

JURNAL AKUNTANSI

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THE RELATIONSHIP OF SPIRITUAL WELL-BEING AND ACCOUNTANT'S ETHICAL SENSITIVITY

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ABSTRACT

This study aims at determining the relationship of Spiritual Well-Being and the four dimensions of Spiritual Well-Being: Communal Well-Being, Personal Well-Being, Transcendental Well-Being, and Environmental Well-Being with Accountant's Ethical Sensitivity. Sample is 49 accounting students who are preparing thesis. The research design is a correlational research. Data is collected using questionnaires and analyzed using Spearman correlation. The results show that Spiritual Well-Being is not correlated with Accountant's Ethical Sensitivity. The correlation test of Spiritual Well-Being dimensions shows that Communal Well-Being, Personal Well-Being, and Transcendental Well-Being are positively correlated with Accountant's Ethical Sensitivity, whereas Environmental Well-Being is not correlated with Accountant's Ethical Sensitivity.

Keywords: *spiritual well-being, accountant's ethical sensitivity, accounting student*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui keterkaitan Kesehatan Spiritual dan keempat dimensi Kesehatan Spiritual: Kesehatan Komunal, Kesehatan Personal, Kesehatan Transendental, dan Kesehatan Lingkungan dengan tingkat Sensitivitas Etis Akuntan. Sampel sebanyak 49 mahasiswa akuntansi yang sedang menyusun skripsi. Desain penelitian adalah penelitian korelasional. Data dikumpulkan menggunakan kuesioner dan dianalisis menggunakan korelasi Spearman. Hasil penelitian menunjukkan bahwa Kesehatan Spiritual tidak berkorelasi dengan tingkat Sensitivitas Etis Akuntan. Pengujian korelasi dimensi-dimensi Kesehatan Spiritual menunjukkan bahwa Kesehatan Komunal, Kesehatan Personal, dan Kesehatan Transendental berkorelasi positif signifikan dengan tingkat Sensitivitas Etis Akuntan, sedangkan Kesehatan Lingkungan tidak berkorelasi dengan tingkat Sensitivitas Etis Akuntan.

Kata Kunci: kesehatan spiritual, sensitivitas etis akuntan, mahasiswa akuntansi

INTRODUCTION

Accountant profession plays an important role to produce qualified financial statements of an entity. The financial statements, as

a product of accounting, are required by various stakeholders as a basis for business/economic decision-making, whether at macro level (fiscal, economic, investment, etc.) or at micro/enterprise level (dividend policy, capital

structure, determination of bonuses, dismissal/ appointment of company directors, etc.). The financial statements are called qualified, if they meet two basic qualities: relevance and faithful representation (International Accounting Standard Board, 2018: 13). Relevance relates to the power of information dissemination as the basis for making decisions for its users. Faithful representation means that the information must be complete, neutral, and error free. Thus, the faithful representation of the financial statements is determined, among others, by the level of competence as well as the ethical attitude and behavior of the accountants, as the compiler and/or auditor of the financial statements.

Lately, the image of the accounting profession in the public eyes is degraded because of the involvement of the accountants in manipulating the financial statements conducted by the top leaders of the corporation. The involvement of a reputable public accounting firm such as Arthur Anderson, who manipulated the audit reports of Enron and WorldCom, was one of the increasing number of cases in which the accounting profession profited. It should be noted, however, that the manipulation of financial statements is only possible if the top management of a corporation gets the support of an accountant. That is why then the whole profession of accountant is bound by professional code of accountant ethics. Various cases of ethical violations by the accounting profession are also prevalent in Indonesia. The latest news on Kompas (<https://tirto.id/kasus-auditor-bpk-soal-korupsi-jasa-marga-segera-disidang-cDlo>) mentions the capture of auditors (accountants) of the Supreme Audit Agency (BPK) in a hand-catch operation by the Corruption Eradication Commission for allegedly receiving gratuities in relation to the audit of PT Jasa Marga, further

adds to the long list of accountants who violate the professional code of accountant ethics.

The rising and increasing corruption scandals, and the gratifications made by the district heads, mayors, bureaucratic officials, corporate leaders and accountants revealed by the Corruption Eradication Commission are evidence that the existence of various law enforcement agencies, rules and regulations, as well as punishment or external sanctions have not yet been enough to damp the unethical behavior of various stakeholders, including accountants. Ardana et al. (2017: 96) have said that external factors (eg. rules and regulation) need to be supported by the development of internal awareness (eg. the meaning and value of life, spiritual awareness/health, etc.) and ethical behavior.

Several previous studies (Agbim et al. 2013; Esfahani and Najafi 2015) have shown that there is a significant positive correlation between spiritual well-being/health with ethical attitudes and professional behavior. The results of this study imply that the higher the quality of one's spiritual well-being, the higher the person's ethical sensitivity. If this hypothesis is correct, the educational curriculum of accountant candidates should not only be emphasized on the mastery of accounting knowledge and skills alone, but also must be able to grow the ethical sensitivity of the accountant candidates, while the quality of spiritual well-being is one of the internal factors that contribute in improving ethical sensitivity of the accountant candidates.

Accounting students are prospective professional accountants in the future. To improve the image of the accounting profession, the introduction of the concept and method of developing spiritual health integrated in accounting courses, should be given early on,

since the candidates are still studying in college. In connection with this, Alleyne et al. (2013: 47) have examined the linkage of personal values (as one attribute of spiritual well-being), to the ethical behavior of students, by taking samples of undergraduate students at the Faculty of Social Sciences at Caribbean University. Their results reveal that personal values in the form of honesty and self-control values have a positive effect on students' ethical behavior.

