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The Influence of Intellectual Intelligence and Emotional Intelligence on Accounting Understanding among Accounting Students of the Institut Teknologi dan Bisnis Master Pekanbaru

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ABSTRACT

This research aims to examine the influence of intellectual intelligence and emotional intelligence on understanding accounting among accounting students at the Pekanbaru Master's Institute of Technology and Business. The variables that researchers use is Intellectual Intelligence (X1), Emotional Intelligence (X2) and Accounting Understanding (Y). The data source in this research is primary data where the data collection method uses a questionnaire. The number of samples in this research was 52 samples using the survey method. The analytical method in this research uses multiple linear regression analysis using SPSS. The results of this research show that Intellectual Intelligence has no effect on understanding accounting, Emotional Intelligence has a significant effect on understanding accounting, intellectual intelligence and emotional intelligence simultaneously have a significant effect on understanding accounting.

Keywords: Intellectual Intelligence, Emotional Intelligence, Accounting Understanding

INTRODUCTION

The development of science and technology has a significant impact on solving problems in human life. Learning technology continues to develop along with the times. We often encounter technological developments in the world of education, as lecturers often do, namely combining technological tools in the learning process. However, technology not only has positive impacts, but also negative impacts. The negative impact is a change in behavior, ethics, norms, rules and morals of life in society (Hia, 2023; Ndruru, 2023; Sugita, 2023).

The moral decline that occurs among the nation's children cannot be separated from the responsibility of universities. Higher education is the highest level of education in Indonesia's national education system, which is expected to create quality and intellectual people so they can change the future of the nation for the better. In tertiary level accounting studies, students' abilities are required to be at a higher level than just memory or memorization, more concentration and understanding are required. With full concentration of lecture activities, students will understand and understand the subjects being taught. However, in daily reality, there is still a lack of student concentration in class. Students who choose to major in accounting are driven by several factors, including their desire to become a professional accountant. The second factor is because they understand and understand the great opportunities for an accountant in the future. Many companies need professional workers in the financial sector, especially accountants (Afriani, 2023; Bongmini, 2023; Maisur, 2023).

Comprehension is an individual's ability to understand or understand something after it is known and remembered (Sudjono, 2011). The abilities and levels of intelligence of students vary, many universities are unable to make students master and understand this knowledge well. Students do not fully understand the subjects being taught, especially accounting, this can be seen when students are tested orally, in class discussions with questions and answers, students tend to be passive and unable to answer, this is because most students have the behavior of coming, sitting, being quiet and listening, but they don't understand what is being taught. They don't pay attention to the presentation of the material in class, some students even play with their cellphones when the lecturer is explaining the material. Don't remember the course material being taught, don't pay attention to the assignments given, and students rarely take notes. They prefer to use cellphones to take photos of the material being taught, presented at the front (Alfit, 2024; Huraiburak, 2020b, 2022).

A student can be said to understand a subject if they can provide an explanation or description of the subject, they have studied using their own words. To obtain this knowledge, knowledge of the basics of

accounting is the main key. It is hoped that with the basics of accounting as a guide, all accounting practices and theories will be easily implemented. However, in reality the accounting education that has been taught in universities only seems to be general mechanism-oriented knowledge, which is very different when compared to the actual practices faced in the world of work (Hutahumuk, 2020a, 2021; Nofriavani et al., 2022).

Work rules have now changed. We are judged not only by our level of intelligence, or by training and experience, but also by how well we manage ourselves and relate to others. This is reinforced by the fact that accounting education is currently taught in universities only as general knowledge, this problem will of course make it difficult and even confusing for students to understand accounting. The factors of these problems are lack of time management, health conditions, lack of interest in courses, personal or family problems, and the way the material is delivered by the lecturer, because of these factors there will definitely also be a negative impact on the students themselves (Bo et al., 2023; Castro et al., 2020; Decerly, 2020, 2021; Jeon, 2020).

Many say that students who have high intellectual intelligence find it easier to grasp and understand the material provided by lecturers compared to students who have low intellectual intelligence. In reality, not only intellectual intelligence is needed but there is also emotional intelligence (Adelya, 2018). Therefore, this is the basis for thinking about the importance of increasing intellectual intelligence and emotional intelligence in students (Lara, 2019, 2020, 2021, 2022).

