

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

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ABSTRACT

The purpose of this study was to examine the influence of emotional intelligence on the level of understanding of accounting in Accounting students at the University of West Sulawesi. The type of data used is quantitative data and the data source in this study is primary data. The research data was obtained from a questionnaire filled out by students of the Accounting Study Program at the University of West Sulawesi. The population in this study were 406 students of Accounting Study Program, University of West Sulawesi, class of 2016-2018. The sampling technique used a purposive sampling method with 81 respondents. The results of the analysis show that emotional intelligence has a significant effect on the level of understanding of accounting.

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1. INTRODUCTION

At present there are many people who are so promising for their future but in fact are pushed aside by their low emotional intelligence because they only rely on intellectual intelligence. Emotional intelligence is a person's ability to control emotions intelligently. This is also related to how to maintain a balance between emotion and reason. So far, intellectual intelligence is believed to be the only thing that determines future success. But there is something that is no less important, namely emotional intelligence, this intelligence is as important as intellectual because it determines success and success in life in the future. There is a student who has high intellectual intelligence but obtains relatively low learning achievement. Vice versa students who have relatively low intellectual intelligence, can achieve relatively high academic achievement. That's because intellectual intelligence is not the only factor that determines one's success.

A student who has high emotional intelligence and good learning behavior will make it easier to understand accounting properly, such as a student who can manage emotions, motivate himself or encourage himself to study or do difficult assignments will be able to more easily understand the lessons of these subjects. Vice versa, those with low emotional intelligence cannot motivate and encourage themselves and manage emotions well, it will result in stress and a lack of knowledge in understanding accounting. Graduates of accounting students will later become professional students in the field of accounting if these students can manage their emotional intelligence well and learn well then accounting will be easier to understand.

The relationship between emotional intelligence and the level of understanding of accounting is that a student can manage emotions, motivate himself to continue learning so that he can understand the lessons related to accounting courses. Based on the explanation and phenomenon above, the researcher is interested in conducting research with the title "The Influence of Emotional Intelligence on the Level of Understanding of Accounting" (Study on Accounting Students at the University of West Sulawesi).

2. RESEARCH METHODS

2.1 Method Study

The type of research used is a type of quantitative research. According to Sugiyono (2019: 13) quantitative research can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of testing the established hypotheses. This research method is called a quantitative method because the research data is in the form of numbers and the analysis uses statistics.

3.2 Data source

Source of data is an information needed in the research process. Based on the data sources, including primary data sources. Primary data are data sources that are directly given data to data collectors or people who conduct research. In other words, this data is obtained directly from the respondent or research object through a questionnaire. Through face-to-face or online media.

3.3 Population and Sample

The sample of this study used a purposive sampling method for samples with consideration of certain criteria. The requirements for determining this sample are as follows:

- Student of the Faculty of Economics, University of West Sulawesi's Accounting Study Program.
- Class of 2016 students to students of class 2018 at the University of West Sulawesi.
- Students who have programmed courses that are generally concerned with accounting.

3.4 Data analysis technique

Analyzing the data, the researcher uses descriptive statistical analysis methods, namely analyzing data by describing or describing the data that has been collected by presenting data through tables, graphs, pie charts, pictograms, calculating mode, media, diesel, percentiles, quartiles, calculating data through calculations average and standard deviation as well as percentage calculations.

3.5 Data analysis

This analysis technique uses the SPSS application version 21, using a questionnaire or questionnaire it is necessary to test the validity and reliability Research Flow

3. RESULTS AND DISCUSSIONS

3.1 Result

Table 1. Distribution of Respondents' Answers to the variable Emotional Intelligence (X)

No	Indicator	Items	Respondent's answer					Number of respondents
			SS	S	RR	TS	STS	
1	Recognize your own emotions	X.1	35	42	4			81
		X.2	33	41	6	1		81
		X.3	31	39	11			81
		X.4	35	41	5			81
		X.5	36	38	6	1		81
		X.6	35	41	5			81
2	Control your own emotions	X.7	32	38	10	1		81
		X.8	32	33	15	1		81
		X.9	35	37	6	3		81
		X.10	41	37	3			81
		X.11	41	38	2			81
		X.12	41	37	3			81
3		X.13	41	35	5			81

