

ABSTRAK

ANALISIS PENGARUH KECERDASAN EMOSIONAL TERHADAP SIKAP ETIS MAHASISWA AKUNTANSI Studi Kasus pada Mahasiswa Program Studi Akuntansi Jurusan Akuntansi Fakultas Ekonomi Universitas Sanata Dharma Yogyakarta

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Tujuan penelitian ini adalah untuk mengetahui pengaruh kecerdasan emosional terhadap sikap etis mahasiswa akuntansi. Komponen kecerdasan emosional menurut model Salovey dan Mayer (1990) yang diadaptasi oleh Goleman (1999) meliputi pengenalan diri, pengendalian diri, motivasi, empati, dan keterampilan sosial, kemudian sikap etis mahasiswa akuntansi diukur dari jawaban responden yang berkaitan dengan pelanggaran etika.

Teknik pengumpulan data menggunakan kuesioner dengan skala likert, yang diadopsi dari Trisniwati dan Suryaningsum (2003) serta Ekayani dan Putra (2003). Data yang diperoleh kemudian dianalisis dengan analisis regresi berganda menggunakan SPSS versi 12.

Hasil penelitian yang diperoleh adalah 1) Hasil Uji F diperoleh F hitung sebesar 4,189 dengan nilai probabilitas 0,002, berarti nilai probabilitas lebih kecil dari α maka H_{A1} tidak dapat ditolak atau disimpulkan kecerdasan emosional secara simultan berpengaruh terhadap sikap etis mahasiswa akuntansi. 2) Hasil Uji t diperoleh nilai probabilitas komponen kecerdasan emosional lebih besar dari α kecuali komponen empati yaitu sebesar 0,005 lebih kecil dari α . Ini berarti hanya empati yang berpengaruh terhadap sikap etis mahasiswa akuntansi. 3) R^2 yang diperoleh adalah sebesar 22,8% yang berarti sikap etis mahasiswa akuntansi mampu dijelaskan oleh variabel kecerdasan emosional sebesar 22,8%.

Kata Kunci : kecerdasan emosional dan sikap etis

ABSTRACT

THE ANALYSIS OF EMOTIONAL INTELLIGENCE INFLUENCE TOWARD ETHICAL ATTITUDES OF ACCOUNTING STUDENTS A Case Study at the students of Accounting Study Program, Accounting Department of Economics Faculty, Sanata Dharma University

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The purpose of this research was to know about the influence of emotional intelligence toward ethical attitudes of accounting students. The components of emotional intelligence according to Salovey and Mayer model (1990) which was adapted by Goleman(1999) consisted of self-awareness, self-control, motivation, empathy, and social skill, moreover the ethical attitudes of accounting students were measured from the respondents' answers which were related to ethic offenses.

The data gathering technique used questionnaire with likert scale which was adopted from Trisniwati and Suryaningsum (2003) as well as Ekayani and Putra (2003). The obtained data then were analyzed with multiple regression analysis using SPSS version 12.

The results of this research were 1) the result of F test was 4,189 with probability value was 0,002, it meant that the probability value was smaller than alpha, so that H_{A1} could not be rejected or it could be concluded that emotional intelligence simultaneously had significant effect on accounting students' ethical attitudes. 2) The result of t test showed that the probability values of emotional intelligence components were bigger than alpha except on empathy component that was 0,005 which was smaller than alpha. It meant that only empathy had significant effect on accounting students' ethical attitudes. 3) R^2 was 22,8% which meant that accounting students' ethical attitudes can be explained by emotional intelligence variable by 22,8%.

Keywords : emotional intelligence and ethical attitudes.