



Emotional Intelligence's Influence on Accounting Understanding

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Abstract

This research aimed to test the effect of emotional intelligence on accounting understanding. This research was conducted at a vocational high school that the Indonesian Government owns. The population of this research consists of 144 students, while the research sample consists of 106 students selected by simple random sampling. This research used the ex-post-facto (causal-comparative) method. This research data was collected using a questionnaire and a test. The research data were analyzed using a one-way ANOVA. The research results show that the higher the student's emotional intelligence, the higher their accounting understanding. Therefore, teachers must provide emotional intelligence training for students while studying in vocational school to adapt to the work environment and become challenging human resources when they become alumni and work in companies.

Keywords: Accounting Understanding, Emotional Intelligence, Vocational School, Accounting Education.

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1. Introduction

The main objective of accounting vocational high schools is to create alums ready to work in industries, companies, or accounting institutions. Before they are ready to work, they need an adequate accounting understanding to assist them in applying accounting. Before applying accounting treatments, students must have accounting knowledge and understand accounting (Anderson et al., 2001). One of the teachers who taught in one of the Government's vocational high schools in Medan in the 2017–2018 academic year reported that many students failed their tests because they did not understand accounting very well. The teacher provided the data on students' learning outcomes as proof that many students needed a higher understanding of accounting. The following is Table 1, which shows the learning outcomes of accounting students.

Table 1
Student Learning Outcome

Test	The sum of the student	The student who passed the test	A student who failed the test
First Test	144	75	69
Second Test	144	71	73
Third Test	144	65	79
Fourth Test	144	58	86

Table 1 shows that there were four tests that the teacher conducted. The results of the first test show that students who passed the test were 75 out of 144, while those who did not pass were 69 out of 144. The second test results show that students who did not pass the test were 73 out of 144, while those who passed were 71 out of 144. The result of the third test shows that students who passed were 65 out of 144, while students who did not pass were 79 out of 144. The fourth test results show that students who passed were 58 out of 144, while those who did not pass were 86 out of 144. In conclusion, from the first test until the fourth test, the number of students who passed the test kept declining; in other words, the more the students studied accounting, the more they needed help understanding accounting.

Emotional intelligence is one of the variables that must be considered in accounting education (Durgut et al., 2013). Emotional intelligence is a person's ability to know themselves, control themselves, provide motivation, empathize with others, build social relationships, and nurture relationships (Goleman, 2017). Emotional intelligence is needed in studying accounting because learning accounting has several unique characteristics. First, learning accounting relies not only on the mastery of theory but also on students' mathematical abilities. Second, accounting is the process of reporting financial statements, so when an error occurs, students must start over from the beginning to correct the mistake. Third, learning accounting must often solve accounting questions to become more proficient in applying accounting. Therefore, students must have emotional intelligence in studying accounting because studying accounting needs a lot of dedication and patience to master.

There are empirical gaps between the previous research results about the effect of emotional intelligence on understanding accounting. Two previous researchers used regression analysis to determine emotional intelligence's effect on accounting understanding. Their results state that emotional intelligence positively and significantly affects accounting understanding (Dewi & Yogantara, 2017; Husnurrosyidah & Rahmawaty, 2015). However, their research results differ from those of other researchers, and other researchers state that emotional intelligence does not affect accounting understanding (Listya et al., 2017; Santoso & Rinaldi, 2018).

Furthermore, there are empirical gaps between previous researchers who conducted correlation analysis to know the relationship between emotional intelligence and accounting understanding. Mohzan et al. (2013) state that no significant relationship exists between emotional intelligence and accounting understanding. At the same time, other researchers state that emotional intelligence has a negative relationship with accounting understanding (Shah et al., 2014), and Manimozhi & Srinivasan (2018) state that emotional intelligence has a positive and significant relationship with accounting understanding.

This research used the *ex post facto* (causal-comparative) method to solve the inconsistency of previous research. Previous researchers used regression and correlation methods to study emotional intelligence and understand accounting. This research used the *ex post facto* method because previous researchers only analyzed overall emotional intelligence but did not divide it into certain levels. Dividing emotional intelligence into three levels, namely low, medium, and high emotional intelligence, could solve the inconsistency of previous research. According to Listya et al. (2017), there is a possibility that respondents' answers are biased in filling questions related to emotional intelligence and understanding accounting in the previous research. Then, Mohzan et al. (2013) also state that the measurement of accounting understanding with the Grade Point Average (CGPA) needs to be more accurate because students might need to remember the grades they received during college when they were filling out the questionnaire. Therefore, to accurately measure emotional intelligence and understanding of accounting, this research used a test to measure accounting understanding and a questionnaire validated by psychology to measure emotional intelligence accurately.

