

THE EFFECT OF EMOTIONAL INTELLIGENCE, INTELLECTUAL INTELLIGENCE AND LEARNING INTEREST ON THE LEVEL OF ACCOUNTING UNDERSTANDING

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ABSTRACT

This study aims to determine the effect of emotional intelligence, intellectual intelligence, and student interest in learning on the level of accounting understanding. This research is a quantitative study with a population of SWCU FEB students from the accounting study program. Survey method technique is used from 100 students questionnaire data collected and then distributed via email, and other social media using the google form. The analysis technique in this study uses multiple regression techniques. The results of this study indicate that emotional intelligence, intellectual intelligence and interest in learning have a significant positive effect on the level of accounting understanding.

Keywords : Accounting Education, Covid-19 Pandemic, Emotional Intelligence, Intellectual Intelligence, Interest in Learning, Level of Accounting Understanding.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh kecerdasan emosional, kecerdasan intelektual dan minat belajar mahasiswa terhadap tingkat pemahaman akuntansi. Penelitian ini merupakan penelitian kuantitatif dengan populasi mahasiswa FEB UKSW prodi akuntansi. Teknik pengambilan sampel dalam penelitian ini dilakukan dengan teknik metode survey yang didapatkan dari kuesioner 100 mahasiswa yang dikumpulkan kemudian disebarakan melalui email, dan media sosial lainnya menggunakan google form. Teknik analisis dalam penelitian ini menggunakan teknik regresi berganda. Hasil dari penelitian ini menunjukkan bahwa variabel kecerdasan emosional, kecerdasan intelektual dan minat belajar berpengaruh positif signifikan terhadap tingkat pemahaman akuntansi

Kata kunci : Pendidikan akuntansi, Pandemi Covid-19, Kecerdasan Emosional, Kecerdasan Intelektual, Minat Belajar, Tingkat Pemahaman Akuntansi.

1. INTRODUCTION

Education is needed in the economic system and even influences the emotional, physical, mental, ethical and behavioral development (Melasari, 2021). Based on the current Covid-19 pandemic phenomenon, it greatly hampers students' understanding of learning because the learning system needs to understand material online. The survey concluded that with this learning style, students are distracted and have difficulty understanding the material. This can result in a lack of concentration and difficulties when carrying out the learning process.

Accounting is an information system as a stakeholder report on economic activities and company conditions. This accounting education basically focuses on finance and information reporting. Understanding accounting with financial records which will become a reflection of companies and business people. Accounting has provided various forms of transactions that will make it easier for companies to find records on assets, liabilities and equity. The importance of accounting in business is having the ability to show information's on financial activities and financial-related data that will be recorded by the system. The important role of accounting in business is that there are several things that must be known, namely first as a provider of financial-related information, second as a tool in controlling finances, third as an assistant to stakeholders to make decisions and finally can relate to third parties.

Emotional Intelligence (EQ) is all about feeling emotional, and emotional states are very important to us. Emotions also have the function of motivating oneself to take action, making it easier to understand someone's expressions, and making decisions easier. Emotional intelligence is partly influenced by personal life experiences. The more activities or experiences that are passed, the higher the emotional intelligence of students (Mispiyanti and Kristanti, 2017). Intellectual Intelligence (IQ) is a person's ability to solve problems using analysis, logic, and reason. This intelligence is a form of intelligence that can receive, store, and process information.

Intellectual intelligence is measured by tests using fractions to see analytical, creative and practical abilities (Mahmud, 2020). Understanding in accounting science can be understood and learned, it can only use intellectual intelligence, but honing humanistic skills requires emotional intelligence. Much research related to understanding accounting on student intelligence has been carried out before. Factors that can support the success in accounting is the attitude of students in developing their personality currently better known as emotional intelligence (EI).

In addition to EI and student intellectual intelligence (II), interest in studying in college is also one that can influence academic achievement. Rokhana (2016) stated interest in learning is related to good use of time for learning to understand and other activities. High interest in learning will be seen from students' awareness of their responsibilities in order to be able to increase motivation to achieve the desired target in understanding accounting understanding. Students tend to be interested in learning about goals if they realize that learning is a tool to achieve certain goals that they consider important, and if students see that their learning experiences will bring progress for them. This intelligence has three parts, namely, EI, II and spiritual intelligence. In the spiritual intelligence section, researchers do not take as a benchmark for this research. Therefore, this study only focuses on EI, II and learning interest on the level of understanding of accounting.

