

The Effect of Emotional Intelligence, Self-Confidence and Learning Behaviour on the Level of Accounting Understanding

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ABSTRACT

This study aims to analyze and describe the influence of emotional intelligence, self-confidence and learning behavior on the level of understanding of accounting. The data collection method in the study was carried out by survey method using primary data obtained through questionnaires or questionnaires. The population in this study were accounting students at Indo Global Mandiri Palembang University, class of 2018 to class of 2020. The number of samples taken in this study were 70 students. Samples were taken and in determining the size or number of samples needed in this study using the slovin formula. Emotional Intelligence, Self-Confidence and Learning Behavior as independent variables and Level of Understanding of Accounting as the dependent variable. The data analysis technique used is descriptive statistical analysis. The results of the research that has been done show that: (1) There is no significant effect between emotional intelligence variables on the level of understanding of accounting. (2) There is a significant influence between the variables of self-confidence on the level of understanding of accounting. (3) There is no significant effect between learning behavior variables on the level of understanding of accounting. (4) There is a simultaneous influence between the variables of emotional intelligence, self-confidence and learning behavior on the level of understanding of accounting

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1. INTRODUCTION

Education is one of the most influential means in shaping quality human resources. Through education, a generation of character can be created who are able to actualise themselves to be the spearhead of the progress of civilisation. One field of education that needs attention in the current era is education in the field of accounting. In the world of accounting education plays a role in providing financial information in support of making a policy.

Accounting provides quantitative information, especially of a financial nature to be useful in making economic decisions in educational entities. Finance Minister Sri Mulyani Indrawati considers that the quality of accounting education in Indonesia is still not good enough, therefore it must be improved from various aspects. Currently, 21,000 accountants are registered in Indonesia. In ASEAN alone, there are already 3,770 accountants who have

received the ASEAN Chartered Professional Accountant (ASEAN CPA) certificate, out of which 1,291 accountants in Indonesia have the ASEAN CPA certificate (Putri, 2019).

The level of understanding of accounting is of course very important for accountants in order to carry out their profession properly. A good accountant can carry out his profession in accordance with established accounting standards and principles so that it will produce accurate financial reports which will be useful for making decisions. In improving accounting understanding there are several aspects that need to be considered, namely emotional intelligence, self-confidence and learning behaviour.

Accounting is a very important medium for company management to better understand its finances. For example, in organising sources of funds and expenses in the company. The decision to fulfil the source of funds will certainly affect the financial performance of a company (Sari, 2020). Accounting is also one of the useful factors to determine the growth of a finance company, namely by how the company can create profits. The higher the profit generated, the greater the opportunity for a company to grow (Saputra et al., 2019).

In understanding accounting, emotional intelligence is an important thing to consider, because emotional intelligence can make a person able to listen and respond well and help stabilise the mood to remain productive in learning activities. Emotional intelligence is the ability a person has in regulating their emotional life with intelligence, resilience in the face of failure, maintaining emotional harmony and expressing it through self-awareness, self-control and self-motivation skills (Yenti et al., 2014).

In addition to emotional intelligence, another important factor to be considered in understanding accounting is self-confidence. Self-confidence is the ability of individuals to be able to understand and believe in all their potential so that it can be used in dealing with self-adjustment to their environment (Riadi, 2019). Self-confidence is generally very important for every individual both in matters related to education and in everyday life, because basically a person must feel confident or confident in his abilities, feel free to do things according to his wishes and be responsible for what has been done.

In addition to emotional intelligence and self-confidence, another factor that can be considered in improving accounting understanding is learning behaviour. In learning, students are the determinants of whether or not the learning process occurs. The learning process can be done in various ways. In the learning process, a person or individual usually has their own learning behaviour or habits. According to (Kosanke, 2019) learning is a complex activity. Learning outcomes are capabilities. An efficient learning strategy will lead to maximum learning outcomes. This behaviour will affect learning achievement or the student's level of understanding of the lesson.