The structure of this article consists of five sections. The first section consists of the introduction and the research problem. The second part of this article consists of a literature review on emotional intelligence and accounting understanding. The third section of this article consists of the research design, sample, instruments, data analysis, and statistical hypotheses. The fourth part of this article consists of research results and discussion, and the last part consists of conclusions, research limitations, and suggestions for future researchers.

2. Literature Review

2.1 Accounting Understanding

Accounting is a process that identifies, measures, records, and reports economic information in financial reports. (Hariyani, 2016). Understanding is comprehending the facts and concepts of learning material (Arikunto, 2012). In conclusion, understanding accounting is the ability to understand the knowledge of accounting concepts in identifying, measuring, recording, and reporting business and economic information into financial reports. Accounting understanding can be obtained by students when they listen and pay attention to the teacher who explains accounting knowledge in the classroom. Understanding indicators consist of interpreting, summarizing, classifying, comparing, and explaining to measure accounting understanding (Susetyo, 2015).

2.2 Emotional Intelligence

Emotional intelligence is the ability to control self-emotions that lead to thoughts and emotions in acting (Ebrahimi et al., 2018). Emotional intelligence is a skill to respond to feelings and behaviors at the right time and condition, so emotional intelligence cannot be separated from interpersonal relationships that involve physical and spiritual health (Durgut et al., 2013). In conclusion, emotional intelligence is the ability to control and respond to emotions and behaviors in acting. According to Manimozhi & Srinivasan (2018), students get some benefits if they have emotional intelligence. Firstly, students can improve their learning achievements. Secondly, students can encourage themselves to achieve their goals. Thirdly, students can control their emotions with others, and finally, they can improve their cognitive abilities.

Several factors affect emotional intelligence, according to Goleman (2017). Firstly, the family environment is the first and primary environment for humans when they are born. The family environment is where a person receives education for the first time. A person will have high emotional intelligence if he or she gets good parenting from his or her family, such as good communication, good treatment from the family, good problem-solving in the family, and specific events that do not cause trauma or depression to a person. Secondly, the school environment is where a person lives after the family environment. The education system will develop a person's emotional intelligence that he or she received, the treatment he or she received at school, the interaction between peers, and conflicts at school. A person's emotional intelligence will be high if the teacher nurtures the student well in the school environment. Finally, the social environment is an environment that is wider than the family and school environment, where the environment contains various kinds of heterogeneous humans. A person will have high emotional intelligence if society can accept someone's recognition and have a high tolerance for someone.

Goleman (2017) states that students with high emotional intelligence have several advantages. Firstly, students can solve problems well. Secondly, students have a sense of empathy and sympathy for others. Thirdly, students will have a higher chance of success in a career. Fourthly, students have better emotional and self-control when socializing with others, and finally, students are more motivated to achieve their goals. Goleman (2017) states that low-intelligence students will have disadvantages. Firstly, students have difficulty getting along with friends. Secondly, students will be prone to physical violence because they cannot control themselves. Thirdly, students will find it challenging to work together if students are assigned to work in groups. Fourthly, students will experience depression because they cannot mingle with their environment. Finally, students will experience barriers to intellectual development. Indicators of emotional intelligence used in this study are self-introduction, self-control, motivation, empathy, and social skills (Goleman, 2017).

3. Research Method

3.1 Research Design

This research is classified as quantitative research using the ex post facto method (causal-comparative). The ex post facto method aims to find the effect of the independent variable on the dependent variable. Ex post facto is a research method that has similar characteristics to experimental research; the difference between the two methods lies in the treatment of the independent variable given to the dependent variable; in experimental research, there is treatment, while ex post facto research, there is no treatment (Sekaran & Bougie, 2016). This research design uses Solomon's Three Group, an experimental research design (Sekaran & Bougie, 2016). However, in ex post facto research, there was no manipulation of variables, pre-test, and post-test, so the Solomon Three Group Design was modified as follows:

