

The Influence of Emotional Intelligence and Spiritual Intelligence towards the Understanding Level of Accounting

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Abstract: This study aims to determine whether there is an influence between emotional intelligence and spiritual intelligence on the level of understanding of accounting. This study uses primary data in the form of a questionnaire with a 5-point Likert scale and a 2-point Guttman scale. Criteria for respondents in this study are students who had taken the Expertise Competency Test (UKK) at the Batam State Polytechnic. Emotional intelligence in this study was measured by five indicators namely self-awareness, self-regulation, motivation, empathy and social skills. Spiritual intelligence in this study was measured using the ability to be flexible, self-awareness, the ability to deal with and utilize suffering, the ability to deal with and transcend pain, the reluctance to cause unnecessary losses while accounting understanding was measured using the ability to understand assets, liabilities and capital. The results of this study found that emotional intelligence has a positive influence on the level of understanding of accounting and that spiritual intelligence has a positive influence on the level of understanding of accounting. This study only uses the variables of emotional intelligence and spiritual intelligence. Future studies are expected to add variables such as learning behavior or learning interest.

1 INTRODUCTION

The competition in the world of work keep increasing due to the era of the Asean Economic Community (MEA). MEA is expected to be able to provide great opportunities for Indonesian workers especially in the accounting profession. MEA has positive and negative impacts in the field of employment, positive impacts in the form of employment opportunities and negative impacts in the form of increasing competition in the world of work. Various strategies are carried out to survive in this era such as increasing the competence of accountants. Good accountant competency is not judged by the ability to think, but also judged by how someone is able to control their emotions and feelings and be able to adapt to others.

There is an agreement in the MEA that accountants become one of the professions participating in free market competition¹. Higher education as an institution appointed to educate students to work as a Professional Accountant.

Professional means that an accountant is able to understand the accounting profession correctly. Students are now accustomed to memorizing learning patterns so that it is difficult to understand correctly what has been learned. This was proven during the Expertise Competency Test (UKK) at Batam State Polytechnic. There are 320 students who took the competency examination but only 180 students have passed and are competent even though they are known to have high GPA scores. So, it can be concluded that the students who did not pass were 43.75 percent.

Accounting is an activity of identifying, measuring, and reporting economic-related information, so it is not only related to numbers but also related to reasoning that requires logic. Reasoning can be obtained by an accountant if he has an understanding of accounting. Understanding of accounting can be seen from the level of intelligence in understanding and knowing about accounting. The level of understanding of accounting is influenced by three factors namely intellectual intelligence, emotional intelligence and spiritual intelligence (Prasetyaningsih, 2018). Emotional

intelligence is one of the factors that can influence the level of understanding of accounting. Emotional intelligence is related to one's ability to control emotions, motivate themselves, have a sense of self because there is high emotional intelligence in themselves. The results of the study also prove the teacher will do teaching in more effective ways so as to facilitate his students in accepting lessons, this proves that emotional intelligence has an important role in improving student achievement.

There are other factors that can improve accounting understanding, namely spiritual intelligence. Spiritual intelligence is one's expertise in interpreting life by giving a positive value in every problem that occurs. Giving positive values can awaken the soul to take positive actions. Research by Hersan (2010) proves that low spiritual intelligence will present a lazy generation, easily discouraged and hard to get along with. This causes a lack of motivation to learn so that difficulties in understanding the lesson. Students who only pursue grades tend to take various actions to get good grades including cheating during exams so that students ignore their spiritual values.

In addition to emotional and spiritual intelligence, there are other factors that can affect the level of understanding of accounting namely intellectual intelligence. Intellectual intelligence is a person's intelligence in thinking, reasoning, and problem solving. Research conducted by Satria & Fatmawati (2017) proves that someone who has high intellectual intelligence (IQ) is easier to understand and understand accounting. In line with Pasek's (2016) research in testing intellectual intelligence influences the understanding of accounting. The results show that intellectual intelligence on accounting understanding has a positive impact. Research that discusses intellectual intelligence on accounting understanding has been carried out and the results are always positive.

