

# The Influence of Intellectual Intelligence, Emotional Inttelligence, and Spiritual Intelligence on Employee Ethical Behavior

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## ARTICLE INFO

### JEL Classification:

J20, J24, M54

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**Received:** 01-10-2023

**Revised:** 14-10-2023

**Accepted:** 28-10-2023

**Published:** 11-11-2023

### Keywords:

Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, Ethical Behavior.



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## ABSTRACT

The aim of this research is to empirically test the influence of intellectual intelligence, emotional intelligence and spiritual intelligence on the ethical behavior of employees of the Department of Industry and Trade of Pasuruan City. The approach used in this research is quantitative research. The population in this study were all Civil Servants (PNS) of the Pasuruan City Industry and Trade Service, totaling 66 people. The number of samples in the study was determined using a saturated sample, because the population was relatively small (less than 100). The research model used is multiple linear regression using program assistance IBM SPSS Statistics 25. The research results show that intellectual intelligence can partially improve ethical behavior. Emotional intelligence can partially improve ethical behavior. Spiritual intelligence can partially improve ethical behavior. Intellectual intelligence, emotional intelligence and spiritual intelligence can simultaneously improve ethical behavior. Spiritual intelligence is a dominant factor that can increase ethical behavior.

## 1. INTRODUCTION

In the context of Regional Apparatus Organizations (OPD), the relationship with the implementation of OPD managerial tasks and roles in regional governments is performance which is the result of the work process carried out by OPD managers in the form of achieving achievements from the agencies where they work to achieve organizational goals. In addition, OPD performance measurements are carried out to assess how well the OPD carries out the main tasks and functions delegated to it during a certain period. Measuring OPD performance is a form of vertical accountability, namely evaluating the performance of subordinates by their superiors and as a material for horizontal accountability of local governments, namely to the community for the trust given to them.

In Article 1 of PP Number 13 of 2019 concerning Reports and Evaluation of Regional Government Administration, it is stated that the performance of regional government

administration is the work result of an output that can be measured in the administration of government affairs in accordance with the authority's responsibilities within a predetermined time. The output and results of an activity or program are the result of the agency's work, as an effort to achieve the goals and objectives that have been set in accordance with the agency's main tasks and functions. In other words, agency performance is the extent to which activities/programs achieve budget use in each government agency within a certain time.

The Pasuruan City Department of Industry and Trade is a Regional Apparatus Organization (OPD) which is involved in optional matters, not mandatory matters relating to basic services, so it cannot measure Minimum Service Standards (SPM). Thus, for 2021-2026, the Pasuruan City Department of Industry and Trade has performance indicators and income realization as presented in Table 1. below.

**Table 1.** Performance Achievements of the Department of Industry and Trade  
Pasuruan City

No	Performance Indicators According to SKPD Duties and Functions	Realization of Achievements of the 20th year					Achievement Ratio in the 20th Year				
		2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
1	2	12	13	14	15	16	17	18	19	20	21
1	Contribution of the Industrial Sector to GRDP		22,07 %	20,36 %	20,04 %	20,12 %		104,9 %	96,44 %	94,79 %	95%
	Percentage of Industrial Sector Growth in GRDP	5,83 %					106,78 %				
	Percentage of GRDP Growth in Industrial Category										
2	Contribution of the Trade Sector to GRDP	27,91 %	28,72 %	28,70 %	29,46 %	29,37 %	99,74%	100,3 %	102,3 9%	104,9 8%	104,6 %
	Percentage of GRDP Growth in Trade Category										

Source: 2021-2016 Strategic Plan, Department of Industry and Trade, Pasuruan City

Achievement of SKPD Service Performance of the Department of Industry and Trade, in accordance with performance indicators according to the tasks and functions of SKPD, in the period 2021-2026 for industry coverage shows various levels of achievement. Nevertheless, the performance achieved by the Pasuruan City Department of Industry and Trade certainly cannot be separated from various criticisms from the public. Quoting a prologue from Daulay (2022), which said that "a critical review of the performance of the State Civil Apparatus (ASN) from Non-Governmental Organizations (NGOs) means that ASN must maintain its image.

