

# The Influence of Spiritual Intelligence and Learning Methods on Accounting Students' Understanding of Auditing

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## Abstrak

Accounting students are required to have broad knowledge and insight, in this case understanding auditing, which can be the main capital in facing the competitive era. With spiritual intelligence and learning methods, it is easier for accounting students to explain auditing itself. This research aims to determine the influence of Spiritual Intelligence and Learning Methods on the level of Auditing Understanding of Accounting Students. This research uses quantitative research. The sampling method used was a purposive sampling technique with a data collection method using a questionnaire. This research uses primary data. The data analysis technique used to test this research hypothesis is Multiple Linear Regression analysis. The population in this study were undergraduate students majoring in Accounting who had taken audit courses starting from the 2019-2021 class from the Palopo Muhammadiyah University College. The research results show that the influence of the two variables is significant on accounting students' understanding of auditing, both partially and simultaneously.

Keywords: Spiritual Intelligence, Learning methods, Understanding Auditing

## 1. Introduction

Accounting education, especially education at the University, aims to develop human resources who are equipped with knowledge in the field of accounting and can work as professional accountants, they are also required to have technical and analytical abilities in the field of intellectual and professional abilities, so as to provide added value for them when competing in the world of work. Students in higher education are people who are not only currently studying, but of course also want to succeed academically in the future. One indicator of the success of an education can be seen from students' understanding of the field of science involved.

Generally, accounting students who complete their undergraduate studies have other career options to choose from. First, they (bachelor's degree holders) can directly work as employees of companies and government agencies. Second, they can continue their education to the next level, master's, or the third option, become public accountants. (Rabia & Primasari, 2022). If you want to choose to become an accountant, you must first continue your professional training in accounting and obtain an accounting degree. Public accountant is a special profession among accounting careers in Indonesia. In terms of volume, the number of auditors in Indonesia is still relatively small compared to the needs of accounting services.

Table 1: Comparison of Public Accountant Professions in 2020 and 2021

Information	January 2020	January 2021
Number of Active Public Accountants (AP)	1422	1450
Number of members of the Indonesian Institute of Public Accountants (IAPI)	4226	4639
Holder Certified Public Accountant (CPA)	2311	2157
Number of APs compared to Number of IAPI Members	34%	31%
Number of CPAs compared to number of IAPI members	55%	46%

Source: Indonesian Institute of Public Accountants (2021)

According to data as of January 31, 2020 seen in table 1, it was recorded that the number of IAPI members was 4,226 people, the number of public accountants was 1,422 people and certified public accountant holders were 2,311. As of January 31, 2021, there were 4,639 IAPI members, 1,450 public accountants, and 2,157 CPA holders. There is an increase in the number of IAPI members and active public accountants, however, when viewed from the comparison of public accountants compared to the number of IAPI members from 2020 to 2021, it can be seen that there is a decrease of 3%. The comparison of the number of CPAs compared to the number of IAPI members from 2020 to 2021 also decreased significantly, in 2020 it was 55%, while in 2021 it was 46%. This shows that public accountants are a very promising profession. Such conditions, every private and state university must pay attention to how much level of accounting knowledge its students have so that later they will get quality undergraduate graduates.

The level of understanding of student accounting is measured by how much a student understands what has been learned, in this context it refers to the auditing course which is one of the core courses in the curriculum of the Accounting Study Program at the University of Muhammadiyah Palopo. But currently accounting students of Muhammadiyah Palopo University still need to improve their knowledge and broad insight in order to solve problems quickly, because there are still many of them who still do not get perfect scores, some of them only get B grades. Lack of family and environmental support can be due to lack of motivation to learn. Students with student spiritual intelligence will have the ability to understand and express the meaning and purpose of life, as well as the ability to connect with themselves, others, and the deeper dimensions of the universe. Spiritual intelligence can be interpreted as an unpolished gemstone, which must be polished with determination in order to perceive it as it is, make it shine, make it a silver lining, and achieve eternal happiness (Maryam, 2020). Spiritual intelligence involves self-awareness that can have an effect on a person's behavior.

In addition to spiritual intelligence, there is another factor that affects accounting students' understanding of auditing while learning, namely the learning method. The fact that occurs today in the context of the auditing learning process is that there are differences in learning methods that previously used TCL or *teacher centered learning*, meaning that

teachers now carry out more teaching and learning activities in the form of lectures. In attending lectures, students limit themselves to understanding and recording for parties deemed necessary. Lecturers play a central role in achieving learning outcomes and seem to be the only source of gaining knowledge. This model means providing information in one direction because what is to be achieved is only how lecturers can teach well so that what appears is the transfer of knowledge alone.

