THE EFFECT OF EMOTIONAL INTELLIGENCE AND LEARNING BEHAVIOR ON THE LEVEL OF ACCOUNTING UNDERSTANDING ON ACCOUNTING STUDENTS FEB UMSU

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Abstract: The purpose of this study was to test and analyze the effect of emotional intelligence on the level of accounting understanding, to test and analyze student learning behavior on the level of accounting understanding and to test and analyze the effect of emotional intelligence and student learning behavior on the level of accounting understanding. The analytical technique used in this study is quantitative data analysis, namely testing and analyzing data through online questionnaires to respondents. The research population is 371 students with a target sample of 175 people and those who return questionnaires so that 55 people become permanent respondents. The analysis used is multiple linear regression. The results of the study partially prove that Emotional Intelligence has no effect on the level of understanding of accounting in FEB UMSU students, the results partially prove that student learning behavior affects the level of understanding of accounting in students of FEB UMSU. Emotional Intelligence and Student Learning Behavior have an effect on Level of Accounting Understanding for FEB UMSU Students.

Keywords: Accounting Understanding Level, Emotional Intelligence and Student Learning Behavior

Introduction
The Accounting Study Program for graduates from various universities is currently required to have the ability to understand accounting science. The development of today's technology such as the internet, computerization and so on makes it very easy for a student to develop their knowledge. However, the increasingly developed technology is not a guarantee for the world of education to succeed and achieve maximum results. One of the factors that can support the success of the accounting study program is the attitude and mentality of students in developing their personality and having the ability to understand accounting science. The level of Accounting Understanding is the extent to which the ability to understand accounting either as a body of knowledge or as a process or practice. Mastery of knowledge or skills developed by teachers/lecturers. The value obtained by students has a dual function, as a measure of the success of students in studying the course and at the same time an evaluation tool for the success of the course as well as an evaluation tool for the success of the course itself (Muliono in Mawardi 2011). Students studying in higher education are required not only to have technical skills but also to have the power and broad frame of mind as well as a certain mental attitude and personality so that they have broad insight.
Competition in the world of work today is very tight. People who have high intelligence and degree are not necessarily successful in the world of work. In fact, we often encounter people with lower education who are successful (Ginanjar, 2007). Most educational programs only focus on intellectual intelligence (IQ), even though what is really needed is how to develop intelligence of the heart, such as resilience, initiative, optimism, adaptability which has now become the basis for new assessments. Nowadays many people are educated and look very promising, but their careers are hampered or worse, eliminated, due to their low emotional intelligence (Melandy, Risso & Aziza, 2006).

The accounting profession or career opportunities for accounting graduates include Public Accountants, Auditors, Financial Analysts, Educator Accountants and Working in Banks, of course, the basic competence of all these professions is to be able to prepare financial reports and read financial statements, if these basic competencies are not mastered then the career opportunities for the above professions are very small.

In terms of controlling emotional intelligence in learning accounting, as many as 2 people said they were able to control emotions in learning accounting, as many as 10 people had poor abilities and 8 people answered moderately. And further about accounting learning behavior related to the use of free time to study accounting at the UMSU library as many as 3 people who want to use their free time to go to the library, as many as 13 people do not want to use their free time to go to the library and 4 people answer moderately.

This pre-research interview was conducted by asking directly to 8 (eight) semesters of Accounting FEB UMSU students who came to campus, with 4 (four) basic questions representing variables, this was done to obtain the results of an initial survey of the level of understanding of Accounting students of FEB UMSU towards Accounting learning.

**Literature Review**

**Emotional Intelligence**

Based on the traditional understanding, intelligence includes the ability to read, write and count which are word and number skills that are the focus of formal education (schools) and actually lead a person to achieve academic success. But the definition of success in life is not only that. The new view that is developing says that there are other intelligences outside of intellectual intelligence (IQ) such as talent, social acumen, social relationships, emotional maturity and others that must be developed as well. The intelligence in question is emotional intelligence (EQ) (Melandy and Aziza, 2006). conclude that emotional intelligence requires learning to recognize and appreciate the feelings of oneself and others, and to respond appropriately to them, effectively applying emotional energy in their daily life and work.