The phenomenon that occurs in the world of lectures is that many students have poor emotional intelligence due to lack of productivity and motivation in learning, there are still many students who are embarrassed to ask questions when studying about material that they do not understand, in the learning process it is not uncommon for students not to pay attention to the lecturer when explaining the material, besides that students also rarely summarise the material explained so that what has been learned at that time cannot be understood again.

From the differences in influential factors from various research places, the authors want to test these variables in educational institutions that have not been studied before. This research was conducted at Indo Global Mandiri University, especially for accounting students in the 2018-2020 batch. The reason the authors conducted this research is because previous studies still show inconsistent results, besides that the authors want to know and compare the results of current research with research that has been done before.

Based on the background description above, the problem formulations that will be discussed in this study are; 1) How does Emotional Intelligence affect the level of understanding of accounting?, 2) How does Self-Confidence Affect the Level of Accounting Understanding?, 3) How is the effect of learning behaviour on the level of accounting understanding?, 4) How is the effect of emotional intelligence, self-confidence and learning behaviour on the level of accounting understanding?

This research was conducted with the aim of knowing; 1) Effect of Emotional Intelligence on Accounting Comprehension Level, 2) Effect of Self-Confidence on Accounting Comprehension Level, 3) Effect of Learning Behaviour on Accounting Comprehension Level, 4) Effect of Emotional Intelligence, Self-Confidence and Learning Behaviour on Accounting Comprehension Level.

Previous research is research that has been done and serves as a form of comparison of research to be carried out with existing research. In addition, to examine the shortcomings and advantages of existing research and develop it in new research. Previous research can be seen in the table below.

Table 1. Previous Research

No	Research	Research Title	Research Result	Research Differences
1	Asmena Nasriati (2020)	The Effect of Emotional Intelligence and Learning Behaviour on the Level of Accounting Understanding at Bosowa University Makassar	The results Emotional intelligence and learning behaviour have a significant positive effect on the level of accounting understanding (Menne et al., 2020)	The difference in research lies in the use of self-confidence variables and the object of research..
2	Karmita	The Influence of Intellectual Intelligence and Interest in Learning on the Level of Understanding of Accounting in students of the Faculty of Economics, Accounting Study Programme, NUKU University	The results showed that the intellectual intelligence variable had no significant effect on the level of accounting understanding, the learning interest variable and learning behaviour had an effect on the level of accounting understanding. So that the variables of intellectual intelligence, learning interest and learning behaviour have a significant effect on the level of accounting understanding (Syahbanda et al., 2021)	The difference in research lies in the x variable or independent variable and different research objects.
3	Siti Maryam (2020)	The Effect of Emotional Intelligence, Spiritual Intelligence, Learning Behaviour on the Level of Accounting Understanding	The results showed that spiritual intelligence, emotional intelligence, learning behaviour and learning interest have a significant positive effect on the level of accounting understanding (Maryam, 2020)	The difference in research lies in the use of self-confidence variables and the object of research.
4	Nur Ayu Setia Ningsih (2019)	The Effect of Intellectual Intelligence, Emotional Intelligence, and Learning Behaviour on Understanding Basic Accounting Students with Self-Confidence as Moderator	The result is that intellectual intelligence and emotional intelligence have a positive effect on basic accounting understanding and learning behaviour has no effect on the level of understanding of basic accounting. While intellectual intelligence, emotional intelligence and learning behaviour have no effect on understanding of basic accounting with self-confidence as a moderating variable (Ningsih & Hermawan, 2019)	The difference in research lies in the use of the self-confidence variable as variable X2 and the object of research.

No	Research	Research Title	Research Result	Research Differences
5	Nur Sayidatul Muntiah (2018)	The Effect of Emotional Intelligence and Learning Behaviour on the Level of Accounting Understanding with Self-Confidence as a Moderating Variable	The result is that emotional intelligence and learning behaviour have no effect on the level of accounting understanding with self-confidence as a moderating variable (Muntiah, 2018)	The difference in research lies in the use of the self-confidence variable as variable X2 and the object of research.

