

Effect of Learning Behavior, Emotional Intelligence and Thinking Ability towards Accounting Understanding Level

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Abstract

This study is aimed to examine the effect of learning behavior, emotional intelligence, and thinking ability towards the level of accounting understanding. The sample selection is conducted by using purposive sampling method, where data was collected from students of the Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) Indonesia in academic years 2011 and 2012. The number of samples used was accounting students from semesters 1 to 5 in total 96 students. The analysis technique used is multiple regressions of SPSS version 20. The results show that the positive and significant influence of learn behavior, emotional intelligence, and thinking ability towards the level of accounting understanding simultaneously. Meanwhile, studying behavioral factors, emotional intelligence, and the ability to think partially measured by habit of reading books, self-knowledge, and the ability to think creatively does not have a significant toward the level of accounting understanding. However, the habit of following lessons, visits to libraries, custom exams, self-control, motivation, empathy, social skills and the ability to think critically can affect significantly to the level of accounting understanding.

Keywords: *Learning behavior; Emotional intelligence; Thinking ability; Level of accounting understanding.*

1. Introduction

In the society there is assumption that achieving higher education is for the preparation for living in the future. By entering a college a student is expected to prepare themselves to meet their life in the future. The presence of accounting is very much needed especially in the business world in the era of globalization. The current globalization has brought a great influence in the accounting education system. Many technologies are now developed but emerging technology is not a guarantee for accounting education system to succeed and achieve maximum results. Competition in the world of work is increasingly and sharply due to the globalization era. Rules of work has now changed and judged not only by the level of skill, or based on training and experience but also by how well themselves manage and relate to others. It really depends on the consistency of accounting education system in Indonesia itself. Higher education as an institution that produces graduates in accounting now required to not only produce graduates who being master in the field of academic ability, but also has the ability in the analysis technique in the field of humanistic skills and professional skills as added value in competing in the world of work.

Not everyone can understand the accounting, not to mention the students who sometimes find it not easy to understand accounting. This is due to lack of awareness of

students about the meaning of a university education and expert in concepts of thinking that will largely determine the attitudes of the study at the university. Students study in the university are required not only to come to campus with a relaxed, full attendance record for each course attended, to communicate with other students, to have technical skills, to understand lectures and just to memorize but also to have the power and the frame of comprehensive and mental attitude and certain personality so as *to have insight* in dealing with the problems in the real world (society). A student who has a learning behavior, emotional intelligence and the ability to think to be a positive impact on students, so it has an important role to facilitate students in understanding the accounting. Sundem (1993) as discussed in [1] concerned about the unclear accounting graduates produced by higher education. Higher education is not able to create their students possessing the knowledge and skills "of living", because that is just taught by theory.

Elite schools were no longer able to equip their students with the knowledge and adequate guidance to meet the challenges in this era [2]. Prakasa [3] criticized the higher accounting education for their graduates lack of the skills and professional orientation that necessary to implement the knowledge absorbed in the real world. The weakness become worse because according to [4], the participants lack of sufficient education in intellectual skills, communication, and interpersonal, they just got the knowledge of memorizing so that higher education is not be able to produce graduates "*integrated*" as professionals who has knowledge of accounting and technical skills. One factor that can support higher education success in creating an accounting professional graduates is that mental attitude of the students in developing the personality, better known by the term Emotional Intelligent and learning behavior in the way of thinking skills of students. Emotional intelligence is the ability to regulate emotional life with intelligence, emotional balance and reveal it through self-awareness skills, self control, self motivation, empathy, and social skills [5].

In line with the above, Kirmizi (2009) as discussed in [6,9] defines emotional intelligence is the ability to control oneself, the ability to motivate oneself and the ability to establish relationships with others. With this capability, students will be able to know who they are, to control, to motivate, to empathize with the surrounding environment and social skills that will improve the quality of their accounting understanding for their learning process based on the awareness of students themselves as well as stating that the academic ability, academic report and graduation prediction of higher education does not predict how well a person's performance in their work or how high the success will be achieved in life.

