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Table of Contents

Articles

Pengaruh Variabel Makroekonomi Terhadap Index Harga Saham Syariah <i>Annisa.M.Zaimsyah, Alvira.A.Ayun, Khofidlotur Rafiah, Sri Herianingrum</i>	PDF 1 - 17
Pengaruh Manajemen Pengetahuan Terhadap Peningkatan Inovasi Dan Kualitas Pelayanan RSUD Kabupaten Serang <i>Riyan M. Faris, Heti Mulyati, Elisa Anggraeni</i>	PDF 18 - 34
Analisa Kinerja Keuangan Bank Muamalat Syariah di Indonesia <i>Ryan, R. Mauliyati, Najiatun, Muhammad Sanusi, Sri Herianingrum</i>	PDF 35 - 50
Dampak Makro Ekonomi dan Financial Performance Terhadap Market Share Perbankan Syariah di Indonesia <i>Muh. K. Fatihin, Eko Siswanto, Sulisty Rusgiyanto, Nizar. H. Hadi</i>	PDF 51 - 65
Mendeteksi Earnings Management Perusahaan Melalui Aktivitas RIIL <i>Viriany, Liana Susanto, Henny Wirianata, Yanti</i>	PDF 66 - 80
Pengaruh GDP, Ekspor dan Investasi Terhadap Inflasi di Lima Negara Anggota IDB <i>Novita, Sri Herianingrum</i>	PDF 81 - 98
Determinant of Accounting Understanding <i>Sufiyati, Sofia Prima Dewi, Merry Susanti</i>	PDF 99 - 117
Pengaruh ZIS dan Faktor Makro Ekonomi Terhadap Tingkat Kemiskinan di Indonesia <i>Ira Humaira Hary, Dina Islamiyati</i>	PDF 118 - 131
Pengaruh Pembiayaan Mudharabah dan Musyarakah Terhadap Return On Asset BPRS di Indonesia <i>Faris Kurnia Hakim, Mouizhotul Hasanah</i>	PDF 132 - 146
Siapakah Indonesia Menghadapi Inovasi Sistem Pembayaran? <i>Sastriani .</i>	PDF 147 - 162



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Determinant of Accounting Understanding

Sufiyati, Sofia Prima Dewi, and Merry Susanti

Faculty of Economics, University Tarumanagara, Jakarta

Email: sufiyati@fe.untar.ac.id

Abstract: This study was made to determine the effect of perception of intellectual intelligence, emotional intelligence, spiritual intelligence, and learning behavior on understanding accounting. The collection method was carried out by distributing questionnaires to Tarumanagara University students. The questionnaire was distributed from March to May 2019. Data processing methods were carried out using partial least square-structural equation modeling (PLS-SEM). The results showed that emotional intelligence and learning behavior have no influence students on understanding accounting. Perception of intellectual intelligence possessed by students only influence on understanding Accounting Principle 1 and Accounting Principle 2. Emotional intelligence has no influence on understanding accounting. Spiritual intelligence possessed by students only influences on understanding of Accounting Principle 1. Learning behavior has no influence on understanding accounting.

Keywords: perceptions of intellectual intelligence, emotional intelligence, spiritual intelligence, learning behavior and understanding accounting.

Abstrak: Tujuan penelitian ini untuk mengetahui pengaruh persepsi kecerdasan intelektual, kecerdasan emosi, kecerdasan spiritual, dan perilaku belajar terhadap pemahaman akuntansi. Metode pengumpulan dilakukan dengan menyebarkan kuesioner kepada mahasiswa Universitas Tarumanagara. Kuesioner didistribusikan dari Maret hingga Mei 2019. Metode pemrosesan data dilakukan dengan menggunakan pemodelan persamaan struktural-kuadrat terkecil parsial (PLS-SEM). Hasil penelitian menunjukkan bahwa kecerdasan emosi dan perilaku belajar tidak mempengaruhi siswa dalam memahami akuntansi. Persepsi kecerdasan intelektual yang dimiliki siswa hanya berpengaruh terhadap pemahaman Pengantar Akuntansi 1 dan Pengantar Akuntansi 2. Kecerdasan emosional tidak berpengaruh terhadap pemahaman akuntansi. Kecerdasan spiritual yang dimiliki oleh siswa hanya berpengaruh pada pemahaman Pengantar Akuntansi 1. Perilaku belajar tidak berpengaruh terhadap pemahaman akuntansi.

Kata Kunci: persepsi kecerdasan intelektual, kecerdasan emosional, kecerdasan spiritual, perilaku belajar dan pemahaman akuntansi.

INTRODUCTION

In the era of industrial revolution 4.0 which emphasizes the phenomenon of disruptive innovation, universities are required not only to produce graduates who have mastery in the academic field, but also to have technical analysis skills in the field of humanistic skills and professional skills so that they have added value to be able to

compete in the world work. The world of work does not only assess graduates based on their level of intelligence, or based on training and experience, but also based on how well someone manages himself and relates to others.

Accounting education held by universities aims to educate students to work as professional accountants who have competencies in the field of accounting. Accounting science is not the same as other sciences because accounting is not a rote science but uses reasoning that requires logic. Memorizing does not guarantee students understand accounting.

Understanding of accounting is a person's ability to know and understand accounting. According to (Niam and Sparta, 2017) the understanding of accounting can be measured using several subjects in which there are elements that describe accounting in general, among others, namely subjects: Introduction to Accounting 1, Introduction to Accounting 2, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Advanced Financial Accounting 1, Advanced Financial Accounting 2, Auditing 1, Auditing 2, and Accounting Theory. Through the understanding of accounting, it can be seen how enough accounting science is owned by an accountant to be able to carry out the role of the accounting profession in the world of work.