2. RESEARCH METHOD

The type of research used in quantitative research. Quantitative research is a research method based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative or statistical, with the aim of testing the hypothesis set. (Thabroni, 2021). This research was conducted at an educational institution, namely Indo Global Mandiri University. The population in this study were Accounting Students of Indo Global Mandiri University class 2018-2020 with a total of 241 students. Based on the data that has been obtained, the number of samples in this study are 70 students. The sampling method and in determining the size or number of samples required in this study using the slovin formula.

Data collection techniques are data collection methods, namely techniques or methods that can be used by researchers to collect data (Hayati, 2022b). The data collection technique used in this study is to use a questionnaire or questionnaire. While data analysis techniques are a very difficult research process to do this because it requires hard work, creative thoughts, and high knowledge abilities. In his view, data analysis techniques cannot be equated between one researcher and another, especially regarding the methods used. (Hayati, 2022a). The data analysis technique used in this research is descriptive statistics. By conducting data quality tests, classical assumption tests, hypothesis testing. Data analysis in this study was assisted by using SPSS (Statistical Product and Service Solutions) software for windows.

The framework is a conceptual strategy where it links the theory with various problem factors that are considered important to be resolved in a research. Based on the theoretical basis and research that has been done before, the framework of thinking about Emotional Intelligence, Self-Confidence and Learning Behaviour on the Level of Accounting Understanding can be described in the table below.

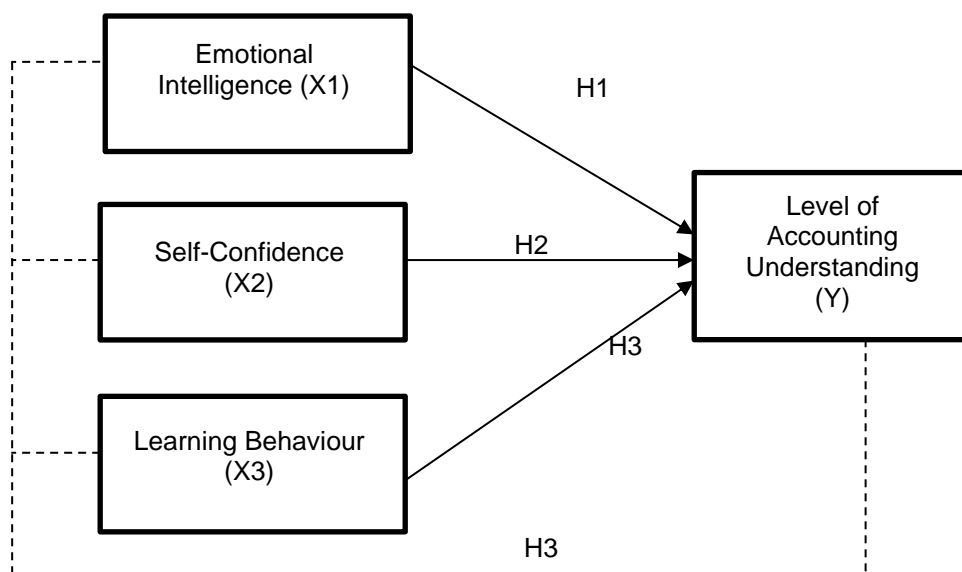


Figure 1. Framework of Thought

Hypothesis Development

The hypothesis is a temporary answer to the formulation of research problems, where the formulation of research problems has been stated in the form of a question sentence (Sugiyono (2018: 147), 2018). Based on the theoretical basis and framework above, the hypotheses proposed in this study are as follows. The hypothesis proposed in this study is as follows.

The Effect of Emotional Intelligence on the Level of Accounting Understanding

Emotional intelligence is a person's ability to handle and control emotions within himself. Someone who has high emotional intelligence will understand well about their emotions, can interact and communicate well with others and have the ability to continue to push themselves to do their best. In positive accounting theory, it refers more to taking action by maximising profits in choosing the method to be used. So that if emotional intelligence already exists in a person, the level of accounting understanding will also be better. With emotional intelligence, a person will tend to take mature actions by controlling emotions in himself so that it has a positive impact on learning because he is able to interact well with lecturers and other people.

