EMOTIONAL QUESTION VERSUS INTELLIGENCE QUESTION AND INTEREST LEARNING AS A MODERATING VARIABLE (A CASE STUDY OF COMPUTERIZED ACCOUNTING LEARNING IN THE FACULTY OF ECONOMICS)

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ABSTRACT

The purpose of this study is to determine whether the Intelligence Question (IQ) and Emotional Question (EQ) affect the understanding of computerized accounting learning partially and simultaneously on the students of accounting program faculty of economics University of Muhammadiyah Sumatera Utara (UMSU) Medan with the interest of learning as a moderating variable. The sample of research is determined by purposive sampling with the criterion of accounting student of fourth semester of Faculty of Economics UMSU. The number of samples by purposive sampling is 60 respondents. The data collected were primary data obtained through questionnaires and tested intelligence. Using Multiple Regression analysis, t-test and F-test does data processing. The results of research Partially significant variables are EQ variables affect the level of student understanding of the subject of accounting computerization, while the IQ variables have no significant effect. Simultaneously the variables of IQ and EQ affect the level of understanding of computerized accounting learning. Learning interest variables as moderating variables also influence the level of understanding of computerized accounting learning. In addition, learning interest variables also serve as moderating to the relationship between the variables of EQ on the level of understanding computerized accounting learning. Thus the interest variable performs its function as moderating variable.

INTRODUCTION

Many examples around us prove that people who have brain intelligence alone, or many have a high degree is not necessarily successful in the world of work. Even the lesser-educated are often more successful. Most educational programs are centered on Intelligence Question (IQ) only, whereas what is actually needed is how to develop the intelligence of the heart, such as toughness, initiative, optimism, adaptability that has now become the basis of new judgments. Emotional Question (EQ) demands to learn to recognize and appreciate the feelings of self and others and to respond appropriately. Nowadays so many people are educated and look so promising, but his career is hampered or worse, knocked out, due to their low Emotional Question (EQ).

The results of a survey conducted in the United States about Emotional Question (EQ) explains that what the employer wants is not only technical skills but rather the basic skills needed to learn in the work concerned. Among other things, is the ability to listen and communicate verbally, adaptation, creativity, and mental resilience to failure, confidence, motivation, teamwork and the desire to contribute to the company? Someone who has a high Emotional Question (EQ) will be able to control his emotions so as to produce optimization on the function of work.

Goleman (1995) states that the innate academic ability, grades of grades, and predictions of higher education graduation do not predict how well a person's performance after work or how well he or she achieves success in life. Instead he states that a set of special skills such as empathy, self-discipline, and initiative are able to distinguish successful people from those who perform mediocrity, in addition to intelligence that can affect the success of people in the work. He also does not contradict Intelligence Question (IQ) and Emotional Question (EQ), but demonstrates the existence of Emotional Question (EQ), he seeks to find an intelligent balance between emotion and intellectual. Emotional Question (EQ) determines how well a person uses his or her skills, including intellectual skills. The
old paradigm considers the ideal is the existence of reason free from emotion, the new paradigm considers the suitability between the head and the heart.

The process of teaching and learning in various subjects is closely related to students' Emotional Question (EQ). Emotional Question (EQ) is able to train the ability of the student, the ability to manage his feelings, the ability to motivate himself, the ability to be strong in the face of frustration, the ability to control the impulse and delayed the momentary satisfaction, set a reactive mood, and able to empathize and work with people other. These abilities support a student in achieving his goals and ideals.

**Theoretical Framework**

Emotional Question (EQ) is one of the factors mandated by the goal of national education is to develop an affective attitude to produce superior student behavior and noble character. The mandate of the national education objectives is an agreement and understanding both teachers and especially by students. From the side of the teacher as the leading educator in the school, it is important to direct the affective attitude of students which in this research is identical with the Emotional Question (EQ), so that students' emotional direction can be controlled effectively so that it can lead the students to achieve the learning objectives.

Emotional Question (EQ) in the perspective of students in the view as a regulation or self-control to be able to take advantage of his emotions in the form of learning motivation in the form of managing emotions in the hope that students are able to manage learning time (intrinsic emotions) and other learning resources (extrinsic emotions), which in turn gain learning results optimal. Learning outcomes are not only determined by the value of a number, but rather the more important learning outcomes as a learning process that deliberately done with the aim of forming knowledge and skills of self-teaching learning inside and outside the classroom. Effective learning performance can be achieved optimally when considering the aspect of emotional intelligence is a feeling that perceives learning into the student's personal.