Research conducted by Goleman as discussed in [7] also revealed that there are factors other than the intellectual intelligence can affect the success of the work. This factor is known as emotional intelligence. The results of his research are to try to change the view of the intellectual intelligence that says the success is determined by the intellectual intelligence alone. The role of intellectual intelligence in the field of work is coming in the second position after emotional intelligence in determining to achieve high performance. Goleman also did not contradicting the intellectual intelligence with emotional intelligence, Goleman trying to find out intelligent balance between emotion and intellectual.

Emotional intelligence determines how good the person uses their skills they have, including intellectual skills. The old paradigm assumes that the ideal is the intellectual is free of emotion, the new paradigm considers the conformity between the *head* and the *heart*.

Teaching and learning process in the various aspects strongly associated with students' emotional intelligence. Emotional intelligence is able to train students' ability to manage their feelings, the ability to motivate themselves, the ability to manage in facing of frustration, the ability to control impulse and delaying the contentment, it is able to create

the feeling and able to empathize and cooperate with others. This capability supports a student in achieving the goals and ideals [8].

Therefore, based on the above discussion, this paper presents the effect of learning behavior, emotional intelligence and thinking ability towards accounting understanding level. The formulations of the problem in this research can be derived as follow:

- a. Is there any influence of learning behavior, emotional intelligence, and the ability to think towards the level of accounting understanding simultaneously?
- b. Is there any influence of learning behavior, emotional intelligence, and the ability to think towards the level of accounting understanding partially?

The rest of this paper is organized as follow. Section 2 describes rudimentary of behavior learning, emotional intelligence, ability to think and understanding about accounting. Section 3 describes the hypothesis development. Section 4 describes the proposed research method. Section 5 describes results and following by discussion. Finally, the conclusion of this work is described in section 6.

2. Rudimentary

This section presents rudimentary of behavior learning, emotional intelligence, ability to think and understanding about accounting.

2.1. Behavior Learning

The values embraced by someone would affect the personality that determine how an individual thinks, behaves, and feeling in a wide variety of different situations, including in situations of learning [10]. Learning is an individual activity, activities consciously done, because a person has a particular individual goal [11] and is a business process that is based on the ability of the brain to absorb, manage, and communicate information [12]. In the study, each individual has their advantages and disadvantages to absorb the lessons given. Therefore, in the world of education are known various methods to be able to meet the demands of the individual differences. In the developed countries and even the education system is created so that individuals can freely choose the pattern of education in accordance with their own characteristics. Ahmadi (1993) as discussed in [13] further states that learning is a change in a human being, it is ongoing changing process. Gagne as discussed in [14] learning is a process for motivation in the knowledge, skills, habits and behavior. Learning is also defined as the acquisition of knowledge or skills gained from the instruction.

Based on the understanding above it can be concluded that learning is a complex process undertaking from not knowing to knowing, and do not understand to become understand, to obtain a change in better behavior as a whole as a result of interaction with the environment and on the basis of the nature of learning it is acquiring cognitive abilities. According Suwardjono as discussed in [11] which adapted the model DePorter and Hernacki in [12], the learning behavior is divided into four dimensions, namely: the habit of following the lesson, the habit of reading books, visits to the library, and the habits of the exam.

2.2. Emotional Intelligence

Based on the traditional understanding of intelligence includes the ability to read, write and calculate which is the skill of words and numbers that are the focus on formal education (schools) and actually lead someone to achieve success in the academic field. But the definition of success in life is not only these things. New developed view says that there are other intelligences outside the intelligence quotient (IQ), such as talent, social observation sharpness, social relations, social maturity, and others that should be developed.

Discussing about emotions that are closely linked to emotional intelligence itself where a person's ability to motivate themselves, endure frustration, impulse control and not exaggerating pleasure, set the mood and able to control stress. Solovey and Mayer [15] was the first to use the term emotional intelligence, they defined emotional intelligence as the ability to recognize feelings, reach and awaken your senses to help the mind, understand the feeling and meaning, and control own feelings in a manner that fosters emotional and intellectual [16].