Today the world is entering an increasingly advanced era, and developing effective teaching and learning programs requires adaptation and innovation. The Intensive Accounting Auditing Research Program which is one of the methods that is always applied on the campus of the University of Muhammadiyah Palopo, especially the Faculty of Economics, is *the Student Center Learning* (SCL) method, which is a learning method that positions the role of students as study subjects. This method allows students to learn more actively and independently, as well as apply and understand what they have learned according to their individual abilities. Learning methods can be presented in various formats, including, Increasing changes in knowledge, understanding, attitudes and behavior of learners, skills, habits, and other aspects (Ikhsan et al., 2020)

The importance of understanding auditing for accounting students requires research to find out what increases the understanding of auditing for students. This research is a development of research that has been carried out by [3] which examines the factors that affect the level of student understanding in auditing courses. The difference between this research and previous research is from the object of research and the aspect of independent variables, where the object of this study is the University of Muhammadiyah Palopo then spiritual intelligence, and learning methods as new variables. Based on the description above, the researcher is interested in discussing the Influence of Spiritual Intelligence, and Learning Methods on the Understanding of Accounting Student Auditing, while the case study in this study is an accounting student who has gone through an auditing course at the University of Muhammadiyah Palopo. This study aims to determine whether spiritual intelligence and learning methods affect the understanding of accounting student audits, and want to improve the quality of education at the University of Muhammadiyah Palopo.

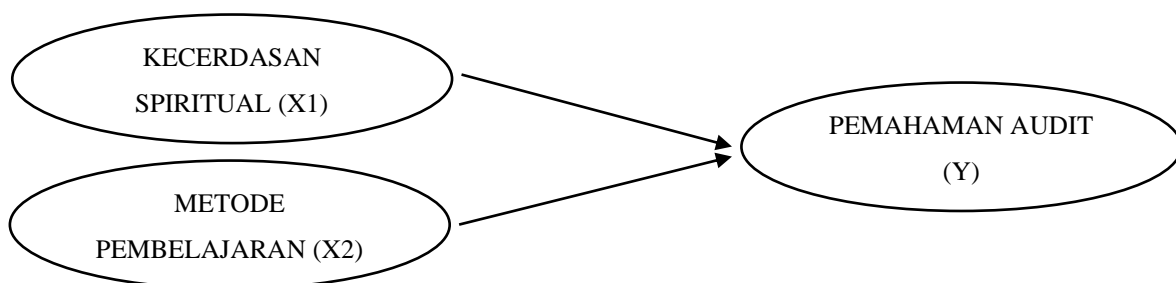


Figure 1. Conceptual Framework

## 2. Methodology

### Data Type

The source of data in this study is primary data. The main data used in this study was obtained through the distribution of questionnaires. Questionnaire is a method of data collection that involves submitting several questions or written statements to respondents. The purpose of this questionnaire is to collect information about the relationship between spiritual intelligence and learning methods on students' audit understanding in accounting.

### Population and Sample

The population selected for this study is students from the Department of Accounting at the University of Muhammadiyah Palopo who have gone through Audit courses totaling 270 people. Sample collection method The sample collection method is the Purposive Sampling method, which is a sampling method based on certain criteria set by researchers objectively.

### Data Analysis Methods

In this study it is arranged based on the variables to be tested, namely Spiritual Intelligence, Learning Methods, Understanding Audit of Accounting Students. All variables are measured using the Likert scale consisting of 5 (five) answer options. The specifications of these answer options are as follows: 1) Strongly Disagree; 2) disagree; 3) Neutral; 4) Agree; 5) Strongly agree. The statistical method used in testing the hypothesis in this study is by Multiple Linier Regression using the Social Science Program Statistics (SPSS) program.

## 3. Result and Discussion

### 3.1. Result

#### 1. Characteristics of Respondents

From the questionnaires distributed, it is known that respondents are male 35 (33.7%) and female 69 (66.3%).

Table 2. Description of respondents by gender

No	Gender	Respond	Presented
1	Man	35	(33,7%)
2	Woman	69	(66,3%)
	Sum	104	100%

Sumber: IBM SPSS Statistics 23

#### 2. Research Instrument Test Results

##### a. Test validity

Validity testing is carried out to evaluate the extent of the validity of the research used. The validity of a study is stated when the research is able to accurately measure the desired goal and can reveal data from the variables studied precisely, in accordance with the concept measured (Sanaky, 2021).