The world of work and education are two things that are interrelated. Many students take education only to get a good achievement index so they can get decent work. The reality in the world of work proves that many students have high achievement indexes but their personalities are lacking. This is because the student does not have emotional intelligence.

In general, a person's level of understanding of a new science is influenced by intelligence which is divided into three, namely the perception of intellectual intelligence to overcome problems in cognitive aspects, emotional intelligence to overcome affective problems, and spiritual intelligence to overcome the problem of meaningfulness in living life.

The challenge of higher education is to produce graduates who can develop their potential through meaningful learning processes (spiritual intelligence), fun (emotional intelligence), and full of challenges (perception of intellectual intelligence). In Indonesia there is still a lot of education centered on the perception of intellectual intelligence as measured by the achievement index where this achievement index is used as a benchmark for one's success. This benchmark is not wrong but is not one hundred percent justifiable, because there are still other factors that cause a person to be successful, namely the existence of emotional intelligence and spiritual intelligence.

Unlike the perception of intellectual intelligence, emotional intelligence is not influenced by heredity. Emotional intelligence determines how well a person uses his skills, including intellectual skills. Learning that is only centered on the perception of intellectual intelligence without balancing spiritual intelligence will result in students who are easily discouraged, justify any means to get good grades, are less motivated to learn, and difficult to concentrate so students will find it difficult to understand a course. Therefore, spiritual intelligence centered on conscience is able to encourage students to achieve success in learning because spiritual intelligence is the basis for effective functioning of the perception of intellectual intelligence and emotional intelligence.

Facing these challenges, of course universities must further improve the quality of their education quality by improving the learning process. The learning process carried out

individually so that it becomes automatic or spontaneous is called learning behavior. Learning behavior will affect learning achievement and the level of one's understanding.

Research on the influence of perceptions of intellectual intelligence, emotional intelligence, and spiritual intelligence on the understanding of accounting has been done, but the results obtained show inconsistency. According to (Yorika et al., 2014), (Artana et al., 2014), (Widatik et al., 2016), (Niam and Sparta, 2017), and (Nuraini, 2017) intellectual intelligence has an influence on the level of understanding of accounting. According to (Yorika et al., 2014) and (Artana et al., 2014) emotional intelligence has an influence on the level of understanding of accounting, whereas according to (Utami and Sumaryanto, 2013), (Widatik et al., 2016), (Niam and Sparta, 2017), and (Nuraini, 2017) emotional intelligence have no influence on the level of understanding of accounting. According to (Artana et al., 2014), (Anggraeni and Setiawan, 2017), as well as (Niam and Sparta, 2017) spiritual intelligence has an influence on the level of understanding of accounting, whereas according to (Utami and Sumaryanto, 2013), (Widatik et al., 2016), and (Nuraini, 2017) spiritual intelligence has no influence on the level of understanding of accounting.

This study adds learning behavior from the study of (Artana et al., 2014) by reasoning that learning behavior will affect one's understanding. According to (Artana et al., 2014) learning behavior has an influence on understanding accounting.

THEORETICAL REVIEW

Multiple Intelligence Theory. In the late 1970s and early 1980s, Howard Gardner introduced the Multiple Intelligence Theory. This theory states that each individual has as many as 8 (eight) or more intelligences that are used to create products or solve problems. Intelligence is a combination of abilities and skills that can be developed through relevant experience. The eight intelligences introduced by Gardner are linguistic intelligence, mathematical logic, spatial, musical, naturalist, kinesthetic, interpersonal, and intrapersonal (Katie, et al., 2011).

In the mid-1990s, Daniel Goleman showed that emotional intelligence was as important as the perception of intellectual intelligence. With the existence of emotional intelligence, the individual can be aware of the feelings of themselves and others. Emotional intelligence is the same as interpersonal and intrapersonal intelligence contained in multiple intelligence theory. Daniel Goleman further explained that the basic requirements to be able to use intellectual intelligence effectively, then an individual must have emotional intelligence (Zohar and Marshal, 2000).

In the late 20th century, further research introduced the term spiritual intelligence. (Safara and Bhatia, 2013) define spiritual intelligence as the ability to understand awareness about self existence. (Zohar and Marshal, 2000) interpret spiritual intelligence as the ability to deal with and solve problems of meaning and value, in other words, actions or ways of life of a person are more meaningful than others.

Spiritual intelligence is the highest intelligence because it is used to effectively use perceptions of intellectual intelligence and emotional intelligence. Spiritual intelligence will make a person as a living being intact intellectually, emotionally and spiritually. This statement is also supported by (Safara and Bhatia, 2013) who stated that the higher one's spiritual intelligence shows that the person looks smart and has polite behavior (proper behavior).

All intelligence is owned by each individual but the level varies between individuals, some are high, low or average. This intelligence can be developed through learning, practice or experience. An activity can use more than one intelligence and an intelligence can be used for various activities (Agustin, 2013).

(Gardner, 2006) reveals the essence of multiple intelligence theory is to appreciate the uniqueness of each individual, where each individual has a different level of intelligence. This results in educators not only being able to apply one method of teaching in developing individual intelligence but can use various methods to assess them. Thus the intelligence of each individual is expected to develop so that it can be used to solve the problems it faces.

Understanding of accounting. (Riswandi, 2014) states that the understanding of accounting is the process or way a person understands, learns and reinterprets the concepts, theories and application of accounting science correctly. According to (Agustina and Yanti, 2015) the level of understanding of accounting students shows how understandable a student is in accounting courses that have been studied. With an adequate understanding of accounting, an accountant can carry out his role professionally.

According to (Yorika et al., 2014) the level of accounting understanding of students shows how well a student understands the accounting courses that have been studied and the grade point average (GPA) achieved. This can be interpreted that the sign that a student understands accounting apart from the values obtained in accounting courses, also mastery of the related concepts.