According to Goleman (2005) [5], emotional intelligence is the ability to recognize feelings of oneself and others to motivate oneself and managing emotions well in oneself and our relationships. Meanwhile, Cooper and Sawat [17] says that emotional intelligence is the ability to perceive, understand and selectively applying power and emotional sensitivity as a source of energy and human influences. Intelligence requires thought, feeling, to learn to recognize, appreciate the feelings in themselves and others, as well as to respond to effectively implement. Bulo in Ihsan [18] states that emotional intelligence is influenced by a person's experience of life. The more activity or one's experience in organizational and work experience then the higher the level of emotional intelligence. Meanwhile, the quality of higher education institutions accounting is no significant impact on the level of emotional intelligence of a student. Weisinger in [19] states that Emotional Intelligence is the intelligent use of emotions, with the intention of making such emotionally beneficial to use it as a guide behavior and our thinking in such that will increase the result. Emotional intelligence is used for the benefit of interpersonal (help ourselves) and interpersonal (help the others). From the definition above, emotional intelligence can be regarded as a set of skills, which is based on the relationship between feelings, character and instinct. Emotional intelligence is useful when utilized to develop the full potential that exists in a person because emotional intelligence is not something which is determined since the birth, but can be learned and developed in the course of human life. Thus a person also will have the ability to recognize, understand and learn about themselves and others to control our emotions in ourselves well so that they can communicate and maintain good relations with others in daily life. Being well controlling emotional will be able to cope with the diversity of human behavior and attitudes within an organization so that they can work well together. According to Goleman [7] as well as Melandy and Aziza [16] which adapts the model Solovey and Mayer split it into five dimensions of emotional intelligence which is fully revealed to be two of five competences. If we are in six or more competencies spread on the five dimensions of emotional intelligence, then we will make one Reliable Professional. Five dimensions include: self awareness, self-regulation, motivation, empathy, and social skills. The five elements are grouped into two skills, namely: a) personal skills; which include the introduction of self, self-control, motivation; and b) social skills; which include empathy and social skills.

2.3. Ability to Think

According to Iskandar [20] ability to think is an activity that is critical and creative reasoning, which is oriented to the intellectual process that involves creating concepts as the basis for a belief and actions that lead to invention and directed to a destination and find understanding of our wills. Critical thinking, which is a process to effectively use thinking skills that can help students to create, evaluate, and make decisions about what is believed to be or to do. Thinking creatively, which is the process of using thinking skills in finding new ideas or new ideas actualize themselves, realize their potential and tendency to understand the problem.

According to Bayer [21], critical thinking is a collection of specific operations that may be used individually or in many combinations or sequences and each operation. Meanwhile, Ennis in Williawati [22] points out, the definition of critical thinking is

grounded and reflective thinking by emphasizing decision-making about what to believe or to do.

Based on the understanding that put forward can be concluded that the ability of critical thinking is a process to effectively use thinking skills that can help students to create, evaluate, and make decisions about what is believed to be or to do. Creative thinking is the ability based on data or information provided to find of many possible answers of the problem, where the emphasis is on quantity, efficiency and diversity of answers, more likely the answer can be given to a person's understanding of the problem and more creative.

Creative people use the knowledge they have and make the leap to allow them to look at things in new ways [12]. According to Rogers in Munandar Utami [23] suggests creativity is a tendency to actualize themselves, realizing the potential and the tendency to understand the problem. Based on the understanding that put forward can be concluded that the ability of creative thinking is a process of using thinking skills to find new ideas or new ideas actualize themselves, realize their potential and tendency to understand the problem. According to Achmad Arief in [24] mentions several characteristics that can be used as a standard in the process of critical thinking, namely:

- Clarity
- Accuracy
- Precision
- Relevance
- Depth
- Breadth
- Logic

2.4. Accounting Understanding

Accounting understanding can be interpreted as a way to how a person has the ability to understand and know something is conveyed primarily on accounting subjects presented. The size of this understanding is the response from the students to the system do their lessons in the classroom and become an active student of the accounting subjects and also can develop the lesson, there are usually a problem given in the form of a theory and not in the form of numbers or numerical. Suwardjono in [11] states that accounting is a comprehensive set of knowledge and complex. The easiest way to explain the accounting sense can begin to define it. However, this approach contains a weakness, where errors in accounting can lead to misunderstandings defining the true meaning of accounting. Accounting is often interpreted too narrowly as a process of recording the technical and procedural and not as tools of knowledge that involve reasoning in creating principles, procedures, technical and specific methods. According Budhiyanto and Ika Easter [25], the level of accounting understanding students on how their understanding expressed by a student against what has been learned that is in the context refers to the courses - accounting course. The indicator of accounting student understanding is not only shown from the grade what they get in the course, but also when the students understand and able to being master in the concepts associated. Students can be said to master or understand the accounting when their knowledge can be applied in social life or in other words can be practicable in the world of work. Accounting education should at least be able to prepare students to initiate and develop a diversity of professional careers in accounting.