H1 : Emotional Intelligence Affects the Level of Accounting Understanding.

The Effect of Self-Confidence on the Level of Accounting Understanding

Self-confidence is a person or individual's belief about himself that he has done things according to his wishes and can be responsible and able to take risks for what has been done. The positive accounting theory approach provides advice on how accounting practices should be. In the learning process itself, self-confidence is an important attitude for a student to have because someone who has a confident attitude will not be afraid to ask questions about material that he does not understand, this of course can add or improve his understanding of accounting. Individuals with high self-confidence tend to continue to strive to develop various strategies to obtain the results of their efforts. Therefore, based on what has been described regarding positive accounting theory that with high self-confidence, a person will always be persistent in learning and that is what an accountant should do in order to increase his understanding of accounting, so it can be concluded that self-confidence affects the level of accounting understanding.

H2 : Self-confidence affects the level of understanding of accounting.

The Effect of Learning Behaviour on Accounting Comprehension Level

Learning behaviour is a person's or individual's learning habits that are carried out repeatedly so that they become spontaneous. Therefore, good learning behaviour such as re-writing lecture material, studying material again at home and the habit of asking questions with lecturers can affect one's understanding. In understanding accounting, learning behaviour is an important indicator because with good learning behaviour, it can improve accounting understanding even better. Because basically the purpose of positive accounting theory itself explains that its purpose is to provide a basis and explanation of behaviour and actions in the accounting field. So that the behaviour that an accountant must do in order to improve accounting understanding is one of them, namely by implementing good learning behaviour.

H3 : Learning Behaviour Affects the Level of Accounting Understanding.

The Effect of Emotional Intelligence, Self-Confidence and Learning Behaviour on the Level of Accounting Understanding

The level of understanding of accounting can be influenced by several factors, namely emotional intelligence, self-confidence and learning behaviour. Where these factors can be a benchmark of one's understanding and knowledge. With emotional intelligence, a person can control and control emotions in himself so that it can have a positive impact on the implementation of tasks besides being able to interact well with the people around him. Self-confidence and learning behaviour also affect the level of accounting understanding. An attitude of confidence and not being afraid to ask questions about material that is not understood by the

lecturer and good learning behaviour such as re-writing the material explained, this can certainly increase students' understanding of accounting. In positive accounting theory itself explains that the positive approach seeks to determine factors that may be able to influence rational factors in accounting. Based on the various theories described above, it can be concluded that emotional intelligence, self-confidence and learning behaviour can affect the level of accounting understanding because these factors can support a person's understanding in studying accounting.

H4 : Emotional Intelligence, Self-Confidence and Learning Behaviour Affect the Level of Accounting Understanding.

3. RESULTS AND DISCUSSIONS

Descriptive Statistical Test Results

Table 2. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Emotional Intelligence	70	19	30	25,86	2,561
Self-Confidence	70	19	30	26,19	2,886
Learning Behaviour	70	12	30	23,81	3,499
Accounting Comprehension Level	70	48	65	57,69	4,009
Valid N (listwise)					

Source: SPSS Output

Based on Table 2 shows that emotional intelligence in 70 samples the highest value is 30 the lowest is 19 while the average value is 25.86 and the standard deviation is 2.561. Self-confidence in 70 samples the highest value was 30 the lowest was 19 while the average value was 26.19 and the standard deviation was 2.886. Learning behaviour in 70 samples, the highest value is 30, the lowest is 12, while the average value is 23.81 and the standard deviation is 3.499. The level of understanding of accounting in 70 samples, the highest value is 65, the lowest is 48, while the average value is 57.69 and the standard deviation is 4.009.

Data Quality Test Results

Table 3. Reliability Test Results

No	Variable	Alpha		Description
1	Emotional Intelligence	0,638	> 0,6	Reliable
2	Self-Confidence	0,769	> 0,6	Reliable
3	Learning Behaviour	0,761	> 0,6	Reliable
4	Level of Accounting Understanding	0, 812	> 0,6	Reliable

Source: SPSS output

Based on Table 3 above, it can be seen that the instrument used as a measuring tool in this study is valid. The reliability test results show that the Cronbach alpha value of each variable is greater than 0.6 so it can be concluded that the variables of emotional intelligence, self-confidence, learning behaviour and level of accounting understanding are proven to be reliable as measuring instruments used for data collection in research.