This study will reexamine whether there is a positive relationship between spiritual Well-Being (SWB) with the Accountant's Ethical Sensitivity (AES) of accountant candidates. The difference with Alleyne et al. (2013) research is on the SWB and AES measurement models as well as on the research samples. The measurement model of SWB and AES in Alleyne et al. (2013) study used measurement model of Akaah and Lund (Alleyne et al., 2013: 53) whereas in this study the SWB measurement using Fisher model (2010: 105-121) and AES measurements using the Triki model (2011: 85-89). The research sample of Alleyne et al. (2013: 53) is undergraduate students at the Faculty of Social Sciences at Caribbean University, while the sample of this research is the candidates of accountant (final year students who are preparing thesis) in Undergraduate Accounting Program, Faculty of Economics Tarumanagara University, Jakarta.

THEORETICAL FRAMEWORK

Spirituality

Spirituality can mean many things, understood differently by different people. According to Fisher (2011: 18) there are twenty-four different meanings for the word "spirit",

but the general sense is a vital principle or something that enlivens. It deals with a higher moral quality, with some religious connotations, and a higher class of thought.

Spirituality and religion have a very close relationship, and the meanings of these two concepts overlap. Religion encompasses beliefs, doctrines, ethics, rituals, texts, and practices in dealing with a higher power either individually or through organized groups, whereas spirituality is concerned with experiences and feelings within which one enters within to seek meaning and purpose of life, and connectedness with the true self, family, others, society, nature, and sacred power (Austin et al., 2018: 1). As a concept that overlaps with religion, spirituality can be considered to have a religious and non-religious dimension in the search for meaning in life, whereas religion emphasizes trust, ritual, and values (Guilherme et al., 2016: 1). Therefore, it is possible for a person to have a spiritual nature even though it is not affiliated with a particular religious group (Hertz and Friedman, 2015: 16).

Spirituality is a very broad concept, multidimensional, and used in diverse contexts (Sharma and Sharma 2016; McGhee and Grant 2015; Jackson et al. 2016). Due to its broad, ambiguous, non-material nature and implied personal direct experience, it is not possible to lay the boundaries of "spirituality" with simple, concise and clear sentences. As Ferrer (2011: 3-4) points out, to understand spirituality can at least be viewed from three interrelated intrapersonal, interpersonal, and transpersonal developmental dimensions. Intrapersonal development involves the collaborative participation of all the attributes of humanity -body, vital energy, heart, mind, and consciousness- in growing spiritual phenomena. Interpersonal development is related to cooperative relationships among human beings

as peers in fostering a spirit of solidarity, mutual respect, and constructive competition. Transpersonal development is concerned with the dynamic interaction of humans with mysterious powers in understanding the world, the circumstances, practices and spiritual insights.

McGhee and Grant (2015: 13) also point out that the best way to understand spirituality is to view spirituality as a multivariate construct that unites four aspects: first, interconnectedness, a harmony of the true self with another, and the ultimate power; second, meaning, which gives the meaning of the universe and all its contents; third, the transcendence of peeling or overcoming the physical, psychological and environmental limits of the true self; fourth, the innerness, which is to grow and develop self-awareness to a wider spiritual unity. On the basis of the above explanation it can be concluded that spirituality is a broad, ambiguous, non-material, and multivariate. At least spirituality concerns three-dimensional processes: intrapersonal, interpersonal (transconnection), and transpersonal (transcendental awareness).

Fisher's Spiritual Well-Being Theory

Recognizing the variety of definitions related to spiritual intelligence, health or well-being, through an extensive and profound literature study, Fisher (2010: 107) tries to identify the same elements, or those that are common to all definitions he studies. Finally he states that the spiritual well-being is a dynamic condition which is indicated by the quality of one's harmonious relationship in four domains: communal well-being, personal well-being, transcendental well-being, and environmental well-being. Communal well-being expresses the quality and depth of the relationship between

the self with others, including love, justice, hope and obedience to humanity. Personal well-being reflects the quality of one's true self concerning meaning, purpose and values of life. Transcendental well-being concerns the quality of the self-relationship with something (force and power) that goes beyond human understanding. Something is often called: God, cosmic force, or transcendental reality, and the like. Environmental well-being is concerned with the quality of caring and interrelationship with the physical and biological world, including the sense of awe, and unity with the environment (nature).

The same thing is said by Ferrer (2011: 3-4) who said that to understand the health of spirituality can be viewed from three dimensions of mutually related conditions, namely: intrapersonal, interpersonal, and transpersonal. Intrapersonal can be analogous to the personal well-being domain, reflecting the collaborative participation of all humanitarian attributes; interpersonal can be analogous to the communal well-being domain associated with cooperative relationships among humans; and transpersonal can be analogous to the transcendental well-being and environmental well-being domains, which implies the dynamic interaction of humans with nature and mysterious powers. Fisher (2010: 108-109) has also developed a spiritual well-being measurement instrument that has passed the instrument test many times, either by himself or by other prominent researchers and proved that the instrument is quite valid and reliable. This study used Fisher instrument to measure the respondents spiritual well-being.