3. Hypothesis Development

This section presents hypothesis development.

3.1. Influence of Learning Behavior, Emotional Intelligence, and Thinking Ability towards the Level of Accounting Understanding Simultaneously

In this study, to examine the influence of learning behavior, emotional intelligence, and the ability to think towards the level of accounting understanding simultaneously, the following hypothesis is proposed:

H1: The learning behavior, emotional intelligence, and the ability to think significantly influence towards the level of accounting understanding simultaneously.\

3.2. Influence of Learning Behavior, Emotional Intelligence, and the Ability to Think towards the Level of Accounting Understanding Partially

In this study, to examine the influence of learning behavior, emotional intelligence, and the ability to think towards the level of accounting understanding partially, the following hypothesis is proposed:

H2: The learning behavior, emotional intelligence, and the ability to think significantly influence towards the level of accounting understanding partially.

From the hypothesis formulated above, the research framework can be described as follows:

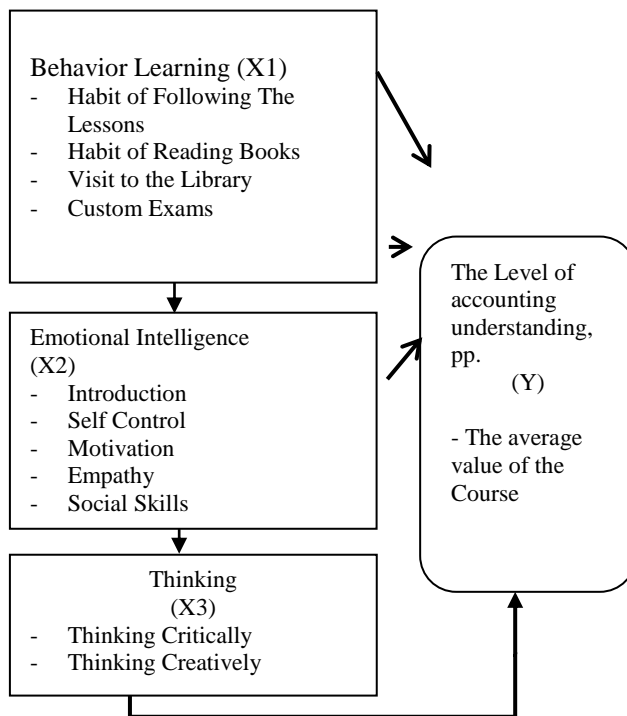


Figure 1. Framework of the Proposed Research

Based on the above hypothesis and Figure 1, the objectives will be achieved in the preparation of this research are:

- Testing and obtain empirical evidence about the influence of learning behavior, emotional intelligence, and thinking ability towards the level of accounting understanding simultaneously.
- Testing and obtain empirical evidence about the influence of learning behavior, emotional intelligence, and thinking ability towards the level accounting understanding partially.

4. Proposed Research Method

This section describes the proposed research method.

4.1. Model and Research Design

Model and design of this research were to obtain data on the variables that influence learning behavior, emotional intelligence, and the ability to learn on the level of accounting understanding. This type of research used in this research is experimental research using treatment in the form of scenarios within questionnaires. Source of data used in this research is the data subject, in the form of opinions, attitudes, experiences or characteristics of a person or group of people who become the subject (the respondent). Meanwhile this type of data in this study are primary data, i.e data obtained directly from the original source. The population in this study is accounting students of Universitas Prof. Dr. Moestopo (Beragama) in the academic years 2011 and 2012, where the number of students is 100. The questionnaires distributed to accounting students of the 1th to 5th semesters with the number 96 students as the sample. The sampling technique conducted by purposive sampling under consideration (judgment) on the sample selection method with specific goals or targets with particular considerations [26]. The selection consideration of the accounting student from the 1st to 5th semester of Universitas Prof. Dr. Moestopo (Beragama) because the student was being study in the courses; Introduction to Accounting 1; Introduction to Accounting 2; Financial Accounting 1; Financial Accounting 2; Advanced Financial accounting 1; Cost Accounting and Accounting Theory. Thus, all accounting student from the 1th to 5th semester are expected to be the respondent in this study.