The level of student accounting understanding is greatly influenced by several factors, namely intellectual intelligence. In Howard and Gardner's theory of multiple intelligences, one aspect of intelligence is measured by language, mathematical logic and spatial abilities or what is called intellectual intelligence (Syarifah, 2019). Students who have good intellectual intelligence will also have a good level of understanding of accounting. Intellectual intelligence plays an important role in the world of education, especially since the educational paradigm focuses on a framework of thinking, where the process and implementation of education prioritizes intellectual development and rational thinking (Bakhruni et al., 2022; Istiana et al., 2022; Mairia et al., 2021; Rafizal et al., 2022; Sriadmitum et al., 2022).

Apart from intellectual intelligence, emotional intelligence is needed as a balance. These two intelligences are needed to improve the quality of university graduates as well as being a solution to dealing with the moral decline of the nation's children which arises as a negative consequence of the rapid development of science and technology. According to Suhaedah (2020), emotional intelligence has several main components, including the ability to recognize oneself, the ability to control oneself, self-motivation, empathy for others and social skills. Someone who has emotional intelligence provides balanced results towards better intellectual abilities, including in this case understanding accounting (Adrian et al., 2022; Chandra et al., 2023; Panjaitan et al., 2023; Stevany et al., 2022).

Research related to understanding accounting which is influenced by student intelligence has been carried out before. Several previous researchers have proven that emotional intelligence partially has a positive and significant influence on accounting understanding (Luhgistro 2018; Mahmud 2020; Horri and Handayani 2018). Muhammad Daud (2020) explains that intellectual intelligence has no effect on understanding accounting, while emotional intelligence has an effect on understanding accounting. The results of research conducted by Erwin, et al (2020) on the influence of intellectual intelligence, emotional intelligence and spiritual intelligence on understanding introductory accounting courses. Concluding that intellectual intelligence and emotional intelligence partially influence understanding of introductory accounting courses (Firmansyah et al., 2022; Junedi et al., 2023; Mamonto et al., 2023; Renaldo, Andi, et al., 2023; Renaldo, Junedi, et al., 2023; Sudarno et al., 2022; Suhardjo et al., 2022; Suyono et al., 2023).

The research results of Putri, et al (2020) show that intellectual intelligence and emotional intelligence influence the level of understanding of accounting. Ranti's research (2021) The results of the research show that intellectual intelligence partially has a significant effect on the level of understanding of accounting, while emotional intelligence partially has no significant effect on the level of understanding of accounting. According to research by Sri, et al (2022), intellectual intelligence has a positive and significant effect on the level of accounting understanding, emotional intelligence has a positive and insignificant effect on the level of accounting understanding (Abd et al., 2023; Adiya et al., 2023; Al-Samidaee et al., 2023; Ansorimal et al., 2022; Elfita et al., 2022; Hocky et al., 2020; Lasrya et al., 2021; Saputra et al., 2022; Sari et al., 2021; Suyono et al., 2020; Wijaya et al., 2020; Wijaya & Purba, 2021).

At the master's institute of technology and business, student growth in accounting study program students increases every year, but there are years where the growth of accounting students decreases. Growth of Master's Institute of Technology and Business students.

LITERATURE REVIEW

Understanding Intellectual Intelligence

Binet and Simon define intelligence as an ability consisting of three components, namely the ability to direct thoughts or direct actions, the ability to change the direction of action once the action has been carried out, and the ability to criticize oneself. Wechsler defines intelligence as the totality of a person's ability to act with specific goals, think rationally, and deal with the environment effectively. Cattell classifies these abilities into two types, namely fluid intelligence, which is an innate biological factor; crystallized intelligence, which reflects the influence of experience, education and culture within a person.

Intellectual intelligence is basic intelligence related to cognitive processes, learning tends to use mathematical and language skills, in general it only develops individual cognitive abilities (writing, reading, memorizing, calculating and answering).

Factors that Influence Intellectual Intelligence

According to Soeparwoto in Priyana (2017:17) the factors that influence intellectual intelligence are as follows:

1. Congenital factors (heredity) since conception, individuals have carried genes that came from their father and mother, some of these genes have characteristics that will determine their intellectual working capacity (Putri et al., 2022; Renaldo et al., 2021; Renakdo & Murwaningsari, 2023).
2. Environmental Factors
 - a. The prenatal environment is the environment experienced by pregnant women. The extreme and long-lasting pressure experienced by pregnant women has a negative effect on the ability to learn, remember and think, as a result individuals cannot develop intellectually as they should.
 - b. The postnatal environment has two elements, namely family and school, this environment is very important for the intellectual development of an individual after he is born into the world.

