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Factors That Influence The Level of Accounting Understanding of Stiema Students

Muhammad Fathurrahman[1], Arini Novandalina[2], Marnoto[3]
[12,3]Sekolah Tinggi Ilmu Ekonomi Semarang, Semarang, Indonesia

Corresponding email: **fathurrahman_muh@outlook.co.id**

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Abstract: Accounting understanding is the level of understanding of the process of recording, reporting information on the financial position of an institution. This study aims to determine the effect of emotional intelligence, learning motivation, intellectual intelligence on the level of accounting understanding in STIEMA students. The population in this study were 438 STIEMA students in the 2019, 2020, and 2021 academic years. The number of samples taken in this study was 81 respondents using the slovin formula. The variables in this study are independent variables and dependent variables, the independent variables in this study are emotional intelligence, learning motivation, intellectual intelligence. The dependent variable in this study is accounting understanding. The results of this study indicate that emotional intelligence has a significant effect on the level of accounting understanding, this is indicated by a significant result of 0.021 <0.05. Learning motivation does not have a significant effect on the level of accounting understanding, this is indicated by a significant result of 0.139> 0.05. Intellectual intelligence has a significant effect on the level of accounting understanding, this is indicated by a significant result of 0.015 <0.05. The result of the coefficient of determination is 0.387. This shows that the variables of emotional intelligence, learning motivation, intellectual intelligence have a role of 38.7% together to be able to explain or describe the variable of accounting understanding. While the remaining 61.3% (100% - 38.7%) is explained by other variables that affect accounting understanding. Suggestions for students are able to improve intellectual intelligence by motivating themselves to always be optimistic, and eliminating laziness, especially eliminating laziness in practicing accounting questions, so that accounting understanding can also increase.

Keywords: Emotional Intelligence; Learning Motivation; Intellectual Intelligence; Accounting Understanding

INTRODUCTION

National development can be seen from the quality of education in a country. The progress or decline of a country's development process can be seen from the education implemented in the country, to improve the standard of living of the community, the quality of education in a country must be improved. With education, the Indonesian nation will become more advanced and create superior Human Resources (HR) so that they can compete in the world of work. Understanding accounting in universities is one example. Knowledge in the field of accounting applied in universities aims to create graduates who are able to understand accounting and are expected to become professional accountants. Universities are expected to continue to improve the quality of their education systems in order to produce quality graduates (Zakiah, in Laksmi 2017).

Accounting understanding is the level of expenditure regarding the process of recording, reporting on information on the financial position of an institution. In the big dictionary of the Indonesian language it means clever or correct while understanding is the process, way, making to understand or comprehend. This means that people who have an

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understanding of accounting are people who are clever and really understand accounting (Nasution F.A, 2009).

The level of student accounting understanding shows how much a student understands what has been learned, which in this context is related to accounting courses and cumulative grade point average (GPA). A sign that a student understands accounting is shown not only from the grades obtained in the course, but also when the student understands and is able to master the concepts that play a role.

Another factor of accounting understanding is social intelligence, therefore social intelligence is needed in facing every aspect of life including in lectures. With social intelligence we can socialize, interact, and understand others well (Widiatik et al., 2016). Secondary education background, although the understanding of accounting education that has been obtained during secondary education is slightly different from the accounting education that will be faced in lectures, but if you have an accounting education background, it will speed up and make it easier to understand accounting in lectures (Lestari et al., 2018). Learning facilities consist of facilities and infrastructure. Facilities and infrastructure are movable and immovable facilities that have a direct and indirect effect on education (Amiriin, 2011).

Emotional intelligence is the ability to feel, understand effectively in the application of emotional power and sensitivity as a source of energy, information, connection and human influence, with this ability students will be able to know who they are, control themselves, motivate themselves, empathize with their surroundings and have social skills based on the student's own abilities (Golemen, 2007). Emotional intelligence is a person's ability to detect and manage emotional cues and information. People who know their own emotions and are able to read the emotions of others well can be more effective in their work (Robbins and Judge, 2008).

Based on previous research, the results obtained are quite diverse regarding the factors that influence emotional intelligence on the level of accounting understanding. Laksmi and Sujana (2017) stated that emotional intelligence does not affect the level of accounting understanding, but Susanti (2017) stated that emotional intelligence affects the level of accounting understanding.

In this study, students' intellectual intelligence was measured by dimensions and indicators, namely problem-solving ability, namely being able to demonstrate knowledge of the problems faced, making the right decisions, solving problems optimally, showing clear thinking. Then, indicators of verbal intelligence, namely good vocabulary, reading with full understanding, intellectually curious, showing curiosity. Finally, indicators of practical intelligence, namely knowing the situation, knowing how to achieve goals, being aware of the world around them, showing interest in the outside world (Sri Langgeng Ratnasari, 2022).

METHOD

The population in this study were 438 STIEMA students in the academic years of 2019, 2020, and 2021. The number of samples taken in this study was 81 respondents using the Slovin formula. The variables in this study are independent variables and dependent variables, the independent variables in this study are emotional intelligence, learning motivation, intellectual intelligence. The dependent variable in this study is accounting understanding

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RESULTS AND DISCUSSION

1. Normality Test

Tabel 1: Result Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		81
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,26717672
Most Extreme Differences	Absolute	,077
	Positive	,051
	Negative	-,077
Test Statistic		,077
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Based on Table 1, the results of the Kolmogorov Smirnov test show that the Asymp sig (2-tiled) value is 0.05. This means that the residual data is normally distributed.

