

# The Influence of Emotional Intelligence, Availability of Information Technology, Application of E-Learning, Class Size, and Machiavellism on Accounting Student's Online Learning Outcomes

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**Abstract:** This study was conducted with the aim of knowing whether emotional intelligence, availability of information technology, application of e-learning, class size and machiavelli's have an effect or not on online learning outcomes for accounting students. This research was obtained from a survey that involving by 225 respondents from all Batam Polytechnic students majoring in business management class 2018 and 2019 with study programs D4 management accounting and D3 accounting using quantitative methods and primary data. The data obtained were analysed using multiple linear regression analysis. The findings of this study show that the variables of emotional intelligence, application of e-learning, and class size have a significant effect on online learning outcomes for accounting students, while availability of information technology and Machiavelli's have no effect on online learning outcomes for accounting students.

**Keywords:** Emotional Intelligence, Availability of Information Technology, Application of e-learning, Class Size, Machiavelli's, Online Learning Outcomes of Accounting Students

## 1 Introduction

Since April 2020, the Ministry of Education and Culture has issued a Circular Letter of the Ministry of Education and Culture Number 4 of 2020 to all educational institutions to carry out online learning to break the chain of the COVID-19 pandemic. Online learning is an invention in the field of education that involves technology using a distance system with various learning methods applied through Internet and Web 2.0 (Fitriyani et al, 2020). Nowadays, almost all schools from basic educational institutions to universities in Indonesia have implemented online learning using learning applications such as e-classroom, video conference, WhatsApp group, zoom meeting or google meet, etc. In order to carry out the online learning, it is required of alignment between human resources and technology in terms of finding solutions to solve various existing problems to create the creative and innovative opportunities that will make sectors in life better. Hence, it requires the educators to study about technology and provide knowledge to students through the process of teaching and learning activities. On the other hand, students must understand technology and be active in teaching and learning activities as well.

The Director of Community Education and Private Education, Ministry of Education, Culture, Research and Technology stated that currently there is education decline in Indonesia due to learning from home system. According to the Political and Economic Risk Consultant (PERC) survey, the quality of education in Indonesia ranks 12<sup>th</sup> out of 12 countries in Asia. According to the United Nations Scientific and Cultural Education Organization (UNESCO) in 2021, 1.6 billion students worldwide are known to have dropped out of school due to the impact of the COVID-19 pandemic. It is also recorded that 100 million students and school staff were affected by the widespread school closures. In addition, there are more than 706 million students who got distress to access the computers in the learning process. This is because there are still many obstacles face by students and lecturers. The things constraint on voice, internet connection and signal in certain problematic areas that making it hard to find task information. Moreover, the number of assignments given by the lecturers sometimes are not comparable to the lack of explanation of the material given by the lecturer, in addition, there are a lot of incomplete subject and unvaried learning method that make students feel saturated, lonely, even at the point where students feel stressed. Besides, not even denying some of the students experienced increased mental stress as well.

During the pandemic, educational elements are needed to support online learning. The current situation forces the society to make updates and adjustments regarding the use of existing technology to assist the learning process. One of the learning media platforms in developing information technology is using e-learning. E-learning is an innovation that can be used in the learning process not limited to presentation, yet also in changing student skills to observe, apply, perform, demonstrate subjects, etc. So that the material displayed is more varied and innovative with the result that can motivate students in learning activities (Hermawan et al., 2021). Study through e-learning is closely related to student understanding due to this system requires students to learn independently during the pandemic. As the prior explanation about student comprehension including for accounting student. Accounting comprehension can be measured by how the student understands and masters all the concepts of the subject he has learn (Pramaiswari Puteri et al., 2019).

In understanding study through e-learning, it is necessary to use technology for the learning process. This can be having positive impacts as well as negative impacts for the student such as academic cheating. Should educational institutions play a role in creating a good, honest, and quality personalities and morals of generation. However, not all students' carry out the educational process well. Some of them commit various academic frauds, especially at this pandemic situation where the student do self-learning at home that make it easier for students to cheat in examination because there are no monitoring directly from the lecturer (Purwatmiasih et al., 2021). Factors that can influence a person's success and motivate a person to rise to face problems are emotional intelligence which has an understanding as a person's ability to control one's own and others' feelings to combine thoughts and actions (Saifuddin, 2018). Hermawan et al. (2021) stated that emotional intelligence has a positive and significant effect on the understanding of accounting students, other previous studies stated that opportunities do not affect student academic cheating. Aoumeur's research (2017) states that class size can affect teaching and learning in different way. The novelty of this research is to test whether there is an influence of emotional intelligence, availability of information technology, application of e-learning, class size, and Machiavellism's on the online learning outcomes of accounting students.

