

The Effect Of Emotional Intelligence, Spiritual Intelligence, and Locus Of Control On The Tendency Of Accounting Fraud

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Abstract

This study aims to determine the effect of emotional intelligence, spiritual intelligence, and locus of control on the tendency of accounting fraud at the kenagarian office in Ranah Pesisir district and Lengayang district. The research method used is quantitative. The population in this study were the village staff in the Ranah Pesisir and Lengayang districts related to the preparation of financial reports, with a total sample of 38 respondents. The sampling method used in this study was total sampling or saturated sampling. The data was collected by distributing questionnaires which were distributed to the village staff in the districts of the coastal and lengayang domains. The analytical method used is SEM-PLS. The results of this study indicate that emotional intelligence has no significant effect on the tendency of accounting fraud in the districts of Ranah Pesisir and Lengayang, spiritual intelligence has a significant effect on the tendency of accounting fraud in the districts of Ranah Pesisir and Lengayang, and locus of control has a significant effect on the tendency of accounting fraud in the districts in Ranah Pesisir and Lengayang Districts.

Keywords: *Emotional Intelligence, Spiritual Intelligence, Locus Of Control, and Tendency Of Accounting Fraud*

INTRODUCTION

Financial reports are bookkeeping that is needed by a company that contains company financial data. In the preparation of financial statements in a company, fraud often occurs. The element that must exist in the company is human resources. Human resources is an element that has a big role in a company as a pioneer to achieve company goals. Success in the world of work is supported by knowledge skills, but also

supported by the ability to manage feelings. spiritual abilities and locus of control which show how we can interact with others and can avoid fraudulent acts (Rani et al., 2016).

Fraud is an act that is intentionally planned by an individual or group against financial statements which causes losses to the company and other people. Accounting fraud is an act that deliberately disappears an activity which causes negligence in the presentation of financial statements (Novrita, 2019).

Emotional intelligence is an action that a person has in order to be able to control his emotions towards other people, as well as actions to encourage himself and actions to control feelings well so that they can interact with each other. Controlling mood is one of the factors to form good social interactions. Someone can adjust and understand the mood of other people, so that will make it easier to adapt and interact socially with their environment (Gian, 2022).

Spiritual intelligence is an action that a person has in order to be able to adapt and interact with others which will result in differences between him and others. By handling and resolving issues of interests and values to see how humans behave in their lives which have a broader context. Spiritual intelligence is used to resolve issues of religious guidelines and values. This will lead humans to be able to get eternal happiness. Someone with deep spiritual intelligence will be able to implement religious teachings properly (akhdan, 2017)

Locus of control is a way to control a person for his beliefs about his behavior and success. Rotter 1966 was the first to introduce locus of control. Rotter explained, it all depends on how each person handles a problem and can control it. They also believe that what they have is the result of good deeds and interactions with other people in their environment (Gian, 2022).

Based on Neta's research showing that emotional intelligence has a negative and significant effect on accounting fraud tendencies (Putu et al, 2021), Nur's research shows that emotional intelligence has a significant influence on accounting fraud tendencies and is also supported by Putu's research which shows emotional intelligence has a negative effect and significant effect on accounting fraud tendencies. However, research conducted by Gian shows that emotional intelligence has no effect on accounting fraud tendencies. Based on Gian's research, it shows that spiritual intelligence has a negative and significant effect on accounting fraud tendencies , Neta's research also shows intelligence Spiritual intelligence has a negative and significant effect on the tendency of accounting fraud , and this is also supported by Mia's research which shows that spiritual intelligence has a negative and significant effect on the tendency of accounting fraud. However, Harun shows that spiritual intelligence has a positive and significant effect on detecting fraud. Based on Beni's research shows that locus of control has a positive effect on accounting fraud tendencies, Gusti's research also shows locus of control has a significant negative effect on accounting fraud tendencies, and is also supported by Mita's research which shows that there is a

significant and positive influence between locus of control on the tendency of accounting fraud. However, Gian's research shows that locus of control has no effect on the tendency of accounting fraud.

