



## **Accounting Students' Ethical Perceptions of Creative Accounting: The Impact of Intellectual, Emotional, and Spiritual Intelligence**

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**Abstract**

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The increasing number of financial statement manipulation cases in various large companies indicates weakened integrity and ethics in accounting practices. This condition highlights the importance of developing ethical perceptions early in the education process, particularly for accounting students as future professional accountants. The purpose of this study is to analyze the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on accounting students' ethical perceptions regarding creative accounting practices. This research employs a quantitative approach with a survey method using a questionnaire. The study population consists of 170 accounting students from the 2020 cohort at STIE Pembangunan Tanjungpinang, with a sample of 63 respondents selected through purposive sampling. Data were analyzed using multiple linear regression with the JASP software. The results indicate that intellectual and spiritual intelligence have a significant effect on students' ethical perceptions, while emotional intelligence does not have a partial effect. Simultaneously, the three variables significantly influence ethical perceptions of creative accounting practices. These findings suggest that enhancing intellectual and spiritual intelligence can strengthen the professional ethics of future accountants. This study contributes to the development of accounting education grounded in ethical and spiritual values.

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### **INTRODUCTION**

An accountant must comply with financial reporting standards because financial statements play a crucial role in ensuring organizational transparency and accountability. However, in practice, many companies alter their financial data to gain favorable responses from certain stakeholders and to serve specific interests this phenomenon is known as creative accounting (Warno et al., 2022). Creative accounting has become one of the prominent phenomena of the 21st century and has gained increasing attention, especially after the global economic crisis and the rise of budget deficits, due to its significant role in preventing and detecting accounting manipulation practice (Abed et al., 2022). The widespread use of creative accounting across companies indicates that this practice is not new in the field of accounting.

Although creative accounting is often associated with professional creativity in presenting financial statements, the practice becomes unethical when it is used to mislead users of financial information (Ramenaric et al., 2018). This reflects a dilemma between innovation and honesty in reporting practices. Standards such as the Financial Accounting Standards Statement (PSAK) have

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been established to ensure that financial reports are prepared based on the principles of relevance, reliability, and fair presentation (Raditningsih et al., 2025). However, the flexibility in applying these standards is often exploited for short-term managerial interests (Alit, 2017). This situation raises serious questions about how ethical values are internalized by future accountants.

This phenomenon is also closely related to the Sustainable Development Goals (SDGs), particularly SDG 16 on Peace, Justice, and Strong Institutions, which emphasizes the importance of integrity, accountability, and transparency within institutions, including financial and accounting entities (Nations, 2023). This linkage underscores that the implementation of ethical accounting practices is not merely a professional requirement, but also part of a global effort to strengthen governance and public trust in economic institutions, ultimately supporting sustainable economic growth (Purwanti et al., 2025; Teh & Khan, 2024). Therefore, fostering ethical awareness among future accounting professionals becomes an essential aspect in realizing these sustainable development objectives.

Various global financial scandals such as Enron, WorldCom, and Wirecard have demonstrated the destructive impact of weak ethics and professionalism among accountants (Rashid, 2019; Siregar et al., 2024). When integrity in financial reporting is neglected, the consequences extend beyond financial losses to include the erosion of public trust in the accounting profession (Dajtnicka et al., 2025; McCoy et al., 2024). These cases highlight that reporting techniques initially perceived as professional flexibility can evolve into systemic manipulation if not accompanied by strong integrity and governance.

In the educational context, accounting students are future key actors in the preparation and oversight of financial statements. Therefore, understanding accounting students' ethical perceptions of creative accounting practices is essential, as they are prospective accountants, auditors, and financial managers who will determine the quality of financial reporting in the future. Various studies indicate that students' ethical perceptions of such practices remain diverse; most consider creative accounting to be an unethical act that is unacceptable from the perspectives of deontological ethics, utilitarian ethics, and ethical egoism (Arif et al., 2014). Meanwhile, other studies reveal that such ethical judgments may depend on organizational context, managerial intent, and individuals' levels of ethical knowledge (C. M. Putri et al., 2025; Sevi et al., 2021). These differing views on creative accounting practices motivate the authors to investigate what factors influence this variation in perception. Accounting students have a strong relevance to the issue being examined; therefore, the researcher uses accounting students as the study subjects. This inconsistency indicates a research gap that needs to be addressed, namely how individual psychological aspects such as intellectual, emotional, and spiritual intelligence influence ethical perceptions of creative accounting practices.