Accountant's Ethical Sensitivity

Ethics refers to positive attributes that are consistent with the norms prevailing in society

(Esfahani and Najafi, 2015: 180). Salehi et al. (2012: 3) says that ethics deals with the search for a good way underlying an action. Ethics are moral principles that govern one's behavior, or the execution of action (Azim and Ahmed, 2015: 7). Horomnea and Pascu (2012: 1) says: "Ethics concerns values, what is good and what is bad, and it is a dimension of human society". In a short and simple statement, ethics means doing the right thing (Othman et al., 2012: 13). By citing several definitions of ethics above, it can be concluded that ethics includes positive attributes in a person consistent with norms, values, and moral principles that are considered good or bad that regulate the behavior of a person in a certain community environment. The ethics of the accounting profession means the positive attributes attached to the accountant profession that are consistent with the expectations of the users of the financial statements.

As a profession, accountants have a responsibility to prioritize the public interest and maintain the image of the accounting profession. Therefore, in carrying out its profession, an accountant is bound by a code of ethics code of professional accountant (Chartered Accountants Regulatory Board, 2011: 1.2). Awareness about the importance of professional code of accountant's ethics should be given early on, since the candidates of accountants are still undergoing the process of accounting education. Strengthening the character in the form of the development of positive attributes will be much more effective if the professional accountants have been forged since they are still in the status of accounting students.

In the code of ethics of accounting profession there are five fundamental principles of professional ethics consisting of: integrity, objectivity, competence and prudence,

confidentiality, and professional behavior (Singh et al. 2014; Chartered Accountants Regulatory Board 2011). Integrity means being straightforward and honest in every business and professional relationship. Objectivity means not allowing bias, conflicts of interest, or undue influence from others that may exclude professional or business judgment. Competence and prudence is to maintain professional knowledge and expertise at the level required to ensure the client or employer will receive competent professional services. Confidentiality means respecting the confidentiality of information obtained from professional and business relationships by not disclosing such information to third parties without any clear and adequate authority, unless there is a legal or professional right or obligation to disclose it, and not to use such information for the personal benefit of professional accountants or third parties. Professional behavior is to comply with applicable laws and regulations and avoid any behavior that reduces the trust of stakeholders to the accounting profession.

Ethical decision making plays a very important role for the accounting profession, because the decision-making process will initiate action (Triki, 2011: 7). In regard to the ethical decision process, Bebeau et al. (1999: 22) say that morality or ethics in a decision process is built on the basis of four basic component processes, and each of the basic components is an independent constituent. The four basic components are: moral/ethical sensitivity, moral/ethical judgment, moral/ethical motivation, and moral/ethical character. Moral/ethical sensitivity deals with one's ability to recognize what is a moral/ethical issue in a given situation. A moral/ethical judgment is one's ability to reason why an action is taken. Moral/ethical motivation

or intention reflects a level of commitment in carrying out moral action and in accepting moral responsibility for the outcome of an action. Moral/ethical character reflect the degree of stamina (persistence) of a moral duty embodied in the form of courage, and the ability to overcome challenges and temptations.

Previous Research

Sauerwein (2017) examines the relevance of religiosity, spirituality in the workplace, and the ethical sensitivity of accountant practitioners. The results showed that there is a positive correlation between spirituality in the workplace and the ethical sensitivity of accountant practitioners.

Wardana and Mimba (2016) studied the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on the ethical attitude of students by taking samples of accounting students of Udayana University, Indonesia. The results showed that intellectual intelligence, emotional intelligence, and spiritual intelligence have positive effects on the ethical attitude of accounting students.

Alleyne et al. (2013) examine the linkage of personal values (as an element of spiritual health) to the perception of ethical behavior by taking a sample of undergraduate students at the Faculty of Social Sciences at Caribbean University. The results showed that personal values (honesty and intellectualism) have a significant effect on students' ethical behavior perception.

Kumar and Aradya (2017) examined the relationship between spiritual intelligence and employee ethical behavior by sampling employees of the Shobavana Institute of Engineering & Technology (IETS) campus, Mijar, India. The results showed that there is a

positive correlation between spiritual intelligence and employee ethical behavior.

Anwar and Gani (2015) examined the effect of spiritual intelligence on ethical behavior of employees in service industries and manufacturing companies in Malaysia. The results showed that spiritual intelligence plays an important role in developing employee ethical behavior.

Mooghali and Marvesti (2015) examined the relationship between spiritual intelligence and employee work ethics, by taking samples of employees in the asset management firm Shiraz, Iran. The results showed that there is a significant positive correlation between spiritual spirits and employee work ethics.

Fernando and Chowdhury (2010) examined the attributes of Spiritual Well-Being with Ethical Orientation of Decision, taking samples of public company executives in Australia. There are two ethical orientation of decision making namely Ideal Orientation of Decision and Relative Orientation of Decision. The results showed that there is a strong linkage of Spiritual Well-Being with Ideal Orientation of Decision, but to Spiritual Well-Being with Relative Orientation of Decision, there is also a linkage although the level of linkage is not significant enough.

Esfahani and Najafi (2015) examined the association of spiritual intelligence with professional ethics by taking samples of employees of public service companies in Tehran. The results showed that there is a significant positive correlation between spiritual intelligence and professional ethics.

