

ABSTRACT

THE INFLUENCE OF EMOTIONAL INTELLIGENCE, INTELLECTUAL INTELLIGENCE AND SPIRITUAL INTELLIGENCE ON THE ETHICAL BEHAVIOR OF ACCOUNTING EMPLOYEES WITH WORK DISCIPLINE AS A MODERATING VARIABLE (Empirical Study of Bandar Lampung City OPD)

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The study aims to test how emotional intelligence, intellectual intelligence, and spiritual intelligence influence the ethical behavior of accountants with different work disciplines. The research method used is quantitative and descriptive. The sample selection technique is purposive sampling. The source of the data is sample primary data. The data collection method used is a questionnaire. Data analysis techniques used are double linear analysis and moderation regression analysis through the IBM SPSS 21 program. Research results show that emotional intelligence and intellectual intelligence have a negative and insignificant influence on ethical behavior. Spiritual intelligence has a positive and significant influence on ethical behavior.

Keywords — *Emotional Intelligence, Intellectual intelligence, and Ethical Behavior.*