Management of Civil Servants is regulated in Government Regulation number 11 of 2017, as amended by Government Regulation number 17 of 2020 which demands the

quality and performance of Civil Servants who are able to comprehensively explain the position, role, rights and obligations of Civil Servants. However, the performance achieved by the Pasuruan City Department of Industry and Trade cannot be separated from various criticisms from the public, considering that the public needs excellent service from ASN. Therefore, this research will focus on discussing ASN employees in realizing the values of integrity. Thus, this research will explore more deeply the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on the ethical behavior of Pasuruan City Industry and Trade Service Employees, filling existing knowledge gaps, providing new contributions, and providing benefits for the development of Civil Servant management as a whole. more effective and with integrity. The aim of this research in detail is to investigate the influence of intellectual intelligence, emotional intelligence and spiritual intelligence on the ethical behavior of Pasuruan City Industry and Trade Service Employees.

## **2. LITERATURE REVIEW**

### **1) Intellectual Intelligence**

Intellectual intelligence or Intelligence Quotient (IQ) is a qualification of human intelligence which is dominated by the ability to think rationally and logically. Approximately 80% of IQ is inherited from parents, while the rest is built at a very early age, namely the first 0-2 years of human life. In its nature, it is used as a predictor of individual success in the future. The implication is that a number of researches to determine tools (IQ tests) are designed as a ticket to enter the world of education as well as the world of work (Pasek, 2016).

### **2) Emotional Intelligence**

Emotional intelligence includes abilities that are different, but complementary to academic intelligence, namely pure cognitive abilities as measured by IQ. Even though your IQ is high, if your emotional intelligence is low it won't help much. Many people are intelligent, in the sense of being educated, but have lower emotional intelligence, but work under pressure as employees/subordinates of people whose IQ is lower but superior in emotional intelligence skills (Nggermanto, 2015).

### **3) Spiritual Intelligence**

Khavari (2000) states that spiritual intelligence is a faculty from our non-material dimensions. This is the uncut diamond we all have. We must recognize it for what it is, polish it until it shines with great determination and use it to attain eternal happiness. Like the other two forms of intelligence, spiritual intelligence can be increased and decreased. However, his willingness to improve seems limitless.

### **4) Ethical Behavior**

According to Government Regulation Number 42 of 2004, what is meant by a code of ethics (ethical behavior) is a guideline for the attitudes, behavior and actions of Civil Servants in carrying out their duties and in their daily life.

## **3. RESEARCH METHODS**

This research design uses a quantitative approach with verification methods. The research was conducted at the Department of Industry and Trade, Pasuruan City, East Java. The research subjects are employees of the Department, while the research objects include intellectual, emotional, spiritual intelligence and ethical behavior. Data collection was carried out through questionnaires with quantitative data and documentation for qualitative data. The analysis method used is multiple linear regression with the help of IBM SPSS Statistics 25.

The population of this study were all Civil Servants of the Department of Industry and Trade of Pasuruan City (66 people), with a sample of 66 people using a saturated sampling technique. Primary data was obtained from respondents through questionnaires, while secondary data came from articles, journals, related literature, and a general description of the research location.

In this research, the variables studied include intellectual, emotional, spiritual intelligence and ethical behavior. The data collection method uses a questionnaire with multiple choice structured questions, while the documentation method is used to obtain a general overview of the research location.

#### 4. RESULTS AND DISCUSSION

##### Research Results

##### Validity Test

Validity is the accuracy and accuracy of a measuring instrument in carrying out its measuring function. An instrument can be said to have high validity if the instrument carries out its measuring function, and provides measuring results according to the purpose of the measurement. Validity testing in this research uses correlation analysis product moment, by correlating the score of each item with the total score as the sum of the item scores. The validity testing criterion is If valuer  $t\text{-count} > r_{table}$  then the question item is valid and vice versa if the valuer  $t\text{-count} < r_{table}$  then the question item is invalid, or if the value Say. below 0.05 (Sig. < 0.05) then the question item is valid and vice versa if the value Say. above 0.05 (Sig. > 0.05) then the question item is invalid. The results of testing the validity of the instrument are presented below.