## **2 Literature Review**

### **2.1 Emotional Intelligence**

Emotional Intelligence is an individual's ability to know himself, control himself, not rush, motivate himself, try to overcome stress if he fails, control the heart's desire to be able not to exaggerate a problem to the point of adversity. There are four indicators to measure a person's emotional intelligence, namely: self-awareness, self-motivation, managing emotions, and having a target. Emotional intelligence is related to behaviouristic theory, behaviouristic theory is a learning theory that emphasizes more on behaviour changes so that the emotional intelligence possessed by accounting students will greatly affect online learning outcomes, because the learning system is different than usual. Previous study on emotional intelligence by Fathimatuzzaro (2021) provides some support that this emotional intelligence plays a role in motivating oneself to overcome stress, to control desire, and not exaggerate adversity, so the emotional intelligence of the learners can have a significant effect on the level of obtaining student learning outcomes.

### **2.2 Availability of Information Technology**

The role of information technology can be proven from its role to increase student involvement in achieving achievements by integrating learning tasks for high learning outcomes. With the development of information technology, it provides potential and a revolution in the way of learning in Colleges and Universities (Junjunan et al., 2021). In this case, there are three indicators, which are internet network, network utilization, hardware utilization. The availability of information technology is related to cybernetic theory which is a learning theory that uses technology and emphasizes that the learning process can obtain information quickly and accurately. Therefore, in this case the availability of information technology will affect student online learning outcomes. Then, the previous research on availability of information technology from Wijaya (2016) provides an explanation that technology and the internet can support student academics, improve the quality of education and performance of students, provides freedom for students to find required lecture materials. Therefore, the development of technology and the internet in the world of education has a significant influence if directed properly. So, the availability of information technology will affect the online learning outcomes of accounting students.

### **2.3 Application of E-Learning**

One of the benchmarks of e-learning is how much the level of student satisfaction in enjoying the online learning process. E-Learning serves to improve student academic achievement and to reduce costs and time, as well as facilitate students to do learning in different areas to follow the learning process at the same time. In addition, E-learning is expected to facilitate interaction with other students to get material easily that can be accessed at any time and repeatedly (Lee & Hung, 2015). There are four indicators, namely: learning media, materials can be updated by themselves, students are active and independent, learning activities can be done anywhere. The application of e-learning variables is related to cybernetic theory. According to previous study from Karwati (2014) the application of e-learning can increase interaction between students and lecturers, between fellow students and students with learning

materials, besides that student can also access anywhere and anytime, as well as make it easier to store learning materials. So, this will have a significant effect on student online learning outcomes.

## **2.4 Class Size**

A good class atmosphere can be realized if there is good cooperation with all elements in the classroom. Educators should direct students to create a safe, comfortable, and enjoyable classroom atmosphere. A good classroom atmosphere can make students motivated to learn, increase their concentration of thinking and student learning outcomes. However, if the atmosphere of a class with many students exceeds capacity, it can make students uncomfortable, and make students passive in study (Sorensen, 2015). There is one indicator of this variable, namely: the size of the number of students in one class. According to Vygotsky, cognitive theory conveys that the learning process in the classroom will be much better than being applied at home. It is due to students who have a lower level of knowledge will be helped by smart students. Then the knowledge of these students who are still low will gradually increase (Nur Megawati & Sari, 2012). This will also certainly have a significant effect on student online learning outcomes.

## **2.5 Machiavellism**

Machiavelli's is an extremely misleading act that can cause disadvantage to individuals and groups, especially during a pandemic. According to Eckstein (2013) this academic cheating includes various ways of being carried out with an element of intentionality to obtain certain benefits, and this dishonest behaviour is forced to be carried out by students to get good grades. According to Fraud Diamond's theory, there are three causes of Fraud, namely pressure, opportunity, and rationalization. The existence of online learning during the COVID-19 pandemic, it provides opportunities for students to commit acts of academic fraud, and this certainly has a negative effect on the learning outcomes of accounting students (Purwatmiasih et al., 2021). There are three indicators that can affect online learning outcomes, namely: ego, manipulative, and low ideological commitment. This variable is related to behaviouristic theory which emphasizes changes in student attitudes and behaviour. Therefore, this Machiavelli's variable has a significant effect on the online learning outcomes for accounting students.