Based on the research gap above, there are differences in research results that make researchers interested in conducting research and taking objects against village guardians who play a role or participate in preparing national financial reports in Ranah Pesisir District and Lengayang District. This study further discusses whether emotional intelligence, spiritual intelligence and locus of control influence the occurrence of accounting fraud tendencies in all nagari guardian offices located in the Ranah Pesisir sub-district and Lengayang sub-district. Based on research conducted at the wali nagari office in Ranah Pesisir sub-district and Lengayang sub-district, it can be seen that the number of staff involved in preparing financial reports at the wali nagari office is as follows:

No	Educational level	Number Of Devices
1.	SMA Sederajat	13
2.	Diploma (D1,D2 dan D3)	5
3.	Sarjana (S1/D4)	20
amount		38

Based on the table above, it can be explained that there are 13 staff with high school or equivalent background, 5 staff for Diploma, and 20 staff for Bachelor degree. The researcher also found that human resources or workforce in the village were still not in accordance with their education and position and were in charge of preparing financial reports. Based on the educational background of the 19 nagari guardian offices, only 4 people graduated in economics, namely in the villages of Pelalangai Kaciak, Koto VIII Pelalangai, Nyiur Melambai Palangai and Lakitan Utara. Nagari staff's self-awareness becomes a knowledge in behaving and acting because there are factors that will encourage them to carry out their duties in preparing financial reports, such as internal factors and external factors. Internal factors such as internal factors, beliefs and self-control, while external factors come from outside oneself, such as pressure and encouragement, for example the state of the economy.

In this study, the researchers limited the problem in this study to the influence of emotional intelligence, spiritual intelligence and locus of control on the tendency of accounting fraud in the district of Ranah Pesisir and Lengayang district. Seeing the background that has been described, several formulations can be drawn to continue the

research. The first How does emotional intelligence affect the tendency of accounting fraud? Next How does spiritual intelligence affect the tendency of accounting fraud? And how does locus of control affect the tendency of accounting fraud?

Therefore, with the formulation of the problem, several objectives are obtained. The first is to find out and analyze emotional intelligence that influences accounting fraud tendencies, then to find out and analyze spiritual intelligence that influences accounting fraud tendencies and to find out and analyze locus of control that influences accounting fraud tendencies.

LITERATURE REVIEW

1. Theoretical basis

The theory used is the fraud triangle theory or the fraud triangle theory, the person who first introduced it was Donald R. Cressey (1960). The driving factors that result in fraud are pressure, opportunity and rationalization. Pressure factors such as financial and situational which usually encourage someone to commit fraud. Opportunity factors occur due to the absence of internal control, lack of supervision or abuse of authority. The rationalization factor occurs when the perpetrator tries to justify his fraudulent actions, this usually happens because someone has an urgent need that must be met immediately. and Attribution theory was introduced by Fritz Heider 1958. Attribution theory discusses how a person's attitude towards an event to study a person to describe the process and causes of its occurrence. This theory explains the relationship between emotional intelligence, spiritual intelligence and locus of control on accounting fraud tendencies. This theory explains how emotional intelligence, spiritual intelligence and locus of control affect one's attitude. Attribution theory is a process that is able to make someone draw conclusions about a factor that causes an event. Internal factors such as ability, knowledge or effort. And external factors such as luck, opportunity and environment.

2. The tendency of accounting fraud

tendency means fondness, alignment and will. Fraud is an act that justifies any means by individuals to gain benefits from other people by committing an act that is not good and dishonest. Fraud is a form of risk that must be borne by a company. So the conclusion is that the tendency of accounting fraud is a procedure that is carried out on its own accord by carrying out various methods intentionally in the form of fraud, cunning and so on against the company's financial statements. According to Wilopo 2006 there are five indicators of accounting fraud tendencies: First, the tendency to manipulate, falsify and change books and financial report documents and their books. Second, the tendency to make misrepresentations, misrecords, omit events, and provide inaccurate information in the company's financial statements. Third, the tendency to deliberately apply the wrong accounting principles. Fourth, the tendency to present incorrect financial reports because there is theft or embezzlement and misuse of assets which results in the object paying for the goods or services received. management here can misuse assets for personal gain and cover it up with improper bookkeeping and

against the law. Fifth, the tendency to misrepresent financial reports that are not handled in accordance with assets such as fake books and documents that occur within the company