No	Indicator	Items	Respondent's answer					Number of respondents
			SS	S	RR	TS	STS	
4	Motivate yourself	X.14	41	37	3			81
		X.15	40	34	5	1	1	81
		X.16	15	49	15	1	1	81
		X.17	41	32	8			81
		X.18	35	35	11			81
	Recognize other people's emotions	X.19	23	43	15			81
		X.20	24	46	9	2		81
		X.21	33	41	7			81
		X.22	29	43	7	2		81
		X.23	33	42	4	2		81
5	Build relationships	X.24	40	34	7			81
		X.25	18	43	13	6	1	81
		X.26	44	26	10	1		81
		X.27	32	41	8			81
		X.28	22	32	18	8	1	81
		X.29	27	41	11	2		81
		X.30	32	37	10		2	81

Source: primary data processed, 2021

Based on the table above, it can be seen that 81 respondents with 30 statements about the variable emotional intelligence (X), indicating that the majority of 81 student respondents chose the answer "always". A student who has good emotional intelligence means that the student is able to recognize his emotions, when someone recognizes his own emotions then he understands his inner abilities, understands the extent of his abilities, so that his inner abilities can be improved again in achieving good success. Controlling one's own emotions, the ability to control emotions when facing problems or events by first considering the impact of their actions, students who are able to control their emotions will be more responsible in making decisions, the spirit of competition, not easily disappointed, and can delay gratification for a moment and have the will to complete pre-planned tasks. Able to motivate himself in achieving goals or can encourage himself to improve achievements in the world of lectures or the world of work to achieve success. A student is able to interact with new people, can develop topics of conversation, can accept criticism from others in order to achieve better goals.

Table 2. Distribution of respondents' answers variable level of understanding of accounting (Y)

No	Indicator	Items	Respondents Answer					Number of Respondents
			SS	S	RR	st	STS	
1	Introduction to accounting 1	Y. 1	16	46	16	3		81
2	Introduction to accounting 2	Y.2	32	42	6	1		81
3	Financial accounting 1	Y.3	31	40	10			81
4	Financial accounting 2	Y.4	35	42	4			81
5	Cost accounting 1	Y.5	35	40	5			81
6	Business feasibility study	Y.6	36	41	4			81
7	Accounting practicum 1	Y.7	34	38	9			81
8	Accounting practicum 2	Y8	41	34	6			81
9	Advanced financial accounting 1	Y.9	36	35	10			81
10	Advanced financial accounting 2	Y.10	23	44	14			81
11	Auditing	Y.11	23	46	10	2		81
12	Accounting theory	Y. 12	31	43	7			81
13	Accounting information system	Y. 13	31	43	7			81
14	Public sector accounting	Y.14	35	42	4			81

Source: Primary data processed, 2021

Based on the table above, it can be seen that there are 81 respondents with 14 courses that have been programmed by students of the University of West Sulawesi Accounting Study Program, indicating that the majority of students choose the answer "always" which means a grade of B (always), which means that students of the accounting study program have a level sufficient understanding in understanding the material that has been studied in lectures with courses related to accounting courses in general

Simple linear regression is used to determine the effect between the independent variables and the dependent variable:

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.210	4.183		3.637	.000
	Kecerdasan Emosional	.348	.032	.770	10.716	.000

a. Dependent Variable: Pemahaman Akuntansi

Figure 1. Simple Linear Regression Analysis Results

The table above shows the regression coefficient value of the emotional intelligence variable (X) of 0.348 indicating that if the emotional intelligence variable is zero or fixed, it will increase accounting understanding by 0.348 units or 34.8%. with a significant level of 0.000 (<0.05).

3.2 Discussion

Based on the results of research conducted at the Accounting Study Program, Faculty of Economics, University of West Sulawesi, it can be seen that the independent variable (X) has a positive influence on the dependent variable, with the responses of 81 respondents, the majority of whom chose the answer "always" which means that the emotional intelligence variable (X) gives significant information for changes to the accounting understanding variable (Y).

A student at the University of West Sulawesi Accounting Study Program has emotional intelligence which can be measured by how this student controls his emotions, recognizes his own emotions, motivates himself, knows the feelings of others and builds relationships with others. First, good emotional control means that students are better able to control their emotions when facing a problem or event, by first considering the impact of their actions. The existence of the ability to control their emotions possessed by students, clarity in decision making will be carried out well. Controlling strong emotions, students will become more responsible in controlling their mood in any situation such as in learning so that they can understand the explanations conveyed by the lecturer so that they can be understood and get good grades.