2. Multicollinearity Test

Table 2: Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,848	3,497		3,102	,003		
	X1	,321	,136	,302	2,361	,021	,468	2,139
	X2	,351	,235	,188	1,494	,139	,486	2,058
	X3	,347	,139	,264	2,486	,015	,681	1,468

a. Dependent Variable: Y

From Table 2 above, it can be seen that each independent variable has a tolerance value ≥ 0.1 and a VIF value ≤ 10. So it can be concluded that there is no multicollinearity between the independent variables in this regression model.

3. Heteroscedasticity Test

The Heteroscedasticity Test aims to test whether there is inequality in the variance of the residuals of one observation to another in the regression. Heteroscedasticity shows the distribution of independent variables. Random distribution indicates a good regression model. In other words, there is no heteroscedasticity. The way to detect the presence or absence of heteroscedasticity is by looking at the plot graph between the predicted value of the dependent variable, namely ZPRED, and its residual value SRESID. Detection of the

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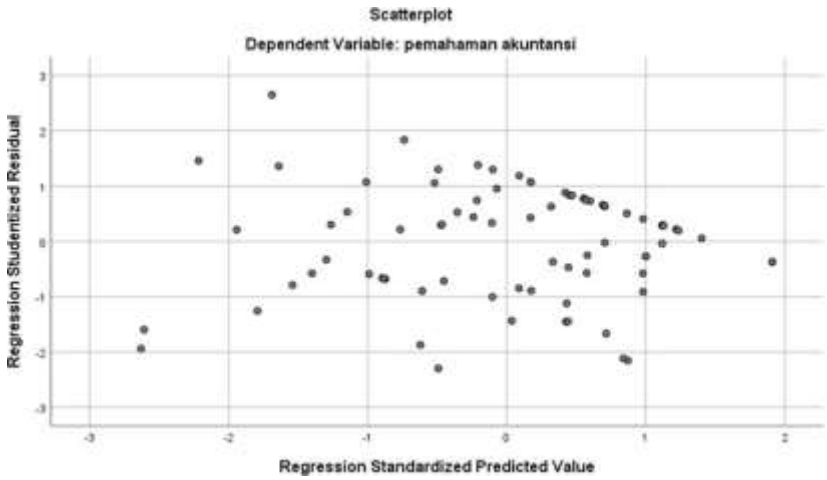
presence or absence of a certain pattern is in the scatterplot graph between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residual (predicted Y)

Figure 1: Heteroscedasticity Test Results



4. Multiple Linear Regression Test

Multiple linear regression analysis aims to analyze how much influence a variable has. The following are the results of multiple linear analysis:

Table 3: Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	10,848	3,497		3,102	,003		
	X1	,321	,136	,302	2,361	,021	,468	2,139
	X2	,351	,235	,188	1,494	,139	,486	2,058
	X3	,347	,139	,264	2,486	,015	,681	1,468

a. Dependent Variable: Y

From the results of the analysis with the SPSS program, it can be seen that the linear regression equation of this study. The linear regression equation formed is:

$$Y = 10{,}848 + 0{,}321\ X1 + 0{,}351\ X2 + 0{,}347\ X3$$

The meaning of the regression equation above can be explained as follows:

1. Based on the multiple linear regression equation above, it can be seen that the constant value of the regression equation is 10.848. This shows that the level of accounting understanding is 10.848.
2. The regression coefficient value for the emotional intelligence variable (X1) is 0.321. This value shows that for every 1 unit increase in the emotional intelligence variable, the level of accounting understanding will increase by 32.1% assuming that other variables remain

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constant. This means that if emotional intelligence increases, students will tend to control their emotions so that students can achieve their desires according to the expected goals.

3. The regression coefficient value for the learning motivation variable (X2) is 0.351. This value shows that for every 1 unit increase in the learning motivation variable, the level of accounting understanding will increase by 35.1% assuming that other variables remain constant. Because if learning motivation increases, students will carry out learning activities that can be driven by the desire to achieve the best possible learning achievements or results.
4. The regression coefficient value for the intellectual intelligence variable (X3) is 0.347. This value shows that for every 1 unit increase in the intellectual intelligence variable, the level of accounting understanding will increase by 34.7% assuming other variables remain constant. This means that if intellectual intelligence increases, students will tend to be quicker in solving problems and also in decision making.

5. Model Feasibility Test

The F statistical test is basically to test whether the linear model is appropriate or not, then it is seen by comparing the probability of the results of the calculation of the significance value. If the probability value shows a value <0.05 then the model in the regression is a fit model. Here are the results of the F test:

Table 4: F-Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	512,872	3	170,957	17,847	,000[b]
	Residual	737,597	77	9,579		
	Total	1250,469	80			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Based on Table 4, the calculated F value is 17.847 with a significance level of 0.000 <0.05. So it can be concluded that the model is a fit model.

6. Coefficient of Determination Test

Table 5: Results of the Determination Coefficient Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,640[a]	,410	,387	3,09503

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

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From Table 5 above, the coefficient of determination (Adjusted R Square) is 0.387. This means that the variables of Emotional Intelligence, Learning Motivation, and Intellectual Intelligence have a role of 38.7% together to be able to explain or describe the variable of Accounting Understanding. While the remaining 61.3% (100% - 38.7%) is explained by other variables that affect Accounting Understanding.

CONCLUSION

The conclusion of this study is:

1. Emotional Intelligence has a significant effect on the Level of Accounting Understanding in STIEMA students.
2. Learning Motivation does not have a significant effect on the Level of Accounting Understanding in STIEMA students
3. Intellectual Intelligence has a significant effect on the Level of Accounting Understanding in STIEMA students

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