Accounting understanding can be measured using accounting courses, namely: Introduction to Accounting 1, Introduction to Accounting 2, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Advanced Financial Accounting 1, Advanced Financial Accounting 2, Audit and Assurance 1, Audit and Assurance 2, Theory Accounting that has been taken by students majoring in accounting. The above course is a course that contains and describes the accounting elements in general.

Perception of Intellectual Intelligence. Intelligence or intelligence reflects a person's thinking capacity that determines the person's thinking. The intelligence of each person is different towards understanding learning. (Robbins and Judge, 2014) say that intellectual intelligence is an ability needed by someone to perform various mental activities in thinking, reasoning and solving problems. Perception of students' intellectual intelligence can be measured through: problem solving skills, verbal intelligence and practical intelligence. By having a good perception of intellectual intelligence, accounting students are very easy to receive, store and process such information so as to improve the understanding of the accounting courses being studied.

According to (Gede and Ketut, 2018), (Febriyani, 2017), (Niam and Sparta, 2017), (Nuraini, 2017), (Pulungan and Siregar, 2016), (Pasek, 2016), (Widatik et al., 2016) (Artana et al., 2014), (Parauba, 2014), (Yorika et al., 2014), (Khaerani and Agung, 2013) and (Yani, 2012) intellectual intelligence has an influence on the understanding of accounting.

Emotional Intelligence. The results of Goleman's research (1995 and 1998) and some research in America showed that intellectual intelligence contributed 20% to the success

of one's life while the rest were influenced by other factors including emotional intelligence. A person's emotional intelligence is influenced by the many experiences in organization and experience in the world of work.

In 1990 Psychologist Peter Salovey from Harvard University and John Meyer from the University of New Hampshire first launched the term emotional intelligence to explain the emotional qualities that are important for success. (Danquah, 2015) describes emotional intelligence as the ability to identify, assess and control emotions of oneself, or other people and groups. (Niam and Sparta, 2017) explains that emotional intelligence shows a person's ability to recognize one's own feelings and other people's feelings, motivate themselves, and manage emotions well in themselves and in relationships with others.

Students who have high emotional intelligence will find it easier to understand the subjects taught and ultimately affect the level of understanding of the student's accounting (Khaerani and Agung, 2013). (Adetayo et al., 2010) stated that emotional intelligence has a relatively significant contribution to student academic achievement in financial accounting. Emotional intelligence plays a significant role in the success of one's life both personal and community. Emotional intelligence can affect the level of understanding of students. Emotional intelligence is measured by 4 competencies in the form of self-recognition, motivation, empathy and social skills.

According to (Efriyenti, 2018), (Satria, 2017), (Dewi and Yogantara, 2017), (Febriyani, 2017), (Trinovryan et al., 2016), (Artana et al., 2014), (Yorika et al., 2014), (Khaerani and Agung, 2013), (Yani, 2012) and (Nasution, 2009) emotional intelligence have an influence on the level of understanding of accounting. On the other hand, the results of research by Niam and (Sparta, 2017), (Nuraini, 2017), (Pulungan and Siregar, 2016), (Widatik et al., 2016), (Parauba, 2014), and (Utami and Sumaryanto, 2013) show that emotional intelligence has no influence on the level of understanding of accounting.

Spiritual Intelligence. According to (Trinovryan et al., 2016) spiritual originates from Latin spiritus which means the principle that revitalizes an organism. Spirituality in SQ comes from the Latin sapientia (Sophia) in Greek which means 'wisdom'. According to (Niam and Sparta., 2017) spiritual intelligence is intelligence facing and solving problems of meaning and value and can assess actions or ways of life that are more meaningful. (Riswandi and Lakoni, 2017) explain spiritual intelligence includes the ability to be flexible, the ability to deal with suffering, high self-awareness and holistic outlook. According to Anggraeni and (Setiawan, 2017) spiritual intelligence is the highest intelligence and is used as a basis for functioning of other intelligences such as perceptions of intellectual intelligence and emotional intelligence.

According to (Khaerani and Agung, 2013), spiritual intelligence possessed can help students understand accounting, so students can be calm. Spiritual intelligence is measured by being flexible, self-awareness, dealing with and utilizing suffering, facing and transcending feelings of pain, reluctance to cause harm, quality of life, holistic outlook, tendency to ask questions and independent fields.

Accounting students who have spiritual intelligence (SQ) are able to solve problems and see problems from the positive side so that problems can be resolved properly. Someone who has high spiritual intelligence will certainly be motivated to be more active in learning and more creative so as to improve the person's understanding of accounting.

According to (Febriyani, 2017), (Anggraeni and Setiawan, 2017), (Niam and Sparta, 2017), (Trinovryan et al., 2016), (Artana et al., 2014), as well as (Khaerani and Agung, 2013) spiritual intelligence has an influence on the level of understanding of accounting. However, according to (Nuraini, 2017), (Pulungan and Siregar, 2016), (Widatik et al., 2016), (Parauba, 2014), (Utami and Sumaryanto, 2013), and (Yani, 2012) spiritual intelligence does not have an influence on the level of understanding of accounting.

Learning Behavior. In the Big Indonesian Dictionary, learning means trying to gain intelligence or knowledge. According (Trinovryan et al., 2016) lectures are an arena to confirm students' understanding in the independent learning process. Learning behavior is a dimension of learning carried out by individuals repeatedly so that it becomes spontaneous. Learning behavior is considered a necessity so that it is not perceived as a burden. Good learning behavior can be achieved if students are aware of their responsibilities in using time for learning and activities outside of learning. According to (Pulungan and Siregar, 2016) with good learning behavior will lead to maximum learning understanding.

Accounting students if they attend the lesson attentively, they will gain more knowledge. Such learning behavior will enhance the understanding learned in this accounting course. Learning behavior can be measured by the habit of taking lessons, the habit of reading textbooks, visits to the library and the habit of facing exams.

