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The Influence of Religiosity, Gender, Emotional Intelligence, and Professional Ethics Education on the Integrity of the Accounting Profession

Nurul Hidayati

Abstract

This study aims to determine the influence of religiosity, gender, emotional intelligence, and professional ethics education on the integrity of the accounting profession. This study uses a quantitative method with primary data in the form of respondent answers with a total of 40 accounting student samples at the State University of Medan. The data collection method uses a questionnaire measured with a Likert scale and analyzed using multiple linear regression analysis methods. The data is processed using IBM SPSS software version 22. The results of the study indicate that (1) religiosity has a significant positive effect on the integrity of the accounting profession; (2) gender does not affect the integrity of the accounting profession; (3) emotional intelligence has a significant positive effect on the integrity of the accounting profession; (4) professional ethics education does not affect the integrity of the accounting profession.

Keywords: religiosity, gender, emotional intelligence, ethics education, integrity

Introduction

Rapid business growth has also pushed the role of accountants to become increasingly crucial. This is because financial reports prepared by accountants are the basis for shareholders, creditors, the government, and the public in making decisions. According to Ngumar (1997), the role of accountants will become increasingly vital along with the increasing growth of multinational companies. This condition presents many opportunities as well as challenges for the accounting profession in Indonesia to develop. Sari et al. (2020) added that pressure from stakeholders could trigger accountants to commit fraud.

Several cases involving accountants illustrate this challenge, such as the 2008 Lehman Brothers company, which allegedly hid a 50 billion-dollar loan by diverting it as an asset sale.

In addition, the IT company Satyam in India falsified revenues of up to 50 billion rupees in 2009. In Indonesia, there was the Jiwasraya case in 2019, which manipulated financial reports and invested in high-risk instruments, causing a loss of 32 trillion rupiah (source: www.finance.detik.com; www.idntimes.com). Similarly, PT Garuda Indonesia 2019 also manipulated its 2018 financial report by recording revenues so that the report would be a surplus (source: www.kompas.com).

Ethical violations in the accounting profession cause a decline in public trust in the profession. Cases involving ethical violations by accountants damage public trust and raise doubts about the credibility and integrity of accountants (Rustiana, 2006). If accountants understand and comply with professional ethics and carry out their duties according to applicable moral and ethical standards, such incidents will not occur (Kriswoyo et al., 2020). Wijayanti et al. (2017) stated that the low personal ethics of accountants is one of the causes of violations or deviations.

In response to this, professional accounting organizations have strengthened existing ethical rules. As expressed by Onumah et al. (2012), developed countries have formed institutions to improve and supervise accountant ethics, for example, the United States with the Public Company Accounting Oversight Board (PCAOB), France with the Law of Financial Security, and the United Kingdom with The Professional Oversight Board for Accounting (POBA). In Indonesia, improving ethical rules is also carried out through institutions such as the Indonesian Institute of Public Accountants (IAPI).

Companies are increasingly under pressure to improve their work culture by increasing gender, racial, and/or religious diversity among their employees. Previous research has examined the effects of diversity, such as gender and race, on business and economic behavior. Although there have been many studies on ethics, research on the effects of religiosity and religious beliefs on an accountant's attitudes, behaviors, and ethical decisions is scarce.

A manager's religiosity can influence decisions made in the workplace. Granger et al. (2014) found that religious values tend to be ignored when someone faces pressure at work or the law. Social norm theory also explains that intrinsic and extrinsic factors in a company are related to the importance of considering aspects of religiosity (Cialdini & Goldstein, 2004). Religiosity in a company, especially in the context of an environment based on faith values, has a significant impact on decisions, attitudes, and behavior (Sunstein, 1996).

Auditor performance is influenced by leadership style. If a leader does not have good leadership values, the organization or society he leads will experience irregularities. Therefore, leaders need to have positive values so that they can be role models for society (Monique & Nasution, 2020). In addition, a lack of emotional intelligence can reduce creativity and the ability to innovate and make it challenging to give and receive negative criticism, which can ultimately result in an inaccurate decision-making process. Mayhew et al., (2009) emphasized the

importance of providing ethics education to accountants at the college level because ethics education is believed to improve ethical behavior in the accounting profession. In addition, religious behavior and the level of individual religiosity also have a positive influence on their behavior in the business world (Mazereeuw et al., 2014). For example, in Islamic teachings, religious behavior is reflected through prayer, payment of zakat, mutual respect, honesty, and others. These principles are also taught in other religions that emphasize honesty and mutual respect.

Based on the results of previous research, the researcher is interested in conducting a deeper exploration of "The Influence of Religiosity, Gender, Emotional Intelligence, and Professional Ethics Education on the Integrity of the Accounting Profession".