Based on the description above, the researcher formulated the following hypothesis:

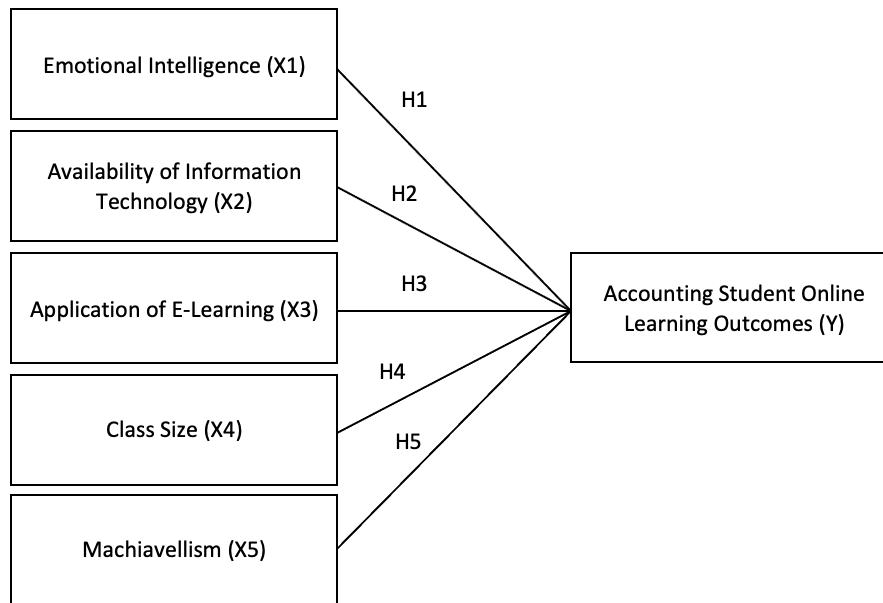
H<sub>1</sub>: Emotional Intelligence has a significant effect on online learning outcomes of accounting students

H<sub>2</sub>: Availability of Information Technology has a significant effect on online learning outcomes of accounting students

H<sub>3</sub>: Application of E-Learning has a significant effect on online learning outcomes of accounting students

H<sub>4</sub>: Class Size has a significant effect on online learning outcomes of accounting students

H<sub>5</sub>: Machiavelli's has a significant effect on accounting students' online learning outcomes



**Fig 1.** Framework  
(Source: Processed by researcher)

### 3 Method

Researchers raised five independent variables and one dependent variable, as for the independent variables are emotional intelligence, availability of information technology, application of e-learning, class size and Machiavelli's, while the dependent variables are the results of online learning of accounting students. Researchers use quantitative data and primary data sources, and the instruments used are in the form of questionnaires, which are carried out by providing several written questions to all respondents to be answered. The population in the study is all students of the Batam State Polytechnic majoring in Business Management, study program Bachelor Managerial Accounting and diploma Accounting Class of 2018 and 2019 totalling 513 students.

The technique of drawing the number of samples used is the purposive sampling technique with several sample qualifications, namely students who have experienced two learning activities models (full offline and full online) and active students. The determination of the number of samples was taken using the Slovin formula, with the number of respondents obtained is 225 students.

## 4 Result

### *Validity Test*

**Table 1.** Validity Test Result

| Variable                                        | Indicator | r table | r count | Conclusion |
|-------------------------------------------------|-----------|---------|---------|------------|
| Emotional Intelligence                          | EI1       | 0,113   | 0,800   | Valid      |
|                                                 | EI2       |         | 0,661   | Valid      |
|                                                 | EI3       |         | 0,781   | Valid      |
|                                                 | EI4       |         | 0,794   | Valid      |
|                                                 | EI5       |         | 0,741   | Valid      |
|                                                 | EI6       |         | 0,592   | Valid      |
|                                                 | EI7       |         | 0,659   | Valid      |
|                                                 | EI8       |         | 0,577   | Valid      |
| Availability of Information Technology          | IT9       |         | 0,488   | Valid      |
|                                                 | IT10      |         | 0,427   | Valid      |
|                                                 | IT11      |         | 0,711   | Valid      |
|                                                 | IT12      |         | 0,693   | Valid      |
| Application of E-learning                       | EL13      |         | 0,842   | Valid      |
|                                                 | EL14      |         | 0,759   | Valid      |
|                                                 | EL15      |         | 0,844   | Valid      |
|                                                 | EL16      |         | 0,812   | Valid      |
|                                                 | EL17      |         | 0,813   | Valid      |
|                                                 | EL18      |         | 0,855   | Valid      |
|                                                 | EL19      |         | 0,829   | Valid      |
| Class Size                                      | CS20      |         | 0,801   | Valid      |
|                                                 | CS21      |         | 0,869   | Valid      |
|                                                 | CS22      |         | 0,803   | Valid      |
| Machiavelli's                                   | M23       |         | 0,869   | Valid      |
|                                                 | M24       |         | 0,877   | Valid      |
|                                                 | M25       |         | 0,821   | Valid      |
|                                                 | M26       |         | 0,869   | Valid      |
|                                                 | M27       |         | 0,820   | Valid      |
|                                                 | M28       |         | 0,827   | Valid      |
| Online Learning Outcomes of Accounting Students | Y29       |         | 0,722   | Valid      |
|                                                 | Y30       |         | 0,849   | Valid      |
|                                                 | Y31       |         | 0,825   | Valid      |
|                                                 | Y32       |         | 0,794   | Valid      |
|                                                 | Y33       |         | 0,789   | Valid      |
|                                                 | Y34       |         | 0,660   | Valid      |