According to (Efriyenti, 2018), (Febriyani, 2017), (Trinovryan et al., 2016), (Pulungan and Siregar, 2016) and (Artana et al., 2014) learning behavior has an influence on the level of understanding of accounting. On the other hand, the results of (Parauba, 2014) and (Utami and Sumaryanto, 2013) show that learning behavior has no influence on the level of understanding of accounting.

Prior Research and Development of Hypotheses. (Efriyenti, 2018) examined the effect of emotional intelligence, learning behavior on the level of understanding of accounting with confidence as a moderating variable in private universities in Batam. The study sample numbered 82 respondents at Riau Islands University, Batam University and Batam International University. The results showed the results of emotional intelligence and learning behavior partially influence the level of understanding of accounting. Self-confidence moderates the relationship between emotional intelligence and the level of understanding of accounting, but it is not significant. Self-confidence moderates the relationship between learning behavior and the level of understanding of accounting, but it is not significant.

(Gede and Ketut, 2018) conducted research on the influence of intellectual intelligence at the level of accounting understanding that is moderated by spiritual intelligence and Adversity Quotient. The sample in this study were all students of the Master of Accounting Program class of 19, 20A, 20B, and 21 at Udayana University Denpasar, totaling 85 students. The results of the study explained that intellectual intelligence had a positive and significant effect on accounting understanding. Spiritual intelligence can increase intellectual intelligence at a level of positive and significant accounting understanding. Therefore, someone who has a high Adversity Quotient will also motivate students to study harder and have higher creativity.

(Satria, 2017) analyzes the influence of emotional intelligence on the level of understanding of accounting in accounting students in the city of Bandung. This study took a sample of 40 final year students from the Accounting Study Program at the University of Informatics and Business Indonesia. The results showed emotional intelligence had a positive and significant effect on the level of understanding of accounting.

(Dewi and Yogantara, 2017) in their research examined the effect of emotional intelligence on the level of understanding of accounting with learning behavior as a moderating factor. The method used to analyze the data in this study is moderated regression analysis. The research respondents were 104 students from the Department of Accounting, Faculty of Economics and Business who had taken at least 120 credits (minimum study period of 5 semesters). The results showed that emotional intelligence had a positive effect on the level of understanding of accounting as well as learning behavior moderating the influence of emotional intelligence on the level of understanding of accounting.

(Febriyani, 2017) examines the influence of intellectual intelligence, emotional intelligence, spiritual intelligence and learning behavior on the level of understanding of accounting. The respondents of this study were 120 students majoring in Accounting, Faculty of Economics, Yogyakarta State University who have taken Introductory Accounting courses 1 and 2, Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting 1 and 2, Auditing 1 and 2, Cost Accounting, Accounting Systems, Accounting Management, Public Sector Accounting and Accounting Information Systems. Based on the results of research conducted found that there is a positive influence of intellectual intelligence, emotional intelligence, spiritual intelligence and learning behavior on the level of understanding of accounting in students majoring in Accounting, Faculty of Economics, Yogyakarta State University.

(Anggraeni and Setiawan, 2017) examined the influence of spiritual and social intelligence on accounting understanding at 5 Private Universities in Bandung. The research sample of 170 Strata 1 accounting majors / study students from 5 private universities. Individual test results indicate that spiritual intelligence has a significant positive effect on accounting understanding. But social intelligence has no effect on accounting understanding.

(Niam and Sparta, 2017) conducted research on the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on the level of understanding of accounting. The sample criteria in this study were undergraduate accounting students in 2013 or the final level who had taken 120 credits. The results show that intellectual intelligence and spiritual intelligence have a significant positive effect on the level of understanding of accounting, whereas emotional intelligence has no effect on the level of understanding of accounting.

(Nuraini, 2017) examined the effect of emotional intelligence, intellectual intelligence and spiritual intelligence on understanding basic accounting with motivation as a moderating variable. The respondents consisted of 104 semester 1 and 3 accounting study program students at the Muhammadiyah University of Surabaya. The results showed that emotional intelligence and spiritual intelligence had no significant effect on the understanding of basic accounting while intellectual intelligence had a significant effect on understanding basic accounting. Motivation does not moderate the influence of emotional

intelligence, intellectual intelligence and spiritual intelligence on understanding basic accounting.

(Trinovryan et al., 2016) conducted research on the influence of emotional intelligence, spiritual intelligence, and learning behavior on accounting understanding from a gender perspective. The sample of this study is accounting students of the University of Riau, Riau Islamic University, Sultan Syarif Qasim II State Islamic University on the condition that they are in semester VIII and have completed 120 credits. The test results show that emotional intelligence, spiritual intelligence, learning behavior has a positive effect on accounting understanding. Hypothesis testing results indicate there are differences in emotional intelligence, spiritual intelligence, learning behavior and accounting understanding of male students with female students.

(Pulungan and Siregar, 2016) conducted research to obtain empirical evidence of the influence of emotional intelligence, spiritual intelligence, intellectual intelligence, and learning behavior on the level of understanding of accounting. A sample of 200 accounting students from Private Universities in Lampung. The results of this study prove that emotional intelligence and spiritual intelligence do not affect accounting understanding, whereas intellectual intelligence and learning behavior significantly influence accounting understanding.

(Pasek, 2016) conducted research to determine the effect of intellectual intelligence on the level of understanding of accounting, which is moderated by emotional intelligence and spiritual intelligence. The questionnaire was distributed to 90 students of the S1 Accounting Program at Undiksha University Singaraja. Class of 2012, 2013 and 2014. Based on the results of the study it can be seen that intellectual intelligence has a positive and significant effect on accounting understanding. This means that with good intellectual intelligence, students will more easily understand about understanding accounting. Emotional intelligence can increase the influence of intellectual intelligence on the level of understanding of accounting positively and significantly. Likewise spiritual intelligence can increase the influence of intellectual intelligence at the level of accounting understanding positively and significantly.

