

The Effect Of Emotional Intelligence, Learning Motivation, And Learning Behavior On Accounting Understanding

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Abstract

The purpose of this study was to examine the effect of emotional intelligence, learning motivation, and student learning behavior on accounting understanding. The research method used is a quantitative research approach. The population in this study were accounting students at Muhammadiyah Palopo University. The sampling technique used purposive sampling, so that the sample obtained in this study amounted to 115 respondents. Data was collected by distributing questionnaires online using google form with a Likert scale of 1-5 which will be answered by students. The data analysis method uses data quality test, classical assumption test, and multiple linear regression analysis with the help of SPSS 23 software program. The results of this study indicate that the emotional intelligence variable (X1) has no influence on accounting understanding while learning motivation (X2) and learning behavior (X3) have a positive and significant influence on accounting understanding.

Keywords: Emotional intelligence; learning motivation; learning behavior; accounting understanding

1. Introduction

Education is one of the foundations in the progress of a nation and has a very important role in developing human resources ranging from basic, secondary, to higher levels. Based on the National Education System Law No. 20 in 2003, it is explained that education is an organized effort to realize students who have religious spiritual strength, self-control, personality, intelligence, noble character, and skills that are very useful for themselves, society, nation and state. According to PP No. 60 of 1999 concerning higher education, universities have the aim of preparing students to become people who have academic abilities so that they can develop and disseminate science, technology or art that can be applied in community life and enrich national culture.

One of the objectives of higher education is to organize higher education in accounting to educate students to become qualified undergraduate graduates and have good knowledge in the field of accounting. But in reality, universities have obstacles to fulfill this where universities cannot guarantee that students have good quality knowledge and knowledge. This is because each student has a different level of understanding of accounting science. According to [1] students in the learning process have a habit of memorizing but not understanding the accounting knowledge that has been learned, so that students quickly forget the lesson or lack understanding of the knowledge that has been learned.

In addition, students learning habits during the learning process take place such as studying irregularly, not making summaries, and studying when approaching exams only. This is what makes student learning presentations decrease. There are two factors that can affect student learning achievement, namely internal or internal factors such as motivation,

interest, and emotional and intellectual intelligence, as well as external or external factors such as lecturer competence, quality of infrastructure, and socio-economic conditions [2].

According to [3] emotional intelligence has an influence on student learning achievement. Emotional intelligence is the ability that exists in oneself to be able to control emotions well, overcome frustration, control desires, regulate moods and the ability to work together. Emotional intelligence is also one of the factors that support a person to achieve their goals. Emotional intelligence also allows a person to be able to appreciate their own feelings and the feelings of others so that they can control their emotions well in their daily lives. According to [4] emotional intelligence is an ability a person has to control or manage feelings well to interact with others, while according to [5] emotional intelligence is the ability to understand oneself and understand others, how to manage personal, expression, self-feeling, and in socialising with others. The indicators used in the emotional intelligence variable used by [6] are: (1) self-awareness, (2) self-regulation, (3) self-motivation, (4) empathy, and (5) social skills.

According to [7] learning motivation is also one of the factors that can increase the level of student understanding of accounting. Student learning motivation also affects one's achievement and understanding because it can encourage students to try. If you want to achieve a certain goal, you must have motivation so that it can provide encouragement and self-will in action. There are three components of motivation which are defined as encouragement, goals and needs. It is also said that motivation is a change in energy in a person characterized by an action or reaction to think about the direction of a certain achievement [8]. [9] state that in the learning process motivation is a very important factor in achieving maximum results, the higher a person's motivation, the higher the effort and effort made.

According to [10] the process of learning activities affects student learning motivation. When learning offline or meeting directly, lecturers can control the learning process that occurs in the classroom. However, in contrast to learning conducted online or online, lecturers are limited to being able to control and control the class, these conditions cause a decrease in student learning motivation. According to [11], the indicators of learning motivation variables are: (1) the desire and willingness to succeed, (2) the encouragement and need to learn, (3) the hopes and dreams of the future, (4) the existence of rewards when learning, and (5) the existence of interesting learning activities. Apart from emotional intelligence and learning motivation, learning behavior also affects students' understanding of what they learn, because student learning behavior is closely related to how students manage time in terms of learning activities properly [12].