Other research related to emotional intelligence and spiritual intelligence conducted by Fahrianta, Sham, & Syahdan, (2012) the results prove emotional intelligence, spiritual intelligence has a positive effect on accounting understanding. Different results are obtained from research conducted by Rimbano & Putri (2016) which shows emotional intelligence on accounting understanding has a positive impact, but does not have a positive effect on spiritual intelligence. There is a difference between the two causes researchers want to reexamine emotional intelligence, spiritual intelligence on the level of understanding of accounting.

empathy and encourage others to succeed. Research conducted by Alam & Ahmad (2017) proves that teachers are able to improve student learning achievement, one of which is

This research is a development of Rodrigues, Jorge, Pires, & Antonio (2019) who tested spiritual intelligence and emotional intelligence in understanding the creativity and entrepreneurial intentions of higher education students. The difference between this research and the previous one is that the first researcher examined creativity and entrepreneurial intentions while this research examined the level of understanding of accounting. Another fundamental reason for conducting this research is because it saw the results of the Expertise Competency Examination (UKK) in Batam State Polytechnic which reached 43.75 percent who did not pass. Based on the description that has been described, researcher takes the title of the research "**The Influence of Emotional Intelligence and Spiritual Intelligence towards the Understanding Level of Accounting**".

2 LITERATURE REVIEW AND HYPOTHESIS

2.1 Theory of Planned Behavior

The theory of planned behavior is a theory that arises because there is a direct intention to behave, the theory explains or controls a person's behavior (Ajzen, 1991). According to (Ajzen, 1991) a person's intention towards behavior is thought to be due to three factors consisting of attitudes towards behavior (attitude toward the behavior), subjective norms, and perceived behavioral control (Ajzen, 1991).

2.2 Understanding of Accounting

Understand according to Indonesia Dictionary has a meaning as clever or true understanding, while comprehension is an act of understanding. So, it can be interpreted that understanding accounting is a person's ability to understand and understand correctly about accounting. Accounting understanding in this study was measured using an understanding of assets, liabilities and capital.

2.3 Emotional Intelligence

Emotional intelligence is intelligence that is related to one's ability to control emotions, motivate yourself,

have a sense of empathy and encourage others to succeed. Indicators of emotional intelligence according to (Goleman, Boyatzis, & Boston, 2002), namely:

- a. Self awareness means that the individual knows or is aware of his own situation.
- b. Self-management (self management) means that the individual is able to regulate and control the situation in him.
- c. Motivation (motivation) means that the individual is able to motivate himself to achieve goals.
- d. Empathy (empathy) means individual awareness of the feelings, interests and interests of others. Empathy is the sympathy that one has towards others.
- e. Social skills (social skills) means the ability to build responses in accordance with the wishes of others. Social skills are more related to how one can easily understand the feelings of others.

2.4 Spiritual Intelligence

Spiritual intelligence is someone's expertise in interpreting life by giving a positive value in every problem that occurs. Giving positive values can awaken the soul to take positive actions. Indicators of spiritual intelligence according to (Zohar & Marshall, 2001):

- a. The ability to be flexible is one's ability to adjust spontaneously and actively in achieving the results to be achieved.
- b. Self-awareness is a person's ability to face and realize the situation that comes with him.
- c. The ability to deal with and take advantage of suffering is one's ability to remain strong in dealing with each problem encountered and take lessons from each of these problems.
- d. The ability to deal with and surpass pain is the ability of someone who does not want to add to the problem and spread hatred against others so that they try to hold back anger.
- e. The reluctance to cause unnecessary loss, that is someone who always thinks before acting so that undesirable things do not happen.

2.5 Hypothesis Development

2.5.1 Effects of Emotional Intelligence and Understanding Level of Accounting

Research conducted by Alam & Ahmad (2017) proves that teachers with high emotional intelligence can improve student learning achievement. The

results of the study also prove that high emotional intelligence in teachers can teach in more effective ways, making it easier for students to receive lessons. Indirectly students who have emotional intelligence in themselves will always be motivated to learn so that it is easy to understand the lesson. Conversely, if students do not have emotional intelligence in themselves, they will not be motivated to learn and understand accounting. Based on the description above, the first hypothesis can be drawn as follows:

H1: Emotional Intelligence Has a Positive Impact on Understanding Level of Accounting.

2.5.2 Effects of Spiritual Intelligence and Understanding Level of Accounting

Research conducted by Hersan (2010) proves that low spiritual intelligence will produce a generation that is easily discouraged, depressed and like fighting. This causes a lack of motivation to learn so that difficulties in understanding the lesson. Students who only pursue achievement values in the form of numbers tend to try to get good grades including cheating during exams so that they ignore their spiritual values. The research also proved that high spiritual intelligence can encourage students to study hard and have creativity. Based on these studies it can be concluded that having high spiritual intelligence can take positive actions and will consider which things are good or bad on him.