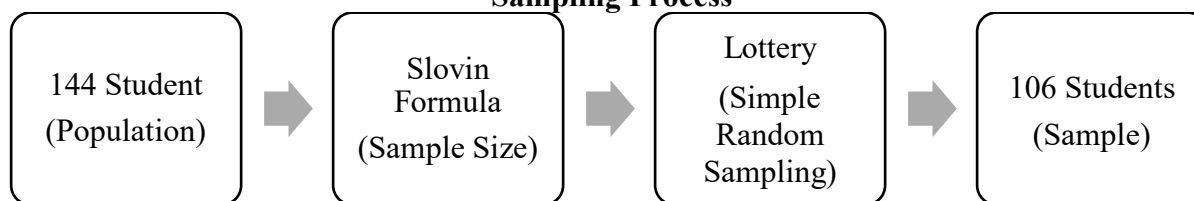
Table 2
Ex Post Facto Research Design

	Independent Variable	Dependent Variable
Group	High Emotional Intelligence	Understanding Accounting
	Medium Emotional Intelligence	
	Low Emotional Intelligence	

3.2 Sample

The population in this research was 144 students. The number of samples in this study was 106 students, samples determined by the Slovin formula and the election of students to become respondents using simple random sampling (Thoifah, 2016).

Figure 1
Sampling Process



3.3 Research Instrument

This study used two research instruments: a Likert scale questionnaire and a learning outcome test. For more details, see the table below:

Table 3
Research Instrument Matrix

Variable	Instrument	Indicator	Consultant	Statistic Test
Emotional Intelligence	Questionnaire	1) Self-recognition	Psychologist	1) Validity
		2) Self-control		2) Reliability
		3) Motivation		
		4) Empathy		
		5) Social skill (Goleman, 2017)		
Accounting Understanding	Test	1) Interpreting	Accounting Teacher	1) Validity
		2) Summarizing		2) Reliability
		3) Classifying		3) Discriminating Power
		4) Comparing		4) Difficulty of Test
		5) Explaining (Susetyo, 2015).		

3.4 Data Analysis

Before conducting descriptive and inferential statistical analysis, the authors divided emotional intelligence into three categories: low emotional intelligence, medium emotional intelligence, and high emotional intelligence, using the formula from Azwar (2016). The formula of Azwar is below this table.

Table 4
Emotional Intelligence Classification

Interval	Interprets
$X < (\mu - 1,0 \sigma)$	Low
$(\mu - 1,0 \sigma) \leq X < (\mu + 1,0 \sigma)$	Medium
$(\mu + 1,0 \sigma) \leq X$	High

After dividing emotional intelligence, researchers analyzed data using descriptive statistics consisting of the mean, standard deviation, minimum, and maximum, and inferential statistics using one-way ANOVA and Scheffee.

3.5 Statistical Hypothesis

There are four statistical hypotheses in this research. For more details, see Table five.

Table 5
Statistic Hypothesis

No	Hypothesis	Null Hypothesis	Alternative Hypothesis
1	First	$\mu_H = \mu_M = \mu_L$	$\mu_H \neq \mu_M \neq \mu_L$
2	Second	$\mu_M \leq \mu_L$	$\mu_M > \mu_L$
3	Third	$\mu_H \leq \mu_L$	$\mu_H > \mu_L$
4	Fourth	$\mu_H \leq \mu_M$	$\mu_H > \mu_M$

Description:

- 1) μ_H = The mean accounting understanding of students who have high emotional intelligence
- 2) μ_M = The mean accounting understanding of students who have medium emotional intelligence
- 3) μ_L = The mean accounting understanding of students who have low emotional intelligence

4. Result and Discussion

4.1 Result

The researcher conducted this research by providing valid and reliable tests and questionnaires to 106 respondents. Tests measure accounting understanding, while researchers used questionnaires to measure emotional intelligence. The collected research data were then analyzed using descriptive statistics and inferential statistics. Below are the results of descriptive statistics.

Table 6
Descriptive Statistic

Understanding Accounting					
Emotional Intelligence	Sample	Mean	Std. Deviation	Minimum	Maximum
Low	32	60.94	10.883	40	90
Medium	43	72.44	10.081	55	90
High	31	79.19	8.475	60	95
Total	106	70.94	12.152	40	95

Table 6 shows the mean value of low emotional intelligence students is 60.94, the standard deviation value of low emotional intelligence students is 10.883, the minimum value of low emotional intelligence students is 40, and the maximum value of low emotional intelligence students is 90. Next, the mean value of medium emotional intelligence students is 72.44, the standard deviation value of medium emotional intelligence students is 10.081, the minimum value of medium emotional intelligence students is 55, and the maximum value of low emotional intelligence students is 90. Finally, the mean value of high emotional intelligence students is 79.19, the standard deviation value of high emotional intelligence students is 8.475, the minimum value of high emotional intelligence students is 60, and the maximum value of high emotional intelligence students is 95. The researcher conducted the normality test after presenting the research results through descriptive statistics. The following are the results of the normality test.