Framework And Hypothesis Development

Spiritual Well-Being is a dynamic condition that is indicated by the degree of one's

harmonic relationship in the four dimensions: Communal Well-Being, Personal Well-Being, Transcendental Well-Being, and Environmental Well-Being. Ethics deals with awareness of the impact of a decision and actions taken on the other side. In an ethical or moral decision process there are four steps (basic components) that are independent, ie. ethical sensitivity, ethical judgment, ethical motivation, and ethical character. Ethical sensitivity, which is the first step in an ethical decision process, is concerned with the degree of sensitivity of a person's sense of recognizing what is a moral/ethical issue in a given situation. Sensitivity arises from clarity and awareness of identity, and the level of self-unity with nature, other creatures, and the creator. Thus there is a positive correlation between Spiritual Well-Being quality and all dimentions of Spiritual Well-Being with ethical sensitivity.

In the curriculum of Undergraduate Accounting Program, Faculty of Economics Tarumanagara University, students (the candidates of accountants) in addition to equipped with accounting knowledge, also given the discipline related to the development of spiritual health such as Religion, Professional Ethics, Cultural Science, Citizenship. Thus, accountant candidates are expected not only to have high competence in accounting but also to develop Spiritual Well-Being quality which in turn can sharpen the Accountant's Ethical Sensitivity. On the basis of the above reasoning, then developed an alternative hypothesis as follows:

- Ha1: There is a significant positive correlation between Spiritual Well-Being and Accountant's Ethical Sensitivity.
- Ha2: There is a significant positive correlation between Communal Well-Being and Accountant's Ethical Sensitivity.

Ha3: There is a significant positive correlation between Personal Well-Being and Accountant's Ethical Sensitivity.

Ha4: There is a significant positive correlation between Transcendental Well-Being and Accountant's Ethical Sensitivity.

Ha5: There is a significant positive correlation between Environmental Well-Being and Accountant's Ethical Sensitivity.

RESEARCH METHODS

Population And Sample

The population in this study is all accounting students who are preparing a thesis on the Faculty of Economics Tarumanagara University. This research data is obtained from direct questionnaires to accounting students. The sample is non random selected by convenience, with criteria: (1) accounting students who are preparing thesis; (2) willing to fill out and return the questionnaire form.

Variable Operationalization

The first variable of this research is Spiritual Well-Being which refers to Fisher's model of Spiritual Well-Being (2010). Spiritual Well-Being variable consists of four dimensions, and each dimension is measured by five questions, where the four dimensions are: Communal Well-Being, Personal Well-Being, Transcendental Well-Being, and Environmental Well-Being. All SWB's questionnaires use Likert scale with score 1 (strongly disagree) up to 5 (strongly agree). The second variable is Accountant's Ethical Sensitivity which refers to the Triki's measurement model (2011). Accountant's Ethical Sensitivity consists of five dimensions: Use of Firm Assets, Deception,

Bribery, Independence, and Ethical Dealing With Co-Workers. Use of Firm Assets measured with 4 questions, Deception with 3 questions, Bribery with 4 questions, Independence with 3 questions, and Ethical Dealing With Co-Workers with 3 questions. All items of questions are measured on a Likert scale with a score of 1 (strongly agreeable/very unethical) to 5 (strongly disagreeable/very ethical). The operationalization of this research variables are presented in Table 1.

Table 1. Operationalization of Variable Research

No.	Variable	Dimension	Items of Question	Scale	Source of Reference
1	AES	UA	UA1 s/d UA4	Interval	Triki (2011)
		DE	DE1 s/d DE3		
		BR	BR1 s/d BR4		
		IN	IN1 s/d IN3		
		WO	WO1 s/d WO3		
2	SWB	CW	CW1 s/d CW5	Interval	Fisher (2010)
		PW	PW1 s/d PW5		
		TW	TW1 s/d TW5		
		EW	EW1 s/d EW5		

Description: AES=Accountant's Ethical Sensitivity; UA=Use of Firm Assets; DE=Deception; BR=Bribery; IN=Independence; WO=Ethical Dealing With Co-Workers; SWB=Spiritual Well-Being; CW=Communal Well-Being; PW=Personal Well-Being; TW=Transcendental Well-Being; EW=Environmental Well-Being.

Test Of Instrument Reliability And Validity

Prior to testing the hypothesis, it is required to test the reliability and validity of the instrument. Validity test is to test the accuracy of measuring research instrument on the content and what is actually measured (Daito, 2007). Validity testing is done by correlating the total score of the questionnaire items with the total score. The instrument is said to be valid if the Corrected Item-Total Correlation is greater than the r-table (Daito, 2007). Reliability testing is a test of stability and consistency of respondents in answering matters relating to the constructs of questions which is a dimension of a variable and compiled in the form of questionnaires (Daito, 2007). Reliability testing is done by Cronbach's Alpha coefficient of reliability. If Cronbach's Alpha figures show numbers above 0.60, it means that research instruments can be considered reliable (Tavakol and Dennick, 2011).

Hypothesis Testing Technique

The hypothesis testing technique uses Pearson correlation analysis, if the data is normally distributed or Spearman's rho analysis, if the data is not normally distributed (Rebekic et al., 2015: 47). Therefore, the data normality test must be done before the correlation test is done. The research data is processed using Statistical Software Package of SPSS version 21.

RESEARCH RESULTS

Profile Of Research Subjects

The subject of this research is accounting students who are preparing thesis. The profile of this research can be seen in Table 2. The total number of accounting students who fill the questionnaire is as many as 49 people.