Starting from the results of research that shows that there are enough people who have high Intelligence Question (IQ), but failed in life, while many people who have mediocre, even low, Intelligence Question (IQ) become successful people.

Goleman (2001) states that there is another factor to being intelligent, which guarantees people to success in life, which Goleman himself popularized as Emotional Question (EQ). Goleman himself concludes that high Intelligence Question (IQ) account for only about 20 percent for the factors that determine success in life, while those 80 percent are filled by other intelligence factor factors. Emotional Question (EQ) is very influential in the efforts of a person to live his life successfully. Goleman himself states that Emotional Question (EQ) is a self-motivating ability, which makes a person able to survive in the face of frustration, can control impulse, not exaggerate pleasure, able to regulate mood and keep stress free does not cripple the ability to think. Emotional Question (EQ) is very influential in work, learning and also the ability to self in facing a problem. Students with Emotional Question (EQ) are able to manage their emotions well. Do not know despair and not lazy in learning, because they have the ability to motivate themselves. Being able to manage emotions in the association, including having a high sense of empathy towards the suffering of his friends and usually his academic achievement is also good. Children with high Emotional Question (EQ) are happy, confident, disciplined, popular, and more successful at school. On the contrary, children who have low self-emotional intelligence will become lazy, low self-esteem, unable to master emotional turmoil, easy to stress and have a low performance that impact on low academic achievement as well.

There are several factors that cause low student achievement. Krouse and Krouse states that Dysfunction personality is part of the composition of the formation of Emotional Question (EQ) is the cause of students low performance. Dysfunction can be construed as an individual personality that is not motivated, lack confidence, has low self-esteem, lack of self-control and have high anxiety. (In Azizi Yahaya, et al, 2012). Krouse and Krouse's opinion can be interpreted that not functioning normally personality is part of the composition of the formation of Emotional Question (EQ) causes low student performance. Disruption of functions can be interpreted as an unmotivated individual personality, lack of confidence, low self-esteem, lack of self-control and high anxiety. Students who have the above characteristics are said to have low Emotional Question (EQ), and this will affect their academic performance. A study conducted by Rode et al. (2007) predicted that Emotional Question (EQ) was related to academic performance for two reasons. First, academic performance involves a great deal of ambiguity. Second, majority of academic work is self-directed, requiring high levels of self-management. Therefore, individuals with high Emotional Question (EQ) would perform better academically. Studies conducted by Rode et al (2007) Predict that Emotional Question (EQ) is related to academic performance for two reasons. First, academic achievement involves a lot of ambiguity. Second, most academic work is self-directed, requiring a high degree of self-management. Therefore, individuals with high Emotional Question (EQ) will perform better academically. In the learning process of students, of course both intelligence is indispensable. Intelligence Question (IQ) cannot function well without participation of emotional appreciation of subjects delivered at school. So that Emotional Question (EQ) actually equip Intelligence Question (IQ) owned by students. Petrides et al. (2004) argues that the relationship between Emotional Question (EQ). Academic performance and cognitive ability find that Emotional Question (EQ) moderates the relationship between academic achievement and cognitive ability.

The importance of Emotional Question (EQ) in improving cognitive skills is also said by Azizi Yahaya (2012) that the level of Emotional Question (EQ) contributes to and enhances the cognitive abilities in student. Thus, the level of Emotional Question (EQ) contributes to improving students cognitive abilities. Thus, to produce a generation that is competent and successful in line with the philosophy of education, the persistence of Emotional Question (EQ) in students is very important.
Parker et al (2004) in their study concluded that various elements of Emotional Question (EQ) are used as predictors of academic success. Their study concludes that various elements of Emotional Question (EQ) are used as predictors of academic success. They found that students were highly successful at scoring higher than failed groups seen from the three subsets of Emotional Question (EQ) (interpersonal skills, stress management and adaptation). Having a good emotional intelligence encourages individuals to be more positive and intelligent in treating themselves and others to encourage productivity and success in one's life both in learning and in working later.

Laidra et al, (2007), Deary et al, (2007), get the result that intelligence is influential and positively correlated to student learning outcomes. Students with high Intelligence Question (IQ) will find it easier to capture lesson material in their learning process than students with low Intelligence Question (IQ). A good learning process will lead students to get good learning outcomes, so the consequences of high Intelligence Question (IQ) are high learning outcomes.