Table 7
Shapiro – Wilk Normality Test

Understanding Accounting	Emotional Intelligence Category	Sig.	α	Result
	Low	0.266	0.05	Normal
Medium	0.076	0.05	Normal	
High	0.369	0.05	Normal	

Table 7 shows that the data of students with low emotional intelligence has a significant value of 0.266, higher than 0.05. The data of students with medium emotional intelligence has a significant value of 0.076, higher than 0.05, and the data of students with high emotional intelligence has a significant value of 0.369, higher than 0.05. Therefore, in conclusion, the three groups of data are typically distributed. The following requirement for one-way ANOVA is that data has a homogeneous variance. The following are the results of the homogeneity test.

Table 8
Test of Homogeneity of Variances

Understanding Accounting	Levene Statistic	Sig.	α	Result
	1.056	0.351	0.05	Homogeny

Table 8 shows that the significant value is 0.351 higher than 0.05, so the data have the same variance. After the data has a normal distribution and a homogeneous variance, the next test is one-way ANOVA; the results of the one-way ANOVA are in Table 9.

Table 9
One Way ANOVA

F	Sig.	Result
27.600	0.000	Significant Different

Table 9 shows that the significant value is 0.000 lower than 0.05. Therefore, in conclusion, there are significant differences in accounting understanding among students with low, medium, and high emotional intelligence, so the first hypothesis is accepted. Because the results of the one-way ANOVA show that there are significant differences, thus the next statistic test is the Scheffee test.

Table 10
Multiple Comparisons with Scheffee

Emotional Intelligence Category	Emotional Intelligence Category	Mean Difference	Sig
Medium	Low	11.504	0.000
High	Low	18.256	0.000
High	Medium	6.752	0.018

Table 10 shows the results of the three hypotheses. The results of testing the second hypothesis show that students with medium emotional intelligence have a higher accounting understanding than those with low emotional intelligence. The results of testing the third hypothesis show that students with high emotional intelligence have a higher accounting understanding than those with low emotional intelligence. Finally, the results of testing the fourth hypothesis show that students with high emotional intelligence have a higher accounting understanding than students with medium emotional intelligence. Therefore, three hypotheses were accepted because their significant value was higher than 0.05.

4.2 Discussion

The first hypothesis, which states differences in accounting understanding between students with low, medium, and high emotional intelligence, is true. The level of emotional intelligence causes these differences. The higher the level of emotional intelligence of students, the better aspects of self-knowledge, self-control, motivation, empathy, and social relations in students. These five aspects help students in studying accounting so that students accounting understanding becomes increased. The results of this research have the same result as the previous research, which concluded that emotional intelligence has a positive and significant effect on accounting understanding (Dewi & Yogantara, 2017; Husnurrosyidah & Rahmawaty, 2015; Manimozhi & Srinivasan, 2018).

These results contradict three previous studies, concluding that no emotional intelligence influences accounting understanding (Listya et al., 2017; Mohzan et al., 2013; Santoso & Rinaldi, 2018). Santoso & Rinaldi (2018) concluded that emotional intelligence is not the only factor that affects accounting understanding. The results of their research must be accepted because emotional intelligence is not the primary determinant of accounting understanding. However, emotional intelligence is needed in accounting learning because accounting learning does not only require accuracy but also requires patience. The higher the emotional intelligence, the higher the ability of students to control their emotions. Students who do not have high emotional intelligence are not enthusiastic about solving accounting problems because accounting is a process of preparing financial statements; if one of the processes in the accounting cycle is wrong, then the end of the cycle is also wrong.

This research also contradicts the previous research, which stated that emotional intelligence harms accounting understanding because students' emotional intelligence cannot overcome the stress caused by learning to account (Shah et al., 2014). The result of this research getting along by Goleman (2017) stated that people with emotional intelligence have good self-control and self-recognition to solve the stress due to the pressure of studying and working. Therefore, the higher the emotional intelligence of students, the better the student's control of emotions and stress in students.

