

# The Effect of Emotional Intelligence and Learning Behavior on The Level of Understanding Student Accounting in Batam State Polytechnic

Rika Pramita<sup>1</sup>, Doni Putra Utama<sup>2</sup>

{[rikapramitaa@gmail.com](mailto:rikapramitaa@gmail.com)<sup>1</sup>, [doni@polibatam.ac.id](mailto:doni@polibatam.ac.id)<sup>2</sup>}

Business Management Department, Politeknik Negeri Batam,

Jl Ahmad Yani, Batam Centre, Batam 29461, Indonesia<sup>1,2</sup>

**Abstract.** This study aims to examine the effect of emotional intelligence, behavior learns accounting students on level of understanding of the Batam State Polytechnic. The population of this study is the students majoring in Business Management from Accounting 2019 and Managerial Accounting Study Programs 2018 at the Batam State Polytechnic. The total number of respondents were 141 students. This study uses a quantitative approach and data collection methods through surveys by distributing questionnaires through google form. The results of this study are emotional intelligence, behavior learn accounting the students have a significant positive effect on their level of understanding at the students of Batam State Polytechnic.

**Keywords:** Emotional Intelligence, Behavior Learn, Level of Understanding Accounting.

## 1 Introduction

Currently, the need for accounting in the scope of work is very much needed, especially to overcome the era of globalization. Accounting is the language of business people, it is very easy in the world of work to measure, interpret or convey financial information. In the accounting study program, students will learn about preparing and checking financial reports, analyzing financial statements and tax planning. Based on [10] In a discussion there is evidence of various answers for each subject which shows that there is clear evidence that students are not fully truly understand accounting courses, namely when tested verbally through the question and answer room and discussion in class, the attitude of students is very passive and can not answer This is because there are students who act just to come, sit, take notes and listen without thinking.

Based on [10] In a discussion there is evidence of various answers for each subject which shows that there is clear evidence that students are not fully truly understand accounting courses, namely when tested verbally through the question and answer room and discussion in class, the attitude of students is very passive and can not answer This is because there are students who act just to come, sit, take notes and listen without thinking.

Through this incident, it was stated that there was a lack of understanding in accounting. Some people misinterpret accounting, which is a field of study that often uses numbers to obtain financial reports. Remember that accounting does not only focus on calculations, but rather on reasoning which requires logical thinking. The complaint that is most often given to accounting is that accounting is a difficult subject, understanding accounting is not easy actually due to an illogical approach in introduction activities. So, related to this ,emotional intelligence is needed. [\[10\]](#)

Of student accounting understanding is expressed through how well students understand what they have learned, In this context, it is based on GPA ( Gradual Achievement Index) and accounting courses and knows topics such as recording and transactions, preparing financial statements, and understanding the accounting cycle. [\[8\]](#) The hallmark of students understanding accounting is not only proven by the results obtained in the course, but if the student can master and understand the related concepts. Students can be said to understand accounting if the courses they take and the certification in accounting they get can be used in social situations, or in other words, if they can still use what they have learned in the work environment. [\[3\]](#)

Learning activities in several aspects are closely related to the emotional intelligence of students. Emotional intelligence can create the ability to motivate oneself, the ability of students to be trained to manage their feelings, the ability to delay temporary gratification, control impulses and the ability to work together in a team and sympathize with others. [\[7\]](#)

The author wants to examine the variables that affect the level of accounting understanding with the object studied in students majoring in business management, D3 accounting study program class 2019, and D4 managerial accounting class 2018 at Batam State Polytechnic. The collection of objects is based on the class in the final semester, namely semesters 5 and 7, which are a step away from semesters 6 and 8, so to know how far the level of ability related to accounting is, a questionnaire will be distributed. The researcher found that when asked whether students were confident in understanding accounting, the answers given by students varied. The results of this research are intended to provide input to universities in the development of accounting and study programs that will determine future regulations.

Another reason for choosing a location on the Batam State Polytechnic campus is the geographical location of the Batam State Polytechnic campus in the Batam Center area which is a public university in the center of Batam City. Batam State Polytechnic Campus has accreditation for A-rank accounting study programs and B-rank managerial accounting. Previous research conducted by [\[9\]](#) revealed that the variables that affect the level of accounting understanding is emotional intelligence. This research is the development of research from [\[9\]](#) .The thing that distinguishes this research from previous research is that the variables studied in previous studies include additional variables of learning behavior. Learning behavior is used as an independent variable in research conducted at the Batam State Polytechnic by using students majoring in Business Management from the 2019 D3 Accounting study program and 2018 D4 Managerial Accounting at the Batam State Polytechnic as research objects.