Dimensions and Indicators of Intellectual Intelligence

According to Masaong and Tilome (2014) in Riskaningrum (2018) intellectual intelligence can be measured by the following:

a. Solving ability

The ability to solve problems is being able to show knowledge about the problems faced, make the right decisions, solve problems optimally, show a clear mind and not just use emotions but rather use the mind in solving problems.

Intellectual Intelligence Scale

A person's IQ levels can be classified into:

- a. 70-79: low IQ level or mental retardation
- b. 80-90: low IQ level which is still in the normal category (dull normal)
- c. 91-110: normal or average IQ level
- d. 111-120: high IQ level in the normal category (bright normal)
- e. 120-130: superior IQ level
- f. 131: or more IQ level is very superior or genius

Understanding Emotional Intelligence

Emotions are things that just happen in our lives. We assume that feelings of anger, fear, sadness, joy, hatred, love, enthusiasm, boredom and so on are the result of or simply our response to various events that happen to us. Discussing emotions is very closely related to emotional intelligence itself (Purba et al., 2023).

According to Rohmalina (2018: 152) emotional intelligence is the ability to recognize one's own emotions, which is a person's ability to recognize their own feelings when they arise, and they are able to recognize their own emotions if they have high sensitivity to their true feelings and then make decisions, firm decision.

According to Saputra (2018), emotional intelligence requires oneself to learn to recognize and respect oneself and others, so that mistakes do not occur and harm oneself and others, to respond appropriately, to apply it effectively in daily life and work. Emotional intelligence is the ability to recognize feelings, reach and generate feelings to help the mind, understand feelings and their meaning, and control feelings in depth so as to help emotional and intellectual development.

Factors that influence Emotional Intelligence

According to Goeluman (2015:267), the factors that influence a person's condition of emotional intelligence are:

1. Family environmental factors, family environmental factors are the first education that children receive to learn about emotions. Of course, the presence of parents is very necessary because they are the first subjects whose behavior is identified and then internalized by the child, which in turn will become part of the child's personality.
2. Non-family environmental factors, the development of children's emotional intelligence will continue along with the child's physical and mental development. Therefore, the environment also plays a role in shaping a child's character. The environment referred to here is an environment other than family, such as society, education and so on.

Emotional Intelligence Scale

The emotional intelligence measurement scale uses the Wong & Law emotional intelligence scale (WLEIS, 2002). This emotional intelligence scale consists of positive statements (favorable) and statements (non-favorable) using 5 alternative answers, namely Strongly Agree (SS), Agree (S), Undecided (RR), Disagree (TS) and Strongly Disagree (STS). Scoring is based on numbers ranging from 1 to 5. The statement is given a score of 1 for a strongly disagree answer, 2 for a disagree answer, 3 for an undecided answer, 4 for an agree answer and 5 for a strongly agree answer. The higher the value.

Understanding Accounting

Accounting is the identification, recording, classification, summarization and reporting of transactions in such a way that the content is systematically based on generally recognized standards so that interested parties know the financial position of the entity and the results of operations at any time necessary and can make decisions or select various alternative actions in the field. economy.

According to Hens Kartikahadi, et al (2016) accounting is a financial information system which aims to produce and report relevant financial information for parties who need it. Based on the definition above, it can be concluded that accounting is the process of identifying, recording and communicating final results in the form of financial reports to interested parties.

Understanding Accounting

Understanding in the large Indonesian dictionary means being clever or understanding correctly. Meanwhile, understanding is the process, method, act of understanding or comprehending. Accounting understanding is the extent of the ability to understand accounting both as a set of knowledge (body of knowledge) and as a process or practice. Mastery of knowledge or skills developed by a subject is usually demonstrated by test scores or numbers given by the lecturer.

Accounting students are required to understand the basic accounting equations. The basic accounting equation, the resources owned by a company are called assets. Assets can also be called assets. Assets are a form of wealth owned by a company, for example buildings, vehicles and land. Next are liabilities, liabilities are a type of account that contains the company's responsibilities to certain parties, for example bank debt, the last of which is capital (equity). Capital is the remaining interest of the company after deducting liabilities. Usually, capital accounts are held by third parties such as share owners.

Hypothesis

The influence of intellectual intelligence on accounting understanding

Many people think that high intellectual intelligence is very influential, people who have a high IQ have a greater chance of success. Ranti (2021) said that intellectual intelligence is basic intelligence related to cognitive processes, learning tends to use mathematical abilities and cognitive processes, learning.