The theory explains that how the learning process must be passed by someone in achieving an understanding. The emphasis on the learning process is at the core of this theory. The expected end result of this process is the most ideal and humane form of learning in everyday life so as to produce good learning achievement or understanding. A person's learning achievement is determined by internal and external forces [2]. So that researchers assume that learning motivation, interest, learning behavior, and emotional and intellectual

intelligence is an attitude that comes from within. According to [13] in the learning process to obtain educational goals effectively and efficiently, learning behavior is very important because someone with good learning behavior increases academic achievement.

Learning behavior is a learning process that individuals do repeatedly so that it becomes a daily habit. Efficient learning will be achieved if a person can manage study time properly such as study time on campus, at home, or during group work. According to [14] good learning behaviour is shown by the habit of following the learning process, diligently reading books, frequent visits to the library, and other habits. Therefore, good learning behaviour will result in maximum understanding of knowledge, both understanding of accounting and other sciences. According to [15], the indicators used in the learning behaviour variable in this study are: (1) learning behaviour when participating in learning, (2) learning behaviour when repeating learning, (3) learning behaviour in reading books, (4) learning behaviour in visiting the library, and (5) learning behaviour in facing exams.

Many previous researchers have conducted research on emotional intelligence and learning behavior. [16] and [17] in their research show that emotional intelligence and learning behavior have a significant effect on the level of accounting understanding. So it can be concluded that some of these studies have similarities, what distinguishes the above research from this research is the independent variable studied. In this study, a new variable was added, namely learning motivation. Because a student must have a drive if he wants to achieve something in the field of education. Based on the explanation above, the researcher is interested in conducting research with the title "The Effect of Emotional Intelligence, Learning Motivation, and Learning Behavior on Accounting Understanding". The purpose of this study was to determine: (1) The effect of emotional intelligence on accounting understanding, (2) The effect of learning motivation on accounting understanding, (3) The effect of learning behavior on accounting understanding.

Framework

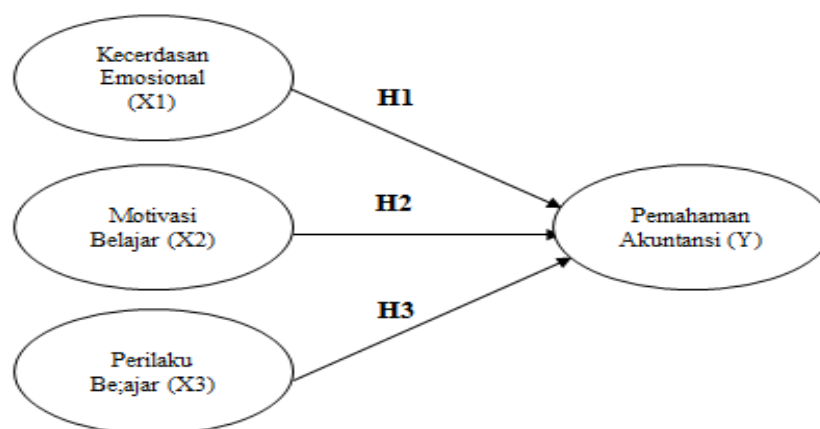


Figure I. Framework

Source: Primary data processed, (2023)

2. Methodology

This type of research is quantitative research to measure the extent of the influence between the independent variable on the dependent variable. Emotional intelligence variables (X1), learning motivation (X2), and learning behavior (X3) as independent variables and accounting understanding variables (Y) as the dependent variable. The population in this research is accounting study program students of the Faculty of Economics and Business at Muhammadiyah Palopo University as many as 326 students. The sampling technique used in this study, namely purposive sampling technique, aims to obtain a sample that is in accordance with predetermined criteria [18]. The sample criteria used in this study are accounting students in 2020 and 2021 who have taken Introduction to Accounting, Financial Accounting, Advanced Financial Accounting, Auditing and Accounting Theory courses. The number of accounting students in the class of 2020 and 2021 is 180 students, and those who are willing to fill out the questionnaire so that they become samples in this study are 115 students.