3. Emotional intelligence

Emotional intelligence is an action that a person takes in order to be able to control and use his emotions according to his desires and abilities that are positive. This emotional intelligence can help to build good relationships, well-being and happiness with those around you. Emotional intelligence leads to recognizing the emotions possessed by others, and being able to be a driving force for oneself and control emotions well in interacting with others. Controlling moods is a link to form good social interactions. If someone can adapt and understand other people's moods, then that person can more easily adapt and interact socially with their environment. People who can control their emotions can use their understanding to improve their attitudes and behavior in a positive direction, which makes a person motivational if that person can overcome problems in the work and life environment. According to Daniel Goelman, the indicators contained in emotional intelligence, as follows: Self-awareness, Return of Personal Decisions, Managing Feelings, and Ability to Get along

4. Spiritual intelligence

Spiritual intelligence is the attitude of how individuals solve and find solutions to problems in society, values and needs in the form of intelligence to position their behavior to be more meaningful and in a wider context in their lives. By having intelligence, humans will get eternal happiness. Someone who has good spiritual intelligence will be able to practice religious teachings optimally and maximally. According to Zohar 2001 the indicators of spiritual intelligence are as follows: Clarity of heart, Trustworthy and wise, Easy to adapt to circumstances and conditions or changing times, Confidence, Being motivated and Mastering and deepening religious values

5. Locus of control

Locus of control is an individual's perspective on what events they can control or vice versa. () Locus Of Control is a process to control a person for his beliefs about his attitude and success. Locus of control was introduced by Rotter 1966. Rotter explained, this relates to how a person responds to a situation and can control it with actions and relationships in the surrounding environment. According to Anisah, indicators of internal locus of control can be measured as follows: Belief in oneself that the results obtained are from her efforts, Someone who can control himself well can get success, a person must be able to control himself so he can achieve what he wants with effort and faith, and Able to withstand pressure, someone who can control himself can certainly overcome any obstacle with patience and sincerity.

RESEARCH METHODOLOGY

Types of research

This research is associative quantitative which discusses the relationship between variables. The relationship applied is a causal relationship. This relationship looks at the cause and effect that occurs between variables in the form of independent (influence) and dependent (influenced).

Time and place of research

The research was conducted for three months, the researchers sent questionnaires to respondents in each village in the coastal realm sub-district and Lengayang sub-district for about one month, managed, analyzed data and conducted thesis guidance for about two months. And on May 8, 2023 the researchers conducted a munaqasah agenda. The location of the research is the district office located in the coastal and lengayang sub-districts.

Research objects and subjects

The object is the problem that will be examined in this study, the object of which is how emotional intelligence, spiritual intelligence and locus of control affect the tendency of accounting fraud at the village office located in the coastal area sub-district and lengayang sub-district, and the subject is the national staff who play a role and participating in the preparation of financial reports, namely the ladies and gentlemen of the finance department and the treasurer in the Kengarian office in the coastal sub-district and the lengayang sub-district.

Data, instruments, and data collection techniques

The data used in this study uses primary data. Primary data is data that is collected and obtained from first person sources. This data was obtained from his efforts to get answers to the questionnaires which were distributed to the respondents who became

The instrument in this study used a questionnaire (questionnaire), observations were made in order to obtain results from the research conducted and also used the Google form to distribute the research questionnaire. The population in this study is the village staff who are involved in the preparation and preparation of financial reports at the village office in the sub-district of Ranah Pantai and Lengayang, which consists of 19 villages. The total population in this study is 38 people. The sample is an important element that will represent the population. The technique used is Total Sampling or Saturated Sampling. This type of sample is a way to collect a sample using the entire population as a sample. The data collection technique used in this study was by making a questionnaire which was then distributed to the respondents directly to fill in and also using the Google form.

Data analysis technique

Analyzing data and testing for this study, using a quantitative analysis approach that utilizes partial least squares (PLS). The software used to analyze the data is SmartPLS (partial least square). Using this you can also see and detect the constructs between variables but also see the contributing parts. The method used in this analysis is to test research instruments on 30 respondents on different objects, which consist of validity tests and reliability tests. After carrying out this test, we will test outer loading and inner loading.