Source: Processed by researcher

Based on the results of the validity test in tabel 1, the value of r counted  $>$  r table (0.113) was obtained. From such results it can be concluded that all questions are valid for free and bound variables.

### *Reliability Test*

The basis for this assessment uses Cronbach Alpha if the value of the variable are  $0.887 >$   $0.70$ , so the question item of the five variables has sufficient reliability.

### *Test of Classical Assumptions*

#### *Normality Test*

Based on the output results, it was concluded that this study was normally distributed with a significance shown of  $0.62 \geq 0.05$ .

#### *Multicollinearity Test*

Output VIF result for variable Emotional Intelligence (1,66), Availability of Information Technology (1,401), Application of e-Learning (1,626), Class Size (1,328), and Machiavelli's (1,054). The results were obtained that there were no symptoms of multicollinearity for all independent variables because the VIF for each variable was  $< 10.00$  and the tolerance value was  $> 0.100$ .

#### *Heteroskedasticity Test*

In the heteroskedasticity test, researchers used the glejser test. The result of heteroskedasticity test of Emotional Intelligence (0,253), Availability of Information Technology (0,860), Application of e-Learning (0,052), Class Size (0,468) and Machiavelli's (0,058). Heteroskedasticity did not occur in each variable in this study, since the significance of all independent variables in this study was  $\geq 0.05$ .

#### *Hypothesis testing*

##### *Partial Significance Test (T)*

**Table 2.** Partial Significance Test (T)

| Model                                       | t      | Sig.  |
|---------------------------------------------|--------|-------|
| 1 (Constant)                                | -0,703 | 0,483 |
| Emotional Intelligence (X1)                 | 2,253  | 0,025 |
| Availability of Information Technology (X2) | 1,700  | 0,091 |
| Application of E-learning (X3)              | 8,116  | 0,000 |
| Class size (X4)                             | 2,396  | 0,017 |
| Machiavellism (X5)                          | -1,428 | 0,155 |

Source: Processed by researcher

Based on table 2, the results of the first hypothesis test are obtained, the value of emotional intelligence significance of  $0.025 < 0.05$  which means that this variable has a significant effect on the online learning outcomes of accounting students, the second hypothesis test shows the significance of the availability of information technology of  $0.091 > 0.05$  which means that these variables have no effect on the online learning outcomes of accounting students. The third hypothesis test showed the significance of the application of e-learning variables of  $0.00$

$< 0.05$ , which means that these variables have a significant effect on the online learning outcomes of accounting students. The fourth hypothesis test showed the significance of the class size variable of  $0.017 < 0.05$  which means that this variable has a significant effect on the online learning outcomes of accounting students. Testing the fifth hypothesis showed that the significance value of Machiavelli's was  $0.155 > 0.05$  which means that variable doesn't influence towards online learning outcomes of accounting students.

*Simultaneous Significant Test (F)*

**Table 3.** Simultaneous Significance Test (F)

| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.              |
|-------|------------|----------------|-----|-------------|--------|-------------------|
| 1     | Regression | 388,226        | 4   | 97,056      | 12,501 | .000 <sup>b</sup> |
|       | Residual   | 1707,996       | 220 | 7,764       |        |                   |
|       | Total      | 2096,222       | 224 |             |        |                   |

Source: Processed by researcher

Based on table 3, it is concluded that all independent variables affect the dependent variables simultaneously.