**Table 2.** Validity Test of the Intellectual Intelligence Variable (X1)

Variable	Indicator	Item	r-count	r-table	Say.	Is
<b>Intellectual Intelligence (X1)</b>	Problem solving ability (X1.1)	X1.1.1	0.908	0.2423	0.000	Valid
		X1.1.2	0.820	0.2423	0.000	Valid
		X1.1.3	0.910	0.2423	0.000	Valid
	Verbal intelligence (X1.2)	X1.2.1	0.907	0.2423	0.000	Valid
		X1.2.2	0.672	0.2423	0.000	Valid
		X1.2.3	0.898	0.2423	0.000	Valid
	Practical intelligence (X1.3)	X1.3.1	0.851	0.2423	0.000	Valid
		X1.3.2	0.804	0.2423	0.000	Valid
		X1.3.3	0.833	0.2423	0.000	Valid

Source: Processed data, 2023

From the table above it is known that the valuer count greater than r-table for all variable items. Likewise with value Say. All items are smaller than 0.05. It can be said that all items in the Intellectual Intelligence variable (X1) are valid.

**Table 3.** Validity Test of the Emotional Intelligence Variable (X2)

Variable	Indicator	Item	r-count	r-table	Say.	Is
<b>Emotional Intelligence (X2)</b>	Recognizing one's emotions (X2.1)	X2.1.1	0.776	0.2423	0.000	Valid
		X2.1.2	0.718	0.2423	0.000	Valid
	Managing emotions (X2.2)	X2.2.1	0.779	0.2423	0.000	Valid
		X2.2.2	0.693	0.2423	0.000	Valid
	Motivate yourself (X2.3)	X2.3.1	0.812	0.2423	0.000	Valid
		X2.3.2	0.766	0.2423	0.000	Valid
	Empty (X2.4)	X2.4.1	0.764	0.2423	0.000	Valid
		X2.4.2	0.771	0.2423	0.000	Valid
	Building relationships (X2.5)	X2.5.1	0.673	0.2423	0.000	Valid
		X2.5.2	0.749	0.2423	0.000	Valid

Source: Processed data, 2023

From the table above it is known that the valuer t-count greater than valuer t-table for all variable items. Likewise with value Say. All items are smaller than 0.05. It can be said that all items in the Emotional Intelligence variable (X2) are valid.

**Table 4.** Validity Test of the Spiritual Intelligence Variable (X3)

Variable	Indicator	Item	r-count	r-table	Say.	Is
<b>Spiritual Intelligence (X3)</b>	Be flexible (X3.1)	X3.1.1	0.674	0.2423	0.000	Valid
		X3.1.2	0.722	0.2423	0.000	Valid
		X3.1.3	0.847	0.2423	0.000	Valid
	Self-awareness (X3.2)	X3.2.1	0.881	0.2423	0.000	Valid
		X3.2.2	0.711	0.2423	0.000	Valid
		X3.2.3	0.560	0.2423	0.000	Valid
	Ability to face problems (X3.3)	X3.3.1	0.723	0.2423	0.000	Valid
		X3.3.2	0.735	0.2423	0.000	Valid
		X3.3.3	0.723	0.2423	0.000	Valid

Source: Processed data, 2023

From the table above it is known that the valuer t-count greater than valuer t-table for all variable items. Likewise with value Say. All items are smaller than 0.05. It can be said that all items in the Spiritual Intelligence variable (X3) are valid.