H2: Spiritual Intelligence Has a Positive Impact on Understanding Level of Accounting.

Based on the description of the development of the hypothesis that has been described, then the hypothesis model in this study is as follows:

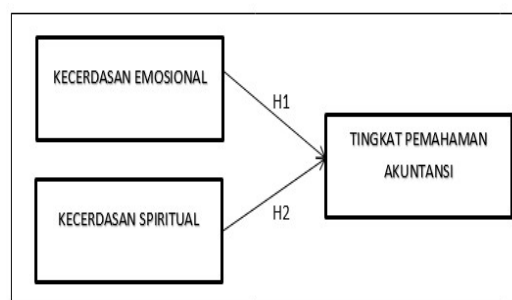


Figure 1. Hypothesis Research Model Source: self-processed (2020)

3 METHOD

This research uses a quantitative method approach because there is hypothesis testing. This study uses primary data where the data is collected by itself and obtained directly from the object. This data collection is done in two ways namely first, giving questionnaires to the object of research and filled directly by the respondent. Second, the distribution of questionnaires using an online system (Google Form). The population in this study are Batam State Polytechnic students who have taken the Expertise Competency Test (UKK). The sample used in this study was 76 students from 2015 to 2016. The instrument in this study used 52 questions that were modified from research conducted by Zakiah (2013), Saputra (2018) and Juniarti (2014). The measurements in this study use a Likert Scale and Guttman Scale. The sample selection technique in this study is simple random sampling, because every population has the same opportunity to become a research sample.

3.1 Data Processing and Analysis Techniques

Data processing techniques in this study using SPSS 26.0. Analysis of the data used is descriptive statistical analysis, validity and reliability, classic assumption tests consisting of normality and heteroscedasticity tests, simple linear regression analysis. The simple linear regression analysis equation model is as follows:

$$PA = \alpha + \beta_1 KE + e \dots \dots \dots (H1)$$

$$PA = \alpha + \beta_1 KS + e \dots \dots \dots (H2)$$

Keterangan:

PA = Understanding Accounting

α = Constant

β_1, β_2 = Regression coefficient for KE & KS variables

KE = Emotional Intelligence

KS = Spiritual Intelligence

e = Error

4 RESULTS AND DISCUSSION

4.1 Characteristics of Respondents

The sample used in this study was the students of Batam State Polytechnic accounting and managerial accounting courses for the 2015 and 2016. The

sample of this study amounted to 76 respondents. The respondents who filled out the questionnaire were 80 respondents, but found incomplete data of 4 respondents. Based on this, the sample that met the study criteria amounted to 76 respondents.

The description of respondent characteristics can be seen in table 1 below:

Table 1 Characteristics of Respondents

Criteria for Respondents		Total	Percentage
Gender	Male	14	18.4%
	Female	62	81.5%
Age	20 years	1	1.3%
	21 years	48	63.1%
	22 years	24	31.5%
	23 years	3	4.0%
Program Study	Accounting	18	23.6%
	Managerial Accounting	58	76.3%
	Accounting		
Year of the Force	2015	14	18.4%
	2016	62	81.5%
Number of Samples		76	100%

Source: self-processed data (2020)

4.2 Descriptive statistics

Descriptive statistical data of each variable to be analyzed in this study can be seen in table 2 below:

Table 2 Descriptive Statistics

	N	Min	Max	The mean	Std. Dev
Understanding of Accounting	76	9	22	17.38	2,941
Emosioanal Intelligence	76	34	93	75.16	8,767
Spiritual Intelligence	76	24	55	45.30	4,702

Source: Data processed from SPSS V. 26

Based on table 2 it can be seen that the accounting understanding variable has a mean value of 17.38 and a standard deviation of 2.941. These results state that the mean value is greater than the standard deviation so it can be concluded that the evaluation of accounting understanding has a high variation of

responses. Accounting understanding also has the lowest value of 9 and the highest value of 22. Based on table 2 it can be seen that the emotional intelligence variable has a value *the mean* 75.16 and the standard deviation of 8.767. These results state that the mean value is greater than the standard deviation so it can be concluded that the evaluation of accounting understanding has a high variation of responses. Emotional intelligence also has the lowest value of 34 and the highest value of 93.

Based on table 2 it can be seen that the spiritual intelligence variable has a value *the mean* 45.30 and the standard deviation of 4.702. These results state that the mean value is greater than the standard deviation so it can be concluded that the evaluation of accounting understanding has a high variation of responses. Spiritual Intelligence also has the lowest value of 24 and the highest value of 55.