The research instrument test consists of validity and reliability tests. Validity test The validity test is used to show the variables that need to be measured. From the trial data it can be seen that the indicators for each variable are valid because they have an outer loading value of > 0.6 . And the reliability test with the criteria showing the value of Cronbach's alpha has fulfilled the requirements > 0.6 , this can be said to show a reliable measurement. Testing outer loading (evaluation of measurement models) This method is testing the relationship between construct variables and their latent variables. This evaluation uses validity and reliability tests that have been tested. There are several calculations: Convergent Validity, is a convergent validity test determined by the principle that constructs must be highly correlated. Convergent validity is a construct with a reflective measure that is assessed based on outer loadings and average variance extracted (AVE) > 0.5 . AVE value > 0.5 , then Discriminant validity first looks at the outer loading value. The outer value is the first step in testing the validity of the model, where the expected outer loading indicator value is > 0.7 (a good value), while the outer loading indicator of 0.6 is still acceptable. and consistency reliability is by looking at the composite reliability value and Cronbach's alpha value.

Composite reliability value is an indicator that measures variables through good composite reliability based on a composite reliability score. The value is > 0.7 which is considered good reliability. And the value of Cronbach's alpha > 0.6 means that each variable is fulfilled by having a good value.

Analysis Evaluation of the structural model (inner model) is an evaluation of the presence of structural collinearity and the predictive capacity of the model. which consists of the determinant coefficient (R^2) or R square and cross-validated redundancy (Q^2) or Q square. Criteria The value of the coefficient of determination (R^2) is estimated between 0 and 1. Criteria for the value of $R^2 > 0.75$ (strong model), $R^2 > 0.50$ (moderate model), $R^2 > 0.25$ (weak model). and the criterion Q^2 value > 0 indicates the model has the right predictive value for a particular construct, while the Q^2 value < 0 means the model does not have an accurate predictive value.

Hypothesis testing uses a significant value of 5% or 0.05. While the ttable value with a sample of 38 respondents is 1.96. The criteria used for this test are if the statistics $> ttable$ or Pvalues < 0.05 then H_0 is rejected H_a is accepted, but if the statistical value is $< ttable$ or Pvalues > 0.05 then H_0 is accepted H_a is rejected.

RESULTS AND DISCUSSION

A. Results of analysis

1. Instrument test of 30 respondents in different objects

a. Validity test

Indikator	Outer loading	Information
X1.1-> KE	0.695	Valid
X1.2-> KE	-0.346	Invalid
X1.3->KE	0.758	Valid
X1.4->KE	-0.357	Invalid
X1.5->KE	0.714	Valid
X1.6->KE	-0.528	Invalid
X1.7->KE	0.806	Valid
X1.8->KE	-0.325	Invalid
X1.9->KE	0.692	Valid
X1.10->KE	-0.245	Invalid
X2.1->KS	0.666	Valid
X2.2->KS	-0.422	Invalid
X2.3->KS	0.770	Valid
X2.4->KS	-0.263	Invalid
X2.5->KS	0.757	Valid
X2.6->KS	-0.320	Invalid
X2.7->KS	0.699	Valid
X2.8->KS	-0.339	Invalid
X2.9->KS	0.722	Valid
X2.10->KS	-0.643	Invalid
X2.11->KS	0.753	Valid
X2.12->KS	-0.546	Invalid
X3.1->LOC	0.844	Valid
X3.2->LOC	-0.569	Invalid

X3.3->LOC	0.779	Valid
X3.4->LOC	-0.728	Invalid
X3.5->LOC	0.741	Valid
X3.6->LOC	-0.292	Invalid
Y.1->KKA	0.606	Valid
Y.2->KKA	0.063	Invalid
Y.3->KKA	0.633	Valid
Y.4->KKA	-0.223	Invalid
Y.5->KKA	-0.196	Invalid
Y.6->KKA	0.609	Valid
Y.7->KKA	-0.109	Invalid
Y.8->KKA	0.673	Valid
Y.9->KKA	-0.159	Invalid
Y.10->KKA	0.627	Valid
Y.11->KKA	0.668	Valid
Y.12->KKA	-0.019	Invalid

Invalid questionnaire data means that it cannot measure what is measured so that the results obtained are unreliable, and invalid data must be discarded or corrected. From the trial data it can be seen that the indicators for each variable are valid because they have an outer loading value of > 0.6 .