Intelligence is not only narrowly defined as the intellectual ability or the ability to think. Intelligence includes all the ability of a person in managing feelings and emotional aspects within himself. The ability to manage emotions in the self is better known as Emotional Question (EQ). Emotional Question (EQ) is considered to have a role high enough in determining the level of student learning success. Natalie (2010), Ogundokun and Adeyemo (2010) that EQ contributes to learning outcomes show the closeness of Emotional Question (EQ) relationship and student learning outcomes. Students with high Emotional Question (EQ) will be more likely to succeed in the learning process. Emotional Question (EQ) is said to have a significant role in the achievement of one's learning success.

Emotional Question (EQ) has an important role in life because it affects the concentration and thought processes. It is as quoted by Hoerr (2007) that people who are not able to control their emotional life will struggle with inner warfare which eliminates the ability to concentrate and think clearly. Goleman and Cherniss (2001) suggested five basic skills in Emotional Question (EQ) are self-awareness, self-management, motivation, empathy (social awareness), and relationship management.

Emotional Question (EQ) has been synchronized with Intelligence Question (IQ) in determining the success rate. Intelligence Question (IQ) does not work well without the students’ emotional appreciation of the subjects delivered at school. Both intelligences are complementary, so it can be said the key to student learning success is the optimum conditions Intelligence Question (IQ) and Emotional Question (EQ). The statement is in line with the statement Goleman (1995), there are two types of intelligence, namely Intelligence Question (IQ) and Emotional Question (EQ). The optimization of both is key in achieving learning outcomes. Intelligence Question (IQ) and Emotional Question (EQ) are included in inputs that play an important role in learning activities. A particular learning input will determine a certain output. Thus, Intelligence Question (IQ) and Emotional Question (EQ) can determine a person's learning outcomes. Some studies that prove that Intelligence Question (IQ) and Emotional Question (EQ) can influence learning achievement, among others Natalie (2010), Ogundokun and Adeyemo (2010) get the result that Emotional Question (EQ) have positive and positive correlation to student learning outcomes. Previously, Laidra et al, (2007) and Deary et al, (2007) to get the result that intelligence influential and positive correlated to student learning outcomes. It is clear that Intelligence Question (IQ) and Emotional Question (EQ) have to do with learning outcomes where each Intelligence Question (IQ) and Emotional Question (EQ) can contribute to learning outcomes according to certain proportions. The dominance of Intelligence Question (IQ) and Emotional Question (EQ) needs to be verified to find out which factors contribute to the learning outcomes.

RESEARCH METHODOLOGY

The location of research conducted at Faculty of Economics UMSU, Department of Accounting for students who have taken computerized accounting courses. The populations in this study are students of accounting department who are or have taken computerized accounting course at Faculty of Economics UMSU. Determination of the number of samples in this study using the method of purposive sampling, the sampling based on certain criteria. (1) UMSU Accounting department Student who has passed the third semester and (2) Student who has taken Accounting Information System Course. Based on the 2 criteria above then selected as many as 60 respondents. In this study the data collected are primary and secondary data. For the Intelligence Question (IQ) and Emotional Question (EQ) variables used the test while to measure the variable interest in learning used questionnaires given to students who become respondents. While the learning achievement is collected using secondary data as student score in accounting computerization courses. Data analysis in this study was conducted using multiple linear regression models as follows:

\[
Y = a + b_1X_1 + b_2X_2 + e
\]  

(1)

Furthermore, to test whether the variable interest in learning as a moderating variable used model equation follows:

\[
Y = a + b_1X_1 + b_2X_2 + b_3X_1 X_1 + b_4X_2 X_2 + e
\]

(2)

Where:

\[
Y = \text{Achievement Learning Computerized Accounting Course}
X_1 = \text{Intelligence Question (IQ)}
X_2 = \text{Emotional Question (EQ)}
X_3 = \text{Interest Learning}
\]

a = Constants
\[ b_{1-4} = \text{Coefficient} \]
\[ e = \text{Error Term} \]

FINDINGS AND DISCUSSION

First Hypothesis Testing

Results of hypothesis testing that states Intelligence Question (IQ) and Emotional Question (EQ) on learning achievement Computerized Accounting can be accepted. Goodness of fit testing is conducted to determine the feasibility of a regression model. The feasibility can be seen from the value of R Square. The adjusted value of R Square on the show is 0.630. This means that the variables of Intelligence Question (IQ) and Emotional Question (EQ) have a positive effect on the level of
students' understanding of computer accounting learning by 63%, while the rest of 27% is influenced by other variables not explained by this research model.