Table 3. Test validity

Variable	Statement items	R <sub>count</sub>	R <sub>table</sub>	Information
Spiritual intelligence	X1.1	0,597	0.192	Valid
	X1.2	0,723	0.192	Valid
	X1.3	0,807	0.192	Valid

Variable	Statement items	R <sub>count</sub>	R <sub>table</sub>	Information
Learning methods	X1.4	0,684	0.192	Valid
	X1.5	0,743	0.192	Valid
	X1.6	0,623	0.192	Valid
	X2.1	0,546	0.192	Valid
	X2.2	0,630	0.192	Valid
	X2.3	0,578	0.192	Valid
	X2.4	0,699	0.192	Valid
	X2.5	0,587	0.192	Valid
	X2.6	0,768	0.192	Valid
	X2.7	0,768	0.192	Valid
Audit understanding	Y1	0.532	0.192	Valid
	Y2	0.706	0.192	Valid
	Y3	0.693	0.192	Valid
	Y4	0.621	0.192	Valid
	Y5	0.577	0.192	Valid
	Y6	0.696	0.192	Valid

Source : IBM SPSS Statistics 23

From the results of validity testing that have been presented, it can be concluded that all statements on the variable are considered valid because the r-count value exceeds the r-table value. This indicates that the questionnaire regarding the level of comprehension meets the validity criterion, allowing all items to be included in subsequent testing for data collection.

#### b. Reliability test

Reliability testing is carried out to assess the reliability or reliability of questionnaires used in measuring research variables. This aims to assess the extent to which instruments, especially questionnaires, can be used consistently if applied more than once, at least by the same respondent (Rahmawati & Rusli, 2016)

Table 4. Reliability test

Variable	Cronbach's alpha	Reliability limits	Information
Spiritual intelligence	0,766	0,60	Reliable
Learning methods	0,777	0,60	Reliable
Audit understanding	0,702	0,60	Reliable

Source : IBM SPSS Statistics 23

Based on these results, it can be concluded that all items in the questionnaire on Spiritual Intelligence (X1) showed a good level of reliability with a Cronbach Alpha value of 0.766, exceeding the minimum limit of 0.60. Similarly, the Learning Method questionnaire (X2) has a high level of reliability with a Cronbach Alpha value of 0.777, also exceeding the minimum limit of 0.60. Related to the level of audit understanding of accounting students (Y), the questionnaire is also considered reliable with a Cronbach Alpha value of 0.702 which exceeds the minimum limit of 0.60.

## 2. Classical Assumption Test

### a. Multicolonicity test

Table 5. Multicolonicity Test Results

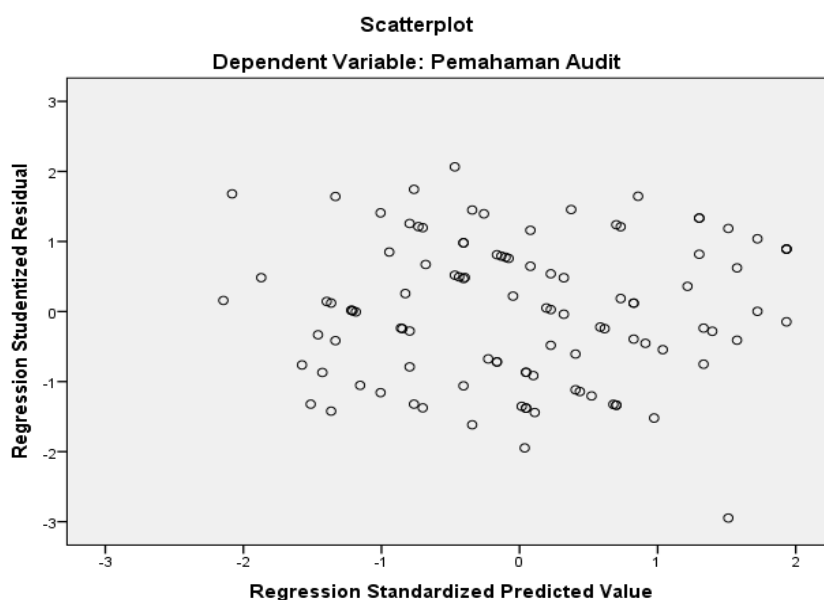
Variable	Tolerance	Vif	Information
Spiritual intelligence	0,918	1.089	Multicollinearity does not occur
Metorane Learner	0,918	1.089	Multicollinearity does not occur

Source : IBM SPSS Statistics 23

The table indicates that the tolerance value of each variable exceeds 10 percent (0.1). Likewise, the value of the Variance Inflation Factor (VIF) in each variable is smaller than 10. This suggests that the regression model does not suffer from multicollinearity problems.