Indikator	Outer loading	Information
X1.1	0.760	Valid
X1.3	0.769	Valid
X1.5	0.866	Valid
X1.7	0.869	Valid
X1.9	0.786	Valid
X2.1	0.724	Valid

X2.3	0.908	Valid
X2.5	0.849	Valid
X2.7	0.800	Valid
X2.9	0.800	Valid
X2.11	0.877	Valid
X3.1	0.858	Valid
X3.3	0.847	Valid
X3.5	0.893	Valid
Y.1	0.679	Valid
Y.3	0.640	Valid
Y.6	0.638	Valid
Y.8	0.678	Valid
Y.10	0.637	Valid
Y.11	0.622	Valid

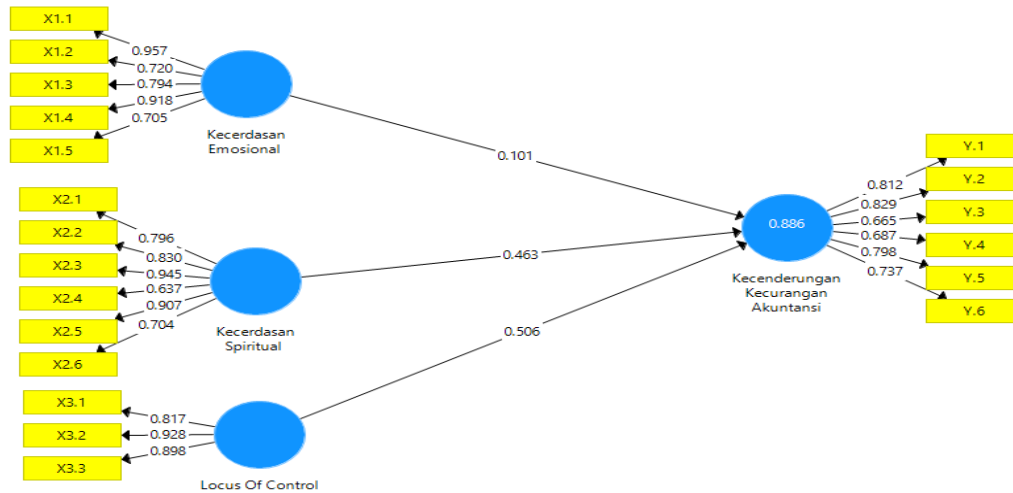
b. Reliability test

Variabel	Kriteria	<i>Composite Reliability</i>	Information
Kecerdasan emosional	> 0,6	0,870	Reliabel
Kecerdasan spiritual		0,910	Reliabel
<i>Locus of control</i>		0,838	Reliabel
Kecenderungan kecurangan akuntansi		0,729	Reliabel

The table above shows that the Cronbach's alpha value meets the requirements > 0.6, this can be said to indicate a reliable measurement.

2. Structural Equation Modeling Partial Least Square (SEM-PLS)

a. Evaluation of the Measurement Model (Outer Model)



it can be seen that the indicators for each variable above are valid, but if there are several indicators whose value is below 0.6 then the indicator must be removed from the model and re-tested. So that the value of the new outer loading outer model is obtained with the following test results:

1. Convergent Validity Test

Variabel	Kriteria	AVE	Information
Kecerdasan emosional	>0,5	0,657	Valid
Kecerdasan spiritual		0,681	Valid
<i>Locus of control</i>		0,778	Valid
Kecenderungan Kecurangan Akuntansi		0,573	Valid

Based on the table above, the AVE value meets the criteria of having an AVE value > 0.5 . This makes the convergent validity test fulfilled and can be continued to the next test

2. Discriminant Validity Test or Discriminant Validity

Kecenderungan Kecurangan Akuntansi	Kecerdasan Emosional	Kecerdasan Spiritual	Locus Of Control
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X1.1		0,957		
X1.2		0,720		
X1.3		0,794		
X1.4		0,918		
X1.5		0,705		
X2.1			0,796	
X2.2			0,830	
X2.3			0,945	
X2.4			0,637	
X2.5			0,907	
X2.6			0,704	
X3.1				0,817
X3.2				0,928
X3.3				0,898
Y.1	0,812			
Y.2	0,829			
Y.3	0,665			
Y.4	0,687			
Y.5	0,798			
Y.6	0,737			

To determine Discriminant validity, first look at the outer loading value. The outer value is the first step in testing the validity of the model, where the outer loading indicator value is expected to be > 0.7 (good value), while the outer loading indicator is 0.6 still acceptable