Several previous studies have shown that an individual's level of intelligence whether intellectual intelligence (IQ), emotional intelligence (EQ), or spiritual intelligence (SQ) plays an important role in shaping ethical behavior and perceptions, including among accounting students as future professionals in the financial sector (Fauziah et al., 2024; Kurniawan et al., 2023). Intellectual intelligence enables individuals to think logically and analytically when making decisions based on moral standards (Andreana & Putri, 2020), while emotional intelligence relates to the ability to understand and regulate emotions when facing ethical dilemmas (Adriani et al., 2020; Gray et al., 2023; Loliwe, 2021). Meanwhile, spiritual intelligence provides a foundation of values and personal integrity that guides individuals to act according to their conscience and universal moral principles (Ardilia, 2022; Pong & Fong, 2023; Rosdiana et al., 2025).

Although many studies have examined the relationship between multiple intelligences and accounting students' ethical perceptions, the findings remain varied. Several studies report a positive influence of IQ, EQ, and SQ on student ethics (Agustini, 2013; Andreana & Putri, 2020; Christy et al., 2019), while other research finds that the effect of one or more dimensions is insignificant or even contrary to expectations (Jumaidi et al., 2022; Kurniawan et al., 2023). This situation indicates a research gap: most studies examine these intelligences partially, and very few investigate all three dimensions simultaneously within an integrated model.

Based on these considerations, this study aims to fill the existing gap by analyzing the simultaneous influence of intellectual, emotional, and spiritual intelligence on accounting students' ethical perceptions of creative accounting practices. This research is expected to provide

theoretical contributions to the behavioral accounting literature as well as practical contributions as a basis for developing accounting ethics curricula that support the achievement of SDG 4 (Quality Education) and SDG 16 (Strong and Transparent Institutions).

## METHOD

This study employs a quantitative approach using a survey method with a Google Form-based questionnaire distributed to all accounting students of the 2020 cohort at STIE Pembangunan Tanjungpinang. The population of this research consists of all 170 students enrolled in the 2020 accounting cohort at STIE Pembangunan Tanjungpinang. Table 1 below presents the population of accounting students from the 2020 cohort.

**Table 1.** Population of 2020 Accounting Cohort Students

Study Program	Cohort	Class	Total
S-1 Accounting	2020	Morning	55
		Evening	25
		Night	90
Total Population			170

Source: Researcher (2023) and Documentation of STIE Pembangunan

The sample size was determined using the Slovin formula, resulting in 63 respondents as the research sample. To determine the number of samples used in this study, the researcher applied the Slovin formula. This formula is used when the total population is known with certainty, but the number of respondents selected as the sample must be adjusted to a specified level of precision or margin of error (Sugiyono, 2019). The sampling technique used was purposive sampling, in which respondents were selected based on specific criteria relevant to the research objectives. The Slovin formula used in this study is as follows:

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{170}{1 + 170(0,01)^2}$$

$$n = 62,962962963 = 63 \text{ respondents}$$

The research instrument was developed based on indicators that have been validated in previous studies. The variable of ethical perceptions of creative accounting practices was measured using 8 statement items adapted from Lan et al. (2015). The intellectual intelligence variable (X1) was measured using 6 statement items adapted from Ratnasari et al. (2020), the emotional intelligence variable (X2) using 10 statement items adapted from Y. S. Putri (2016), and the spiritual intelligence variable (X3) using 10 statement items adapted from (Said & Rahmawati, 2018).