**Table 5.** Validity Test of Ethical Behavior Variables (Y)

Variable	Indicator	Item	r-count	r-table	Say.	Is
<b>Ethical Behavior (Y)</b>	Ethics in the state (Y1.1)	Y1.1.1	0.710	0.2423	0.000	Valid
		Y1.1.2	0.647	0.2423	0.000	Valid
	Ethics in organizations (Y1.2)	Y1.2.1	0.682	0.2423	0.000	Valid
		Y1.2.2	0.790	0.2423	0.000	Valid
	Ethics in society (Y1.3)	Y1.3.1	0.710	0.2423	0.000	Valid
		Y1.3.2	0.679	0.2423	0.000	Valid
	Ethics towards oneself (Y1.4)	Y1.4.1	0.803	0.2423	0.000	Valid
		Y1.4.2	0.769	0.2423	0.000	Valid
	Ethics towards fellow employees (Y1.5)	Y1.5.1	0.753	0.2423	0.000	Valid
		Y1.5.2	0.756	0.2423	0.000	Valid

Source: Processed data, 2023

From the table above it is known that the value  $t$ -count greater than value  $t$ -table for all variable items. Likewise with value  $Say$ . All items are smaller than 0.05. It can be said that all items in the Ethical Behavior (Y) variable are valid.

### Reliability Test

Reliability shows the extent to which measurement results remain consistent when measuring the same symptom twice or more. Reliability testing is carried out using a formula alpha cornbach with a real level of 5%. With the criteria if the reliability coefficient reaches 0.60 (Nurgiyantoro, 2009) then item is declared reliable. The results of the reliability test for each variable can be seen in the attachment. There is also another opinion, namely that it is carried out at a significance level of 0.05, meaning that the instrument can be said to be reliable if the alpha value is greater than 0.6 (Priyatno, 2008).

**Table 6.** Variable Reliability Test

Variable	Alpha	Information
Intellectual Intelligence (X1)	0.949	Reliable
Emotional Intelligence (X2)	0.912	Reliable
Spiritual Intelligence (X3)	0.888	Reliable
Ethical Behavior (Y)	0.897	Reliable

Source: Processed data, 2023

Instrument reliability testing was carried out on valid question items. The instrument is declared reliable if the reliability value obtained is greater than 0.6. The reliability test results presented in the table above show that the reliability coefficient value of the Intellectual Intelligence variable (X1) is 0.949, the reliability coefficient value of the Emotional Intelligence variable (X2) is 0.912, the reliability coefficient value of the Spiritual Intelligence variable (X3) is 0.888, and the coefficient value The reliability of the Ethical Behavior variable (Y) is 0.897, all of which are greater than 0.6 so that the instrument used is declared reliable.

### Data Normality Test

The data normality test is intended to show that the sample data comes from a normally distributed population. There are several techniques that can be used to test data normality, including: With histogram graphs, graphs normal P-P Plot, test chi-square, test Lilyfors, with Techniques Kolmogorov-Smirnov. The following are the results and discussion of the normality test for the regression structural equation:

**Table 7.** Normality Test Results

One - Sample Kolmogorov - Smirnov Test		
		Unstandardized Residual
N		66
Normal Parameters <sup>a,b</sup>	Mean	,000000
	Std. Deviation	3,33317166
Most Extreme Differences	Absolute	,098
	Positive	,098
	Negative	-,092
Test Statistic		,098
Asymp. Sig. (2-tailed)		,188 <sup>c</sup>

Source: Processed data (2023)

In Table 7, it can be concluded that the value Asymp. Sig. (2-tailed) equal to  $0.188 > \alpha = 0.05$ , meaning it is in accordance with decision making using the test Kolmogorov-Smirnov, the data in the regression structural equation has a normal distribution and meets the normality requirements in the regression model.

### Multicollinearity Test

The multicollinearity test shows that there is a linear relationship between the independent variables in the regression model. The results of the multicollinearity test in the regression model are presented in the following table:

**Table 8.** Multicollinearity Test Results

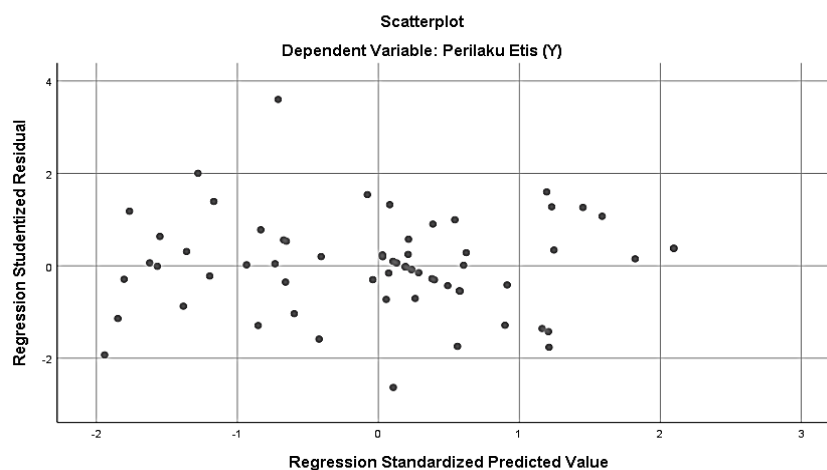
Model		Coefficients <sup>a</sup>	
		Tolerance	VIF
1	(Constant)		
	Intellectual Intelligence (X1)	0,347	2,885
	Emotional Intelligence (X2)	0,285	3,515
	Spiritual Intelligence (X3)	0,626	1,597

Source: Processed data, 2023

From the table above, the values are known Variance Inflation Factor (VIF) for the Intellectual Intelligence variable (X1) is 2.885, the VIF value for the Emotional Intelligence variable (X2) is 3.515, and the VIF value for the Spiritual Intelligence variable (X3) is 1.597. Thus value Variance Inflation Factor (VIF) for each independent variable is below the value of 10, meaning that in this regression model there are no symptoms of multicollinearity.

### Heteroscedasticity Test

According to Ghozali (2018), the heteroscedasticity test is used to test whether in a regression model there are differences in variance from one research study to another. Heteroscedasticity testing uses scatterplot graph. The following are the results and discussion of the heteroscedasticity test for the regression structural equation.



**Figure 1.** Heteroscedasticity Test Results  
Source: Processed data (2023)

In a good regression model, there is usually no heteroscedasticity. Through graphicsscatterplot It can be seen whether a regression model experiences heteroscedasticity or not. If there is a certain pattern in the graph, it indicates that heteroscedasticity has occurred. From Figure 1, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. So it can be concluded that heteroscedasticity does not occur in the regression structural equation.

### Multiple Linear Regression Analysis

The data analysis used in the research is multiple linear regression analysis. The results of multiple linear regression analysis are presented in the following table:

**Table 9.** Results of Multiple Linear Regression Analysis

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,314	3,195		1,663	0,101
Intellectual Intelligence (X1)	0,313	0,118	0,338	2,657	0,010
Emotional Intelligence (X2)	0,201	0,133	0,213	2,520	0,034
Spiritual Intelligence (X3)	0,429	0,105	0,386	4,079	0,000

a. Dependent Variable: Ethical Behavior (Y)

Source: Processed data, 2023

From the results of multiple linear regression analysis, the following regression equation is obtained:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \text{and}$$

$$Y = 5,314 + 0,313X_1 + 0,201X_2 + 0,429X_3 + \text{and}$$

From the multiple linear regression equation, it will be explained as follows:

The constant (a) is known to be 5.314, indicating that the value of the Ethical Behavior variable (Y) if it is not influenced by the independent variables consisting of Intellectual Intelligence (X1), Emotional Intelligence (X2), and Spiritual Intelligence (X3) is assumed to be equal to zero, then the Ethical Behavior variable (Y) is worth 5.314.