Literature Review

Theory of Planned Behavior

The theory of planned behavior is a psychological theory that explains the relationship between attitudes and behavior. This theory suggests that intentions tend to predict the relationship between a person's attitudes and actions. Intention is considered a factor that drives individuals to act and shows the extent of effort made to achieve goals. According to Ajzen (1991), this theory focuses on three types of beliefs, namely normative beliefs, behavioral beliefs, and control beliefs (Handayani, 2018).

Integrity

Gea (2014) explains that self-integrity is a person's ability to withstand various pressures and avoid actions that only prioritize personal interests while ignoring the public interest. Integrity is also an indicator of a person's quality in assessing decisions taken as a basis for public trust. Individuals who have integrity are required to be honest, transparent, brave, and responsible for the actions taken (Sukriah, 2009). Given the frequent occurrence of accounting fraud in the government sector, individuals with high integrity are needed. Accounting fraud tends to occur in individuals who have low integrity. This is supported by research by Dewi (2017) and Lestari et al., (2017), who found that integrity has a significant negative influence on the tendency for accounting fraud to occur.

Religiosity

Religiosity is defined as belief in God accompanied by a commitment to follow principles considered to be established by God. Generally, religiosity has a strong moral attachment. Religiosity encourages humans to act under norms, religious teachings, decisions, behavior, and humanitarian ethics. Religiosity is divided into two types: Intrinsic Religiosity and Extrinsic Religiosity.

In the business world, intrinsic religiosity influences managerial behavior, while extrinsic religiosity provides a framework or context that influences managerial behavior. Intrinsic religiosity is often considered the primary purpose

of life, which is related to religious beliefs. Every individual has intrinsic religiosity that internalizes religious beliefs and values in everyday life.

Intrinsic religious practices and values have a significant impact on economic development. Social norms, cultural values, and behaviors can be transmitted through interactions within organized religious groups (Brammer, et al., 2007). Religious rituals such as attending social and religious ceremonies can strengthen the level of religiosity, social beliefs, and cultural values. Extended the study of intrinsic religiosity by examining the influence of religiosity on managerial decisions and found that firms in US countries with high intrinsic religiosity tend to be risk averse. A study by Minton (2015) also showed that religious individuals are more likely to behave well.

Extrinsic religiosity relates to religious values derived from cultural and social values, which include social norms and behaviors. Extrinsic religiosity motivates individuals to act religiously because of the social benefits obtained, such as attending religious studies or ta'lim assemblies to socialize and gain appreciation from others.

H1: Religiosity affects the integrity of the accounting profession.

Gender

Gender provides differences in terms of the level of moral consideration, especially in the decision-making process and the use of information when auditing client companies. Good decisions require sufficient information support. Men tend not to use all available information, so their decisions are less comprehensive and the results of their work are often less than optimal. In contrast, women are more careful in processing information, tend to use more complete data, re-evaluate, and do not give up easily (Darley & Smith, 1995). Women are also more efficient in accessing information and have a sharper memory for new information than men. They are more careful in processing information, so their decisions are often more appropriate. Audit quality is very important because high-quality audits will produce financial reports that can be relied on for decision-making. Research by Maulana (2019) shows that gender affects audit quality. Differences in nature and character between men and women affect the assessment of audit quality carried out by auditors. Based on the description and results of this study, the hypothesis proposed in this study is as follows.

H2: Gender affects the integrity of the accounting profession.

Emotional Intelligence

Emotional intelligence (EQ) is an individual's ability to recognize, understand, and manage their own emotions and the emotions of others. In the context of the accounting profession, EQ plays a crucial role in maintaining integrity. Accountants with high EQ can understand the emotional context underlying a business decision. This allows them to make more objective and balanced decisions, without being influenced by momentary pressure or emotion.

In stressful situations, such as when facing tight deadlines or difficult clients, accountants with high EQ can manage stress better. This allows them to stay focused on the task at hand and avoid mistakes caused by panic. Emotional intelligence allows accountants to put themselves in the client's shoes. This helps build strong, trusting relationships, which are essential in the accounting profession. Accountants with high EQ can communicate clearly and persuasively, both verbally and non-verbally. They can convey complex information in a way that is easy for the client to understand.

H3: Emotional intelligence affects the integrity of the accounting profession.

Professional Ethics Education

Ethics comes from the Greek word "ethical," which means moral values, customs, and traditions. Ethics is also defined as a collection of rules, norms, or guidelines that must be followed by a particular society, group, or profession. In the context of accounting ethics, this is closely related to the code of ethics for accountants issued by the IAI, because it includes values such as professional responsibility, public interest, integrity, objectivity, competence, prudence, confidentiality, professional behavior, and technical standards. Mayhew (2009) emphasized the importance of ethics education for accounting students in college because education is considered capable of improving ethics in accounting. In line with this, religious behavior and individual religiosity also have a positive impact on behavior in the business world (Mazereeuw et al., 2014). For example, in Islam, religious behavior is shown through prayer, paying zakat, mutual respect, honesty, and so on. Other religions also teach values such as honesty and mutual respect.