### b. Heteroscedasticity Test

Figure 2. Heteroscedasticity Test Results



Source : IBM SPSS Statistics 23

Based on the scatter plot, it can be seen that the data is evenly distributed on the Y-axis and does not form a pattern that is clearly visible in the distribution of the data. This shows that there is no indication of heteroscedasticity in the regression model. Therefore, it can be concluded that the regression model can be considered feasible to be used in predicting the audit understanding of accounting students by considering the influencing variables, namely spiritual intelligence and learning methods.

### c. Normality Test

Table 6. Normality Test Results

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters,a,b	Mean	.0000000

Most Extreme Differences	Std. Deviation	1.95291778
	Absolute	.064
	Positive	.055
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200c,d

Source : IBM SPSS Statistics 23

The normality test is used to evaluate whether the distribution of observations is normal or not. Based on the normality test results, the asymp.sig value is 0.200, which is greater than the significance level of 0.05. Therefore, it can be concluded that the data is distributed normally.

### 3. Uji Hypothesis

#### Double Linear Regression

Table 7. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11.03	2.080		5.304	.000
4					
Spiritual Intelligence	.289	.068	.359	4.226	.000
Learning Methods	.245	.059	.357	4.195	.000

a. Dependent Variable: Pemahaman Audit

Source : IBM SPSS Statistics 23

Based on the table above, the regression equation formed in this regression test is:

$$Y = 11.034 + 0.289 X_1 + 0.245 X_2$$

This model can be explained by a constant that reflects that if the value of spiritual intelligence (X1) and learning method (X2) is zero or considered fixed, the level of audit understanding of accounting students (Y) will have a value of 11,034. The regression coefficient for spiritual intelligence (b1) is 0.289 and has a positive sign, indicating that the value of variable Y will increase by 0.289 if the value of spiritual intelligence (X1) increases by one unit, with the other independent variable considered fixed. This positive coefficient indicates a unidirectional relationship between spiritual intelligence (X1) and accounting students' audit understanding (Y). Meanwhile, the regression coefficient for the learning method was 0.245. This positive coefficient suggests that an improvement in learning methods (X2) will contribute to an increase in accounting students' audit understanding (Y), assuming the other variables remain.

#### Simultaneous Significant Test (Statistical Test F)

Table 8. F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
1					
Regression	193.285	2	96.642	24.848	.000b
Residual	392.830	101	3.889		



Total	586.115	103
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Source : IBM SPSS Statistics 23

The F test result shows a number of 24.848 with a p-value of 0.000, which is smaller than the significance level of 0.05. This finding indicates that spiritual intelligence (X1) and learning methods (X2) together have a significant influence on the audit understanding of accounting students (Y). Therefore, this regression model can be considered to be used to make predictions related to the level of audit understanding of accounting students.

### Uji Parsial (Uji t)

Table 9. T Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
(Constant)	11.03	2.080			5.304	.000
Spiritual Intelligence	.289	.068	.359		4.226	.000
Learning Methods	.245	.059	.357		4.195	.000

Source : IBM SPSS Statistics 23

Through statistical analysis of t tests involving learning methods (X1) and learning behavior (X2), it can be concluded that the influence of both is partially on the understanding of auditing courses (Y).

#### First Hypothesis Testing (H1)

First, in the First Hypothesis Test (H1), the t-test table shows that the spiritual intelligence variable has a significance level of 0.000, which is smaller than 0.05. This indicates that H1 is acceptable, and Ho is rejected. Therefore, it can be concluded that the learning method has a significant influence on the understanding of auditing courses. A t value of 4.226 indicates that the influence exerted is positive on the dependent variable.

#### Testing the Second Hypothesis (H2)

in testing the second hypothesis (H2), the learning method variable (X2) also showed a significance level of 0.000, which is smaller than 0.05. This implies that H2 is acceptable, and the learning method has a significant effect on the level of audit understanding of accounting students. A t value of 4.195 illustrates that the influence given is also positive on the dependent variable.

#### Test Coefficient of Determination (R<sup>2</sup>)

Coefficient of determination testing is performed to evaluate the extent to which the independent variable affects the dependent variable. [5]



Table 10. Test Results (R2)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.574 <sup>a</sup>	.330	.317	1.97216

a. Predictors: (Constant), Learning Methods, Spiritual Intelligence

b. Dependent Variable: Understanding Audit

Source : IBM SPSS Statistics 23

From the table above, it can be seen that the adjusted value of R Square is 0.317. This value indicates that 31.7% of the variation in accounting student audit understanding variables can be explained by the spiritual intelligence and learning methods measured in this study. Meanwhile, the remaining 68.3% were influenced by other factors not studied in this study.