To achieve the research objectives, the data were analyzed using multiple linear regression with the assistance of the JASP application. Prior to hypothesis testing, the data were first assessed through data quality tests (validity and reliability) and classical assumption tests (normality, multicollinearity, and heteroscedasticity). Subsequently, multiple linear regression analysis was conducted to examine the effect of each independent variable on the dependent variable, followed by hypothesis testing to evaluate the significance of the research model.

## RESULTS AND DISCUSSION

### Results

This study was conducted on students of the Accounting Study Program at STIE Pembangunan Tanjungpinang, of the 70 questionnaires distributed, 63 were deemed suitable for analysis after undergoing the processes of editing, coding, and data tabulation. Thus, the effective response rate in this study reached 90%. Based on the tabulation results, 19.05% of the

respondents were male, while 80.95% were female. This indicates that the majority of respondents in this study were female students.

Before conducting the regression analysis, a series of tests were performed to assess the quality and feasibility of the research data. These tests included validity and reliability assessments to ensure that the research instrument was appropriate for use, as well as classical assumption tests to confirm that the data met the requirements for regression analysis. The results of each test are presented as follows.

## Data Quality Test

### Validity Test

The validity test was conducted to ensure that each statement item in the questionnaire accurately measures the intended variable. Based on the test results, all items showed values of  $r_{calculated} > r_{tabel}$ , indicating that all statements are valid and appropriate to be used as research instruments. These results demonstrate that the questionnaire effectively represents the constructs being measured.

### Reliability Test

The reliability test was subsequently carried out to assess the consistency of the research instrument. Based on the results presented in Table 2, the Cronbach's Alpha values for each variable exceed the minimum threshold of 0.60. Therefore, it can be concluded that the research instrument is reliable, indicating that the questionnaire has good internal consistency in measuring the research variables.

**Table 2.** Reliability Test

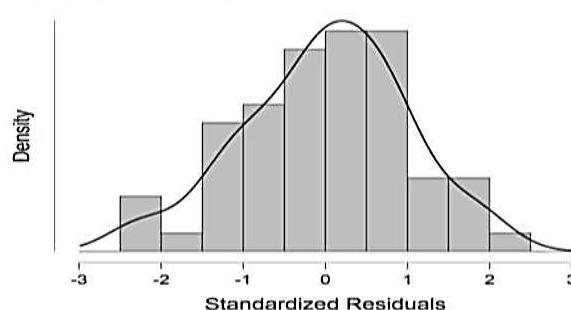
Variable	Alpha Calculated	Cronbach's Alpha	Conclusion
Intellectual Intelligence ( $X_1$ )	0,765	0,60	Reliable
Emotional Intelligence ( $X_2$ )	0,747	0,60	Reliable
Spiritual Intelligence ( $X_3$ )	0,830	0,60	Reliable
Creative Accounting Practice ( $Y$ )	0,788	0,60	Reliable

## Classical Assumption Test

### Normality Test

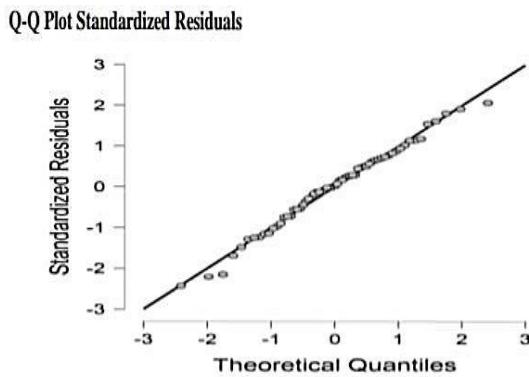
The normality test was conducted to ensure that the residuals in the regression model are normally distributed. Based on the normality test results using the histogram and the Normal Q-Q Plot in Figures 1 and 2, the histogram displays a bell-shaped curve. This indicates that the data are normally distributed. Therefore, it can be concluded that the regression model in this study meets the normality assumption and is suitable for further analysis.