Table 4. Validity Test Results

No	Variable	standar sig	Description
1	Emotional Intelligence	< 0,05	Valid
2	Self-Confidence	< 0,05	Valid
3	Learning Behaviour	< 0,05	Valid
4	Level of Accounting Understanding	< 0,05	Valid

Source: SPSS output

Based on Table 4 above, it can be seen that the instrument used as a measuring tool in this study is valid. The test results show that of the several questions used in the variables of emotional intelligence, self-confidence, learning behaviour and level of understanding of accounting have a value of $r_{count} > r_{table}$ and significant < 0.05 so therefore everything is declared valid.

Classical Assumption test results

Table 5. Normality Test Results

Data	Asymp. Sig. (2-tailed)	Description
Regression Model	0,66	Normal

Source: SPSS Output

The normality test can be done with Kolmogorov statistics, the results show that the data is normally distributed because the asymp. Sig (-2 tailed) 0.066 which is greater than the significance value of 0.05 and at the same time indicates that the data distribution in this sample is normal.

Table 6. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Description
Emotional Intelligence (X_1)	0,565	1,770	No multicollinearity
Self-Confidence (X_2)	0,667	1,500	No multicollinearity
Learning Behaviour (X_3)	0,700	1,429	No multicollinearity

Source: SPSS Output

Based on table 6 above, the test results show that there is no multicollinearity, because all the resulting VIFs have values below 10 and tolerance above 0.10. The largest VIF value is 1.770 and is still smaller than 10. While the smallest tolerance value is 0.565 which means it is greater than 0.10. From these results, it can be concluded that there is no multicollinearity, so the equation is suitable for use.

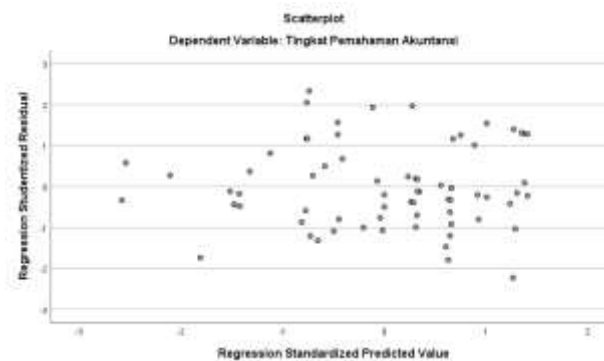


Figure 2. Heteroscedasticity Testing - Scatterplot

Based on Figure 2, the results show that the points spread and do not form a certain pattern and then spread above and below the number 0 of the Y axis, so the regression model does not occur heteroscedasticity.

Hypothesis Test Results

Table 7. Multiple Linear Regression Analysis Test Results

Model	Coefficients ^a			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	37,201	4,552		8,173	<,001
Emotional Intelligence	0,037	0,215	0,024	0,172	0,864
Self-Confidence	0,723	0,176	0,52	4,113	<,001
Learning Behaviour	0,025	0,142	0,022	0,176	0,861

a. Dependent Variable: Accounting Comprehension Level

Multiple regression equations can be done by interpreting the numbers in the Unstandardised Coefficients. Based on calculations carried out using SPSS, the multiple linear regression equation can be obtained

$$Y = 37.201 + 0.037X_1 + 0.723X_2 + 0.025X_3 + e$$

Based on the regression equation, the effect of each independent variable on the dependent variable can be analysed. Constant 37.201 is a positive constant value indicating a positive influence on the independent variable. If the independent increases, the dependent variable will increase or be fulfilled.

Table 8. Partial Test Results (t test)

Model	Coefficients ^a			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	37,201	4,552		8,173	<,001
Emotional Intelligence	0,037	0,215	0,024	0,172	0,864
Self-Confidence	0,723	0,176	0,52	4,113	<,001
Learning Behaviour	0,025	0,142	0,022	0,176	0,861

a. Dependent Variable: Level of Accounting Understanding

T count > t table or -t count < -t table means H₀ is rejected and H_a is accepted.