## 2 Literature Review

Intelligence has traditionally been defined as the capacity to read, write, and calculate. Words and numbers are skills learned in school. The fact is telling someone to achieve success in academics. Actually, learning something is not enough to achieve success in life. Intellectual intelligence (IQ) such as developing talents, speaking skills, adapting to society and social interactions, emotional development, and other characteristics, according to new perspectives that appear over time. [6] Emotional intelligence is the intelligence mentioned here (EQ). The ability to detect and appreciate good thoughts about others and oneself, as well as the ability to control emotional energy and respond appropriately in work and daily life, is known as emotional intelligence. [1]

Intelligence can be related to the Theory of David McClelland's Theory of Needs. In accordance with the concept of this theory, The desire that is absolutely owned by everyone, the various ways that a person takes to achieve it. [6] The importance of motivation will foster a positive attitude for humans. Because a person is motivated, he will always gladly accept a response or advice and on how to improve it. McClelland describes the characteristics of a person with needs as need for achievement, need for power, and need for affiliation.

1. Need for Achievement

Will encourage someone to excel in a situation when the target to be achieved is real and has the opportunity to be obtained, tends to lead to creativity in someone. This drive directs the individual to strive harder for personal accomplishments than for rewards.

2. Need for Power

McClelland detailed that someone who has a high Npow tends to have a responsible character, struggles to influence other individuals, likes to be placed in competitive situations, and is socially oriented. When associated with education, the need for power will be able to create a competitive learning atmosphere. Someone who has a high level of need for power tends to behave more assertively.

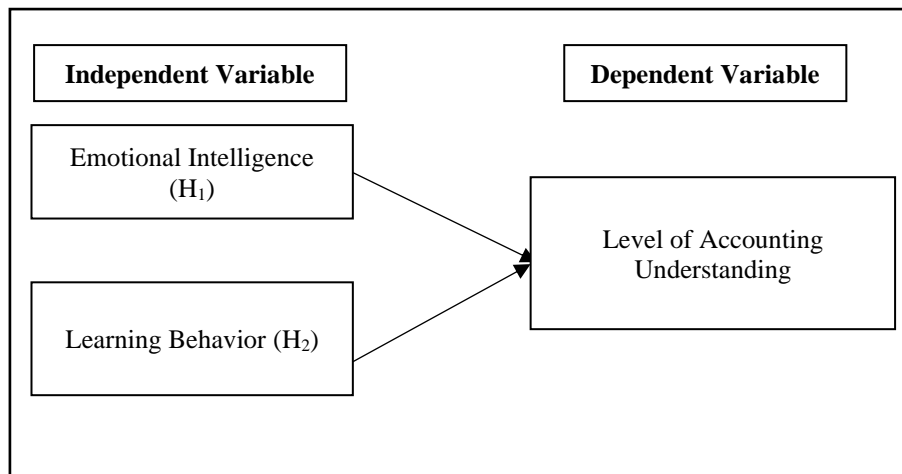
3. Need for Affiliation

The need to obtain good social relations. In the context of education, this need for affiliation will be realized in the learning process where there is interaction between lecturers and students and students with students. Individuals reflect the desire to have close, cooperative and friendly relationships with other parties.

This is also supported by research by [9] which states that attitude has a significantly positive effect on level of accounting understanding is emotional intelligence. The statement that attitude has a significant positive effect on level of accounting understanding is learning behavior is also supported by the results of research conducted by [2]. Thus, the hypothesis developed is as follows:

H1: Emotional Intelligence has a significant effect on level of accounting understanding.

H2: Learning Behavior has a significant effect on level of accounting understanding.