Table 2. Profile of Research Subjects

Subjek	Population	Sample	% Sample
Based on gender:			
Male	72	23	31.94%
Female	78	26	33.33%
Total	150	49	32.67%

The population in this study is all students of Undergraduate Accounting Program that has the right to arrange the final task (thesis) which in this research referred as the accountant's candidates. The total population is 150 persons, consisting of 72 male and 78 female. The sample size is 49 people consisting of 23 male or 31.94% of the male population and 26 female or 33.33% of the female population. The total sample is 49 people or 32.67% of the total population.

Testing Research Instruments

Testing of research instrument is done in the form of reliability and validity test, both to Spiritual Well-Being and Accountant's Ethical Sensitivity variables. Reliability testing uses Cronbach's Alpha, while testing the validity uses Corrected Item-Total Correlation. An instrument is considered reliable if Cronbach's Alpha value is above 0.60 while an instrument is valid if the Corrected Item-Total Correlation is above r-table. In this study, r-table is 0.2377 (df 49-2, 0.05).

Testing Of Spiritual Well-Being Instruments

Testing reliability of Spiritual Well-Being research instrument in the early stages can be seen in Table 3.

Table 3. Early Stage Reliability Testing of The Spiritual Well-Being

Cronbach's Alpha	N of Items
.826	20

The value of Cronbach's Alpha on 20 items of Spiritual Well-Being (SWB) questions of 0.826. This value is still above the tolerance limit of 0.60 so it can be stated that the SWB research instrument has been quite reliable in measuring the quality of SWB.

Testing the validity of SWB research instruments in the early stage can be seen in Table 4. From Table 4 it can be seen that there are four dimensions of SWB (with each dimension measured from five questions) so that there are 20 items of question. The value of r-result of each question item can be seen in the "Corrected Item-Total Correlation" column. There are 17 questions (CW1-CW5, PW1-PW5, TW1-TW5, EW2, and EW4) that have exceeded the value of r-table of 0.2377 so it can be declared as "valid", but there are still three questions (EW1, EW3, and EW5) where the r-resuts are still below 0.2377 so it can not be said "valid". It is necessary to test the SWB instrument in the second stage by disregarding the three questions (EW1, EW3, and EW5) in the test.

Table 4. Early Stage Validity Testing of The Spiritual Well-Being

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CW1	76.59	39.747	.319	.822
CW2	76.51	39.463	.318	.822
CW3	76.57	38.542	.522	.815
CW4	76.59	37.955	.429	.817
CW5	76.47	39.463	.301	.823
PW1	76.55	38.169	.473	.816
PW2	76.59	38.205	.497	.815
PW3	76.57	35.917	.624	.807
PW4	76.55	37.503	.575	.812
PW5	76.63	36.612	.542	.811
TW1	76.63	37.446	.397	.819
TW2	76.73	35.657	.587	.808
TW3	76.65	35.648	.616	.806
TW4	76.65	37.565	.391	.819
TW5	76.59	38.580	.347	.821
EW1	77.12	39.318	.152	.835
EW2	76.90	37.302	.437	.817
EW3	77.04	39.415	.147	.835
EW4	76.90	38.302	.359	.821
EW5	76.71	38.917	.220	.829

Testing SWB research instrument in the second stage, by disregarding EW1, EW3, and EW5 from the test can be seen in Table 5 and Table 6. Now in the second stage of reliability testing (Table 5), it can be seen that Cronbach's Alpha value is 0.855, higher than the initial one which is 0.826 so that although the reliability test results in the early stages are quite reliable, but in the second stage testing the reliability level becomes even better.

Table 5. Second Stage Reliability Testing of The Spiritual Well-Being

Cronbach's Alpha	N of Items
.855	17

Testing the validity level of SWB instrument in the second stage can be seen in Table 6.

Table 6. Second Stage Validity Testing of The Spiritual Well-Being

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CW1	65.33	32.974	.397	.850
CW2	65.24	32.647	.398	.850
CW3	65.31	32.092	.555	.845
CW4	65.33	31.266	.494	.846
CW5	65.20	32.874	.338	.852
PW1	65.29	31.667	.513	.845
PW2	65.33	32.099	.469	.847
PW3	65.31	30.009	.602	.840
PW4	65.29	31.583	.527	.845
PW5	65.37	30.237	.575	.841
TW1	65.37	30.946	.432	.849
TW2	65.47	29.463	.605	.840
TW3	65.39	29.326	.653	.837
TW4	65.39	30.826	.456	.848
TW5	65.33	31.891	.402	.850
EW2	65.63	31.779	.349	.854
EW4	65.63	32.737	.260	.857

From Table 6 it appears that all the r-result values of the questions in the "Corrected Item Total Correlation" column have exceeded the r-table value of 0.2377. This means that the SWB research instrument can be declared "valid".

Cronbach's Alpha value of 17 items of AES questions was 0.956. This value is well above the tolerance limit of 0.60 so it can be stated that the AES research instrument has been very reliable in measuring the quality of AES.

Testing Of Accountant's Ethical Sensitivity Instruments

The reliability testing of Accountant's Ethical Sensitivity (AES) research instruments can be seen in Table 7.

Table 7. Reliability Testing of The Accountant's Ethical Sensitivity

Cronbach's Alpha	N of Items
.956	17

Testing the validity of AES research instruments can be seen in Table 8. From Table 8 it can be seen that there are five dimensions of AES with each dimension measured from the items of questions (UA1-UA4, DE1-DE3, BR1-BR4, IN1-IN3, and WO1-WO3) so there are a total of 17 questions. The r-result value of each question item can be seen in the "Corrected Item-Total Correlation" column. It appears that the results of all 17 AES questions have exceeded the r-table value of 0.2377 so it can be stated that the AES measurement instrument has been "valid".