T count < t table or -t count > -t table means H₀ is accepted and H_a is rejected.

Based on the test results or data processing in table 8, the Emotional Intelligence variable (X₁) obtained a t count of 0.172 with a significance level of 0.864 greater than 0.05, the Self-Confidence variable (X₂) obtained a t count of 4.113 with a significance level of less than 0.001 smaller than 0.05, and the Learning Behaviour variable (X₃) obtained a t count of 0.176 with a significance level of 0.861 greater than 0.05.

The results of the t statistical test above can be explained as follows:

- The t value of X₁ is 0.172 with a significance level of 0.864, because the significance > 0.05 then H₀ is accepted and H_a is rejected. So it can be concluded that the emotional intelligence variable has no partial effect on the level of accounting understanding.
- The t value of X₂ is 4.113 with a significance level of 0.001, because the significance < 0.05, H₀ is rejected and H_a is accepted. So it can be concluded that the self-confidence variable has a significant effect on the level of accounting understanding.
- The t value of X₃ is 0.176 with a significance level of 0.861 because the significance > 0.05, H₀ is accepted and H_a is rejected. So it can be concluded that the learning behaviour variable has no partial effect on the level of accounting understanding.

Table 9. Simultaneous Significance Test Results (F test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	327,647	3	109,216	9,224	<,001 ^b
	Residual	781,438	66	11,84		
	Total	1109,09	69			

a. Dependent Variable: Level of Accounting Understanding

b. Predictors: (Constant), Learning Behaviour, Self-Confidence, Emotional Intelligence

Source: SPSS Output

Based on Table 9, the results show that from the results of the Anova or F test, it can be F count 9.224 with a significance level of less than 0.001 smaller than 0.05 besides the value of f count 9.224 > from F table 2.744 so that it shows that the variables of Emotional Intelligence, Self-Confidence and Learning Behaviour together have a simultaneous effect on the level of Accounting Understanding.

Table 10. R Square Test Results (Coefficient of Determination)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,544 ^a	0,295	0,263	3,441

a. Predictors: (Constant), Learning Behaviour, Self-Confidence, Emotional Intelligence

b. Dependent Variable: Level of Accounting Understanding

Source: SPSS Output

Based on Table 10, the Adjusted R2 value is 0.263 which means that 26% of the Accounting Comprehension Level can be explained or described by the three independent variables (Emotional Intelligence, Self-Confidence and Learning Behaviour) while the remaining 76% is explained by other variables.

Discussion

Based on the data testing described above, hypothesis testing itself is intended to determine how much influence the independent variables, namely Emotional Intelligence, Self-Confidence and Learning Behaviour have on the dependent variable, namely the Level of Accounting Understanding.

The Effect of Emotional Intelligence on the Level of Accounting Understanding

The results of the research data processing obtained the value of t count (0.172) < t table (1.996) with a significant level value of 0.864 > α 0.05, therefore partially t count < t table, then H0 is accepted and Ha is rejected, meaning that the Emotional Intelligence variable (X1) has no partial effect on the Accounting Comprehension Level variable (Y). H1 = Emotional Intelligence Affects the Level of Accounting Understanding (rejected)

Based on the results of this study, it can be stated that emotional intelligence has no significant effect on the level of accounting understanding of 2019-2020 class of Accounting students at Indo Global Mandiri University Palembang as the object of research. This means that high or low or how far a person's emotional intelligence has no significant effect on accounting understanding. This shows that even though a student has empathy and good self-control, it cannot affect the level of accounting understanding. Emotional intelligence itself is a person's ability to control or control emotions in himself towards other people around him. With this ability, a person can control his mood and be able to motivate himself. Each student has different emotional intelligence because in controlling emotions everyone has their own way so that the impact on accounting understanding is different for each individual.