Research Framework

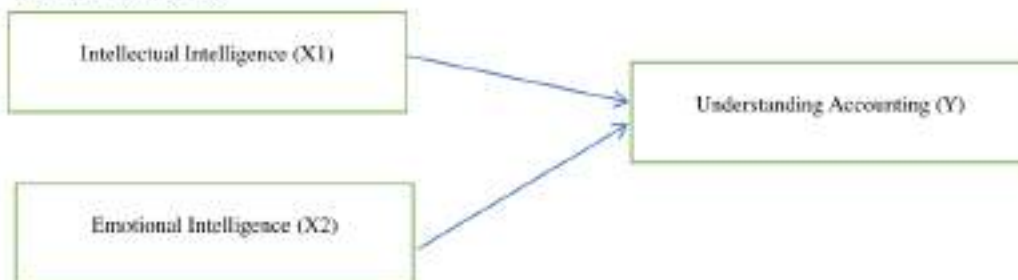


Figure 1. Thinking Framework

METHODOLOGY

The data collection method used by researchers is the survey method, where the author distributes questionnaires for data collection. According to Sugiyono (2018) the survey method is a quantitative research method used to obtain data that occurred in the past or currently, about beliefs, opinions, characteristics, behavior, variable relationships and to test several hypotheses about sociological and psychological variables from samples taken from certain populations, data collection techniques using questionnaires as research instruments.

According to Sugiyono (2019) a questionnaire is a data collection technique that is carried out by giving respondents a set of questions or written statements to answer. Questionnaires can be closed or open questions or statements, and can be administered in person or sent by post.

RESULTS AND DISCUSSION

Validity test

The validity of research data is carried out by an accurate measurement process. The validity test is useful for finding out whether there are questions in the questionnaire that need to be replaced because they are considered irrelevant. The criteria used in this validity test are $df = N - 2$ ($52 - 2 = 50$) with a significance level of 5% (0.05), so the r table value = 0.273. The questionnaire statement can be said to be valid if the calculated r value $>$ r table.

Reliability Test

This reliability test uses internal consistency reliability, namely the Cronbach Alpha Technique. Reliability testing is used to determine the level of consistency in the questionnaire used by researchers, so that the questionnaire can be used to measure research variables. Correlation between variables of an instrument is said to be reliable if the Cronbach Alpha value is $>$ 0.60.

Table 1. Data Reliability Test Results

Reliability Test Results No	Variable	Cronbach Alpha	Information
1	Intellectual Intelligence (X1)	0.806	Reliable
2	Emotional Intelligence (X2)	0.833	Reliable
3	Accounting Understanding (Y)	0.817	Reliable

Table 2. Normality Test Results

Unstandardized Residual		
N	Mean	Std. Deviation
52	0	3.19445319
Most Extreme Differences	Absolute	Positive
		0.101

Negative	-0.071
Test Statistic	0.101
Asymp. Sig. (2-tailed)	.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

Multicollinearity Test

This test is only carried out on models that have more than one independent/predictor variable. The criteria for multicollinearity to occur are if the tolerance value is > 0.10 and the VIF value is < 10 or the condition index value is < 30 and the eigenvalue is > 0.001 . If on the contrary, the model is free from multicollinearity problems or there is no strong correlation between the independent/predictor variables.

Table 3. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kecerdasan_Intelektual	.540	1.851
	Kecerdasan_Emosional	.540	1.851

a. Dependent Variable: Pemahaman_Akuntansi

Based on table 3, it is known that the VIF value is < 10 and tolerance is > 0.10 , VIF on intellectual intelligence $1.851 < 10$ and tolerance $0.540 > 0.10$, VIF on emotional intelligence $1.851 < 10$ and tolerance > 0.10 . This means that the results of the multicollinearity test above do not contain symptoms of multicollinearity.

