

ABSTRACT

Ethical issues are an important issue in the field of accounting in higher education, because the educational environment plays a role in shaping student behavior to become professionals. Accounting education, especially those related to ethics, also influences the formation of accountants' ethical behavior. This research aims to analyze the influence of the dimensions of fraud diamond, ethical sensitivity, emotional intelligence and spiritual intelligence on the ethical behavior of accounting students.

Respondents in this research were accounting students from Diponegoro University, Open University, Dian Nuswantoro University, Semarang University, and Semarang State University. Collecting questionnaire data using the Convenience Sampling method via Google Form. Data analysis in this study used multiple linear regression with the help of the SPSS program. The number of samples in this research was 251 accounting students.

The results of this research show that the influence of the fraud diamond dimension on the ethical behavior of accounting students is partial, namely that rationalization has a significant negative effect on the ethical behavior of accounting students, while pressure, opportunity and ability have no effect. Ethical Sensitivity has a significant positive effect on the ethical behavior of accounting students. Emotional Intelligence has a significant positive effect on the ethical behavior of accounting students. Spiritual Intelligence has a significant positive effect on the ethical behavior of accounting students.

Keywords: fraud diamond, ethical sensitivity, emotional intelligence, spiritual intelligence, ethical behavior of accounting students.