Descriptive Statistics

Descriptive statistics for Spiritual Well-Being (SWB) quality score can be seen in Table 9. There are four dimensions of SWB: Communal Well-Being (CW), Personal Well-Being (PW), Transcendental Well-Being (TW), and Environmental Well-Being (EW). Score for minimum CW is 3.20, maximum 5, average 4.17, and standard deviation is 0.361. A minimum

PW score of 3.00, a maximum of 5, an average of 4.13, and a standard deviation of 0.436. A minimum TW score of 2.60, a maximum of 5, an average of 4.06, and a standard deviation of 0.565. A minimum EW score of 2.50, a maximum of 5, an average of 3.82, and a standard deviation of 0.643. A minimum SWB total score of 3.13, a maximum of 5, an average of 4.04, and a standard deviation of 0.350.

Table 8. Validity Testing of The Accountant's Ethical Sensitivity

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
UA1	58.06	185.267	.743	.953
UA2	58.06	183.559	.718	.954
UA3	58.16	184.639	.700	.954
UA4	57.71	183.833	.760	.953
DE1	57.98	183.770	.849	.952
DE2	57.69	180.550	.861	.951
DE3	57.82	183.820	.824	.952
BR1	58.24	189.355	.673	.955
BR2	58.37	192.112	.558	.957
BR3	58.16	184.389	.822	.952
BR4	58.12	182.360	.850	.951
IN1	58.53	194.546	.570	.956
IN2	58.55	193.669	.611	.956
IN3	58.73	194.699	.619	.955
WO1	57.78	185.886	.779	.953
WO2	57.57	186.167	.746	.953
WO3	57.88	184.901	.771	.953

Descriptive statistics for Accountant's Ethical Sensitivity scores can be seen in Table 10.

Table 9. Descriptive Statistics of Spiritual Well-Being

	N	Minimum	Maximum	Mean	Std. Deviation
CW	49	3.20	5.00	4.17	.361
PW	49	3.00	5.00	4.13	.436
TW	49	2.60	5.00	4.06	.565
EW	49	2.50	5.00	3.82	.643
SWB	49	3.13	5.00	4.04	.350
Valid N (listwise)	49				

Descriptive statistics for Accountant's Ethical Sensitivity scores can be seen in Table 10.

Table 10. Descriptive Statistics of Accountant's Ethical Sensitivity

	N	Minimum	Maximum	Mean	Std. Deviation
UA	49	1.50	5.00	3.71	1.081
DE	49	1.00	5.00	3.88	1.079
BR	49	1.50	5.00	3.49	.976
IN	49	1.67	5.00	3.11	.743
WO	49	1.00	5.00	3.97	1.025
AES	49	1.53	5.00	3.63	.848
Valid N (listwise)	49				

There are five Accountant's Ethical Sensitivity (AES) dimensions: Use of Firm Assets (UA), Deception (DE), Bribery (BR), Independence (IN), and Ethical Dealing With Co-Workers (WO). A minimum UA score of 1.50, a maximum of 5, an average of 3.71, and a standard deviation of 1,081. The minimum DE score is 1.00, maximum 5, average 3.88, and standard deviation 1,079. The minimum score for BR is 1.50, maximum 5, average 3.48, and standard deviation is 0.976. Score for IN minimum 1.67, maximum 5, average 3.11, and standard deviation 0.743. The minimum WO score is 1.00, maximum 5, average 3.97, and standard deviation 1,025. AES minimum score of 1.53, maximum 5, average 3.63, and standard deviation 0.848.

Hypothesis Testing

Testing Of Data Normality

Before performing correlation test between Spiritual Well-Being (SWB) and Accountant's Ethical Sensitivity (AES) variables, the data normality test must be firstly done. If both variables are normally distributed, then the correlation test uses Pearson's correlation, but if one or both variables are not normally distributed, then the correlation test using Spearman's rho (Rebekic et al., 2015: 47). Testing of data normality can be seen in Table 11. Testing of data normality using One-Sample Kolmogorov-Smirnov Test.

Table 11. Testing Data Normality

		SWB	AES
N		49	49
Normal Parameters ^{a,b}	Mean	4.0449	3.6340
	Std. Deviation	.35030	.84834
	Most Extreme Differences	Absolute	.095
	Positive	.076	.084
	Negative	-.095	-.128
Test Statistic		.095	.128
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.044 ^c

Spiritual Well-Being variable data is not normal because the value of significance is 0.200, still above the criteria of 0.05, while the Accountant's Ethical Sensitivity variable data is normally distributed because the significance value of 0.044 is still below 0.05. However, since there is one variable (in this case Spiritual

Well-Being) that is not normally distributed, the correlation test used Spearman's rho model.

Correlation Test

The correlation test between Spiritual Well-Being (SWB) variable and its four dimensions (CW, PW, TW, and EW) against Accountant's Ethical Sensitivity (AES) variable can be seen in Table 12.