It can be concluded that aspects of self-awareness, self-control, self-motivation, empathy and social skills only support a person to behave or become a good person in the future so that it does not affect the level of student accounting understanding. If a smart student still does not

have good emotional intelligence, the student will still understand, but he will have difficulty when he is already working because he cannot control his own emotions.

Based on positive accounting theory emotional intelligence can affect accounting understanding, however, in this study it is stated that it has no significant effect. That is because in improving accounting understanding, an ability and understanding is needed not only the ability to manage emotions or control themselves but the ability to analyse, plan, understand ideas and solve problems. In addition, many students lack patience in dealing with situations and cannot motivate themselves so that they do not support their level of understanding. Emotional intelligence will not encourage students to increase their level of understanding without being supported by other factors such as the learning environment, learning facilities, and other factors. (Galih Widyawati Intan Immanuela Dwi Handayani, 2014).

The results of this study are in line with research conducted by (Handayani, 2019) dan (Galih Widyawati Intan Immanuela Dwi Handayani, 2014), in the study the results stated that emotional intelligence has no effect on the level of accounting understanding.

The Effect of Self-Confidence on the Level of Accounting Understanding

The results of processing the research data obtained the t value (4.113) > t table (1.996) with a significant level value of $0.001 < \alpha 0.05$, therefore partially t count > t table, then H_0 is rejected and H_a is accepted, meaning that the Self-Confidence variable (X_2) partially affects the Accounting Comprehension Level variable (Y). $H_2 =$ Self-Confidence Affects the Level of Accounting Understanding (accepted)

Based on the results of this study, it can be stated that self-confidence has a significant effect on the level of accounting understanding of 2019-2020 class of Accounting students at Indo Global Mandiri University Palembang as the object of research. Self-confidence has a significant influence on the level of accounting understanding. With self-confidence, students will find it easier to understand accounting because individuals who have high self-confidence will tend to direct their actions towards goals that are quite challenging, therefore they will also encourage themselves to do better, and in the learning process students who are confident are certainly not shy about asking questions about subjects that are not understood, therefore understanding of accounting can increase.

Self-confidence can be defined as the ability of individuals to be able to understand and believe in all their potential so that they can be used in dealing with self-adjustment to their environment (Riadi, 2019). To achieve success in life, self-confidence is very important so that we can maximise the potential that exists within us and in society. Without self-confidence we will not be able to achieve the desires we crave, even the vitality, creativity, and spirit of adventure that we have spontaneously will turn into depression, frustration and loss of enthusiasm. Because basically, self-confidence can give us the ability to make the right decisions, work effectiveness, a sense of self-satisfaction and peace of mind (Demartoto, 2006).

The positive accounting theory approach provides suggestions on how accounting practices should be. Based on what has been described about positive accounting theory that with high self-confidence, a person will always be persistent in learning and that is what an accountant should do in order to increase his understanding of accounting.

The results of this study are in line with research conducted by (Lestari, Putri Andini Indah, Rispanty, 2018), in the study the results state that self-confidence has a significant effect on the level of accounting understanding.

The Effect of Learning Behaviour on the Level of Accounting Understanding

The results of the research data processing obtained the value of t count (0.176) < t table (1.996) with a significant level value of $0.861 > \alpha 0.05$, therefore partially t count < t table, then H_0 is accepted and H_a is rejected, meaning that the Learning Behaviour variable (X_3) has no partial effect on the Accounting Comprehension Level variable (Y). $H_3 =$ Learning Behaviour Affects the Level of Accounting Understanding (rejected)

Based on the results of this study, it can be stated that learning behaviour does not have a significant effect on the level of accounting understanding of 2019-2020 class of Accounting students at Indo Global Mandiri University Palembang as the object of research. Learning behaviour itself is defined as the learning habits of an individual or a person that are carried out repeatedly so that they occur spontaneously. This means that good learning behaviour such as re-writing lecture material, studying material again when, at home does not have a significant effect on one's accounting understanding.