Horri and Handayani (2018) found the existence of self-awareness simultaneously has a significant influence on understanding accountancy. Azis (2021) showed that II has a negative effect on the level of understanding accountancy and EI has a positive effect on understanding accountancy. Meanwhile, Melasari (2021) found II have a significant effect on the level of understanding of accounting and EI has no significant effect on the level of understanding of accounting. The difference between this research and previous research is the addition of variables from previous studies. The independent variable that will be added in this research is learning interest.

EI, II and learning interest are one way of assessing and providing conclusions based on a certain point of view. Phenomena that occurred during the Covid 19 pandemic,

it is currently hampering understanding of learning among students who require understanding material with an online learning system. Seeing learning methods like this, researchers want to know the response to how each student's mindset is to understand every lesson from lecturers. EI, II and interest in learning in students may experience disturbances because the learning system is ineffective and difficult to understand by some FEB students in Satya Wacana Christian University.

This research was conducted at the Faculty of Economics and Business, Satya Wacana Christian University, because this study aimed to test the level of intelligence of students towards mindsets that affect emotional, intellectual and learning interest towards level of understanding of accounting. This research is different from previous studies, because the test is carried out comprehensively on various factors based on theories and empirical reviews which also contribute to increasing how to understand accountancy. The results of this study are expected to contribute to developments in science to be used as a consideration in preparing an appropriate learning curriculum and learning system so that students can deepen their knowledge of accounting at the FEB, Satya Wacana Christian University.

It is hoped that this research can make a contribution both to the SWCU accounting department and to students. We expect this to be used as a consideration in the preparation of learning curricula and appropriate lesson systems in accounting study programs so that students' understanding of accounting in the FEB at Satya Wacana Christian University can increase and is also expected to become a reference for students to increase II, EI and increase interest in learning so that students understand accountancy better.

2. LITERATURE REVIEW

Accounting Understanding

The American Accounting Association defines accounting as process of identifying, measuring, and reporting economic information so that those who use the information can make clear and firm judgments and decisions. The benefits given when understanding accounting information as a basis for making managerial decisions and also becomes material for financial evaluation. With this financial evaluation material, the company can find out what will be needed.

The formation of accounting knowledge can occur in any hard work during the process of learning to understand accounting. Someone will be said to be able to understand accounting if they understand and master the workings of the accounting process so that they become financial reports based on the principles and standards for preparing financial reports based on Government Regulation NO 24 of 2005 about SAP (Matapere and Nugroho, 2020). The level of understanding accountancy is important for accounting students where it is a measure of the success of teaching and learning process delivery. A low level indicates if the studying process is not conveyed properly, and viceversa.

Emotional Intelligence

Goleman (2003) stated that EI is the capacity to identify and understand one's own feelings, motivate oneself and take control of one's own emotions well. During the current pandemic, it is very difficult for students to control themselves both physically and in their own feelings due to the limited scope of the spread of the Covid-19 virus. Academic ability cannot guarantee how good a person's understanding is to achieve success. Emotional intelligence requires students be able to acknowledge, respect one's effectively

apply emotional energy in daily life (Pasek, 2017). This emotional intelligence has 5 parts, consisting of three components in emotional competence (self-knowledge, self-control, and motivation) and two components in social competence (empathy and social skills).

Intellectual Intelligence

Intellectual intelligence in understanding accounting is important thing to consider. It is a person's ability to solve problems both logically and academically (Anam and Ardillah, 2016). During this pandemic, students could measure accounting understanding from students' intellectual intelligence. Someone can be said to be successful if understand learning is able to solve a problem, one of which is understanding accounting. It is one's intelligence based on the capacity to think rationally and logically.

It is the capacity to analyze related to speaking skills, intelligence of space, awareness of something, mastery of mathematics (Pasek, 2017). Intellectual intelligence can measure our speed to study new things, thinking processes, working with numbers, thinking abstractly and analytically and applying pre-existing knowledge (Anastasi and Urbina, 2007). Based on some of the definitions above, researchers argue that this intellectual intelligence is one to see a person's capacity to master, analyze and apply it when facing every problem.