3. Consistency Reability Test

a. Composite Reliability Value

Variabel	Kriteria	Composite Reliability	Information
Kecerdasan		0.919	Reliabel

Emosional	>0,7		
Kecerdasan Spiritual		0.913	Reliabel
Locus Of Control		0.913	Reliabel
Kecenderungan Kecurangan Akuntansi		0.889	Reliabel

The table above shows the composite reliability value of all variables in the study greater than 0.7, so the composite reliability test criteria have been fulfilled and declared reliable

b. Cronbach's Alpha value

Variabel	Kriteria	Composite reliability	Information
Kecerdasan emosional	> 0,6	0.892	Reliabel
Kecerdasan spiritual		0.881	Reliabel
<i>Locus of control</i>		0.857	Reliabel
Kecenderungan kecurangan akuntansi		0.849	Reliabel

it can be seen that the value of Cronbach's alpha has met the requirements of more than 0.6 which proves that the measurements in this study are reliable.

3. Evaluation of the Structural Model (Inner Model)

Several criteria are used to measure a predictive power model, namely the determinant coefficient (R²) or R square and cross-validated redundancy (Q²) or Q square.

a. Coefficient of Datermination (R²) or R square

Variabel	Nilai R square	Information

Kecenderungan kecurangan Akuntansi	0.886	Model kuat
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The value of the coefficient of determination (R²) is estimated to be between 0 and 1. Criteria for the value of R² > 0.75 (strong model), R² > 0.50 (moderate model), R² > 0.25 (weak model). Based on table, it can be seen that the

b. Cross-validated redundancy (Q²) or Q square

Variabel Variabel	Nilai Q square
Kecenderungan kecurangan akuntansi	0,448

The value of Q² > 0 indicates the model has the right predictive value for a particular construct, while the value of Q² < 0 means that the model has no predictive value. 15 above it can be seen that the value of Q² > 0, and the value of 0.448 means getting a large value and is declared strong.

4. Hypothesis testing

Pengaruh	<i>Original Sample estimate</i> (O)	<i>Sanpel Mean</i> (M)	<i>Standar Deviation</i> (STDEV)	T Statistik	P Value	Hipotesis
Kecerdasan Emosional =>Kecenderungan Kecurangan Akuntansi	0.101	0.096	0.087	1.155	0.249	Tidak berpengaruh
Kecerdasan Spiritual=>Kecenderungan Kecurangan Akuntansi	0.463	0.453	0.135	3.440	0.001	Berpengaruh
<i>Locus Of Control</i> =>Kecenderungan Kecurangan	0.506	0.509	0.134	3.787	0.000	Berpengaruh

Akuntansi						
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1. The effect of emotional intelligence on the tendency of accounting fraud in the Kenagarian Staff in Ranah Pesisir and Lengayang Districts. Based on the results of the hypothesis test in table above, it can be seen that the statistical value of the emotional intelligence variable on the accounting fraud tendency variable is Pvalue $0.249 > 0.05$, then H_0 is accepted and H_1 is rejected. That is, emotional intelligence has no significant effect on accounting fraud tendencies.

2. The influence of spiritual intelligence on the tendency of accounting fraud in Kenagarian Staff in Ranah Pesisir and Lengayang Districts.

The results of testing the hypothesis in table above, it can be recognized that the statistical value of the spiritual intelligence variable on the accounting fraud tendency variable is Pvalue $0.001 < 0.05$, then H_0 is rejected and H_2 is accepted. namely spiritual intelligence has a significant effect on the tendency of accounting fraud

3. The influence of locus of control on the tendency of accounting fraud in Kenagarian Staff in Ranah Pesisir and Lengayang Districts.

Based on the results of the hypothesis test in table above, it can be seen that the statistical value of the locus of control variable for the tendency of accounting fraud is Pvalue $0.000 < 0.05$, then H_0 is rejected and H_3 is accepted. means that locus of control has a significant effect on the tendency of accounting fraud.