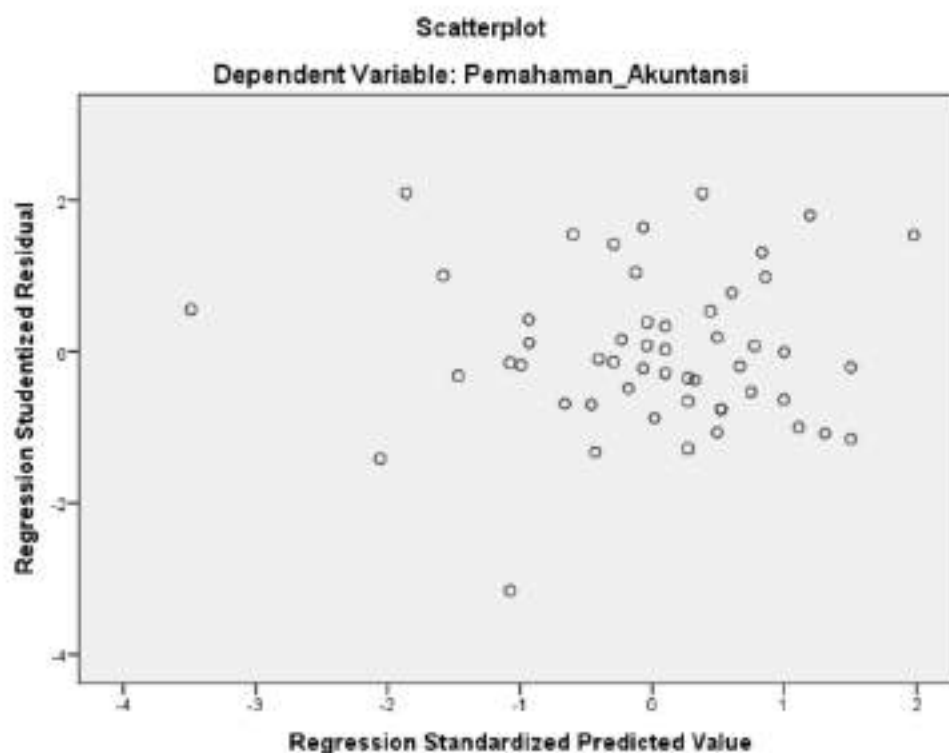


Figure 2. Heteroscedasticity Test Results

Source: research results, 2023

In the scatterplot graph it is clear that there is no particular pattern because the points are spread out irregularly and far from the 0 axis on the Y axis. To be sure, the following Glejser test is carried out.

Table 4. Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
B			Std. Error	Beta		
	1	(Constant)	44.09	4.459	9.888	0
		Kecerdasan_Intelektual	-0.035	0.137	-0.046	0.799
		Kecerdasan_Emosional	0.208	0.096	0.39	0.036

a. Dependent Variable: Pemahaman_Akuntansi

$$Y1 = a + b1X1 + b2X2 + c$$

$$Y1 = 44.090 - 0.035 X1 + 0.208 X2 + c$$

Based on the regression equation above, it shows that:

1. The constant is 44,090, indicating that if the value of intellectual intelligence and emotional intelligence in students is constant or equal to 0. Then the value of accounting understanding in students is 44,090.
2. $b1X1$ is -0,035, indicating that emotional intelligence in students is constant or equal to zero, so increasing the intellectual intelligence variable by one will increase accounting understanding by 0,035.
3. $b2X2$ is 0,208, indicating that students' intellectual intelligence is constant or equal to zero, so increasing the emotional intelligence variable by one will increase accounting understanding by 0,208.

Partial Test (t)

The t test is used to show how much influence an independent variable individually has in explaining the dependent variable (Ghozali, 2018:59). The hypothesis is accepted if it has a sig < 0.05 and the regression coefficient is in the same direction as the hypothesis. The results of the partial analysis (t test) in this study can be seen in the following table:

Table 5. Partial Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1	(Constant)		.44,09		4,459	9,888
	Kecerdasan_Intelektual	-0,035	0,137	-0,046	-0,256	0,799
	Kecerdasan_Emosional	0,208	0,096	0,39	2,152	0,036

a. Dependent Variable: Pemahaman_Akuntansi

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	77,646	2	38,823	3,655	,033 ^b
	Residual	520,431	49	10,621		
	Total	598,077	51			

a. Dependent Variable: Pemahaman_Akuntansi

b. Predictors: (Constant), Kecerdasan_Emosional, Kecerdasan_Intelektual

Determination Test (R2)

To find out how much influence intellectual intelligence and emotional intelligence have on the level of understanding of accounting, researchers tested the correlation coefficient or R and tested the coefficient of determination or R Square (R2). To find out the magnitude of the correlation and determination coefficients in this research, you can see the following table:

Table 6. Determination Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,360 ^a	,130	,094	3,259

a. Predictors: (Constant), Kecerdasan_Emosional, Kecerdasan_Intelektual

b. Dependent Variable: Pemahaman_Akuntansi

Based on table 6 of the coefficient of determination test results above, it is explained that the R value is 0.360, the coefficient of determination value is shown by the R square value, the R square value from the regression model is used to determine how much the independent variable is able to explain the dependent variable. Based on the table above, it is known that the R square value is 0.130, this means that 13% of the level of accounting understanding is influenced by independent variables, namely intellectual intelligence and emotional intelligence, the remaining 87% (100% - 13%) is influenced by other factors that are not included in this research model.