H4: Professional ethics education affects the integrity of the accounting profession.

Research methods

Types of research

This research is quantitative research that is intended to test the hypothesis based on the research framework and refers to past research. The method used in this research is the survey method.

Population, Sample, and Data Collection Techniques

In this study, the population to be used is students of the accounting study program, Faculty of Economics, State University of Medan. Sampling from the population must use a technique that is considered appropriate to the research. In this study, the sample selection used the *Purposive Sampling technique*, which is a sampling technique by determining the characteristics that must be met, namely students from the accounting department, Faculty of Economics, State University of Medan. The data collection method in this study is a questionnaire. In this study,

the questionnaire used refers to the research instrument conducted by (Adkins & Radke, 2004). The questionnaire uses a Likert scale calculation with a value of 1 as "strongly disagree" and 5 as "strongly agree". The questionnaire in this study was distributed via Google Forms.

Data analysis

Before analyzing the collected data, a research instrument test was first carried out, namely the validity and reliability test of the questionnaire. To test the hypothesis, the t-test (independent samples t-test) was used, where the hypothesis is accepted if the t-count value is greater than the t-table (1967) and rejected if the t-count value is less than the t-table (1967). The test in this study used a parametric statistical test. Arfan Ikhsan (2021) explains that there are two methods for testing significance. The two methods are parametric tests and nonparametric tests. This research model uses a parametric statistical test. A parametric statistical test is a test whose model stipulates certain conditions regarding the parameters of the population, which is the source of the research sample, observations are taken from a normally distributed population.

Results and Discussion

Reliability and Validity Test

Reliability Test

Reliability testing aims to measure the consistency and stability of the questionnaire. The following are the results of the reliability test of the research variables. An instrument can be said to be reliable if the Cronbach Alpha value is greater than 0.70. Based on these results, the reliability construct shows that Cronbach's Alpha value reaches 93.6%, which is by the criteria and can be considered reliable.

Table 1. Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
,936	20

Validity Test

A validity test is a test used to show the extent to which the measuring instrument is used to measure what is being measured. Ghazali (2009) stated that the validity test is used to measure whether or not a questionnaire is valid. The validity test aims to assess the validity of the research instrument. Significance testing is carried out by comparing the calculated r-value with the table r, using degrees of freedom ($df = n - 2$). With a sample size (n) of 40, df is obtained from $40 - 4 = 36$. At $df = 36$ and $\alpha = 0.05$, the table r value is 0.320 (based on the table r for a two-sided test). Based on the Cronbach's Alpha value in the item correlation

column which shows calculated $r >$ table r , it can be concluded that all of these constructs are valid.

Hypothesis Testing

Test of Determination Coefficient (R-Squared)

Table 2. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.899 ^a	.808	.786	.839

a. Predictors: (Constant), Professional_Ethical_Education, Religiosity, Gender, Emotional_Intelligence

From the display of the coefficient determination summary model above, it is known that the adjusted R² value is 78.6%. This shows that 78.6% of the integrity variable of the accounting profession can be explained by the variables of religiosity, gender, emotional intelligence, and professional ethics education. While the remaining 21.4% is explained by other causes outside the research model.

Partial Significance Test (t-Test)

The t-statistic test is used to assess the extent to which the independent variable influences the dependent variable individually. The t-test process is carried out by comparing the calculated t value with the critical value contained in the t table. If the calculated t value is greater than the t table, this indicates that the independent variable individually has a significant influence on the dependent variable.

Table 3. T-test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11,224	1,135		9,885	,000
RELIGIOSITY	,225	,076	,326	2,965	,005
GENDER	,120	,071	,186	1,704	,097
EMOTIONAL_INTELLIGENCE	,227	,072	,374	3,159	,003
PROFESSIONAL_ETHICS_EDUCATION	,103	,099	,149	1,043	,304