Based on statistical tests that have been carried out by researchers, the following is a summary of the results of hypothesis testing:

**The Effect of Emotional Intelligence on Accounting Student Online Learning Outcomes**

The results of the study that emotional intelligence has a significant effect on the online learning outcomes of accounting students. This is evidenced from the analysis which obtained results of  $2,253 > 1,970$  and significantly of  $0.02 < 0.05$ . The point is, if the level of emotional intelligence is higher, then the online learning outcomes of accounting students will also be better. The results of the descriptive statistical analysis show the average emotional intelligence of business management students of the Accounting and Managerial Accounting Study Program fall into a good category which concludes that students have good emotional intelligence. Emotional intelligence shows a significant influence on the online learning outcomes of accounting students which can be interpreted to mean that hypotheses are acceptable. Based on research S Fathimatuzzaro et.al. (2021), emotional intelligence will always be able to change without knowing this because there is a self-adjustment to the environment around students. The results of this study support previous research on emotional intelligence conducted by Sinarti & Sari (2019), Detman (2018), Isnain (2019), Siti Fathimatuzzaro (2021), Mulyadi (2019).

**The Effect of Availability of Information Technology on Accounting Student Online Learning Outcomes**

The results showed that the availability of information technology did not affect the online learning outcomes of accounting students. This can be seen through an analysis that obtained results of  $1,700 < 1,970$  and insignificant of  $0.091 > 0.05$ . Which means that the higher the availability of information technology, the poorer the online learning outcomes of students, what is meant by the availability of information technology in this case is about the



availability of information technology that does not affect online learning outcomes, especially for accounting students. The effect of availability of information technology on the online learning outcomes of accounting students is based on cybernetic theory. This theory provides the view that learning carried out using technology is useful for obtaining fast and precise information. However, if students use it not according to their needs or use existing technology to produce a negative action, then student learning outcomes will not have an effect.

### **The Effect of Application of E-Learning on Accounting Student Online Learning Outcomes**

The results showed that the application of e-learning has a significant effect on the online learning outcomes of accounting students. This can be proven from the results of the analysis which obtained a score of  $8.116 > 1.970$  and significant  $0.00 < 0.05$ , this statement means that the higher the student's interest in the application of e-learning, the better the online learning outcomes of accounting students. The results of the descriptive statistical analysis show that the average student interest in the application of e-learning accounting student class of 2018 and 2019 is included in the good category. And if the level of interest in application of e-learning is high, it will have a good impact on the online learning outcomes of accounting students. The results of this study are supported by several sources, namely Sagita & Khairunnisa (2020), Junjunan et al. (2021), S Fathimatuzzaro (2021). Which explained that the application of e-learning has a significant effect on the online learning outcomes of accounting students.

### **The Effect of Class Size on Accounting Student Online Learning Outcomes**

The results of this study show that class size has a significant influence on the online learning outcomes of accounting students. This can be seen from the results of the analysis which obtained a value of  $2.396 > 1.970$  and significant of  $0.017 < 0.05$ . The point is that the fewer students who are in the classroom, the better the online learning outcomes of accounting students. This indicates that the smaller the class size, the better the student learning outcomes, the influence of class size on the online learning outcomes of accounting students is based on cognitive theory that emphasizes mental processes which include attitudes of interest, motivation, and will from within a person. Some of the sources that provide support for this research are Marlina et al, (2021), Putri et al. (2020).

### **The Influence of Machiavelli's on Accounting Students' Online Learning Outcomes**

This study provides results that students' Machiavelli's attitudes do not affect the online learning outcomes of accounting students. This is evidenced from the results of the analysis which obtained a score of  $-1.428 < 1.970$  and insignificant by  $0.155 > 0.05$ , meaning that the higher the student's Machiavelli's attitude, the more student learning outcomes will decrease. The results of the descriptive statistical analysis show that the average Machiavelli's attitude of business management students of the accounting and managerial accounting study program class of 2018 and 2019 is included in the low category. This indicates that students have a bad behaviour. The results of this study on Machiavelli's support other research conducted by Nadilla et al. (2021), Barbaranelli et al. (2018) who explained that this attitude of Machiavelli's has no effect on online learning outcomes of accounting students.

## 5 Conclusion

In this research, it can be concluded as follows:

- a. Emotional Intelligence has a significant effect on online learning outcomes of accounting students
- b. Availability of Information Technology does not affect the online learning outcomes of accounting students
- c. Application of e-learning has significant effect on student online learning outcomes.
- d. Class Size has significant effect on the online learning outcomes of accounting students
- e. Machiavelli's has no effect on the online learning outcomes of accounting students.

In the interest of future research, the researcher suggests to the further researcher to examine more deeply and examine other factors such as interest and independence in learning, learning methods and others that can affect online learning outcomes for accounting students. It is hoped that this research topic can be expanded by other researchers, especially in other fields of study besides accounting.

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