The second hypothesis states that students with medium emotional intelligence have a higher accounting understanding than students with low emotional intelligence is proven to be true because students with medium emotional intelligence have high motivation and can control their own emotions. In contrast, students with medium emotional intelligence and those with low emotional intelligence work together in groups; students with low emotional intelligence during group discussions cannot accept the views of other students. In contrast, students with medium emotional intelligence can work better and are more motivated to complete group assignments. This research supports Manimozhi & Srinivasan (2018), who states that students with medium emotional intelligence can motivate themselves, control their feelings, and influence other people's feelings. In addition, this research confirms the opinion of Goleman (2017), who states that students with low emotional intelligence often find it difficult to get along with friends and cannot control themselves when faced with a problem.

The third hypothesis states that students who have high emotional intelligence have a higher accounting understanding than students who have low emotional intelligence is proven to be true because students who have high emotional intelligence can recognize their potential when they are not able to solve accounting problems, high emotional intelligence students are not shy to ask their friends or for assistance. Then, high emotional intelligence students have a high sense of empathy for friends who have difficulty learning to account. In addition, students with high emotional intelligence can complete the tasks given by the teacher to students better than those with low emotional intelligence; this argument, supported by Goleman (2017), states that students with high emotional intelligence have good problem-solving skills. Furthermore, students with high emotional intelligence are less likely to engage in violent physical conflicts. This finding has the same result as Widyanto & Mersa (2018) explain that high-emotional intelligence students rarely engage in violence because high-emotional intelligence students can control emotions well. In contrast to students with low emotional intelligence, students with low emotional intelligence cannot control their emotions, so violence often occurs between students because of different opinions while working in groups.

The fourth hypothesis states that students with high emotional intelligence have a higher accounting understanding than students with medium emotional intelligence. This hypothesis is proven to be true because students with high emotional intelligence have a higher accounting understanding than students with medium emotional intelligence. Students with high emotional intelligence have better intensive learning patterns than those with medium emotional intelligence. This intensive learning pattern occurs in students with high emotional intelligence because they have high motivation and self-knowledge so that their accounting learning can achieve learning goals. In addition, the current research result supports research conducted by Santoso (2018) concludes that students with high emotional intelligence can build good relationships with people who are around students.

5. Conclusion, Limitations, And Future Research

5.1 Conclusion

This research concludes that the higher the emotional intelligence, the higher the accounting understanding. In addition, the study also concluded that students with high emotional intelligence have the highest accounting understanding compared to students with medium emotional intelligence and students with low emotional intelligence.

The purpose of accounting vocational high schools is to create alums ready to work in institutions related to accounting. Therefore, for students in the learning stage for three years in accounting vocational high schools, school administrators and teachers are advised to conduct emotional intelligence training for students to have high emotional intelligence and accounting understanding. This suggestion also being supported by three previous research. First, Jones & Abraham (2009) advise that students with high emotional intelligence will be better able to succeed in the work environment. Second, Mohzan et al. (2013) advise that students with high emotional intelligence have high opportunities for career development. Third, Emmanuel et al. (2016) advise that emotional intelligence training improves accounting understanding in managerial accounting courses.

Emotional intelligence is not an innate intelligence like intellectual intelligence (Goleman, 2017). Therefore, emotional intelligence can be trained by a counselor or a trainer or developed independently through life experience. Although improving emotional intelligence is a long process, regardless of age, a person may develop emotional intelligence (Shah et al., 2014). Therefore, a person will be on time to develop emotional intelligence. However, it would be better to get emotional intelligence training when a person is still a student because students will be taught about emotional intelligence faster to study accounting patiently. Students can become challenging human resources in the working environment when students are alumni and work in accounting-related companies.

5.2 Limitations

This research has two limitations. Firstly, this research has a limited scope because it observes the emotional intelligence of accounting understanding. Finally, this research has yet to answer the effectiveness of emotional intelligence on accounting understanding because there is no treatment in ex post facto research.

5.3 Future Research

There are two recommendations for future researchers who intend to conduct the same research. Firstly, if future researchers want to use the ex post facto method, future researchers can add mathematical intelligence as a variable because understanding accounting also requires adequate mathematical intelligence. Besides, the future researcher can observe the interaction between emotional intelligence and mathematical intelligence in accounting understanding. Lastly, future researchers who want to conduct experimental research can use emotional intelligence training as an independent variable on accounting understanding to know the effectiveness of emotional intelligence in understanding accounting.

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