4.3 Validity and Reliability Test Results

The results of each indicator of the questions of emotional intelligence, spiritual intelligence and accounting understanding in this study are valid and reliable.

4.4 Classic Assumption Test

4.4.1 Normality Test

The normality test that can be used is the One Sample Kolmogorov - Smirnov Test. In this test normally distributed if the significant value > 0.05 or 5%. The following results are tested in table 3:

Table 3 Normality Test

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N	76	
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.69143235
Most Extreme Differences	Absolute	.083
	Positive	.080
	Negative	-.083
Test Statistic	.083	
Asymp. Sig. (2-tailed)	.200 ^{c,d}	

Based on the data above, it can be seen that the value of Asymp.sig: (2 tailed) is 0,200. This shows that the significant value is greater than 0.05, which means the data is normally distributed.

4.4.2 Heteroscedasticity Test

Heteroscedasticity test was performed using the Glejser test. If the significance value is greater than 0.05, it is free from heteroscedasticity. The following test is in table 4:

Table 4 Heteroscedasticity Test

Variabel	Signifikan
Spiritual Intelligence	.578
Emotional Intelligence	.175

Source: data processed from SPSS 26

Based on the above data it can be seen that the significant value of the correlation results from each variable is greater than 0.05. This shows that the emotional intelligence and spiritual intelligence that are tested are free from heteroscedasticity.

4.5 Hypothesis Testing Results

Simple linear regression analysis is used to determine the direction of the relationship between the independent variable and the dependent variable. The results of simple linear regression calculations can be seen in Tables 5 & 6 below:

Table 5 Test Results of Simple Linear Regression Analysis (Emotional Intelligence)

Coefficients ^a				
Model		Unstandardized Coefficients		Sig.
		B	Std. Error	
1	(Constant)	9,861	1,701	.000
	Emotional Intelligence	.079	.22	.001

Source: data processed from SPSS 26 (Spiritual Intelligence)

Table 6 Testing Results of Simple Linear Regression Analysis (Spiritual Intelligence)

Coefficients ^a					
Model		Unstandardized			Sig.
		Coefficients			
		B	Std. Error		
1	(Constant)	9.570	1.929	.000	
	Spiritual Intelligence	.137	.042	.002	

Source: data processed from SPSS 26

Emotional intelligence has a positive effect on the level of understanding of accounting

$$Y = 9,861 + 0,079 + e$$

Based on table 5 shows that the significant value for emotional intelligence is 0.001 with a probability value of 0.05. Significantly smaller value than the probability value (0.001 < 0.05) indicates that emotional intelligence has a positive influence on the level of understanding of accounting, so it can be concluded that **H1 supported**.

Spiritual intelligence has a positive effect on the level of understanding of accounting

$$Y = 9,570 + 0,137 + e$$

Based on table 6 shows that the significant value for spiritual intelligence is 0.002 with a probability value of 0.05. Significant value smaller than the probability value (0.002 < 0.05) shows that spiritual intelligence on the level of accounting understanding has a positive effect, so it can be concluded that **H2 is supported**.

5 CONCLUSIONS

Based on the discussion that has been presented, the conclusion is:

1. Emotional intelligence has a positive effect on the level of understanding of accounting. Because someone who has emotional intelligence on himself he will be motivated to be able to understand and understand accounting, conversely if someone has no motivation in themselves then he will be lazy to understand accounting, it proves that emotional intelligence is also needed in improving accounting understanding.

2. Spiritual intelligence affects the level of understanding of accounting. Because someone who has spiritual intelligence on himself he will always take positive action. Positive activities such as learning to understand accounting and stay away from negative things such as cheating, it can improve students' understanding of accounting.

5.1 Limitation

This study has several limitations that require improvement in further research. These limitations include: (1) In this study only questionnaires were distributed at the Batam State Polytechnic. (2) Accounting understanding in this study is only measured by two variables namely emotional intelligence and spiritual intelligence. (3) The population in this study is not extensive or limited.

5.2 Implications and Suggestions

The implication of this study consists of two namely (1) the results of the study can be used as additional literature for further research. (2) the results of this study prove that emotional intelligence and spiritual intelligence can influence accounting understanding.

Suggestions that the authors propose for further research: (1) Future studies should increase the number of research samples to make it wider. (2) Further research is suggested to add variables such as learning interest. (3) Future studies are suggested to broaden the scope of respondents to make it easier for researchers to get data.

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