Table 1 Estimation of Multiple Regression Analysis

<table>
<thead>
<tr>
<th>Variables</th>
<th>B</th>
<th>t-value</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>14.162</td>
<td>1.609</td>
<td>0.113</td>
</tr>
<tr>
<td>IQ_X1</td>
<td>-0.019</td>
<td>-0.529</td>
<td>0.599</td>
</tr>
<tr>
<td>EQ_X2</td>
<td>1.312</td>
<td>9.92</td>
<td>0.000</td>
</tr>
<tr>
<td>F-value = 51.267</td>
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<td></td>
<td></td>
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<tr>
<td>Sig = 0.000</td>
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<td></td>
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</tr>
<tr>
<td>R-Square = 0.643</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted R-Square = 0.63</td>
<td></td>
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</tbody>
</table>

To simultaneously test the variables of Intelligence Question (IQ) and Emotional Question (EQ) affecting the achievement of Computerized Accounting or not, it can be done by Fisher method (Test F) with confidence level (95% confidence level). F-count value amounted to 51.267 while the F-table at the 95% confidence level (α = 0.05) was 3.15. This means that the value of F-value > F-table. This implies that the Intelligence Question (IQ) and Emotional Question (EQ) variables affect the learning achievement Computerized Accounting. Thus the hypothesis which states that Intelligence Question (IQ) and Emotional Question (EQ) affect the learning achievement Computerized Accounting simultaneously accepted (H0 is rejected while H1 accepted).

To simultaneously test the variables of Intelligence Question (IQ) and Emotional Question (EQ) affecting the learning achievement of Computerized Accounting or not it can be done by t-test method with confidence level (confident level) of 95%. If the significance is above 0.05 or α > 5% then H0 is accepted and H1 is rejected, and if the significance is below 0.05 or α <5% than H0 is rejected and H1 is accepted. The result of statistic test shows that Intelligence Question (IQ) variable gives significance value of 0.599 meaning the significance value is greater than α = 5% (0.599 > 0.05), Intelligence Question (IQ) partially has no effect on learning achievement Computerized Accounting. While the Emotional Question (EQ) variable gives the value of regression coefficient 9.920 with a significance value of 0.000 means the value of significance is smaller than α = 5% (0.000 <0.05), then Emotional Question (EQ) affects the achievement of Computerized Accounting student partially accepted.

If tested using a variable that is not influenced by moderating variables interest then only Emotional Question (EQ) variable that affect the Understanding of Computer Accounting Practice. Intelligence includes reading, writing and numeracy skills that are word and number skills that focus on formal education (campus), and in fact leads one to achieve academic success. But the definition of success is not just that. The growing view says that there are other intelligences beyond Intelligence Question (IQ), such as talent, social observation acumen, social relationships, emotional maturity, etc. that must also be developed. Emotional Question (EQ) is the intelligence to use emotions in accordance with the desire, the ability to control emotions so as to have a positive impact. Emotional Question (EQ) can help build relationships in the direction of happiness and well-being. Thus Emotional Question (EQ) is the ability to sense, understand, and effectively apply the power and emotional sensitivity as a source of energy, information, connections, and human influence. The creator of the term "emotional intelligence", defines emotional intelligence as the ability to recognize feelings, reach out and arouse feelings to help the mind, understand feelings and meanings, and control feelings deeply to foster emotional and intellectual development. Emotional intelligence demands to learn to acknowledge and appreciate the feelings of self and others and to respond appropriately, applying effectively to emotional energy in everyday life and work.

Second Hypothesis Testing

The result of hypothesis testing that states Intelligence Question (IQ) and Emotional Question (EQ) have an effect on the level of Computerized Accounting Learning Comprehension with Learning Interest as moderating variable is acceptable. Goodness of fit test is conducted to determine the feasibility of a regression model, because the research variables more than two variables then the feasibility can be seen from the adjusted R Square. The adjusted R Square value is 0.831. This shows that 83.1% of Intelligence Question (IQ) and Emotional Question (EQ) affect the Level of Comprehension of Computerized Accounting Learning with Interest Learning as Moderating variables. While the rest of 16.9% influenced by other variables that are not explained by this research model. F-value of 73.722 while F-table at 95% confidence level (α = 0.05) is 3.15. This implies that the Intelligence Question (IQ) and Emotional Question (EQ) variables affect the Level of Comprehension of Computerized Accounting Learning with Interest learning as a moderating variable. Thus the hypothesis stating that the variable Intelligence Question (IQ) and Emotional Question (EQ) affect the Level of Comprehension of Computerized Accounting Learning with the interest of leaning as a moderating variable is accepted.