**Fig. 1.** Research Model

### 3 Research Methods

In this study using quantitative methods. This study was conducted to examine the effect of emotional intelligence and learning behavior on the level of accounting understanding of Batam Polytechnic students. In this study, researchers used two sources of data, namely primary data and secondary data. The population in this study were active students at the Batam State Polytechnic. The sampling technique in this study used the *purposive sampling method*. The sample was taken as many as 141 accounting students from the 2019 D3 Accounting class and the 2018 D4 Accounting Management class at the Batam State Polytechnic with the characteristics of students who have taken Introduction to Accounting I, Introduction to Accounting II, Accounting Information Systems, Systems Accounting Information, Cost Accounting, Management Accounting I, Management Accounting II, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Advanced Financial Accounting 1, Advanced Financial Accounting 2, Auditing, Taxation, Taxation II in Higher Education The state is Batam State Polytechnic. This sample was chosen because the researcher believes that these students have benefited the most from accounting instruction and can offer feedback to institutions so that they can create competent accountants. The reason why the data is in 2021 is because in 2021 the batch is already in the final semester, namely semesters 5 and 7 which are one step away from semesters 6 and 8, therefore to find out how far the level of ability regarding accounting will be distributed questionnaires.

Model the equation of each hypothesis mathematically [5]:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \quad (1)$$

Explanation:

Y : Dependent Variable: The Level of Understanding Accounting

x<sub>1</sub> : Independent Variable: Emotional Intelligence

$x_2$  : Independent Variable: Learning Behavior  
 $a$  : Constant  
 $b_1 b_2$  : Regression Coefficient  
 $e$  : Error or Interrupting Variable

## 4 Results and Discussion

This study used a questionnaire distributed to 141 respondents to collect data. The following is a description of the characteristics of the respondents, it can be seen that the majority of respondents are female. The majority of the study programs that filled out the questionnaire were Managerial Accounting 2018. The average person who filled out was D4 Managerial Accounting evening A.

The result of the validity test is stated that the indicators of emotional intelligence are valid. The results of the learning behavior indicators are valid and the indicators of the level of accounting understanding are the results are valid. The decision taken for the indicator or question is an ok item.

The result of the reliability test results is stated that all indicators used in this study are reliable because the Cronbach's Alpha value for each variable is 0.60.

**Table 1.** Descriptive Statistical Analysis Results

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Emotional Intelligence	141	23.00	68.00	51.3121	6.33486
Learning Behavior	141	24.00	60.00	40.9574	6.09200
Level of Accounting Understanding	141	15.00	25.00	20.3404	2.49808
Valid N (listwise)	141				

The results of descriptive statistical analysis for the variables of emotional intelligence, learning behavior, and level of accounting understanding with the subject of 141 respondents are as follows:

### 1. Emotional Intelligence

It can be seen that the results of descriptive statistical analysis from the assessment of 141 student respondents on the emotional intelligence variable have a minimum value of 23.00, a maximum value of 68.00 and an average value of 51.3121. The average value of 51.3121 is in the interval 50.01 – 59.00, so it can be interpreted that the emotional intelligence of students majoring in Business Management from the D3 Accounting study program class 2019 and D4 Managerial Accounting class 2018 Batam State Polytechnic has a good category.

### 2. Learning Behavior

It can be seen that the results of descriptive statistical analysis from the assessment of 141 student respondents on the learning behavior variable have a minimum value of 24.00, a maximum value of 60.00 and an average value of 40.9574. The average value of 40.9574 is in the interval of 40.01 to 48.00, so it can be interpreted that the learning behavior of students

majoring in Business Management from the D3 Accounting study program class 2019 and D4 Managerial Accounting class 2018 Batam State Polytechnic has a sufficient category.

### 3. Level of Accounting Understanding

It can be seen that the results of descriptive statistical analysis from the assessment of 141 student respondents on the variable level of accounting understanding have a minimum value of 15.00, a maximum value of 25.00 and an average value of 20.3404. The average value of 20.3404 is in the interval from 19.01 to 21.00, so it can be interpreted that the level of accounting understanding of students majoring in Business Management from the D3 Accounting study program class 2019 and D4 Managerial Accounting class 2018 Batam State Polytechnic has a sufficient category.

**Table 2.** Multiple Linear Regression Results

Model		Coefficients <sup>a</sup>		Standardized	t	Sig.
		Unstandardized Coefficients B	Std. Error	Coefficients Beta		
1	(Constant)	-.337	.834		-.404	.687
	Emotional Intelligence	.025	.013	.157	1.852	.066
	Learning Behavior	.011	.014	.064	.754	.452

a. Dependent Variable: absresid

The multiple linear regression results is Emotional intelligence (X1) shows a significant value of  $0.000 < 0.05$  then H1 is acceptable. Learning behavior (X2) shows a significant gain of  $0.000 < 0.05$  then H2 is acceptable.