Based on positive accounting theory, learning behaviour can affect accounting understanding, however, in this study it is stated that it has no significant effect. This is because to achieve a good understanding of accounting, students can seek information outside the campus environment and take advantage of factors that can support accounting understanding so that it can be applied properly when they work. For example, attending seminars or workshops that discuss the accounting field, and so on. because basically learning is not only in campus or at home but learning can be done anywhere at any time and in any form. Therefore, understanding accounting is not only obtained from the lecture bench but can be obtained from outside the lecture.

Behaviour is an action that everyone has to do what they want to achieve. In the learning process requires learning behaviour that is in accordance with efficient and effective educational goals so that academic achievement can be improved. Efficient learning can be achieved if students use appropriate strategies such as managing study time in studying on campus and at home. In addition to having good learning behaviour, a student must also have an attitude of discipline, responsibility and strong motivation, good and regular learning behaviour will hone thinking skills and improve mastery of the material studied. (Asih, 2020).

The results of the study are in line with research conducted by (Asih, 2020) in the study the results state that learning behaviour has no effect on the level of accounting understanding.

The Effect of Emotional Intelligence, Self-Confidence and Learning Behaviour on the Level of Accounting Understanding

From the results of simultaneous statistical research with the F test, it shows that from the results of Anova or F test, F count 9.224 is obtained with a significance level of less than 0.001 smaller than 0.05, besides that the value of f count $9.224 >$ from F table 2.744 so that it shows that the variables of Emotional Intelligence, Self-Confidence and Learning Behaviour simultaneously affect the level of Accounting Understanding. H4 = Emotional Intelligence, Self-Confidence and Learning Behaviour Affect the Level of Accounting Understanding (accepted)

Based on the results of the Adjusted R2 value of 0.263, which means that 26% of the Accounting Comprehension Level can be explained or described by the three independent variables (Emotional Intelligence, Self-Confidence and Learning Behaviour) while the remaining 76% is explained by other variables. Which means that the variables of emotional intelligence, self-confidence and learning behaviour jointly affect the level of accounting understanding but are not significant. In accounting theory itself explains that the positive accounting theory approach seeks to determine factors that may be able to influence rational factors in accounting. Therefore, in addition to emotional intelligence, self-confidence and learning behaviour, other supporting factors such as intellectual intelligence, interest in learning and so on are still needed.

The level of understanding of accounting itself is the extent of a person's ability to understand accounting both as knowledge and a process correctly starting from the process of recording transactions to preparing financial reports. To gain knowledge and insight into the understanding of accounting, it is necessary to be thorough, disciplined, diligent, competent, and persistent in learning. In understanding accounting an individual must be able to motivate himself so that he can focus on achieving his goals besides that there are many other factors that can support it such as understanding ideas and being able to solve problems. In this case, in addition to emotional intelligence, self-confidence and learning behaviour, other supporting factors are still needed in order to understand or understand accounting well.

The results of the study are in line with research conducted by (Luh Dian Novita Sari et al., 2017) in the study the results state that emotional intelligence and learning behaviour simultaneously affect the level of accounting understanding in students.

4. CONCLUSION

Based on the research results that have been obtained and discussed in the previous chapter, the following conclusions can be drawn; 1) There is no significant influence between emotional intelligence variables on the level of accounting understanding, 2) There is a significant influence between the self-confidence variable on the level of accounting understanding, 3) There is no significant influence between learning behaviour variables on the level of accounting understanding, 4) There is an influence between the variables of emotional intelligence, self-confidence and learning behaviour on the level of accounting understanding.

Further research should add other factors that might support understanding or explain the level of accounting understanding in students. because seen from the significance value, namely 26% of the level of accounting understanding can be explained or described by the three independent variables (emotional intelligence, self-confidence and learning behaviour) while the remaining 76% is explained by other variables, which means that the factors in this study which include emotional intelligence, self-confidence and learning behaviour together have an effect but are not significant to the level of accounting understanding of accounting students. In accounting theory itself explains that the positive accounting theory approach seeks to determine factors that may be able to influence rational factors in accounting. Therefore, in addition to emotional intelligence, self-confidence and learning behaviour, other supporting factors such as intellectual intelligence, interest in learning and so on are still needed.

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