The learning theory developed by Piaget is built on the concept that the cause of a person's behavior is learning, based on adaptation of the surrounding environment. Genetic factors greatly affect a person's intellectual intelligence apart from their cognitive abilities, which of these abilities a person can adapt to a complex environment (Galton, cited Onah & Sofia (2015)). A student can understand accounting well if he has good intellectual intelligence as well.

Interest to Learn

Learning interest is one aspect in motivating someone when doing certain activities. Slameto (2013) stated interest in learning as a form of interest in something or activity related to personal desires without any coercion from others. During the current pandemic, students with desire to learn have started to decline due to distance learning styles that are less effective in understanding accounting. Many obstacles occurred when learning is carried out online so students become less concentrated and interested in understanding accounting during that time. Someone's interest can be seen from the very comfortable and like it and can also encourage someone to take it seriously to get maximum results.

For students, especially in accounting with a desire to learn in carrying out the tasks given, desire for a high interest in learning in order to get good results on understanding accounting. There are several things to note about interest, namely: (1) Interest shows that someone is brave in trying new things under any circumstances. (2) Indicates how hard a person plans things they want to do. (3) Interest is also considered as the initial formation of motivation influences one's way of thinking and behavior.

Hypothesis Development

The Influence of Emotional Intelligence towards the Level of Understanding of Accounting

EI is a person's ability to control emotions, motivate themselves, make decisions, and manage mental states (Goleman, 2003). Emotional is very influential for students,

because emotional feeling students must control themselves to overcome the feeling of discomfort when carrying out learning process in academics. Akbarilakeh et al. (2018) said that EI is an important factor for obtaining success in education and work, therefore EI can help students make the right decisions by balancing their thoughts and emotions.

Rusmiani and Widanaputra (2017) explained that student emotional intelligence has an important effect on the level of understanding of accounting, because students with good emotional skills will increase high motivation to better understand every lesson given regarding understanding accounting. Wahyudi and Ratna Sari (2019) explained that EI is the basis for higher academic achievement by knowing more deeply who they are and motivating themselves to focus on understanding learning. Baradja and Oktaviani (2021) explained in their research that if students have good skills when managing emotions, the effort to continue learning in understanding accounting learning will continue to increase.

Emotional intelligence has self-awareness skills to understand what it is like, the contents of thoughts, emotions and behaviors such as discomfort in itself which has hampered the growth of knowledge and what thoughts to understand each learning process. This emotional intelligence influence students because students can recognize and motivate themselves to make it easier to learn about each student's accounting understanding. Anam & Ardillah's research (2016) found that EI has a positive effect on the level of understanding of accounting. From the explanation above, the first hypothesis is stated as follows.

H₁: Emotional intelligence has a positive effect on the level of accounting understanding.

The Relationship between Intellectual Intelligence and the Level of Understanding of Accounting

Mahmud (2020) explained that II is the ability to solve problems when learning accounting. If the intellectual intelligence of students is high, the intelligence possessed will be even higher to master accounting understanding. Nuraini (2017) explained that intellectual intelligence is a person ability to acquire knowledge when learning about understanding accounting. Laksmi and Sujana (2017) explained that with intellectual intelligence, the higher a person's intelligence, the higher an understanding of accounting will be. Aulia et al. (2020) explained that II can be measured by looking at the ability to solve problems, and intelligence both verbally and practically which will affect how to understanding accountancy.

During the pandemic, the mindset of students shown from a person's intellectual intelligence. If a person's intellectual intelligence is high, the chances of achieving success will be even greater. It related to intelligence in numeracy and speaking skills during the process in class. This II has a positive effect because it is a benchmark to see the how students will solve problems analytically, creatively, and practically. Pasek (2017) found that II has a positive effect on the level of understanding of accounting. Research by Wardani & Ratnadi (2017) also stated that II has a positive effect on the level of understanding of accounting. From the explanation above, the second hypothesis is stated as follows.

H₂: Intellectual intelligence has a positive effect on the level of accounting understanding.