Research Discussion

The following are the results of the discussion of intellectual intelligence (X1) and emotional intelligence (X2) on the level of understanding of accounting (Y) in accounting students at the Pekanbaru master's institute of technology and business.

The Influence of Intellectual Intelligence on Accounting Understanding among Accounting Students at the Pekanbaru Master's Institute of Technology and Business

Testing the influence of the intellectual intelligence variable on accounting understanding in partial terms, a coefficient value of -0.035 was obtained with a statistical t test value of -0.256 with a significance of

0.799. Based on the significance value of t , it shows that at the 5% level, students' intellectual intelligence has a significant effect on students' understanding of accounting, which can be rejected or in other words, H_{a1} is rejected and H_{o1} is accepted.

The direction of the regression coefficient which is negative indicates that students' intellectual intelligence cannot provide an increase in accounting understanding.

The results of this research are in accordance with research by Muhammad Daud Bin Mahmud (2020) which shows that intellectual intelligence has no significant effect on understanding accounting. This means that the higher the application of intellectual intelligence, the understanding of accounting does not increase. In this way, the intellectual intelligence factor which is measured through the ability to enlighten, verbal intelligence and practical intelligence is a factor that will not affect understanding of accounting. However, this is different from the research results of Ranti Melasari (2021) and Sri Langgeng (2022) which show that intellectual intelligence has a significant effect on partial understanding of accounting.

The Influence of Emotional Intelligence on Understanding Accounting among Accounting Students at the Pekanbaru Master's Institute of Technology and Business

The results of this study show that emotional intelligence has a significant effect on accounting understanding with a coefficient of 0.208 with a t test of 2.152 and a significance of 0.036. Based on the significance value of t , it shows that at the 5% level, students' emotional intelligence has a significant effect on students' understanding of accounting, or in other words, H_{a2} is accepted.

The direction of the regression coefficient which is positive indicates that students' better emotional intelligence will be able to provide an increase in understanding of accounting.

This research is in accordance with the research results of Muhammad Daud bin Mahmud (2020) and Erwin Febriansyah (2020) which show that emotional intelligence has a partial and significant influence. He also said that the higher a student's emotional intelligence, the higher their understanding of introductory accounting courses. This theory is also supported by the definition of emotional intelligence, namely, making a person aware of their human side, thus making them more human.

However, this research is different from Rianti Melasari (2021), she said that this is because a person's emotional intelligence cannot influence understanding of accounting. Apart from that, emotional intelligence cannot encourage someone to motivate themselves to be better.

The Influence of Intellectual Intelligence and Emotional Intelligence on Understanding Accounting in Accounting Students of the Pekanbaru Master's Institute of Technology and Business

Based on research results, intellectual and emotional intelligence have a simultaneous influence, the higher the intellectual intelligence and emotional intelligence, the higher the understanding of accounting. This means that H_{a3} is accepted.

This research is in accordance with Sri Langgeng Rotnasari (2022) and Ranti Melasari (2021) who state that intellectual intelligence and emotional intelligence simultaneously influence accounting understanding. However, this is different from Muhammad Daud bin Mahmud (2020) who stated that simultaneously intellectual intelligence and emotional intelligence have no effect on understanding accounting.

CONCLUSION

Conclusion

Based on the results of research conducted by researchers, conclusions can be drawn, namely:

1. Intellectual intelligence does not have a partially significant effect on understanding accounting among accounting students at the Pekanbaru Master's Institute of Technology and Business. This means that the higher the intellectual intelligence, the understanding of accounting will not increase.
2. Emotional intelligence has a partial and significant influence on accounting understanding among Pekanbaru Master's Technology and Business accounting students. This means that the higher a student's emotional intelligence, the greater the student's understanding of accounting will increase.
3. Simultaneously, intellectual and emotional intelligence together have a significant influence on accounting understanding among accounting students at the Pekanbaru Master's Institute of Technology and Business.

Suggestion

In subsequent research in the future, researchers will provide several inputs or suggestions regarding several things, including:

1. The researcher hopes that future researchers can pay attention to research instruments not only through questionnaires or Google forms, but also by conducting interviews and others.
2. For other researchers, it would be better to add other variables to influence the level of understanding of accounting.
3. Future researchers are expected to be able to take a larger number of samples.

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