

ABSTRACT

The research aims to test the influence of emotional intelligence (EQ), spiritual intelligence (SQ) and ethical organization culture toward the ethical behavior of accounting students in private universities in Yogyakarta. The population of this research was all accounting students in private universities in Yogyakarta. This research used purposive sampling method as many as 3 private universities with total respondent as many as 120 accounting students. The data collecting method was questionnaire. Data analyzing instrument was multiple regression with IBM statistics SPSS 22 for windows version.

Based on the analysis, it may concluded that (1) emotional intelligence gave significant and positif give influence toward ethical behavior of accounting students. (2) spiritual intelligence gave significant and positif influence toward the accounting students and (3) ethical organization culture did not gave significant toward accounting students.

Keyword: Emotional Intelligence, Spiritual Intelligence, ethical organization culture and The Ethical Behavior of Students.