The Relationship between Interest in Learning and the Level of Understanding of Accounting

Fadila & Listiadi (2016) stated interest is a feeling of interest that is not compulsive towards a thing or activity which can be expressed by stating that someone prefers one thing over another, or can be shown by participating in an activity. Students tend to be interested in learning about goals if they realize that learning is a tool to achieve certain goals that they consider important, and if students see that their learning experiences will bring progress for them. According to Djamarah & Zain (2006) interest in learning is very influential on one's learning activities and if students have an interest in subjects then they will study in earnest because of an attraction within themselves.

Likewise, in studying accounting comprehension where students who have a high interest in learning accounting will find it easier to understand accounting even though in a different way than usual due to the Covid-19 pandemic which requires learning to be done online. Irwansyah (2013) stated that interest in learning has a positive effect on the level of understanding of accounting. Atmaja et al., (2017) also found that interest in learning has a positive effect on the level of understanding of accounting. From the explanation above, the third hypothesis is stated as follows.

H₃: Interest in learning has a positive effect on the level of accounting understanding.

3. RESEARCH MODEL

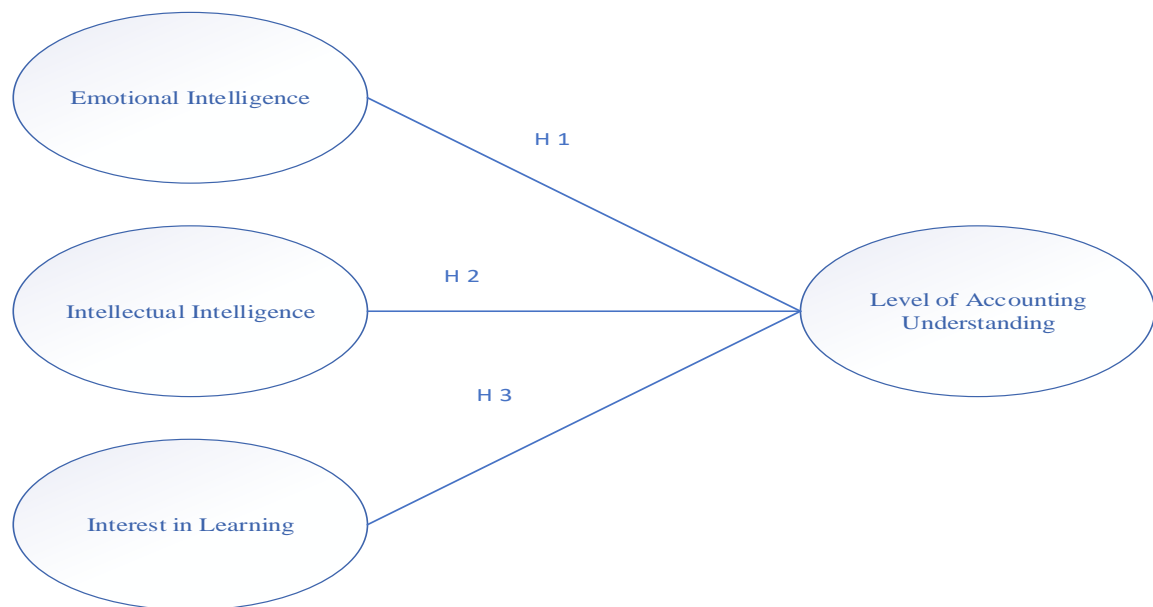


Figure 1. Research Model

4. RESEARCH METHOD

Population, Research Sample, Sampling, and Data Type

Population are Satya Wacana Christian University students, especially FEB Accounting. In taking the sample we used survey method. Convenience sampling which chooses a free sample according to the wishes of the researcher. The criteria for determining the sample were accounting students who had completed PBMT courses,

namely Financial Management, Introduction to Accounting, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Cost Accounting, Accounting Information Systems, Management Accounting, Accounting Theory, Taxation, and Auditing. The rationale for determining the sample for those who have passed the PBMT course is because the PBMT course is a basic subject that must be understood by accounting students before they are faced with the advanced PBMT course.