The data collection method in this study is primary data collected by questionnaire, namely distributing questionnaires to accounting study program students at Muhammadiyah Palopo University online via google form. This questionnaire contains statements regarding issues related to emotional intelligence, learning motivation, learning behavior, and level of understanding of accounting using a variable measuring instrument with a Likert scale of 1-5, namely strongly agree (5), agree (4), neutral (3), disagree (2), and strongly disagree (1). The data analysis technique in this study used multiple linear regression analysis with the help of SPSS Version 23 (Statistical Program for Social Science) software.

3. Result and Discussion

3.1. Result

3.1.1. Validity Test

The validity test is carried out to determine whether the instrument or each question item is feasible or not used in a study. It is said to be feasible or valid if the calculated r value $>$ table r value, with r table $df = N-2$ with sig. 5%, namely 0.195. Then the results of the validity test of this study are:

Table I. Validity Test Results

Variables	Instrument	r count	r table	Description
Emotional Intelligence (X1)	Statement X1.1	0,520	0,195	Valid
	Statement X1.2	0,595	0,195	Valid
	Statement X1.3	0,719	0,195	Valid
	Statement X1.4	0,708	0,195	Valid
	Statement X1.5	0,622	0,195	Valid
	Statement X1.6	0,456	0,195	Valid
	Statement X1.7	0,558	0,195	Valid
	Statement X1.8	0,628	0,195	Valid
	Statement X1.9	0,630	0,195	Valid

	Statement X1.10	0,641	0,195	Valid
Learning Motivation (X2)	Statement X2.1	0,605	0,195	Valid
	Statement X2.2	0,761	0,195	Valid
	Statement X2.3	0,543	0,195	Valid
	Statement X2.4	0,608	0,195	Valid
	Statement X2.5	0,685	0,195	Valid
	Statement X2.6	0,499	0,195	Valid
	Statement X2.7	0,636	0,195	Valid
	Statement X2.8	0,757	0,195	Valid
	Statement X2.9	0,687	0,195	Valid
	Statement X2.10	0,552	0,195	Valid
Learning Behavior (X3)	Statement X3.1	0,629	0,195	Valid
	Statement X3.2	0,671	0,195	Valid
	Statement X3.3	0,710	0,195	Valid
	Statement X3.4	0,706	0,195	Valid
	Statement X3.5	0,729	0,195	Valid
	Statement X3.6	0,442	0,195	Valid
	Statement X3.7	0,542	0,195	Valid
	Statement X3.8	0,586	0,195	Valid
	Statement X3.9	0,610	0,195	Valid
	Statement X3.10	0,609	0,195	Valid
Pemahaman Akuntansi (Y)	Statement Y.1	0,769	0,195	Valid
	Statement Y.2	0,925	0,195	Valid
	Statement Y.3	0,894	0,195	Valid
	Statement Y.4	0,883	0,195	Valid
	Statement Y.5	0,856	0,195	Valid
	Statement Y.6	0,899	0,195	Valid

Source: Primary data processed, (2023)

Based on the results of the validity test above, it can be concluded that of all the questions tested on 115 respondents, the variables of emotional intelligence, learning motivation, learning behavior, and level of understanding of accounting are declared valid, because the r table value is 0.195 with that the calculated r value is greater than the r table value. So that all questions can be used in this research.

3.1.2. Reliability Test

The reliability test carried out on all questions using the Cronbach's Alpha coefficient formula, by comparing the Alpha value with the standard. It is declared reliable if the Cronbach's Alpha value is > 0.60 [16].

Table II. Reliability Test Results

Variable	Cronbach's Alpha	Description
Emotional Intelligence (X1)	0,809	Reliable
Learning Motivation (X2)	0,837	Reliable
Learning Behavior (X3)	0,823	Reliable
Accounting Comprehension (Y)	0,935	Reliable

Source: Primary data processed, (2023)

Based on the test results above, it can be concluded that each variable shows a Cronbach's Alpha value > 0.60 so that it can be said that the instrument used is reliable.