The regression coefficient for the Intellectual Intelligence variable (X1) is known to be 0.313, which shows the magnitude of the influence of the Intellectual Intelligence variable (X1) on Ethical Behavior (Y). The results of the regression coefficient mean that Intellectual Intelligence (X1) has an influence of 0.313 on Ethical Behavior (Y), where the influence is positive (in the same direction). This means that if it is assumed that the score for the Intellectual Intelligence variable (X1) increases by 1, it will cause Ethical Behavior (Y) to increase by 0.313 with the assumption that the other independent variables, namely the Emotional Intelligence (X2) and Spiritual Intelligence (X3) variables are constant. On the other hand, if it is assumed that the score for the Intellectual Intelligence variable (X1) decreases by 1, this will cause Ethical Behavior (Y) to decrease by 0.313 with the assumption that the other independent variables, namely the Emotional

Intelligence (X2) and Spiritual Intelligence (X3) variables, are constant. This reflects that the better the Intellectual Intelligence (X1) of employees at the Department of Industry and Trade of Pasuruan City, the better the Ethical Behavior (Y), and vice versa if the Intellectual Intelligence (X1) is low, it will cause Ethical Behavior (Y) decrease.

The regression coefficient for the Emotional Intelligence variable (X2) is known to be 0.201, which shows the magnitude of the influence of the Emotional Intelligence variable (X2) on Ethical Behavior (Y). The results of the regression coefficient mean that Emotional Intelligence (X2) has an influence of 0.201 on Ethical Behavior (Y), where the influence is positive (in the same direction). This means that if it is assumed that the score for the Emotional Intelligence variable (X2) increases by 1, it will cause Ethical Behavior (Y) to increase by 0.201 with the assumption that the other independent variables, namely the Intellectual Intelligence (X1) and Spiritual Intelligence (X3) variables, are constant. On the other hand, if it is assumed that the score for the Emotional Intelligence variable (X2) decreases by 1, this will cause Ethical Behavior (Y) to decrease by 0.201 with the assumption that the other independent variables, namely the Intellectual Intelligence (X1) and Spiritual Intelligence (X3) variables, are constant. This reflects that the better the Emotional Intelligence (X2) of employees at the Department of Industry and Trade of Pasuruan City, the better the Ethical Behavior (Y), and vice versa if the Emotional Intelligence (X2) is low, it will cause Ethical Behavior (Y) decrease.

The regression coefficient for the Spiritual Intelligence variable (X3) is known to be 0.429, which shows the magnitude of the influence of the Spiritual Intelligence variable (X3) on Ethical Behavior (Y). The results of the regression coefficient mean that Spiritual Intelligence (X3) has an influence of 0.429 on Ethical Behavior (Y), where the influence is positive (in the same direction). This means that if it is assumed that the score for the Spiritual Intelligence variable (X3) increases by 1, it will cause Ethical Behavior (Y) to increase by 0.429 with the assumption that the other independent variables, namely the Intellectual Intelligence (X1) and Emotional Intelligence (X2) variables are constant. On the other hand, if it is assumed that the score for the Spiritual Intelligence variable (X3) decreases by 1, it will cause Ethical Behavior (Y) to decrease by 0.429 with the assumption that the other independent variables, namely the Intellectual Intelligence (X1) and Emotional Intelligence (X2) variables are constant. This reflects that the better the Spiritual Intelligence (X3) of employees at the Department of Industry and Trade of Pasuruan City, the better the Ethical Behavior (Y), and vice versa if the Spiritual Intelligence (X3) is low, it will cause the Ethical Behavior (Y) to decrease.

## **Discussion**

### **The Influence of Intellectual Intelligence on Ethical Behavior**

From the results of the descriptive analysis, it is known that the overall average score for Intellectual Intelligence is 4.02, and based on the previous index value category, it is in the high category. These results show that the collection or totality of a person's ability to act with specific goals and think rationally, as well as deal with the environment effectively, is in the high category. Then, the overall average score for Ethical Behavior is 3.92, and based on the previous index value category, it is in the good category. These

results show that the attitudes, behavior and actions of Civil Servants in carrying out their duties and in daily life are in the good category.

From the results of the hypothesis test, it is known that intellectual intelligence is partially able to improve the ethical behavior of Pasuruan City Industry and Trade Service Employees. These results are in accordance with the results of previous research by Rozikin & Susilowati (2023), Novius & Lusiawati (2023), Wijaya & Sari (2019), Abdulet al. (2019), and Lestari (2020) that intellectual intelligence has a significant positive effect on ethical behavior.