4.2. Research Variables

The variables used in this study consist of 2 (two) variables:

- a. Independent variables used in this research to include behavior learning, emotional intelligence, and the ability to think.
- b. Dependent variable used in this study to include the level of accounting understanding.

4.3. Technical Analysis

Research data will be analyzed using SPSS tool analysis consisting of: descriptive statistic, testing of the data quality i.e reliability test and validity test, classical assumptions test and hypothesis test with multiple regression equation (multiple regression) are as follows:

$$Y = \alpha + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + e,$$

where

Y = Level of Understanding Accounting

α = Constant

β = Regression Coefficient

X_1 = Behavior Learning

X_2 = Emotional Intelligence
 X_3 = Thinking Ability
 e = Error

5. Result and Discussion

This section presents main results and following by discussion.

5.1. Respondent Description and Variable

The number of respondent in this paper is that 96 students consisting of 64 male (66.7%) and 32 female (33.3%). For distribution from faculties and schools, the data is described as follow: From the school of Natural Sciences 27 respondents (28.1%) and from the school of Social Sciences 55 respondents (57.9%). Student respondents in academic year 2011 as many as 42 (43.7%), and a student of class as many as 54 (56%). Meanwhile, from the point of view CGPA, the lowest is 2.35 and the highest is 3.95.

5.2. Data Quality Test

Data quality test to include the reliability test and validity test using SPSS Ver.20. Reliability test conducted with *Cronbach Alpha* test with values is greater than 0.60 and the validity test with refer to *Correlated item-total correlation* product moment r table with 5% significance. The results of the reliability test using *Cronbach's Alpha*, all measuring tool of dependent variable in this study, which consists of a variable namely the average variable - average value accounting subjects as well as the independent variables consisting of behavioral learning, emotional intelligence and thinking ability has the value of *Cronbach's Alpha* bigger than 0.60. This indicates that the measuring instrument used in this study is reliable. Meanwhile, the validity of the results shows all values of r is bigger than the value of r table product moment at a significance level of 5% for the $n = 96$ is 0.2017. Therefore, it can be concluded that all of the statement items used as a measuring tool in this study is valid.

5.3. Classical Assumption Test

Classical assumptions test made in this study is the normality test with using graphs analysis (*Normal Probability Plot*) and Kolmogorov Smirnov test against dependent variable in which entirely distributed normally. The multicollinearity test results to the independent variable with *tolerance* value shows no independent variables that has tolerance less than 0.10 (VIF under 10) which means there is no correlation between the independent variable whose value is more than 95% or all of the independent variables which not found multicollinearity. While the heteroscedasticity results with Park test indicate a significance probability value above 5% confidence level, or the significance of the correlation value is bigger than 0.05 which means it can be concluded that the regression models used has no contain heteroscedasticity. Heteroscedasticity test results using *plott scatter* chart analysis can be seen that there is no clear pattern, and the dots randomly spread and spread out on both, above and below 0 on the y axis, it can be concluded that there is no heteroscedasticity in the regression model, so that the regression model is declared appropriate to be used.