3.1.3. Normality test

Table III. Normality Test Results

		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.79505642
Most Extreme Differences	Absolute	.069
	Positive	.043
	Negative	-.069
Test Statistic		.069
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Primary data processed, (2023)

Based on the normality test results above, the Asymp. Sig. (2-tailed) The value that has been obtained is greater than the normality test criteria of 0.05 so it can be concluded that this data is normally distributed.

3.1.4. Multicollinearity Test

Table IV. Multicollinearity Test Results

Variable	Colinearity Statistics		Description
	Tolerance	VIF	
Emotional Intelligence (X1)	0,594	1,683	No multicollinearity
Learning Motivation (X2)	0,420	2,383	No multicollinearity
Learning Behavior (X3)	0,444	2,252	No multicollinearity

Sumber: Data primer diolah, (2023)

Based on the multicollinearity test results above, it shows the value obtained by each variable such as emotional intelligence (X1) with a tolerance value of $0.594 > 0.1$ and a VIF value of $2.070 < 10$. The learning motivation variable (X2) obtained a tolerance value of $0.420 > 0.1$ and a VIF value of $2.383 < 10$. Then the learning behavior variable (X3) for the tolerance value obtained is $0.444 > 0.1$ and a VIF value of $2.252 < 10$. From the results of the three independent variables it can be concluded that there is no multicollinearity.

3.1.5. Heteroscedasticity Test

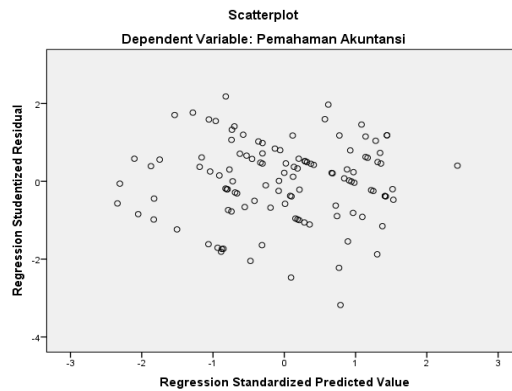


Figure II. Heteroscedasticity Test Results
 Source: Primary data processed, (2023)

Based on the results of the heteroscedasticity test in Figure 2, it shows that the points are randomly scattered on the Y axis and above or below the number 0, and no specific pattern is formed in the data distribution. So it can be concluded that there is no heteroscedasticity in this research.

3.1.6. Multiple Linear Regression Test Results

Table V. Multiple Linear Regression Test Results

Model		Unstandardized		Standardized		Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta	t	
1	(Constant)	-3.881	3.065		-1.266	.208
	Emotional Intelligence	.171	.090	.183	1.896	.061
	Learning Motivation	.221	.102	.248	2.160	.033
	Learning Behavior	.255	.102	.279	2.506	.014

Source: Primary data processed, (2023)

Based on the test results of the table above, the regression equation is obtained, namely:

$$Y = -3,881 + 0,171 + 0,221 + 0,255 + e$$

Based on the regression equation, it can be interpreted as follows:

1. The constant value of -3.881 indicates that if the independent variable (emotional intelligence, learning motivation, and learning behavior) is constant at 0 then the student's accounting understanding is -3.881.
2. The coefficient value of the emotional intelligence variable (X1) is 0.171, which means that if emotional intelligence increases by 1 point, accounting understanding increases by 0.171. vice versa, if emotional intelligence decreases by 1 point, accounting understanding decreases by 0.171.
3. The coefficient value of the learning motivation variable (X2) is 0.221 that if the learning motivation increases by 1 point, the accounting understanding increases by 0.221. vice versa, if the learning motivation decreases by 1 point, the accounting understanding decreases by 0.221.

4. The coefficient value of the learning behavior variable (X3) is 0.255, which means that if learning behavior increases by 1 point, accounting understanding increases by 0.255. vice versa, if learning behavior decreases by 1 point, learning behavior decreases by 0.255.