The selected student batch is the 2018 batch, 2019 and 2020 in which in offline learning the percentage of students who have completed PBMT courses is quite a lot. The data is primary data obtained by giving questionnaires through the Google Form platform to Satya Wacana Christian University students, especially FEB Accounting. Questionnaires were distributed offline around the campus environment, especially the SWCU FEB building. We used an ordinal scale with five levels, namely strongly agree, agree, average, disagree and strongly disagree.

Data Analysis Technique

This study uses multiple regression. This study links emotional intelligence (X_1), intellectual intelligence (X_2) and learning interest (X_3) with the level of understanding of accounting (Y) to find out each of these variables having a negative or positive relationship. Before carry out hypothesis test, we did normality, multicollinearity and heteroscedasticity tests.

Research Variables and The Definition of Operational Variable

The independent variables are EI, II and learning interest. Meanwhile, the dependent variable is the level of understanding of accounting.

Table 1: The Definition of Operational Variables and Variables Measurement

Variable	Definition	Indicator	Scale	Measuring instrument
Emotional Intelligence	Emotional intelligence has expertise in dealing with every problem both individually and as a whole, controlling emotions, and controlling moods and souls Pangestu et al. (2018)	1. Introduction 2. Self-control 3. Motivation 4. Empathy 5. Social skills	Ordinal	Questionnaire
Intellectual Intelligence	Intellectual intelligence has abilities that will be needed in the activity of thinking, using reason, and solving a problem Rusmiani & Widanaputra (2017)	1. Problem Solving Ability 2. Verbal intelligence 3. Practical intelligence	Ordinal	Questionnaire
Interest to learn	Interest in learning is an interest that arises in everyone so that someone likes and	1. Form of interest in something in yourself.	Ordinal	Questionnaire

		pursues it. Fanikmah (2016)			
Level of Understanding of Accounting	of	At each level, you will see how much you understand and understand students who have received lectures related to accounting, Mulyadi & Rozak (2019) .	1.	The value of the Accounting PBMT course	Ordinal Questionnaire

The following is the equation model:

$$AU = a + b_1EI + b_2II + b_3LI + \varepsilon$$

Information:

- AU* = Level of understanding of accounting
- a* = Constant
- EI* = Emotional Intelligence
- II* = Intellectual Intelligence
- LI* = Learning Interest
- b₁ b₂ b₃* = Coefficient
- ε* = Errors

5. RESULT AND DISCUSSION

Data Description

100 research samples were obtained from 300 questionnaires distributed to FEB Accounting students through the gform with a focus on class 2018, 2019 and 2020. Determination of 300 research samples was considered sufficient to meet the required sample, but the 300 scattered samples were only filled only 100 valid research samples remained to be processed. The remaining 200 samples were not used because respondents' answers were incomplete or damaged. The 2018 batch of samples obtained a research sample of 50 people and the remaining 30 people came from the 2019 class and 20 people came from the 2020 class.

As for the sample, the presentation of female students was 75% more than male students. The following is a table of respondents who contributed to this study:

Table 2: Number of Respondents Based on Year of Batch

	Type	percent	cumulative
Valid	2018	50%	50 people
	2019	30%	30 people
	2020	20%	20 people
Grand Totals		100%	100 people

Source: SPSS Research Data Processing 2022

From Table 2, we see the research sample this time involved 100 participants who were divided into 3 batch focuses namely 2018, 2019 and 2020. The determination of the research sample focused on respondents who had taken PBMT courses including Financial Management, Introduction to Accounting, Accounting Intermediate Finance 1,

Intermediate Financial Accounting 2, Cost Accounting, Accounting Information Systems, Management Accounting, Accounting Theory, Taxation, and Auditing .

Table 3: Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Means	std. Deviation
EI	100	20	40	29,00	2,904
II	100	35	57	50,00	4,307
LI	100	15	50	40,00	6,300
AU	100	30	72	55,00	4,703

Source: Data Processing SPSS 2022

Based on Table 3, it is known that the number of samples studied was 100 samples. Emotional Intelligence have a mean value of 29.00 with the lowest value of 20.00 and the highest value of 40.00 and a standard deviation of 2.904. Meanwhile, Intellectual Intelligence has a mean value of 50.00 with a minimum and maximum value of 35.00 and 57.00, respectively, with a standard deviation of 4.307. Then learning interest has a minimum, maximum, mean and standard deviation of 15.00, 50.00, 40 and 6.300, respectively. Furthermore, accounting understanding shows the minimum, maximum and standard deviation values of 30.00, 72.00 and 4.703, respectively, with a mean value of 55.00.