(Widatik et al., 2016) conducted research on the influence of emotional intelligence, intellectual intelligence, spiritual intelligence, social intelligence on accounting understanding. The sample of this research is the accounting study program students of the faculty of economics at Slamet Riyadi University Surakarta in the 7th semester of 2012. The results showed that the variables of intellectual intelligence and social intelligence had an influence on accounting understanding, while the variables of emotional intelligence and spiritual intelligence did not affect accounting understanding.

(Artana et al., 2014) conducted research to examine the effect of intellectual intelligence, emotional intelligence, spiritual intelligence, and learning behavior on accounting understanding. The total sample of 100 respondents S1 Accounting students who have taken all courses and are preparing a thesis at state universities Ganesha Singaraja Education University and Udayana University Denpasar. The results showed that partially intellectual intelligence, learning behavior and emotional intelligence had a positive effect on accounting understanding while spiritual intelligence had a negative effect on accounting understanding.

(Parauba, 2014) conducted research on the influence of intellectual intelligence, emotional intelligence, spiritual intelligence, and learning behavior on accounting

understanding of students of the Faculty of Economics and Business, Sam Ratulangi University, Manado. The research sample is accounting majors students who are in semester 8, namely class 2009 students. Research results show that intellectual intelligence has a significant positive effect on accounting understanding while emotional intelligence, spiritual intelligence and learning behavior do not significantly influence accounting understanding

(Yorika et al., 2014) examined the effect of emotional intelligence, intellectual intelligence and learning interest on the level of understanding of accounting. The population in this study were undergraduate accounting students in 2010 who had taken 120 semester credit systems. The research respondents consisted of students from Riau University, Sultan Syarif Kasim State Islamic University, Riau Islamic University and Lancang Kuning University with a total of 100 students. The results of the study prove there is an influence of emotional intelligence, intellectual intelligence and interest in learning on the level of understanding of accounting.

(Utami and Sumaryanto, 2013) examined the influence of emotional intelligence, spiritual intelligence, learning behavior, and learning environment on the level of understanding of accounting with technological development as a moderating variable. The sample used in this study were students majoring in accounting UGM, STEI, YKPN, UPN Veterans Yogyakarta and UAD 2008/2009 who had taken 120 credits. The results showed emotional intelligence, spiritual intelligence, learning behavior, and learning environment had no effect on the level of accounting understanding. And technological development does not strengthen the relationship between emotional intelligence and the level of understanding of accounting.

(Khaerani and Agung, 2013) conducted research on the influence of intellectual, emotional, spiritual intelligence on accounting understanding. Distribution of questionnaires to a predetermined sample of 50 students of the Faculty of Economics, Department of Accounting at UNIMUS, UNNES, and UDINUS who had received accounting courses from the beginning to the end of the semester. The results of the study explain intellectual abilities, emotional abilities and spiritual intelligence affect accounting understanding.

(Yani, 2012) examined the influence of intellectual intelligence, emotional intelligence, and spiritual intelligence on accounting understanding. The samples in this study were 152 students of accounting economics education courses at the University of Riau in 2008, 2009, 2010 and 2011. From the results of partial linear regression testing, it was concluded that intellectual intelligence and emotional intelligence influence accounting understanding of Riau University economic education students. Spiritual intelligence does not affect accounting understanding in Riau University economic education students.

(Nasution, 2009) conducted a study on the effect of emotional intelligence and self-confidence on the level of understanding of UMSU student accounting. Data collection was carried out by collecting primary data in the form of questionnaires to respondents, where the sample of this study was 150 UMSU accounting students. Using simple regression analysis, the results show that the influence of emotional intelligence and self-confidence has been shown to significantly influence the level of understanding of UMSU student accounting.

Based on the explanation above, the formulation of the hypothesis is as follows:

- Ha1: Perception of intellectual intelligence has a positive effect on understanding of introductory accounting 1.
- Ha2: Emotional intelligence has a positive effect on understanding of introductory accounting 1.
- Ha3: Spiritual intelligence positively influences the introduction of accounting 1.
- Ha4: Learning behavior has a positive effect on understanding of introductory accounting 1.
- Ha5: Perception of intellectual intelligence has a positive effect on understanding of introductory accounting 2.
- Ha6: Emotional intelligence has a positive effect on understanding of introductory accounting 2.
- Ha7: Spiritual intelligence positively influences the understanding of introductory accounting 2.
- Ha8: Learning behavior has a positive effect on the understanding of introduction to accounting 2.
- Ha9: Introduction to accounting 1 has a positive effect on introduction to accounting 2.
- Ha10: Perception of intellectual intelligence positively influences the understanding of intermediate financial accounting 1.
- Ha11: Emotional intelligence positively influences the understanding of middle financial accounting 1.
- Ha12: Spiritual intelligence positively influences the understanding of intermediate financial accounting 1.
- Ha13: Learning behavior has a positive effect on understanding of middle financial accounting 1.
- Ha14: Introduction to accounting 2 has a positive effect on middle financial accounting 1.
- Ha15: Perception of intellectual intelligence positively influences the understanding of middle financial accounting 2.
- Ha16: Emotional intelligence positively influences the understanding of middle financial accounting 2.
- Ha17: Spiritual intelligence positively influences the understanding of intermediate financial accounting 2.
- Ha18: Learning behavior has a positive effect on understanding of middle financial accounting 2.
- Ha19: Medium financial accounting 1 has a positive effect on medium financial accounting 2.
- Ha20: Perception of intellectual intelligence has a positive effect on the understanding of advanced financial accounting 1.
- Ha21: Emotional intelligence has a positive effect on the understanding of advanced financial accounting 1.
- Ha22: Spiritual intelligence positively influences the understanding of advanced financial accounting 1.
- Ha23: Learning behavior has a positive effect on the understanding of advanced financial accounting 1.
- Ha24: Intermediate financial accounting 1 has a positive effect on advanced financial accounting 1.