### 3.2. Discussion

From the results of the first hypothesis test (H1) regarding spiritual intelligence, it was found that spiritual intelligence has a positive and significant influence on the audit understanding of accounting students, so that the first hypothesis can be accepted. This shows that the better the spiritual intelligence possessed by students, the level of audit understanding of accounting students will also increase. Spiritual intelligence involves openness to learning and ongoing growth. People who have high spiritual intelligence tend to openly accept new knowledge and new experiences, and have the motivation to continue to develop in their personal and spiritual aspects.

From the results of the study above, the respondent's answer, the most dominant dimension in forming the variable (X1) of spiritual intelligence, is an indicator of high self-awareness with the statement "I feel guilty if I neglect my obligations as a religious person". This means that students feel they can understand auditing because they have moral or ethical awareness related to their beliefs or religion. This moral awareness drove him to comply with his religious obligations. Self-awareness involves being able to recognize and understand personal emotions, including identifying feelings, evaluating their causes, and understanding their impact on behavior and thinking. In addition, individuals who have self-awareness can recognize both their strengths and weaknesses.

The above research is in line with the Theory of Planned Behavior (TPB), which explains the causes of behavioral intentions. According to the SDGs, behavioral intentions are determined by three main determinants, namely attitudes, subjective norms, and perceived behavioral control. In this context, spiritual intelligence can be considered as a factor influencing perceived behavioral attitudes and control regarding accounting students' audit understanding. Attitude includes an individual's positive or negative assessment of the behavior to be performed. Attitudes can be influenced by an individual's beliefs toward the consequences of such behavior, as well as an individual's assessment of the values involved. Subjective norms reflect an individual's perception of the expectations of people important to them (such as family, friends, or superiors) about whether the individual should perform a

particular behavior. Perceived Behavioral Control This includes an individual's perception of the extent to which they have the control or power to perform a particular behavior.

This is supported by the results of research by Monang Juanda Tua Sihombing and Widya Susanti Sitanggang (2020), namely that spiritual intelligence is the foundation needed to function intellectual intelligence and emotional intelligence effectively. This research is in line with the results of research [6] which shows that spiritual intelligence has a positive influence on understanding in the context of accounting. The results of this study are also supported by research (Kristianto & Suharno, 2020) which states that spiritual intelligence has a positive effect on the level of accounting understanding. This is also in line with the research conducted [8] and does not support research conducted by [9] which shows that spiritual intelligence does not have a positive effect on the level of accounting understanding.

The findings of the second hypothesis (H2) in this study indicate that the learning method has a positive and significant influence on the understanding of accounting student auditing, so that the second hypothesis can be accepted. From the results of the study above, respondents' answers to the most dominant dimension in forming variables (X2) learning methods are indicators of visits to the library with the statement "I visit the library to get information about audits". It can be interpreted that a visit to the library can help students develop information literacy skills, namely the ability to search, evaluate, and use various sources of information effectively. A good and regular learning ethic will hone one's thinking skills and increase mastery of the field studied.

*The Theory of Planned Behavior* considers that not all behavior is completely controllable and can exist at some point on a continuum, from being under control to being uncontrollable. These controlling factors are divided into internal and external factors. Internal factors involve skills, abilities, information, emotions, stress, and so on, while external factors include situations and environmental factors. The learning method, as an approach in the learning process to achieve optimal learning outcomes, is an effort made by lecturers and students in implementing material to make it easier to understand and increase knowledge.

The findings of this study are in line with the results of Simamora, E (2019) research, which proves that learning methods have a positive and significant influence on accounting understanding. This finding is also supported by the results of Hajering's research (2021), which shows that learning methods have a positive and significant effect on the understanding of accounting student audits.

#### **4. Conclusion**

Based on the collected data and the results of hypothesis testing through multiple linear analysis, this study resulted in findings that spiritual intelligence has a positive and significant influence on the audit understanding of accounting students. These findings confirm the acceptance of the first hypothesis (H1). This means that as good as the spiritual intelligence that exists within us, it will be easier to understand the audit. Learning methods have a positive and significant effect on the understanding of accounting student audits. The significant influence between the learning method and the understanding of accounting

student auditing identified that the learning method (H2) has a very strong relationship to increase the understanding of accounting student auditing.

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