Table 2 Estimation of Multiple Regression Analysis with Learning Interest as Moderating Variable

<table>
<thead>
<tr>
<th>Variables</th>
<th>B</th>
<th>t-value</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>33.383</td>
<td>5.179</td>
<td>0.000</td>
</tr>
<tr>
<td>IQ_X1</td>
<td>0.082</td>
<td>2.426</td>
<td>0.019</td>
</tr>
<tr>
<td>EQ_X2</td>
<td>-0.539</td>
<td>-1.406</td>
<td>0.165</td>
</tr>
<tr>
<td>IQ_X1_x_X3</td>
<td>-0.009</td>
<td>-5.739</td>
<td>0.000</td>
</tr>
<tr>
<td>EQ_X2_x_X3</td>
<td>0.088</td>
<td>3.443</td>
<td>0.001</td>
</tr>
<tr>
<td>F-value = 73.722</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig = 0.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R-Square = 0.843</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adjusted R-Square = 0.831</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Learning Interest Variables as a moderating variable also influence of Intelligence Question (IQ) variables on the level of Computerized Accounting Learning Comprehension. In addition, learning interest variables act as a moderating variable to the relationship between the Emotional Question (EQ) variable to the level of Computerized Accounting Learning Comprehension. Thus the learning interest variable performs its function as moderating variable.

The Intelligence Question (IQ) variable is the interpretation of the intelligence test results into the numbers that can be indicative of the position of one's intelligence level. Intelligence as an ability consisting of three components, namely: a) Ability to direct the mind or direct action, b) Ability to change course of action when action has been done, and c)
Ability to self-criticize. In line with that, intelligence as the totality of a person's ability to act with a specific purpose, think rationally, and deal with his environment. Intelligence Question (IQ) classifies these abilities into two types: a) Fluid Intelligence, which is a biological factor, and b) Crystallized intelligence, which reflects the influence of experience, education, and culture within a person. A student's IQ plays a major role in accepting computer accounting learning. Computer Accounting Practice should have basic skills in accounting. If basic skills are not mastered then absorption when practicing accounting will be a dilemma. Students obtain the basic accounting course (fundamental accounting) at the first semester level. Computer Accounting Practice is executed when students enter secondary education in a period of the process of attaining / obtaining a bachelor's degree.

Variable EQ has no significant effect on learning Computer Accounting Practice. However, this variable has a significant effect when the learning interest variable also influences the relationship. When interest is linked it will determine the success of learning. The EQ variable is the ability to know one's own feelings and the feelings of others, and to use those feelings to guide one's thoughts and behaviors. EQ is the ability to recognize the feelings of you and the feelings of others, motivate yourself, and manage emotions well to yourself and in relationships with others.

This research is different from the other research that uses the average value of the course as a measure of the level of understanding of accounting. The value of the course is not taken as a measure of the level of understanding of the course because all the courses do not describe the whole of the understanding itself and contain bias. In this study the researchers tried to make improvements and modifications by exploring the perceptions of students on the various menus available on MYOB Accounting Computer Practice. The role of interest is very important role in the field practice of many students who ask and earn in absorbing the existing material.

**CONLUSSION AND RECOMMENDATION**

Simultaneously there is influence of Intelligence Question (IQ) and Emotional Question (EQ) to the level of student understanding of computer accounting learning. These results are in line with the results achieved by Laidra et al. (2007) and Deary et al., (2007), Natalie (2010) and Ogundokun and Adeyemo (2010). Partially, Emotional Question (EQ) variable have a significant effect on to student understanding of computer accounting learning. While the variable of Intelligence Question (IQ) has no significant effect. Intelligence Question (IQ) and Emotional Question (EQ) variables significantly influence the understanding of computer learning accounting with interest as a moderating variable. Intelligence Question (IQ) is designed by testing several instruments about the results of psychological tests. There are many ways to measure Intelligence Question (IQ) for example by using the image media. In this study did not use image media.

This study only examines the level of understanding on Computer Accounting Practice while the basic Practice Components computer introduction is not done. Subsequent research should change the Intelligence Question (IQ) testing instrument by getting the value from the Psychology Bureau in order that Intelligence Question (IQ) scores are more objective. The next research is to make an assessment first in order to know the level of understanding of students on computer basics.

**References**


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