Table 12. Testing Correlations

		CW	PW	TW	EW	SWB	AES	
Spearman's rho	CW	Correlation Coefficient	1.000	.507**	.419**	.260	.669**	.290*
		Sig. (2-tailed)	.	.000	.003	.071	.000	.044
		N	49	49	49	49	49	49
	PW	Correlation Coefficient	.507**	1.000	.580**	.404**	.818**	.330*
		Sig. (2-tailed)	.000	.	.000	.004	.000	.020
		N	49	49	49	49	49	49
	TW	Correlation Coefficient	.419**	.580**	1.000	.041	.679**	.314*
		Sig. (2-tailed)	.003	.000	.	.782	.000	.028
		N	49	49	49	49	49	49
	EW	Correlation Coefficient	.260	.404**	.041	1.000	.621**	-.085
		Sig. (2-tailed)	.071	.004	.782	.	.000	.564
		N	49	49	49	49	49	49
	SWB	Correlation Coefficient	.669**	.818**	.679**	.621**	1.000	.225
		Sig. (2-tailed)	.000	.000	.000	.000	.	.120
		N	49	49	49	49	49	49
	AES	Correlation Coefficient	.290*	.330*	.314*	-.085	.225	1.000
		Sig. (2-tailed)	.044	.020	.028	.564	.120	.
		N	49	49	49	49	49	49

** . Correlation is significant at the 0.01 level (2-tailed). * . Correlation is significant at the 0.05 level (2-tailed).

There are five correlation hypotheses tested in this study, with a level of $\alpha = 0.05$. In determining the direction of correlation that is noticed is a positive sign (+) or negative sign (-).

In determining the strength of the relationships used reference as listed in Table 13.

Table 13. Strength Of Correlations

Size of R (Rho)	Interpretation
0.90-1.00	Very Strong/Very High
0.70-0.89	Strong /High
0.50-0.69	Moderate
0.30-0.49	Weak/Low
0.00-0.29	Very Weak/No Correlation

Source: Asuero, Sayogo and Gonzalez (2006: 47)

The test of the five hypothesis is described as follows:

1. Correlation of Spiritual Well-Being (SWB) with Accountant's Ethical Sensitivity (AES).
H01: rho SWB, AES = 0
Ha1: rho SWB, AES > 0

The value of rho SWB, AES is 0.225 with a significance of 0.120. If seen from the direction of correlation then there is a positive correlation between SWB with AES, while the rho number of 0.225 means that the degree of relationship between SWB with AES is very weak. The significance value of 0.120, which is greater than 0.05, indicates that Ha1: rho SWB, AES > 0 is rejected, which means that there is no correlation between SWB and AES.

2. Correlation of Communal Well-Being (CW) dimension with Accountant's Ethical Sensitivity (AES).
H02: rho CW, AES = 0
Ha2: rho CW, AES > 0

The value of rho CW, AES is 0.290 with a significance of 0.044. If seen from the direction of correlation then there is a positive correlation between CW with AES, while the rho number of 0.290 means that the degree of relationship between CW with

AES is very weak. The significance value of 0.044, which is smaller than 0.05, indicates that Ha2: rho CW, AES > 0 is accepted, which means that there is a significant positive correlation between CW and AES.

3. Correlation of Personal Well-Being (PW) dimension with Accountant's Ethical Sensitivity (AES).
H03: rho PW, AES = 0
Ha3: rho PW, AES > 0

The value of rho PW, AES is 0.330 with a significance of 0.020. If seen from the direction of correlation there is a positive correlation between PW with AES, while the rho number of 0.330 means that the degree of relationship between PW with AES is weak. The significance value of 0.02, which is smaller than 0.05, indicates that Ha3: rho PW, AES > 0 is accepted, which means that there is a significant positive correlation between PW and AES.

4. Correlation of Transcendental Well-Being (TW) dimension with Accountant's Ethical Sensitivity (AES).
H04: rho TW, AES = 0
Ha4: rho TW, AES > 0

The value of rho TW, AES is 0.314 with a significance of 0.028. If seen from the direction of correlation there is a positive

correlation between TW with AES, while the rho number of 0.314 means that the degree of relationship between TW with AES is weak. The significance value of 0.028, which is smaller than 0.05, indicates that Ha4: rho TW, AES > 0 is accepted, which means that there is a significant positive correlation between TW and AES.

5. Correlation of Environmental Well-Being (EW) dimension with the Accountant's Ethical Sensitivity (AES).

H05: rho EW, AES = 0

Ha5: rho EW, AES > 0

The value of rho EW, AES is -0.085 with significance of 0.564. If seen from the direction of correlation then there is a negative correlation between EW with AES, while the rho number of -0.085 means that the relationship between EW with AES is very weak or no correlation at all. The significance value of 0.564, which is greater than 0.05, indicates that Ha5: rho EW, AES > 0 is rejected, which means that there is no correlation between EW and AES.

DISCUSSION

In the discussion of correlation test results between the Spiritual Well-Being variable and the four dimensions of Spiritual Well-Being with the Accountant's Ethical Sensitivity variable of the accountant candidate, what to note are: (1) whether the measurement instrument is reliable and valid; (2) whether the data is normally distributed or not; (c) the direction of correlation; (d) the degree of correlation; and (e) the significance of the correlation test. From instrument testing, it is known that both instrument for Spiritual Well-Being and

Accountant's Ethical Sensitivity can be declared reliable. In testing the validity of the Accountant's Ethical Sensitivity instrument, the whole items on the Accountant's Ethical Sensitivity variable have been declared valid. However, in testing the validity of the Spiritual Well-Being instrument, which includes four dimensions and 20 questions, there are three questions in the EW dimension are invalid. By disregarding the three items of question (EW1, EW3, and EW5) in Spiritual Well-Being validity test of second stage, Spiritual Well-Being variable can already be declared valid. In the data normality test, Accountant's Ethical Sensitivity variable data is normally distributed, but Spiritual Well-Being variable data is not normally distributed. Therefore, subsequent correlation testing uses Spearman's rho model.