In general, intellectual intelligence is a person's potential ability to learn something by using thinking tools. This intelligence can be measured in terms of a person's verbal and logical strength. Technically, intellectual intelligence was first discovered by Alfred Binet. According to Uno (2010) Intellectual intelligence is the ability to act purposefully, think rationally, and deal with the environment effectively. In general, it can be concluded that intelligence is a mental intelligence that involves rational thinking processes.

Approachtricomponent As stated by Azwar, one of the approaches is the cognitive component. In addition, the term cognitive in Cognitive Dissonance Theory refers to knowledge. In this case, knowledge is an indicator of a person's intellectual intelligence. The results of research conducted by Wiramiharja regarding intelligence are related to efforts to determine the magnitude of the influence of intelligence and willpower on work performance. He mentioned three indicators of intellectual intelligence which involve three cognitive domains, namely figurative abilities, verbal abilities and numerical abilities.

### **The Influence of Emotional Intelligence on Ethical Behavior**

From the results of the descriptive analysis, it is known that the overall average score for Emotional Intelligence is 3.96, and based on the previous index value category, it is in the high category. These results show that the ability to recognize one's own feelings and the feelings of others, the ability to motivate oneself, and the ability to manage emotions in oneself and in relationships with others are in the high category. Then, the overall average score for Ethical Behavior is 3.92, and based on the previous index value category, it is in the good category. These results show that the attitudes, behavior and actions of Civil Servants in carrying out their duties and in daily life are in the good category.

From the results of hypothesis testing, it is known that emotional intelligence is partially able to improve the ethical behavior of Pasuruan City Industry and Trade Service Employees. These results are in accordance with the results of previous research by Novius & Lusiawati (2023), Wijaya & Sari (2019), Abdulet al. (2019), Lestari (2020), and Lestari (2020) that emotional intelligence has a significant positive effect on ethical behavior.

Emotional intelligence is the ability to feel, understand and effectively apply emotional power and sensitivity as a source of human energy, information, connection and influence. Emotional intelligence requires a person to learn to acknowledge, respect one's own and other people's feelings and respond appropriately and apply emotional energy effectively in everyday life.

Goleman (2016) defines emotional intelligence as the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others.

In various studies, one of the factors that influences ethical accounting behavior is emotional intelligence. Dangmei & Singh (2017) found that emotional intelligence was able to increase students' ethical competence. In several other studies, emotional intelligence was able to influence ethical orientation (Pathak, Jaiswan and Patwardhan, 2013).

### **The Influence of Spiritual Intelligence on Ethical Behavior**

From the results of the descriptive analysis, it is known that the overall average score for Spiritual Intelligence is 3.78, and based on the previous index value category, it is in the high category. These results show that the intelligence to place behavior and life in a broader and richer context and meaning, the intelligence to judge that one's actions or way of life are more meaningful than others, is in the high category. Then, the overall average score for Ethical Behavior is 3.92, and based on the previous index value category, it is in the good category. These results show that the attitudes, behavior and actions of Civil Servants in carrying out their duties and in daily life are in the good category.

From the results of the hypothesis test, it is known that spiritual intelligence is partially able to improve the ethical behavior of Pasuruan City Industry and Trade Service Employees. These results are in accordance with the results of previous research by Rozikin & Susilowati (2023), Novius & Lusiawati (2023), Wijaya & Sari (2019), Lestari (2020), Lestari (2020), and Oktaviana (2022) that spiritual intelligence has a significant positive effect on ethical behavior.

Intelligence can be seen as a person's ability to understand the world, think rationally, and use resources effectively when faced with challenges. There are also those who argue that the definition of intelligence is the general human ability to carry out purposeful actions and think in a rational way. Apart from that, intelligence can also be interpreted as a personal ability to understand, innovate and provide solutions to problems in various situations. Spiritual Intelligence or Spiritual Quotient (SQ) according to Marsha Sinetar quoted by Sudirman Tebba, is inspired thinking. This intelligence is inspired by the drive and effectiveness, the existence or life of the Divine that unites us as part of it.