- Ha25: Perception of intellectual intelligence has a positive effect on the understanding of advanced financial accounting 2.
- Ha26: Emotional intelligence has a positive effect on the understanding of advanced financial accounting 2.
- Ha27: Spiritual intelligence positively influences the understanding of advanced financial accounting 2.
- Ha28: Learning behavior has a positive effect on the understanding of advanced financial accounting 2.
- Ha29: Advanced financial accounting 1 has a positive effect on advanced financial accounting 2.
- Ha30: Perception of intellectual intelligence has a positive effect on understanding audit and assurance 1.
- Ha31: Emotional intelligence has a positive effect on the understanding of audit and assurance 1.
- Ha32: Spiritual intelligence has a positive effect on audit understanding and assurance 1.
- Ha33: Learning behavior has a positive effect on audit understanding and assurance 1.
- Ha34: Medium financial accounting 2 has a positive effect on audit and assurance 1.
- Ha35: Advanced financial accounting 1 has a positive effect on audit and assurance 1.
- Ha36: Perception of intellectual intelligence has a positive effect on understanding audit and assurance 2.
- Ha37: Emotional intelligence has a positive effect on the understanding of audit and assurance 2.
- Ha38: Spiritual intelligence has a positive effect on understanding audit and assurance 2.
- Ha39: Learning behavior has a positive effect on audit understanding and assurance 2.
- Ha40: Audit and assurance 1 has a positive effect on audit and assurance 2.
- HA41: Advanced financial accounting 2 has a positive effect on audit and assurance 2.
- Ha42: Perception of intellectual intelligence has a positive effect on understanding accounting theory.
- Ha43: Emotional intelligence has a positive effect on understanding accounting theory.
- Ha44: Spiritual intelligence has a positive effect on understanding accounting theory.
- Ha45: Learning behavior has a positive effect on understanding accounting theory.
- Ha46: Intermediate financial accounting 2 has a positive effect on accounting theory.
- Ha47: Advanced financial accounting 1 has a positive effect on accounting theory.

METHODOLOGY

Population and Sampling Method. The population in this study is the accounting student at Tarumanagara University in the final semester who are preparing their thesis. This study uses probability sampling as a sampling method, which means that every Tarumanagara University student has the same opportunity to be selected as a sample. The sampling technique used is simple random sampling. The sample size of the study was 100 students.

The models in this study consisted of 9 models:

- Model 1: PA 1 = f (KI, KE, KS, PB)
Model 2: PA 2 = f (KI, KE, KS, PB, PA 1)
Model 3: AKM 1 = f (KI, KE, KS, PB, PA 2)

Model 4: AKM 2	= f (KI, KE, KS, PB, AKM 1)
Model 5: AKL 1	= f (KI, KE, KS, PB, AKM 1)
Model 6: AKL 2	= f (KI, KE, KS, PB, AKL 1)
Model 7: AUDIT 1	= f (KI, KE, KS, PB, AKM 2, AKL 1)
Model 8: AUDIT 2	= f (KI, KE, KS, PB, AUDIT 1, AKL 2)
Model 9: TA	= f (KI, KE, KS, PB, AKM 2, AKL 1)

Where:

PA 1	= Introduction to Accounting 1.
PA 2	= Introduction to Accounting 2.
AKM 1	= Intermediate Financial Accounting 1.
AKM 2	= Intermediate Financial Accounting 2.
AKL 1	= Advanced Financial Accounting 1.
AKL 2	= Advanced Financial Accounting 2.
AUDIT 1	= Audit and Assurance 1.
AUDIT 2	= Audit and Assurance 2.
TA	= Accounting Theory.
f	= Function.
KI	= Perception of intellectual intelligence.
KE	= emotional intelligence.
KS	= Spiritual intelligence.
PB	= Learning behavior.

RESULTS AND DISCUSSION

Sample Selection. A pre-test for twenty students of the Faculty of Economics at Tarumanagara University in Jakarta was conducted before the questionnaire was distributed to respondents. This is intended to test whether the questionnaire is easy to understand or even confuse potential respondents in answering it.

Next the questionnaire was distributed to accounting students at Tarumanagara University even semester 2018/2019 who were writing their thesis. The questionnaire was distributed to 100 students and it turned out that the returned questionnaire was 54% (54 respondents). Then the researchers tested the model using SmartPLS software version 3.0.

Analysis and Discussion. Before conducting hypothesis testing, a measurement model to assess validity and reliability is carried out and the result is that all variables pass the validity and reliability test. Furthermore, hypothesis testing will be carried out.