3.1.7. Partial Test Results (t Test)

Table VI. Results of the t-test

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	-3.881	3.065		-1.266	.208
	Emotional Intelligence	.171	.090	.183	1.896	.061
	Learning Motivation	.221	.102	.248	2.160	.033
	Learning Behavior	.255	.102	.279	2.506	.014

Source: Primary data processed, (2023)

In the t test results, it is known that the t table value is 1.981. Based on the table above, the partial hypothesis testing to determine the effect of the independent variables (X1, X2, and X3) on the dependent variable (Y) is:

1. Hypothesis testing of the effect of emotional intelligence on accounting understanding obtained the t value of $1.896 < t$ table of 1.981 and sig. value of $0.061 > 0.05$ then H1 is rejected, which means that the emotional intelligence variable has no significant effect on accounting understanding.
2. Hypothesis testing of the effect of learning motivation on accounting understanding obtained the t value of $2.160 > t$ table of 1.981 and sig. value of $0.033 < 0.05$ then H2 is accepted, which means that the learning motivation variable has a positive and significant effect on accounting understanding.
3. Hypothesis testing of the effect of learning behavior on accounting understanding obtained the t value of $2.506 > t$ table of 1.981 and sig. value of $0.014 < 0.05$ then H3 is accepted, which means that learning behavior has a positive and significant effect on accounting understanding.

3.1.7. Simultaneous Test Results (F Test)

Table VII. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1036.642	3	345.547	23.361	.000 ^b
	Residual	1641.880	111	14.792		
	Total	2678.522	114			

Source: Primary data processed, (2023)

In the F test results, it is known that the F table value is 2.690. From the table above, it is known that the calculated F value $> F$ table value ($23.361 > 2.690$) and sig. value of $0.000 < 0.05$. so it can be concluded that emotional intelligence, learning motivation and learning behavior simultaneously or together have a significant effect on accounting understanding.

3.1.8. Determination Coefficient Test Results

Table VIII. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.622 ^a	.387	.370	3.84600

Source: Primary data processed, (2023)

Based on the test results of the coefficient of determination table above, the Adjusted R Square value is 0.370. This means that the influence given by each independent variable, namely emotional intelligence, learning motivation, and learning behavior on the dependent variable, namely accounting understanding, is 37% while the remaining 63% is influenced by other variables not used in this study.

3.2 Discussion

3.2.1. The effect of emotional intelligence on accounting understanding

Based on the results of the data processing analysis carried out, it can be concluded that the emotional intelligence variable does not have a significant effect on the accounting understanding of accounting students at Palopo Muhammadiyah University. The partial hypothesis test results state that there is no significant influence between the emotional intelligence variable on accounting understanding with t count of $1.896 < t$ table of 1.981 and sig. value of $0.061 > 0.05$. This is in line with research [19] which states that emotional intelligence has no significant effect on accounting understanding, where if students have the ability to control themselves during learning, it will not make students diligent in learning which will affect accounting understanding. Conversely, this study is not in line with research [5] which states that emotional intelligence has a significant effect on accounting understanding.

The questionnaire results show that the statement item on empathy indicator number nine, namely "I know if my friends do not understand accounting in lectures" gets the lowest score. This means that not all students know if other students do not understand accounting lessons. The results of this study indicate that students who understand or understand accounting are caused by how high the accounting knowledge they master, referring to the courses taught by lecturers. So that even though students can manage feelings well, it will not increase their understanding of accounting if the accounting science taught is not mastered. In other words, if students do not master accounting courses but have emotional intelligence, the level of understanding of learning is not affected because emotional intelligence only supports a person to behave well.