Spiritual intelligence is the intelligence to face and solve problems of meaning, values that place human behavior and life in a broader and richer context that allows a person to unite things that are intrapersonal, interpersonal, and bridge the gap between oneself and others (Zohar and Marshall, 2002 in Ika, 2011). Spiritual intelligence is intelligence that provides the ability to see the positive value in every problem and the wisdom to handle problems. Lucyanda and Endro (2012) stated that emotional intelligence influences ethical behavior. With emotional intelligence, a person can place their emotions in the right portion, sort out satisfaction, and regulate moods which will later influence a person's ethical attitude.

## **Practical Implications**

The importance of the human element in an organization is as the main driver of an organization and human resources in various demands of society and the times. The process of producing human resources must be supported by high intellectual intelligence, emotional intelligence and spiritual intelligence of employees so that they are able to control all their egos and desires and are able to understand other people or co-workers so as to create a dynamic work group atmosphere and carry out their duties well.

Human resources need to be managed professionally so that a balance can be achieved between employee needs and the company's demands and capabilities, so that when managed well and professionally it can produce high-quality and high-performance human resources. The process of producing human resources needs to be supported by high levels of intellectual intelligence, emotional intelligence and spiritual intelligence from employees so that they can be responsible in carrying out their duties.

It is hoped that good intellectual intelligence, emotional intelligence and spiritual intelligence possessed by employees can help employees carry out work tasks with good management so that good relationships can be established among employees and can produce maximum performance. Apart from the intellectual intelligence, emotional intelligence and spiritual intelligence approaches, an employee's ethical behavior also needs to be improved, to see the quality of the organization's employees in carrying out their work duties.

Professional employees in carrying out their duties in an organization will behave in accordance with the work standards that have been set in the organization. Ethical behavior can determine the quality of individuals (employees). Therefore, when employees behave ethically, it not only shows their own quality but can also help provide a positive image for the organization which can be shown to internal and external organizations in the form of services provided, so that when a service is good it will show good performance. from that organization.

The gameet al. (2013) stated that ethical behavior is doing what is fair and appropriate whether or not it is based on constitutional law and applicable regulations. According to Ludlumet al. (2013) stated that there are six ethical indicators to measure ethical behavior, which can be seen through whether employees engage in unethical behavior as follows: personal use, blaming, bribery, forgery, increasing expenses, and fraud.

## **5. CONCLUSION**

### **Conclusion**

Referring to the results of this research, the following conclusions can be drawn:

1. Intellectual intelligence can partially improve the ethical behavior of Pasuruan City Industry and Trade Service Employees.
2. Emotional intelligence can partially improve the ethical behavior of Pasuruan City Industry and Trade Service Employees.

3. Spiritual intelligence can partially improve the ethical behavior of Pasuruan City Industry and Trade Service Employees.
4. Intellectual intelligence, emotional intelligence and spiritual intelligence can simultaneously improve the ethical behavior of Pasuruan City Industry and Trade Service Employees.
5. Spiritual intelligence is the dominant factor that is able to improve the ethical behavior of Pasuruan City Industry and Trade Service Employees.

### **Suggestion**

Based on the results of the research and discussion as well as the conclusions that have been put forward, there are suggestions that can be given for consideration in improving the internal control system for PT credit sales. Sinarmas Distribution Nusantara as follows:

1. Maintenance or program upgrades need to be carried out to minimize the occurrence of errors. If the program runs smoothly without errors, manual inventory recording in Excel should be eliminated. This is because recording data repeatedly can waste human resources that could be used for other things.
2. Companies should continue to control the receipt and expenditure of merchandise inventory by matching supporting evidence for these transactions even though this procedure has been carried out properly by employees. This aims to ensure that internal control continues to run well.
3. Internal control must be further improved, especially in monitoring the activities of receiving and releasing goods in the warehouse. This is because high-value inventory is stored in the warehouse. This control can be carried out by establishing a procedure that every inventory expenditure or receipt transaction must be reported to the office within no more than 1 day.
4. Companies should provide training to employees to increase employee accuracy and performance.

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