**Learning Behavior**

Suwardjono (2004:1) states that studying in college is a strategic choice in achieving one's individual goals. The spirit, way of learning, and attitudes of students towards learning are strongly influenced by the awareness of the existence of individual goals and clear goals of educational institutions. Lectures are an opportunity to confirm students' understanding in the independent learning process. Control of the learning process is more important than test results or scores. If the learning process is carried out well, the value is a logical consequence of the process.

**Level of Accounting Understanding**

Accounting is needed by a company, because with accounting activities that change the company's financial position are processed into useful information for company management and other users of financial statements. Soemarso (2002:3), put forward the notion of accounting according to American Institute Of Certified Public Accountants(AICPA) as follows:
“Accounting is the process of identifying, measuring and reporting economic information, to enable clear and unequivocal judgments and decisions for those who use the information”. Ahmad (2007:6), put forward the understanding of accounting according to Ralph Estes (1986) as follows: "Accounting are activities that provide information, usually quantitative in nature and often presented in monetary units, for decision making, planning, controlling resources and operations, evaluating performance and financial reporting to investors, creditors, authorized agencies and the public”.

**Method**

This type of research is associative research, namely research that aims to determine the relationship between two or more variables. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2017). In determining the number of samples the author uses the Slovin formula. The type of data used in this study is secondary data, namely data that is directly taken from research sources, in this case through research respondents.

**Result and Discussion**

**Partial Test (t Test)**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>61.553</td>
<td>12,508</td>
<td>.226</td>
<td>.211</td>
</tr>
<tr>
<td>1</td>
<td>Emotional Intelligence</td>
<td>.260</td>
<td>.226</td>
<td>156</td>
</tr>
<tr>
<td></td>
<td>Student Learning Behavior</td>
<td>.259</td>
<td>.211</td>
<td>.166</td>
</tr>
</tbody>
</table>

In testing the hypothesis through the t test, it is known that the t table in this study is 1.67 (df = 55 with alpha 0.05).

**Simultaneous Test (F Test)**

From the results of data management carried out with SPSS the results shown are as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>2</td>
<td>10,707</td>
<td>6.554</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>52</td>
<td>6889</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>54</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The F table value is = 3.16 (df = 55 with 2 independent variables). From the SPSS output table above, it is known that the calculated F value = 6.554 > F table = 3.16 and Sig. is 0.000. Because the calculated F value > F table and Sig. 0.000 < 0.05, then according to the decision making in the F test, it can be concluded that the hypothesis is accepted or
Emotional Intelligence and Behavior, Student learning simultaneously affects the level of understanding Accountancy.

**Coefficient of Determination**

R-Square is used to see the variation in the value of the dependent variable is influenced by the value of the independent variable. In its use, the coefficient of determination is expressed in percentages (%). To find out how far the contribution or percentage of the influence of Emotional Intelligence and Student Learning Behavior on the Level of Accounting Understanding. Then the determination test can be seen as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Change Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>.438&lt;sup&gt;a&lt;/sup&gt;</td>
<td>.356</td>
<td>.320</td>
<td>2.62467</td>
<td></td>
</tr>
</tbody>
</table>

From the table above shows the value of Adjusted R-Square in this study of 0.320 or 32%, which means that the percentage of the influence of the independent variable Emotional Intelligence and Student Learning Behavior on Accounting Understanding Level is 32% while the remaining 68% influenced by other factors not included in this study.

**Discussion**

**Effect Of Emotional Intelligence To Level Of Accounting Understanding**

Emotional intelligence requires learning to recognize and appreciate the feelings of oneself and others, and to respond appropriately to them, effectively applying emotional energy in daily life and work. Emotional intelligence is the ability to recognize feelings, reach and generate feelings to help thoughts, understand feelings and their meanings, and control feelings deeply so that they can help emotional and intellectual development.

If someone has a good ability in controlling his emotions, especially for students in accounting lessons, it is likely that he will be able to absorb the learning provided by the lecturer so that it will increase his level of understanding of accounting material. Research results for the value of Emotional Intelligence on Level Understanding of Accounting, the processing results show that from the output of SPSS "Coefficients" above, it is known that the significance value (Sig) of the Emotional Intelligence variable (X1) is 0.000. Because the value of Sig. 0.000 < 0.05 probability, it can be concluded that the hypothesis is rejected. This means that there is an influence of Emotional Intelligence (X1) on the Level of Accounting Understanding (Y).