3.2.2. The effect of learning motivation on accounting understanding

Based on the results of data processing analysis, it can be concluded that the learning motivation variable has a positive and significant effect on the accounting understanding of Palopo Muhammadiyah University students. The partial hypothesis test results state that learning motivation has a positive and significant effect on accounting understanding with a t

value of $2.160 > t$ table of 1.981 and a sig. value of $0.033 < 0.05$. The results of this study are in line with research [7] which states that learning motivation has a positive effect on accounting understanding if someone has motivation, they will understand a lesson faster. Conversely, this study is not in line with [20] which states that learning motivation has no significant effect on accounting understanding where there are other factors outside of learning motivation such as irregular study time.

The questionnaire results show that the statement item on the indicator of future hopes and dreams number six, namely "in doing competitive assignments, I try to be superior to my friends" gets the highest score. This means that students have high dreams of being the best in the learning process, so that it can affect the level of understanding of student accounting. The level of understanding is strongly influenced by learning motivation because with high enthusiasm or motivation, someone will more easily understand a lesson. With this learning motivation, someone becomes more focused on receiving accounting knowledge from lecturers when learning takes place so that they become smarter and their understanding of accounting increases. Therefore, learning motivation has a positive and significant effect on accounting understanding.

3.2.3. The effect of learning behavior on accounting understanding

Based on the results of data processing analysis, it can be concluded that the learning behavior variable has a positive and significant effect on the accounting understanding of Palopo Muhammadiyah University students. The partial hypothesis test results state that learning behavior has a positive and significant effect on accounting understanding with a t value of $2.506 > t$ table of 1.981 and a sig. value of $0.014 < 0.05$. This is in line with research [21] which states that learning behavior has a significant effect on accounting understanding, the same thing that is obtained by research [5] states that learning behavior has a positive effect on accounting understanding. Meanwhile, this study is not in line with research [22] which states that learning behavior has no effect on accounting understanding.

The questionnaire results show that the statement item on the indicator of learning behavior in visiting the library number seven, namely "I often read knowledge books in the library" gets the highest score. This means that students have a high habit of reading books in the library so that it can affect the level of good accounting understanding. In achieving good learning outcomes, student learning behavior in the learning process is needed. Where the habit of reading books, focusing on the teaching and learning process, being diligent in the library and the habit of discussing in groups exist in students, the understanding of the lesson must be good. Therefore, students must be able to manage time well between learning activities and activities outside of learning. Therefore, the learning behavior of accounting students at Muhammadiyah Palopo University affects the understanding of accounting.

3.2.4. The Effect of Emotional Intelligence, Learning Motivation and Learning Behavior on the Level of Accounting Understanding

Based on data processing analysis with the results of simultaneous hypothesis testing, the calculated F value $> F$ table value ($23.361 > 2.690$) and sig. value of $0.000 < 0.05$. so it can be

concluded that emotional intelligence (X1), learning motivation (X2) and learning behavior (X3) simultaneously or together have a significant effect on accounting understanding (Y) on accounting students at Muhammadiyah Palopo University, Faculty of Economics & Business. It can be concluded that if students can control emotions, with good study habits and then the drive to succeed, students easily understand the accounting knowledge they get so as to improve student learning achievement. Therefore, emotional intelligence, learning motivation and learning behavior in students greatly affect accounting understanding.

4. Conclusion

Based on the results of the analysis test and discussion of research on the effect of emotional intelligence, learning motivation, and learning behavior on accounting understanding of accounting students at Muhammadiyah Palopo University using multiple linear regression tests, it can be concluded that the partial test results, emotional intelligence has no effect on accounting understanding, where emotional intelligence is not the main factor affecting a person's understanding. While learning motivation and learning behavior have a positive and significant effect on accounting understanding in accounting students at Muhammadiyah Palopo University, which means that the higher the learning behavior and learning motivation of students, the higher the level of accounting understanding. Simultaneous test results obtained emotional intelligence, learning motivation, and learning behavior have a significant effect together on accounting understanding.

As for suggestions for accounting students at Muhammadiyah Palopo University so that in the future they can realize that understanding accounting courses is very important. Not only sitting and listening to material, but being able to improve self-control, being able to motivate yourself to study hard, and having good learning habits / behaviors such as diligently reading books in order to understand lessons easily to achieve satisfactory learning outcomes.

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