Research Result

Hypothesis testing

Based on Table 4 Emotional Intelligence, Intellectual Intelligence and Interest to learn have significance level of $0.000 < 0.05$ and the regression coefficient value are positive, so that it can be concluded that H1, H2 and H3 are statistically supported.

Table 4: Hypothesis Test Results

Variable	B	t	Sig
Constant	46,078		
Emotional Intelligence	0,060	4,675	0,000 ^b
Intellectual Intelligence	0,255	4,772	0,000 ^b
Interest to learn	0,111	2,067	0,000 ^b

Source: SPSS Research Data Processing 2022

The Effect of Emotional Intelligence on the Level of Understanding of Accounting

The EI variable has a significance level of 0.000 which is < 0.05 , so that it can be concluded that H1 is accepted. This is in line with Rusmiani and Widanaputra's (2017) study which found that student emotional intelligence has an important influence on the level of understanding of accounting . The assumption of acceptance of this hypothesis is built on the grounds that students who posses emotional skills will increase high motivation to better understand every lesson given regarding understanding accounting. Wahyudi and Ratna Sari (2019) also obtained supportive results where EI is the basis for improving academic achievement by getting to know who they are and motivating themselves to focus on understanding learning. EI possessed by FEB students in Accounting Study Program influences their knowledge of accounting.

The Effect of Intellectual Intelligence on the Level of Understanding of Accounting

The II variable has a significance level of 0.000 which is < 0.05 so H2 is accepted. It is supported by research belonging to Wardani and Ratnadi (2017) who found that II has a positive effect. Laksmi and Sujana (2017) explained that with this intellectual

intelligence, the higher a person's intelligence, the higher knowledge of accounting will be. Aulia et al. (2020) explained that II can be measured by looking at the ability to solve problems, and intelligence both verbally and practically which will affect understanding of accounting. During the pandemic, the mindset of students shows a person's intellectual intelligence. If a person's intellectual intelligence is high, the chances of achieving success will be even greater. It related to intelligence in numeracy and speaking skills during the process in class. II will be the first intelligence that is developed which is able to make a student think rationally to study accounting and understand it. The intellectual intelligence possessed by FEB students in Accounting Study Program influences their understanding of accounting.

The Effect of Learning Interest on the Level of Understanding of Accounting

The learning interest has a significance level of 0.000 which is < 0.05 so H3 is accepted. It strengthened by previous research conducted by Djamarah & Zain (2006) which finds the result if Interest in learning is very influential and if students have an interest in a subject , they will study it seriously because of an attraction within themselves. Understanding related to accounting must be strengthened by an interest in studying accounting theory, especially in the PBMT field included in the learning curriculum. Student experience in learning accounting during the online learning system greatly influenced their understanding of accounting. Interest and enthusiasm for learning have a higher level in understanding than not interested in learning during offline lectures.

6. CONCLUSIONS

This research found results if all the variables tested had an effect on students' level of understanding accountancy in SWCU FEB students . Because students with good emotional skills will increase high motivation to better understand every lesson given about understanding accounting. As for students, good mindset and intelligence can quickly and responsively understand accounting material properly. It's the same with students with high learning interest, so they will be more easily understood towards understanding accountancy.

Implications

The implications of this study cause lecturers and students to act together to improve the knowledge of accounting students. Lecturers through online learning must support students to improve EI and II possessed by students so that accounting material can be understood properly. As for students, they should increase EI and II.

Limitations

The limitation is respondents' answers , whose sincerity, honesty and their fill of the contents of the questionnaire questions could not be known. In addition, this research also has limitations in terms of obtaining a research sample which may still be quite small and not yet representative of other FEB accounting students.

Suggestion

Based on limitations above, suggestions for other researchers are to use other sampling techniques to capture more respondents that they are more representative, for example using the snowball sampling combined with qualitative methods for respondents

and gather information with experts. In addition, future research can also add other research variables such as spiritual intelligence and gender moderation variables, considering that only 68% can be explained by EI and II.

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