Table 1. F2 Test Results and t Test

	β	P-value	f^2
PA 1 = f(KI, KE, KS, PB)			
Perception of intellectual intelligence (HA1)	0,397	0,041*	0,107
Emotional intelligence (Ha2)	-0,309	0,158	0,050
Spiritual Intelligence (Ha3)	0,453	0,016*	0,138
Learning Behavior (Ha4)	-0,052	0,703	0,003

PA 2 = f(KI, KE, KS, PB, PA1)			
Perception of intellectual intelligence (Ha5)	0,399	0,015*	0,165
Emotional Intelligence (Ha6)	-0,089	0,682	0,007
Spiritual Intelligence (Ha7)	-0,119	0,503	0,014
Learning Behavior (Ha8)	0,214	0,088	0,093
PA 1 (Ha9)	0,543	0,000*	0,498
AKM 1 = f(KI, KE, KS, PB, PA 2)			
Perception of intellectual intelligence (Ha10)	-0,012	0,942	0,000
Emotional Intelligence (Ha11)	0,118	0,554	0,015
Spiritual Intelligence (Ha12)	0,193	0,187	0,053
Learning Behavior (Ha13)	-0,022	0,840	0,001
PA 2 (Ha14)	0,683	0,000*	0,904
AKM 2 = f(KI, KE, KS, PB, AKM 1)			
Perception of intellectual intelligence (Ha15)	0,098	0,596	0,009
Emotional Intelligence (Ha16)	0,246	0,225	0,049
Spiritual Intelligence (Ha17)	-0,249	0,248	0,061
Learning Behavior (Ha18)	0,009	0,950	0,000
AKM 1 (Ha19)	0,656	0,000*	0,582
AKL 1 = f(KI, KE, KS, PB, AKM 1)			
Perception of intellectual intelligence (Ha20)	0,442	0,043*	0,145
Emotional Intelligence (Ha21)	0,059	0,790	0,002
Spiritual Intelligence (Ha22)	-0,148	0,422	0,017
Learning Behavior (Ha23)	-0,073	0,696	0,008
AKM 1 (Ha24)	0,358	0,040*	0,137
AKL 2 = f(KI, KE, KS, PB, AKL 1)			
Perception of intellectual intelligence (Ha25)	-0,094	0,560	0,007
Emotional Intelligence (Ha26)	0,217	0,243	0,037
Spiritual Intelligence (Ha27)	0,046	0,779	0,002
Learning Behavior (Ha28)	0,114	0,450	0,023
AKL 1 (Ha29)	0,615	0,000*	0,521
AUDIT 1 = f(KI, KE, KS, PB, AKM 2, AKL 1)			
Perception of intellectual intelligence (Ha30)	0,207	0,274	0,037
Emotional Intelligence (Ha31)	-0,035	0,854	0,001
Spiritual Intelligence (Ha32)	0,222	0,169	0,053
Learning Behavior (Ha33)	0,073	0,575	0,010
AKM 2 (Ha34)	0,224	0,177	0,060
AKL 1 (Ha35)	0,294	0,126	0,095
AUDIT 2 = f(KI, KE, KS, PB, AUDIT 1, AKL 2)			
Perception of intellectual intelligence (Ha36)	-0,060	0,704	0,005
Emotional Intelligence (Ha37)	0,193	0,288	0,041
Spiritual Intelligence (Ha38)	-0,099	0,573	0,014
Learning Behavior (Ha39)	-0,122	0,289	0,039
AUDIT 1 (Ha40)	0,610	0,000*	0,502
AKL 2 (Ha41)	0,284	0,033*	0,136

TA = f(KI, KE, KS, PB, AKM 2, AKL 1)			
Perception of intellectual intelligence (Ha42)	0,059	0,750	0,003
Emotional Intelligence (Ha43)	0,122	0,572	0,012
Spiritual Intelligence (Ha44)	0,176	0,425	0,033
Learning Behavior (Ha45)	0,110	0,479	0,019
AKM 2 (Ha46)	0,429	0,020*	0,219
AKL 1 (Ha47)	0,097	0,539	0,010

Source: Questionnaire results were processed with the SmartPLS program version 3.0

* = significant at 5%

From table 1 it can be seen that the t-test result for Ha1 is 0.041 with a coefficient value of 0.397 meaning students who have high intellectual intelligence perceptions will be able to understand Introduction to Accounting 1 easily compared to students with low intellectual intelligence perceptions. F2 test results are 0.107 which shows that the influence of intellectual intelligence perceptions on Introduction to Accounting 1 is weak.

From table 1 it can be seen that the t-test result for Ha3 is 0.016 with a coefficient value of 0.453 meaning students who have spiritual intelligence will more easily understand Introduction to Accounting 1. The F2 test result is 0.138 which shows that the influence of spiritual intelligence on Introduction to Accounting 1 is weak.

Table 1 above shows the results of the t test for Ha5 is 0.015 with a coefficient value of 0.399 meaning students who have high intellectual intelligence perceptions will be able to understand Introduction to Accounting 2 easily compared to students with low intellectual intelligence perceptions. The F2 test result is 0.165 which shows that the influence of the perception of intellectual intelligence on Introduction to Accounting 2 is moderate.

The t-test results for Ha9 showed a value of 0,000 with a coefficient of 0.543 meaning that students who already understood Introduction to Accounting 1 would be easier to understand Introduction to Accounting 2. The F2 test result was 0.498 which showed that the effect of Introduction to Accounting 1 on Introduction to Accounting 2 was strong.

Table 1 shows the results of the t test for Ha14 is 0,000 with a coefficient value of 0.683 meaning students who already understand Introduction to Accounting 2 will find it easier to understand Intermediate Financial Accounting 1. The results of the F2 test are 0.904 which shows that the effect of Introduction to Accounting 2 on Intermediate Financial Accounting 1 is strong.

The t-test results for Ha19 showed a value of 0,000 with a coefficient of 0.656 meaning that students who already understood Medium Financial Accounting 1 would be easier to understand Mid Financial Accounting 2. The F2 test results were 0.582 which showed that the influence of Medium Financial Accounting 1 on Medium Financial Accounting 2 is strong.

Ha20 obtained a t test value of 0.043 with a coefficient value of 0.442 meaning that the perception of high intellectual intelligence would be able to understand Advanced Financial Accounting 1 easily compared to students with low intellectual intelligence perceptions. F2 test results are 0.145 which shows that the influence of intellectual intelligence perceptions on Advanced Financial Accounting 1 is weak.

