

ABSTRACT

The aim of this study was to obtain empirical evidence about the influence of emotional intelligence and intellectual intelligence to ethical behavior accounting students in financial reporting practices. It also obtain empirical evidence of how much influence Emotional Intelligence and Intellectual Intelligence on Ethical Conduct Accounting Students in financial statement reporting practices.

The sample in this study were taken using purposive sampling method of data collection with the criteria of the respondents had taken courses in Management Accounting, Auditing Accounting I and Practicum Accounting. This study uses SI Accounting student in Diponegoro University with a total population of 254 people. While samples taken sebanyak 80 respondents. The data obtained were then analyzed using descriptive statistical analysis of technical, test data quality, classic assumption test, and multiple linear analysis.

The results of this study indicate that emotional intelligence and intellectual positive effect on ethical behavior in the practice of accounting students reporting financial statements.

Keywords: emotional intelligence, intellectual, ethical behavior, accounting students