*Standardized Residuals Histogram*



Sumber: Data olahan penelitian, JASP Ver. 0.16, (2023)

**Figure 1.** Histogram of the Normality Test



Sumber: Data olahan penelitian, JASP Ver. 0.16, (2023)

**Figure 2.** Q-Q Plot of the Normality Test

### *Multicollinearity Test*

The multicollinearity test aims to determine whether there is a high correlation among the independent variables in the model. Based on the test results, none of the Tolerance values were below 0.10, and no Variance Inflation Factor (VIF) values exceeded 10. These results indicate that multicollinearity is not present, meaning that all independent variables in this study can be used simultaneously to predict the dependent variable.

### *Heteroscedasticity Test*

The heteroscedasticity test was conducted to determine whether unequal variance of residuals occurs in the regression model. Based on the results, no specific pattern was identified in the scatterplot of the data points. Thus, it can be concluded that heteroscedasticity does not occur, and the regression model used in this study satisfies the homoscedasticity assumption.

### *Multiple Linear Regression Analysis*

After all classical assumptions were met, the analysis proceeded with multiple linear regression testing to determine the influence of the independent variables on the dependent variable, namely creative accounting practices. The results indicate that the regression coefficient for Intellectual Intelligence ( $X_1$ ) is positive, meaning that every one-unit increase in intellectual intelligence leads to an increase in creative accounting practices. Conversely, the regression coefficient for Emotional Intelligence ( $X_2$ ) is negative, suggesting that a one-unit increase in emotional intelligence actually reduces the level of creative accounting practices. Meanwhile, the regression coefficient for Spiritual Intelligence ( $X_3$ ) is also positive, indicating that higher spiritual intelligence contributes to an increase in creative accounting practices. Overall, these findings demonstrate that the three independent variables exhibit different directions of influence on creative accounting practices, which will be discussed further in the following section.

## **Discussion**

### *The Influence of Intellectual Intelligence on Accounting Students' Ethical Perceptions of Creative Accounting Practices*

The results of this study indicate that the intellectual intelligence variable partially influences creative accounting practices, as shown by the value of  $t_{hitung} = 1.987 > t_{tabel} = 1,671$  with a significance value of (Sig.)  $0.042 < 0.05$ . These findings demonstrate a significant effect of intellectual intelligence on creative accounting practices. This implies that the better the application of intellectual intelligence among STIE accounting students of the 2020 cohort, the greater their understanding of the ethical or unethical nature of creative accounting practices.

These findings are consistent with [Asri & I Made \(2018\)](#) who reported a positive influence of IQ on the ethical attitudes of accounting master's students. Similar results were also presented by [\(Said & Rahmawati, 2018\)](#), who found that a higher level of intellectual

intelligence contributes to improving accounting students' ability to assess and respond to ethical issues more rationally and objectively.

#### *The Influence of Emotional Intelligence on Accounting Students' Ethical Perceptions of Creative Accounting Practices*

The results of the study indicate that emotional intelligence has no significant effect on creative accounting practices, as shown by the t-value of  $-0.088 < t\text{-table}$  of 1.671 and a significance value (Sig.)  $0.930 > 0.05$ . These findings suggest that the emotional intelligence of accounting students is not yet optimal in influencing their ethical judgments regarding creative accounting practices. This condition may be attributed to students' limited ability to manage and regulate their emotions, where most respondents still demonstrate low emotional stability and fluctuating emotional reactions.

This finding is consistent with the study conducted by [Su'udiyah \(2017\)](#), which states that emotional intelligence does not affect the ethical behavior of accounting students in their everyday accounting practices. It also aligns with the results of [Puspawati et al. \(2018\)](#) who found that emotional intelligence does not have a significant impact on ethical judgments related to earnings management practices. In other words, an individual's emotional state does not directly influence their logical ability to evaluate the ethical dimensions of an action.

#### *The Influence of Spiritual Intelligence on Accounting Students' Ethical Perceptions of Creative Accounting Practices*

The results of the study show that spiritual intelligence partially influences creative accounting practices, as indicated by the t-value of  $1.763 > t\text{-table}$  of 1.671 and a significance value (Sig.) of  $0.008 < 0.05$ . This finding suggests that students with higher levels of spiritual intelligence tend to possess stronger self-awareness, a greater sense of care, and a higher level of fairness. These attributes contribute to the development of ethical perceptions and the avoidance of accounting practices that conflict with moral principles.