Table 1 shows the results of the t test for Ha24 is 0.040 with a coefficient value of 0.358 meaning students who already understand Medium Financial Accounting 1 will be easier to understand Advanced Financial Accounting 1. The F2 test results are 0.137 which shows that the influence of Medium Financial Accounting 1 on Advanced Financial Accounting 1 is weak.

T test results for Ha29 show a value of 0,000 with a coefficient value of 0.615 meaning students who already understand Advanced Financial Accounting 1 will more easily understand Advanced Financial Accounting 2. The F2 test results are 0.521 which shows that the influence of Advanced Financial Accounting 1 on Advanced Financial Accounting 2 is strong.

Ha40 gets a t test value of 0,000 with a coefficient value of 0.610 meaning students who already understand Audit and assurance 1 will more easily understand Audit and assurance 2. The F2 test result is 0.502 which shows that the influence of Audit and assurance 1 on Audit and assurance 2 is strong.

Table 1 shows the results of the t test for Ha41 is 0.033 with a coefficient value of 0.284 meaning students who already understand Advanced Financial Accounting 2 will more easily understand Audit and assurance 2. The F2 test results are 0.136 which shows that the influence of Advanced Financial Accounting 2 on Audit and assurance 2 is weak.

T test results for Ha46 show a value of 0.020 with a coefficient value of 0.429 meaning students who already understand Intermediate Financial Accounting 2 will more easily understand Accounting Theory. F2 test results are 0.219 which shows that the influence of Intermediate Financial Accounting 2 on Accounting Theory is moderate.

The perception of intellectual intelligence possessed by students only affects the understanding of Introduction to Accounting 1 and Introduction to Accounting 2. However the perception of intellectual intelligence has no effect in understanding Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting 1 and 2, Audit and assurance 1 and 2 and Accounting Theory. This is because the mindset and ways of learning of semester one and two students still follow the mindset of high school students, while students during the third semester in the middle 1 financial accounting course began to change their mindsets and ways of learning. Intellectual intelligence perception which is measured from achievement index cannot be used to be a student benchmark for accounting understanding.

Emotional intelligence does not affect students' understanding of accounting. Self-recognition, self-motivation, empathy and social skills are dimensions of the perception of emotional intelligence. Self-introduction, self-motivation, empathy and social skills possessed by students majoring in accounting do not affect the understanding of accounting.

Spiritual intelligence possessed by students only affects in understanding Introduction to Accounting 1. But spiritual intelligence does not affect in understanding Introduction to Accounting 2, Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting 1 and 2, Audit and assurance 1 and 2 and Accounting Theory.

Learning behavior does not affect students' understanding of accounting. The habit of attending lessons, the habit of reading textbooks, visits to the library and the habit of facing exams are dimensions of the perception of learning behavior. The habit of attending lessons, the habit of reading textbooks, visits to the library and the habit of taking exams for students majoring in accounting have no effect in understanding accounting.

For prerequisite courses Introduction to Accounting 2, Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting 1 and 2 and Audit and assurance 2 influence students to understand accounting at the next level. This proves that students who already understand the prerequisite courses will find it easier to understand subsequent accounting courses.

CONCLUSION

Emotional intelligence and learning behavior do not affect students in understanding accounting. The perception of intellectual intelligence possessed by students only affects in understanding Introduction to Accounting 1 and Introduction to Accounting 2. These results are not consistent with (Gede and Ketut, 2018), (Febriyani, 2017), (Niam and Sparta, 2017), (Nuraini, 2017), (Pulungan and Siregar, 2016), (Pasek, 2016), (Widatik et al., 2016); (Artana et al., 2014), (Parauba, 2014), (Yorika et al., 2014), (Khaerani and Agung, 2013) and (Yani, 2012) intellectual intelligence has an influence on accounting understanding.

Emotional intelligence does not affect students' understanding of accounting. The results of this study are consistent with the research results of (Niam and Sparta, 2017), (Nuraini, 2017), (Pulungan and Siregar, 2016), (Widatik et al., 2016), (Parauba, 2014) and (Utami and Sumaryanto, 2013). But the results of this study are not consistent with studies conducted by (Efriyenti, 2018), (Satria, 2017), (Dewi and Yogantara, 2017), (Febriyani, 2017), (Trinovryan et al., 2016), (Artana et al., 2014), (Yorika et al., 2014), (Khaerani and Agung., 2013), (Yani, 2012) and (Nasution, 2009) where their results showed that emotional intelligence had an influence on the level of accounting understanding.

Spiritual intelligence possessed by students only affects in understanding Introduction to Accounting 1. These results are consistent with (Febriyani, 2017), (Anggraeni and Setiawan, 2017), (Niam and Sparta, 2017), (Trinovryan et al., 2016), (Artana et al., 2014) and (Khaerani and Agung, 2013) spiritual intelligence has an influence on the level of understanding of accounting. However, according to (Nuraini, 2017), Pulungan and Siregar (2016), (Widatik et al., 2016), (Parauba, 2014) (Utami and Sumaryanto, 2013) and (Yani, 2012), spiritual intelligence has no influence on the level of understanding of accounting.

Learning behavior does not affect students' understanding of accounting. The results of this study are consistent with the results of the research of (Parauba, 2014) and (Utami and Sumaryanto, 2013). But the results of this study are not consistent with research conducted by (Efriyenti, 2018), (Febriyani, 2017), (Trinovryan et al., 2016), (Pulungan and Siregar, 2016) and (Artana et al., 2014) where the results of the study indicate learning behavior has an influence on the level of understanding of accounting.

This study only used a sample of 54 respondents and the respondents were limited to only students at the Faculty of Economics, Tarumanagara University. Further research should increase the number of respondents by distributing questionnaires to respondents other than at Tarumanagara University.

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Dr. Muhammad Dimiyati
Dr. Muhammad Dimiyati
NIP. 195912171984021001