This is not in line with previous relevant research conducted by Nasution (2009), Nugraha (2013) and Dewi and Yogantara (2017) which stated that Emotional Intelligence had a positive influence on the level of student accounting understanding.

With the results of this study in accordance with the phenomenon described earlier that the ability of students to control emotions in accounting learning affects the level of understanding of accounting for FEB UMSU students, accounting courses are courses related to calculations and have previously been studied at the high school level (SMA). In the Department of Social Sciences (IPS), usually students who are at the high school level majoring in Natural Sciences (IPA) will have difficulty understanding accounting courses during lectures, because they have to repeat understanding the basics of accounting, this requires control emotional intelligence or also called emotional intelligence to be able to accept accounting learning.

**The Effect Of Learning Behavior On The Level Of Accounting Understanding**
Studying in college is a strategic choice in achieving one's individual goals. The spirit, way of learning, and attitudes of students towards learning are strongly influenced by the awareness of the existence of individual goals and clear goals of educational institutions. Lectures are an opportunity to confirm students' understanding in the independent learning process. Control of the learning process is more important than test results or scores. If the learning process is carried out well, the value is a logical consequence of the process.

In the learning process, learning behaviors are needed that are in accordance with educational goals, where with these learning behaviors educational goals can be achieved effectively and efficiently, so that academic achievement can be improved. Learning behavior is often also called learning habits, which is a learning process that is carried out by individuals repeatedly so that it becomes automatic or spontaneous.

The results of the study for the value of student learning behavior on the level of Understanding of Accounting, the processing results show that from the output of SPSS "Coefficients" above, it is known that the significance value (Sig) of the Student Learning Behavior (X2) variable is 0.000. Because the value of Sig. 0.000 < 0.05 probability, it can be concluded that the hypothesis is accepted. This means that there is an effect of Student Learning Behavior (X2) on the Level of Accounting Understanding (Y).

This is in line with previous relevant research conducted by Wahyu (2015) and Nugraha (2013) which stated that learning behavior has a positive influence on the level of student accounting understanding. Accounting courses are also courses that require in-depth understanding, because the content is interrelated with financial reports, being able to understand and prepare financial reports is one indicator for students in assessing their understanding of accounting, in accounting there is the principle of prudence in preparing financial statements, it is necessary to repeat and work on exercises to get used to understanding it, this is related to the use of free time for students which became a phenomenon at the beginning, that when students are able to use their free time to learn and understand and repeat accounting-related exercises will be able to affect the level of understanding The accounting. This can be done by taking advantage of free time by studying at the library, looking for literacy related to accounting science and studying in groups to repeat learning.

The Effect of Emotional Intelligence and Learning Behavior on the Level of Accounting Understanding

Accounting is needed by a company, because with accounting activities that change the company's financial position are processed into useful information for company management and other users of financial statements. Accounting knowledge can be viewed from two sides of understanding, namely as professional knowledge (skills) that is practiced in the real world and at the same time as a discipline of knowledge taught in universities. Accounting as an object of knowledge in higher education, academics view accounting as two fields of study, namely the field of practice and theory. The field of practice is concerned with the issue of how practice is carried out in accordance with accounting principles. The field of theory is concerned with explanation, description.

The results of the study found the value of Sig. is 0.000. Because the value of Sig. 0.000 < 0.05, then according to the decision making in the F test, it can be concluded that the hypothesis is accepted or that Emotional Intelligence and Student Learning Behavior simultaneously affect the level of Accounting Understanding. This is in line with previous relevant research conducted by Wahyu (2015) and Nugraha (2013) which stated that intelligence Emotional and Learning Behavior have a positive influence on Level Student Accounting Understanding.

Conclusion
Based on the results of research and discussion that have been stated previously, the following conclusions can be drawn:

1. The results of the study partially prove that Emotional Intelligence has an effect on the level of understanding of accounting in FEB UMSU students.
2. The results of the study partially prove that student learning behavior affects the level of accounting understanding in FEB UMSU students.
3. The results of the study simultaneously proved that Emotional Intelligence and Student Learning Behavior had an effect on the level of understanding of accounting in FEB UMSU students.

In terms of further research, further researchers should add other variables that can affect students' Accounting Understanding Levels, such as variables using learning media, learning methods and etc

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