B. DISCUSSION

1. Emotional intelligence has no significant effect on the tendency of accounting fraud

The results of this study can be seen in table which explains that emotional intelligence has no significant effect on accounting tendencies in Kenagarian Staff in Ranah Pesisir and Lengayang Districts. Based on the statement of emotional intelligence indicators used in this study, it can be concluded that village staff may tend to commit fraud even though they are staff who have high emotional intelligence such as having self-awareness, making personal decisions, managing feelings or emotions, motivation and ability hanging out, this does not rule out the possibility of doing something that is not good and there is also a desire from within him to commit an act of fraud. Meanwhile, staff who have low emotional intelligence do not necessarily commit fraud because civic staff have adequate understanding of religion and other motivating factors so that staff can control themselves not to commit bad deeds. Because there are other factors such as pressure and opportunities that staff get that force them to and become a driving factor that will make staff commit fraudulent acts.

This research is also in accordance with Gian's research, which explains that emotional intelligence has no effect on the tendency of accounting fraud because someone who has adequate emotional intelligence does not rule out the possibility of committing fraud. This is also in accordance with the Fraud Triangle theory which explains that this fraud is triggered and caused by pressure, opportunity and rationalization. This shows that staff can tend to commit fraud because there is a desire within them to do so and is also supported by pressure, opportunities and certain circumstances, which make state

staff commit acts that are not good in carrying out their work. Low and high emotional intelligence possessed by a staff who has the desire to do something that is not good will be a pressure in carrying out their duties properly and will result in fraud.

The relationship that the variable of emotional intelligence has with the tendency of accounting fraud is that low or high emotional intelligence does not cover the possibility of carrying out accounting fraud tendencies, because this is related to the self-awareness of staff and their desire to do so or the factors that influence the occurrence of fraudulent acts.

2. Spiritual intelligence has a significant effect on the tendency of accounting fraud

Based on the results of hypothesis testing in table spiritual intelligence has a significant effect on the tendency of accounting fraud. Based on this statement it can be seen that the nagari staff who are in the nagari in the sub-districts of the coastal and lengayang domains have good spiritual understanding and are able to carry out the work and responsibilities entrusted with them. Spiritual intelligence must be owned by every staff working in the village because this can be a driving factor for instilling religious values and being able to distinguish between good and bad actions because they always remember Allah SWT. the existence of this spiritual intelligence can make the district staff have limitations in doing bad work. If the village staff has high spiritual intelligence, it will make the accounting tendencies smaller.

This research is in line with Putu Mia's research, which explains that spiritual intelligence has a significant effect on accounting fraud tendencies. And also supported by attribution theory which explains the spiritual intelligence possessed can support the actions taken in detecting fraud. A person is declared to have good morals if he has high spiritual intelligence. The relationship that spiritual intelligence has with accounting fraud tendencies, the higher one's emotional intelligence will make the lower the tendency of accounting fraud.

3. Locus of control has a significant effect on the tendency of accounting fraud

Locus of control is an attitude of how a person can control and control himself that what happens is the result of his efforts. From the hypothesis test in table it is explained that locus of control has a significant effect on the tendency of accounting fraud. From the statement it can be seen that the locus of control of the village staff is still high. The village staff always tries to increase their locus of control because the results obtained by the village staff are the results of their efforts. And also inseparable from how the village staff tries to control themselves in realizing the goals of the village. If the village staff has a high locus of control, the tendency for accounting fraud is low.

This research is also in line with Gusti Agung's research which explains that locus of control has a significant effect on accounting fraud tendencies. The relationship between locus of control and the tendency of accounting fraud, the higher the locus of control, the lower the tendency of accounting fraud.

CONCLUSION

Based on SmartPLS 3.0 data processing and the discussion carried out in the study, it can be concluded as follows: The variable of emotional intelligence has no significant

effect on the tendency of accounting fraud among district staff in Ranah Pesisir and Lengayang sub-districts. This shows that the lower the emotional intelligence, the higher the tendency for accounting fraud. The spiritual intelligence variable has a significant effect on the tendency of accounting fraud among district staff in the sub-districts of the coastal and lengayang domains. This shows that the higher the spiritual intelligence, the lower the tendency of accounting fraud. The locus of control variable has a significant effect on the tendency of accounting fraud among state staff in the sub-districts of the coastal and lengayang domains. This makes the tendency of accounting fraud even lower.

For the Government, especially Staff in Kenagarian in Ranah Pesisir and Lengayang Sub-Districts, it should provide more training or facilities that can encourage the spiritual improvement of the village staff in the hope that this spiritual increase can reduce the level of accounting fraud. For future researchers, they can carry out research with a wider area coverage and can use more variables in their research and use the latest version of the SmartPLS method.

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