Second, recognizing emotions or recognizing yourself, which means that a student understands his own abilities better such as liking himself as he is, not doubting his own abilities, daring to be different from friends, having the ability to get what he wants. , and have the will to complete the job with responsibility. This self-knowledge will encourage students' efforts to enrich their abilities or strengths, by means of more active learning efforts to gain more strengths and abilities. Accounting student self-introduction can study seriously and will be aware of his abilities and obligations as a prospective accountant. Students who study will be maximized, in this case being able to understand what they learn during lectures and be able to prepare themselves to become a qualified accountant in doing work in an organizational environment.

Third, self-motivation, high motivation means that students have a lot of desire to take good action to achieve what they want. Good self-motivation in students, having enthusiasm and optimism to get the desired results will always be the goal of students. This motivation is really needed by students as one of the goals to improve themselves to show fighting spirit to improve themselves in achievement. Without motivation, you will be constrained in doing assignments and you can ignore the tasks given, you will get a bad impact and have bad grades.

Fourth, recognize the feelings of other people or empathy, great empathy that students have attention and respect for the feelings of others, the amount of empathy can be seen by the many friends, the ability to understand other people's feelings, not feeling that other people will bring them down, not awkward when talk to other people. High empathy gives students a lot of information and

the more information they get and the more students can understand it, empathy can have an impact on appreciating work and the surrounding environment.

Fifth, building relationships or social skills, a student has good social skills so he is able to interact with new people or people around him, is able to develop topics of conversation, easily finds people to talk to, has ethics when dealing with other people, personal problems do not interfere with socializing with other people, and has a way of ensuring that his ideas are accepted.

Based on the results of the linear regression test, there is an unstandardized coefficient B value, from a constant of 15.210 then the understanding of accounting increases and the coefficient value of emotional intelligence is 0.348 with a number marked positive, this means that the relationship between the two variables, namely the independent variable emotional intelligence on the level of understanding of accounting, is in the same direction as a significant level of 0.000 (<0.05). The coefficient value symbolizes that if emotional intelligence is increased then understanding of accounting will increase by 0.348 or 34.8%. These results indicate that the independent variable has a significant effect on the dependent variable or emotional intelligence on understanding of accounting at the Faculty of Economics, University of West Sulawesi, which means that H1 is accepted. Because emotional intelligence requires us to learn to recognize and appreciate our own feelings and the feelings of others and apply emotional energy effectively in work and everyday life. Someone who has good emotional skills is likely to be successful because he motivates himself to excel.

Based on the results of the data analysis test the coefficient of determination can be seen that the R^2 value is 0.592 or 59.2%. Showing emotional intelligence symbolizes the higher the application of emotional intelligence, the understanding of accounting will also increase by 59.2%, the variable emotional intelligence affects changes in the variable understanding of accounting and the remaining 40.8%. influenced by other factors outside of this study, namely intellectual intelligence and spiritual intelligence.

Intellectual intelligence can be seen that intellectual intelligence is a person's ability to acquire knowledge, master and apply it in dealing with problems experienced by students. In this way, the intellectual intelligence factor as measured by problem-solving skills, verbal intelligence, and practical intelligence is a factor that can influence accounting understanding. Likewise with intelligence spiritual, spiritual intelligence is the human ability to interpret the meaning of life and understand the value of every action taken and the potential abilities of every human being that makes a person able to realize and determine meaning, values, morals, and love for a greater power and fellow beings because they feel as part of the whole, thus enabling humans to position themselves and live a more positive life with full wisdom, peace, and true happiness. So this spiritual intelligence is a factor that will be able to influence the understanding of accounting.

4. CONCLUSION

Emotional intelligence has a significant effect on accounting understanding in Accounting Study Program Students at the University of West Sulawesi. This shows that accounting study program students have emotional intelligence that is quite good in understanding the material related to the subjects they are studying, especially accounting courses, if the application of emotional intelligence is increased further, understanding of accounting will be even better. The following are suggestions in this study for further researchers as follows: It is hoped that this research can be used as material for consideration in making decisions using emotional intelligence. For future researchers, it is hoped that they can increase the number of research samples and be able to conduct similar research by adding other variables such as spiritual intelligence, intellectual intelligence and learning behavior, which may further influence understanding of accounting

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