The classic assumption test results is for the normality test show that the significance level is 0.200. This shows that the data is normally distributed 0.200 0.05. Based on the results of the multicollinearity test, the emotional intelligence VIF number is 1.023, the learning behavior is 1.023. The number  $< 10$  means that the data does not have multicollinearity, so it can be used in this study. Based on the results of the heteroscedasticity test, the significance level of emotional intelligence was 0.066 and learning behavior was 0.452. The results of the heteroscedasticity test showed that all the independent variables in this study did not show heteroscedasticity.

The normality test results is it can be shown that if the data are spread around the diagonal line and follow the direction of the diagonal line, it can be concluded that the distribution pattern is declared normal.

The multicollinearity test results is the emotional intelligence VIF number is 1.023, the learning behavior is 1.023. The number  $< 10$  means that the number does not have multicollinearity, so it can be used in this study. Based on the acquisition of the heteroscedasticity test, the significance for emotional intelligence was 0.066, learning behavior was 0.452. The results of the heteroscedasticity test stated that all the independent variables in this observation did not show heteroscedasticity.

The heteroscedasticity test results is it can be seen that the points spread irregularly and do not form a certain pattern, so that the regression model can be considered free from heteroscedasticity symptoms.

**Table 3.** F Test Results

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	464.469	2	232.235	78.321	.000 <sup>b</sup>
	Residual	409.190	138	2.965		
	Total	873.660	140			

a. Dependent Variable: Level of accounting understanding

b. Predictors: (Constant), Learning Behavior, Emotional Intelligence

The F test results is the statistical value of  $f$  is 78,321. Ftable for the number of samples is 141, the number of independent variables is 2 and a significance value of 0.05 is searched in the distribution table  $f$  using  $f(k;nk)$  or  $f(3;141-3)$ . After searching in the distribution table, it was found that the  $f$  table value was 3,061. After being compared, it is known that the value of  $f_{count}$  is greater than  $f_{table}$ , namely  $78,321 > 3,061$ . based on the results of the study indicate that the regression model can be used to predict the level of accounting understanding and it can be said that emotional intelligence and learning behavior together affect the level of accounting understanding.

The T test results is the hypothesis testing of the influence of emotional intelligence on the level of accounting understanding has a  $t$ count of 7138 and a significance value of 0.000. Testing the hypothesis of the effect of learning behavior on the level of accounting understanding has a  $t$ count value of 9.093 and a significance value of 0.000. It is known that the regression coefficient value of the emotional intelligence variable is 0.166 and has a positive value and the learning behavior variable is 0.220 and has a positive value.

**Table 4.** Coefficient of Determination Test Results

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.729 <sup>a</sup>	.532	.525	1.72196

a. Predictors: (Constant), learning behavior (X2), emotional intelligence (X1)

b. Dependent Variable: level of accounting understanding (Y)

The Coefficient of determination test  $R^2$  results is the value of *adjusted*  $R^2$  is 0.525 or 52.5%. This shows that the variables of emotional intelligence and learning behavior have a simultaneous effect of 52.5%, while the remaining 47.5% is explained by other variables outside the study.

The impact of the result is emotional intelligence is the ability to recognize feelings, the ability to motivate oneself, the ability to control oneself and delay momentary gratification, and the

ability to empathize and cooperate with others. In this study, partially emotional intelligence has a significant positive effect on the level of accounting understanding in Batam State Polytechnic students, the 2019 D3 Accounting study program and 2018 D4 Managerial Accounting. Students who have good emotional intelligence can motivate themselves to continue learning in order to improve their understanding of accounting. Knowledge of accounting can be learned from the environment and relationships with friends. With good emotional intelligence, it is easier for students to relate to people who can be sources of accounting information and can absorb a lot of information about accounting. This makes students who have high emotional intelligence can understand accounting from many sources.