From the first hypothesis testing of the linkage of Spiritual Well-Being with Accountant's Ethical Sensitivity revealed that there is no relationship between Spiritual Well-Being and Accountant's Ethical Sensitivity. The results of this study are not in line with the results of Wardana and Mimba (2016) research, and the results of Alleyne et al. (2013) studies which reveal that spiritual well-being relates to ethical attitudes or perceptions of ethical behavior of accounting students. Many factors may cause differences in the results of this study with some previous studies, one of which is the use of different Spiritual Well-Being and Accountant's Ethical Sensitivity measurement instruments. Until now, there have been developed various measuring instruments of spiritual well-being and accountant ethics, but no standardized instruments have yet been developed.

In testing the second hypothesis concerning the relationship of the Communal Well-Being with Accountant's Ethical

Sensitivity and the third hypothesis concerning the relationship between the Personal Well-Being and the Accountant's Ethical Sensitivity, revealed that there are positive and significant relationship between Communal Well-Being and Personal Well-Being with Accountant's Ethical Sensitivity. This two dimensions of Spiritual Well-Being concerns self and social awareness while Accountant's Ethical Sensitivity stresses the importance of ethics rules of accountants to maintain the reputation of the profession as accountants because accountants work for the public good. Hence actions that harm society and disguise self-esteem as accountants, such as bribery, fraud, and misuse of company assets are not justified in the code of ethics of accountants. As far as is known, there has been no research on the relationship of Communal Well-Being and Personal Well-Being with Accountant's Ethical Sensitivity.

In testing the fourth hypothesis of Transcendental Well-Being linkage with Accountant's Ethical Sensitivity revealed that there is a positive and significant relationship between Transcendental Well-Being and Accountant's Ethical Sensitivity. The Transcendental Well-Being aspect involves a sense of unity with others and unlimited power (mystical power/God), whereas in Accountant's Ethical Sensitivity to build a noble accounting profession's image it is necessary to keep the awareness that working (running an accounting profession) is part of worship. An accountant is demanded honest, independent, and devoted himself fully to his profession.

In testing the fifth hypothesis of Environmental Well-Being linkage with Accountant's Ethical Sensitivity, it is revealed that there is no relationship between Environmental Well-Being and Accountant's Ethical Sensitivity.

It is interesting why the Environmental Well-Being dimension is not correlated with Accountant's Ethical Sensitivity. From a deeper investigation of the principles of accountant ethics further elaborated into the professional code of accountant's ethics, it is known that no article or statement requires accountants to care about issues of environmental damage. As a comparison, in the Financial Reporting Standard (FRS) applied in Malaysia, the need to disclose environmental issues is only an option, not an obligation (Jaffar et al., 2010: 13). So naturally, as the elaboration of the code of ethics of the accounting profession, in the instrument of measuring Accountant's Ethical Sensitivity Triki version (2011) there is no single item of questioning issue of environmental damage.

CONCLUSIONS AND SUGGESTIONS

Conclusion

First, Spiritual Well-Being is not related to Accountant's Ethical Sensitivity. The results of this study are not in line with the results of Wardana and Mimba (2016) and the results of Alleyne et al. (2013) studies which reveal that spiritual intelligence or well-being relates to ethical attitudes or perceptions of ethical behavior of accounting students. Many factors may cause differences in the results of this study with some previous ones, one of which is the use of different Spiritual Well-Being and Accountant's Ethical Sensitivity measurement instruments. Second, the Communal Well-Being and the Personal Well-Being are positively and significantly related to Accountant's Ethical Sensitivity. The Communal Well-Being and the Personal Well-Being dimensions concern the self and social aspect while Accountant's Ethical

Sensitivity emphasizes the importance of ethical rules of accountants to maintain the reputation of the profession as accountants because accountants work for the public good.

Third, Transcendental Well-Being is positively and significantly related to Accountant's Ethical Sensitivity. The Transcendental Well-Being aspect involves a sense of unity with others and unlimited power (mystical power/God), whereas in Accountant's Ethical Sensitivity to build a noble accounting profession's image, it is necessary to keep the awareness that working (running an accounting profession) is part of worship. Fourthly, the Environmental Well-Being is not related to Accountant's Ethical Sensitivity. From a deeper investigation of the principles of accountant ethics further elaborated into the professional code of accountant's ethics, it is known that no article or statement requires accountants to care about issues of environmental damage.

Suggestions

This study uses a very limited sample, and the use of Spiritual Well-Being and Accountant's Ethical Sensitivity research instruments that may not yet be standardized so that they can not be used to provide general conclusions. It is recommended that subsequent research use broader samples in different research sites, with different subject backgrounds, and try to develop and/or use other instruments in Spiritual Well-Being and Accountant's Ethical Sensitivity measurements. Today, environmental issues have become the attention of all parties,

then the accountant can no longer escape the responsibility for the environmental aspects. Therefore, it is time for the regulatory authority to formulate the ethical code of the accountant profession to include environmental issues in the guidelines of professional code of accountant ethics.

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PENUGASAN

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2. Drs. I Cenik Ardana, MM., Ak., CA
3. Sofia Prima Dewi, SE., M.Si., Ak., CA

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