a. Dependent Variable: Integrity of Accounting Profession

Hypothesis 1 is to test the effect of religiosity on the integrity of the accounting profession. Based on the results of the hypothesis test, the regression coefficient value (β) of the religiosity variable is 0.225 with a t-value of 2.965 and significant at 0.000. This result is considered significant because the significance value is less than 0.05. So, the religiosity variable has a significant effect on the integrity of the accounting profession. Hypothesis 2 is to test the effect of gender on the integrity of the accounting profession. Based on the test results, the gender variable has a significance level of $0.097 > 0.05$ with a t-value of 1.704 and a regression coefficient of 0.120 so hypothesis 2 is rejected. So, gender does not have a significant effect on the integrity of the accounting profession. Hypothesis 3 is to test the effect of emotional intelligence on the integrity of the accounting profession. Based on the results of the hypothesis test, the regression coefficient value is 0.277 with a t-value of 3.159 and a significance of $0.003 < 0.05$ so hypothesis 3 is accepted. So, the emotional intelligence variable affects the integrity of the accounting profession. Hypothesis 4 tests the effect of professional ethics education on the integrity of the accounting profession. Based on the test results, the professional ethics education variable has a significance level of $0.304 > 0.05$ with a t value of 1.043 and a regression coefficient of 0.103 so hypothesis 4 is rejected. So, professional ethics education does not have a significant effect on the integrity of the accounting profession.

The Influence of Religiosity on the Integrity of the Accounting Profession

Based on the results of the regression analysis hypothesis test (H1), religiosity has a significant positive effect on the integrity of the accounting profession. Therefore, hypothesis H1 is accepted. The results of this study are not in line with the research of Handayani & Betavia (2022) which states that religiosity does not affect audit decision-making. However, the results of this study are in line with the research of Woodbine et al (2009) which states that religiosity affects audit decision-making. Various studies have expanded the study of intrinsic religiosity, including its influence on managerial decision-making. Minton et al., (2015) found that companies operating in the United States with higher levels of intrinsic religiosity tend to avoid risk. In addition, other studies have also shown that religious individuals tend to behave better.

The Influence of Gender on the Integrity of the Accounting Profession

Based on the results of the second hypothesis test (H2), gender does not have a significant effect on the integrity of the accounting profession. Therefore, hypothesis H2 is rejected. The results of this study are not in line with the research conducted by Putri et al. (2023) which states that gender has a partial effect on the ethical perception of accounting students. This study is also in line with the research of Ni Kadek (2020) which states that gender hurts audit quality. This means that there is no gender difference between men and women with differences in character and nature inherent in each individual not affecting the integrity of the accounting profession in carrying out their work. This means that men and women have the same opportunities in carrying out their responsibilities

and achievements as accountants. This means that both men and women have the same potential to become accountants with integrity.

The Influence of Emotional Intelligence on the Integrity of the Accounting Profession

Based on the results of the third hypothesis test (H3), emotional intelligence has a significant positive effect on the integrity of the accounting profession. So the H3 hypothesis is accepted. These results are not in line with the research of Johani et al. (2023) which states that emotional intelligence hurts auditor performance at the BPKPAD Bantul office. This means that the emotional intelligence hypothesis can have a positive effect on the integrity of the accounting profession. A professional accountant has emotional maturity in addition to intelligence because accountants who have emotional intelligence can identify feelings, and understand and control them deeply to support emotional growth (Aswir 2018).

The Influence of Professional Ethics Education on the Integrity of the Accounting Profession

Based on the results of the hypothesis test (H4), professional ethics education does not affect the integrity of the accounting profession, so the H4 hypothesis is rejected. The results of this study are not in line with and support the research conducted by Handayani & Betavia (2022) which states that there is a significant difference in the perception of ethics held by accounting students who have or are taking professional ethics education courses in accounting with students who have not taken professional ethics courses in accounting. So in this study, it can be concluded that students who have taken professional ethics courses in accounting are not more ethical than students who have never received professional ethics education in accounting. This study is in line with Hernanik & Putri (2018) which states that professional ethics does not have a significant effect on auditor performance.

Conclusion

Based on the results of this research and discussion of the research on the influence of religiosity, gender, emotional intelligence, and professional ethics education, several conclusions can be drawn as follows: (1) The results of the study confirm that religiosity has a very significant role in shaping the integrity of the accounting profession. Belief in God and the religious values that are embraced provide a strong moral foundation for individuals to behave honestly, fairly, and responsibly. This is in line with various previous studies that show a positive correlation between religiosity and ethical behavior. (2) The finding that gender does not significantly influence the integrity of the accounting profession shows that both men and women have the same potential to become accountants with integrity. This dispels the notion of gender stereotypes that often associate certain characteristics with a particular gender. (3) Emotional intelligence is an important factor in shaping the integrity of the accounting profession. The ability to manage emotions, understand the feelings of others, and make rational decisions in

complex situations is essential for an accountant. Individuals with high emotional intelligence tend to be better able to cope with pressure and temptation to act unethically. (4) The results of the study showed that professional ethics education did not have a significant influence on the integrity of the accounting profession indicating that formal education alone is not enough to form strong integrity. Other factors such as organizational culture, work experience, and social environment also play a very important role.

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