These results are consistent with the findings of [Susilowati et al. \(2020\)](#) who reported that spiritual intelligence has a positive influence on the ethical behavior of accounting students. Similar findings were also presented by [Sampewai et al. \(2022\)](#) and [Said & Rahmawati \(2018\)](#), indicating that the spiritual dimension plays an essential role in shaping students' ethical values, strengthening integrity, and reducing tendencies toward manipulative behavior in financial reporting. Thus, spiritual intelligence can be viewed as an internal factor that contributes to the development of ethical behavior and the professionalism of future accountants.

#### *The Influence of Intellectual Intelligence, Emotional Intelligence and Spiritual Intelligence on Accounting Students' Ethical Perceptions Regarding Creative Accounting Practices*

Based on the results of the study, it was found that the calculated  $F_{value}$   $2.892 > F_{table}$  2,390 and the significance value (Sig.)  $0.043 < 0.05$ . Therefore,  $H_0$  is rejected and  $H_a$  is accepted. This indicates that intellectual intelligence, emotional intelligence, and spiritual intelligence jointly (simultaneously) have a significant influence on students' ethical perceptions of creative accounting practices.

Furthermore, based on the results of the coefficient of determination test for all variables, the Adjusted R Square value obtained is 0.582. This indicates that intellectual intelligence ( $X_1$ ), emotional intelligence ( $X_2$ ), and spiritual intelligence ( $X_3$ ) collectively explain 58.2% of the variation in creative accounting practices (Y), while the remaining 41.8% is influenced by other variables not examined in this study.

Therefore, the findings of this study indicate that intellectual, emotional, and spiritual intelligence simultaneously have a significant effect on creative accounting practices, in line with previous studies that emphasize the importance of these three dimensions of intelligence in shaping individuals' ethical behavior. [Andreana & Putri \(2020\)](#) found that the combination of IQ, EQ, and SQ jointly contributes to auditors' ethical behavior, in which intellectual intelligence supports logical analysis of ethical dilemmas, emotional intelligence strengthens self-control, and spiritual intelligence serves as a moral foundation. Similar findings were reported by who showed that EQ and SQ simultaneously influence the ethical behavior of accounting students, suggesting

that affective and spiritual capabilities reinforce ethical decision-making alongside cognitive ability. [Kurniawan et al. \(2023\)](#) also confirmed that IQ, EQ, and SQ collectively have a significant influence on understanding and implementing the accountant's code of ethics. Meanwhile, [Susilowati et al. \(2020\)](#) emphasized that spiritual intelligence specifically acts as a moral regulator against unethical behavior, including tendencies toward deviant creative accounting practices.

Thus, the results of this study not only support previous findings but also extend the understanding that the combination of these three forms of intelligence collectively helps suppress manipulative tendencies in accounting practices, as individuals with a balanced level of IQ, EQ, and SQ tend to possess stronger ethical sensitivity and higher professional integrity.

## CONCLUSION

Based on the results of the partial test (t-test), it is evident that the intellectual intelligence variable (X1) has a significant effect on creative accounting practices. This is indicated by the  $t_{value}$  of 1,987 which is greater than the  $t_{table}$  value of 1,671, with a significance level of  $0,042 < 0,05$ . Thus, it can be concluded that intellectual intelligence has a positive influence on creative accounting practices. Conversely, the emotional intelligence variable (X2) does not show a significant effect on creative accounting practices, as indicated by the  $t_{value}$  of -0,088 which is smaller than the  $t_{table}$  value of 1,671 and a significance level of  $0,930 > 0,05$ . Meanwhile, the spiritual intelligence variable (X3) is proven to have a significant effect on creative accounting practices, with a  $t_{value}$  of 1,763 that is greater than the  $t_{table}$  1,671 and a significance level of  $0,008 < 0,05$ . Therefore, it can be concluded that intellectual intelligence and spiritual intelligence have a significant influence on creative accounting practices, whereas emotional intelligence does not have a partial effect on the creative accounting practice variable.

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