (FA) on student

ethical attitudes is 0.204 with a statistical value of 3.273; this value is greater than 1.96, and a significance of 0.001 is less than 0.05, which means the hypothesis (H3) of academic fraud having a significant influence on student ethical attitudes is true. Students who understand well about academic fraud have avoided acting unethically, thus influencing them to have an ethical attitude to achieve success in college. Based on this source of theory and research, by not committing academic fraud, students also simultaneously uphold their ethical attitude. In general, establishing a student code of ethics in each university demonstrates that higher education institutions agree that students must maintain an ethical attitude from the start of their college careers. The code of ethics was created to serve as a rule of ethical action for group members, in this case students, which aims to maintain their reputation and public trust. However, the sanctions given for violating this ethical attitude have not all run smoothly. This needs to be a concern as one way to improve the quality of accounting students.

The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Ethical Attitudes of Students with Academic Fraud as Intervening Variables

The bootstrapping method was used to test the indirect effect hypothesis. The results indicate that the indirect effect of intellectual intelligence (IQ) on student ethical attitudes (SEM) with the mediation of academic fraud (FA) is -0.048 with a statistical value of 2.428; this value is greater than 1.96 and has a significance of 0.016, which is less than 0.05. This indicates that the hypothesis (H4a1) that intellectual intelligence has a significant influence on the ethical attitudes of students is correct. In this research, students have good intellectual intelligence so that they can achieve success with the intelligence they have that is in line with proper ethics. They are no longer influenced to commit unethical actions such as academic fraud.

The effect of Emotional Intelligence (EQ) on Student Ethical Attitudes (SEM) with the mediation of Academic Fraud (FA) is -0.010 with a statistical value of 0.519; this value is smaller than 1.96 and a significance of 0.604 is greater than 0.05, which means the hypothesis (H4a2) that Emotional Intelligence has no effect on Student Ethical Attitudes with Academic Fraud as an intervening variable is true. Finally, the effect of spiritual intelligence (SQ) on student ethical attitudes (SEM) with the mediation of academic fraud (FA) is 0.077 with a statistical value of 2.171; this value is greater than 1.96, and a significance of 0.030 is less than 0.05, it confirms the validity of the hypothesis (H4a3) that spiritual intelligence significantly affects students' ethical sentiments when academic fraud serves as an intervening variable. Spiritual intelligence is the deepest value compared to the other two intelligences, including good and positive self-quality values. With the influence of the H4A3 hypothesis, this research supports the statement that dishonesty to achieve the desired achievement tends to be carried out by someone who ignores spiritual values (Laksmi & Sujana, 2017). This is also in line with what has been stated in the theoretical review of the importance of spiritual responsibility to God the creator as well as parents: someone who has high spiritual intelligence will be more responsible during his college studies.

This intellectual intelligence, when used optimally, will support the learning process in tertiary institutions properly. In the mindset and conditioning of a situation, good emotional intelligence aids intellectual intelligence. Spiritual intelligence, as the deepest value compared to the other two intelligences, is a self-value that wants good and positive self-quality. Student ethical behavior will lead to a tendency for similar behavior in the world of work (Murdiansyah, Sudarma, & Nurkholis, 2017). The phenomenon of fraud as an unethical act requires preventive steps in this case, namely, training to increase students' intellectual, emotional, and spiritual intelligence. When these three intelligences can be combined, students will carry out their roles as students well.

CONCLUSION

The belief of this have a look at is the hypothesis (H1a1) on this have a look at, namely that highbrow intelligence in part has a huge have an impact on on educational fraud. The hypothesis (H1a2) in this have a look at is that emotional intelligence has no partial effect on educational fraud. The hypothesis (H1A3) in this observe is that non secular intelligence partially has a giant impact on academic fraud. The hypothesis (H2a1) in this study is that highbrow intelligence in part has no effect on pupil ethical attitudes. The findings of this look at are consistent with the ones of Fadli (2014), but not with those of Christie et al. (2019), Handayani (2016), Riasning et al. (2017), or said and Rahmawati (2018). The hypothesis (H2a2) in this take a look at is that emotional intelligence has no partial impact on pupil ethical attitudes. The findings of this have a look at are steady with the ones of Christie et al. (2019), however no longer with the ones of Fadli, 2014; Handayani, 2016; Riasning et al. (2017); or said and Rahmawati (2018). The speculation (H2A3) on this observe is that spiritual intelligence in part has a massive effect on student moral attitudes. The findings of this examine are steady with the ones of Handayani (2016), Riasning et al. (2017), stated and Rahmawati (2018), however now not with the ones of Christie et al. (2019) and Fadli (2014). Hypothesis (H3) in this observe is that educational fraud has a significant have an impact on on scholar moral attitudes. The speculation (H4a1) on this look at is that highbrow intelligence in part has a good sized have an effect on the moral attitudes of college students, with instructional fraud as an intervening variable. In this have a look at, the speculation (H4a2) is that emotional intelligence has no partial impact on college students' moral attitudes when educational fraud is gift as an intervening variable. The speculation (H4A3) in this study is that spiritual intelligence in part has a sizable impact on the moral attitudes of college students, with educational fraud as an intervening variable.

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