Learning behavior is a learning process that is carried out by individuals repeatedly so that it becomes automatic or spontaneous. In this study partially, learning behavior has a significant positive effect on the level of understanding of accounting in Batam State Polytechnic students for the 2019 D3 Accounting study program and D4 Managerial Accounting class 2018. Good and regular learning behavior will hone one's thinking skills and increase mastery of the field in question. Accounting as a field of science that requires reasoning, memorization, calculation certainly requires practice to master it well. Therefore, the level of understanding of accounting students will be better if their learning behavior is supportive.

## 5 Conclusion

The results of the two hypothesis tested in this study aims to examine the effect of emotional intelligence and learning behavior. The results of this study indicate that emotional intelligence and learning behavior have a significant positive effect on the level of accounting understanding. Based on the results of hypothesis testing in the previous stage, it is known that the emotional intelligence variable partially has a positive and significant effect on the level of accounting understanding. This can be seen from the positive regression coefficient (0.166), the t count which is greater than the t table ( $7.138 > 1.977$ ) and the significance gain is less than 0.05 ( $0.000 < 0.05$ ). A positive value in the regression coefficient can be understood that the greater the acquisition of emotional intelligence given, the greater the level of accounting understanding. While the acquisition of the significance of the emotional intelligence variable which is less than 0.05 shows that emotional intelligence has a significant influence on the level of accounting understanding. Thus, it can be concluded that is supported and is not supported in this observation.

Based on the results of hypothesis testing in the previous stage, it can be seen that the learning behavior variable partially has a positive and significant effect on the level of accounting understanding. This can be seen from the positive value of the regression coefficient (0.220), the t - count value is greater than the t - table ( $9.093 > 1.977$ ) and the significance value is smaller than 0.05 ( $0.000 < 0.05$ ). The positive value in this regression coefficient can be interpreted that the higher the value of learning behavior given, the higher the level of accounting understanding. Meanwhile, the significance value of the learning behavior variable which is less than 0.05 indicates that learning behavior has a significant influence on the level of accounting understanding. With this, it can be concluded that 2 is supported and 2 is not supported in this study.



## 6 Suggestion

This study has several weaknesses including the limited number of respondents to Batam State Polytechnic students and only students including D3 and D4 Accounting students. Future research is expected to examine other factors that affect the level of accounting understanding, which have not been fulfilled in this study. The object of research should be extended to the general public with various levels of education so that the variety and validity of research results will be better.

## References

- [1] Anam, H., & Ardillah, L. (2016). Effect of Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence and Social Intelligence on Accounting Understanding. *ANN (Journal of Applied Science)* , 2 . <https://doi.org/10.32487/jst.v2i1.118>
- [2] Aziza, N., & Melandy, RR (2012). The Effect of Emotional Intelligence on the Level of Accounting Understanding, Confidence as a Moderating Variable. *National Symposium ...* , 23–26.
- [3] Dewi, N., & Wirama, D. (2016). Self Confidence as Moderating Effect of Emotional Intelligence and Learning Behavior on Accounting Understanding Level. *E-Journal of Accounting* , 16 (1), 615–644.
- [4] Emilia, E. (2016). Exploring an Academic Writing Class in an Indonesian University Context. *Language Circle - Journal of Language and Literature* , 11 (1), 1–12. <https://doi.org/10.15294/lc.v11i1.7842>
- [5] Ghozali, I. (2006). Application of multivariate analysis with SPSS program . Diponegoro University Publishing Agency.
- [6] Goleman, D. (2003). Prologue: Educating people to be emotionally and socially intelligent. *Perspectives in Education* , 21 (4), 1–2.
- [7] Kamarudin, NY (2013). The Effect of Emotional Intelligence And Spiritual Intelligence On The Misbehavior Of Adolescents... – Google Books . [https://www.google.co.id/books/edition/Pengaruh\\_Kecerdasan\\_Emosi\\_Dan\\_Kecerdasan/o7h7nQAA-CAAJ?hl=en](https://www.google.co.id/books/edition/Pengaruh_Kecerdasan_Emosi_Dan_Kecerdasan/o7h7nQAA-CAAJ?hl=en)
- [8] Poerwadarminta, WJS (2006). General Indonesian Dictionary (Issue v. 2). PN Balai Pustaka. <https://books.google.co.id/books?id=hfwXAAAAIAAJ>
- [9] Suryana. (2017). Education Quality Problems in the Perspective of Educational Development. *Education* , 2 (1).
- [10] Suwardjono. (2004). Learning Behavior in College. 1–14.