5.4. Testing of Learning Behavior, Emotional Intelligence, and Thinking Ability Significant toward the Level Understanding Accounting Simultaneously

The first hypothesis stated that influence learning behavior, emotional intelligence, and thinking ability positive and significant impact on the level of accounting understanding students of the Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama)

although factors level of accounting understanding measured with sub variable habit of reading books, self-knowledge, and the ability to think creatively does not have a significant effect on the level of accounting understanding, but all eight sub variables measured by the habit of following the lesson, visit to the library, exams, self-control, motivation, empathy, social skills and the ability to think critically together may affect significantly the level of accounting understanding. This is because there are still some students who rarely have the habit of reading books and make preparations for a lecture before classes begin and signaled an important part in each book read. As a result, some students prefer to come to campus with no preparation courses or subject matter to be discussed in the class. In addition there are several accounting student Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) who are not able to recognize themselves, both in recognizing the ability, desire, and the state itself. As a result, some students have not been able to make their own decisions, not have a realistic measure of the ability of self and strong confidence or find creative ideas to solve the problems, as a result of students being less communicative. Therefore, it will result in a decreased level of accounting understanding. This study is in line with research Emiria and Arief in [9] simultaneously which found that emotional intelligence and learning behavior positive and significantly impact on the level of accounting understanding students of the Faculty of Economics, University of Trisakti, despite the differences in sub other variables measured with a visit to the library and social skills do not have a significant effect on the level of accounting understanding, but all seven sub other variables measured by the habit of following the lesson, the habit of reading books, custom exams, self-knowledge, self-control, motivation, and empathy together can affect the level of understanding accounting significantly. The study was also supported by Kirmizi in [6] who found that emotional intelligence is positive and significant effect on the level of accounting understanding students of the Faculty of Economics of the State Islamic University Syarif Kasim Sultan.

5.5. Testing of Learning Behavior, Emotional Intelligence, and Thinking Ability Significant towards the Level Understanding Accounting Partially

5.5.1. Influence Learning Behavior towards the Level Accounting Understanding:

The results of the analysis proved that the hypothesis accounting student learning behavior Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) influence positively and significantly towards the level of accounting understanding although behavioral factors studied were measured with sub variable habit of reading a book, do not have a significant effect on the level of accounting understanding is because there are still some students who rarely have the habit of reading books and preparing a lecture before classes begin and signaled an important part in each book read. As a result, some students prefer to come to campus with what it is, regardless of the subject matter of the courses will be discussed or some lecturers certain subjects only provide teaching through power point slides so that students can not prepare lesson material that will be discussed later, but the sub other variables measured with the habit of following the lessons, visits to the library and custom exams in learning behavioral variables can affect significantly the level of accounting understanding. In addition to the learning behavioral variables measured by the habit of following lessons can be a significant effect on the level of accounting understanding. This is because the students are well aware with how much attention and liveliness of a student in learning can help in improving accounting understanding. The analysis of learning behavior variables measured with a visit to the library can be a significantly effect on the level of accounting understanding. This is due to make a visit to the library regularly each week will increase knowledge or perception into accounting subjects. So that students will have a level of accounting understanding is very good. The analysis of behavioral variables studied were measured by an exam habits

can significantly influence the level of accounting understanding. This is because students really have to properly prepare for the exam in order to get maximum results. Therefore, the level of student in accounting understanding will increase.

5.5.2. Influence Emotional Intelligence Towards the Level Understanding of Accounting: The results of the analysis proved the hypothesis that Emotional Intelligence Accounting student of Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) influence positively and significantly to the level of accounting understanding despite the factors of emotional intelligence as measured by the sub-variables of self-knowledge, does not have a significant effect on the level of accounting understanding, because some students still have not been able to identify himself, either in recognize the abilities, desires, and the state of oneself. As a result, some students have not been able to make their own decisions, does not have a benchmark that is realistic for the strong ability and confidence, but the sub other variables measured by self-control, motivation, empathy and social skills in a variable emotional intelligence can affect the level of accounting understanding significant. In addition to the variables of emotional intelligence as measured by self-control can significantly influence the level of accounting understanding. This is because students can be master themselves such the positive impact on the executor duties, sensitive to heart, and be able to postpone contentment before reaching targets, and able to recover from emotional stress. Therefore, the level of accounting understanding of a student will increase. The analysis of the variables measured emotional intelligence and motivation can significantly influence the level of accounting understanding. This is because students can use the expectation of their ability to mobilize and lead toward a goal, helping to take the initiative and act very effectively and to deal with failure and frustration. Therefore, it can be used to assist in improving the accounting understanding. The analysis of the variables measured emotional intelligence with empathy can significantly influence the level of accounting understanding. This because students can feel what is perceived by others, is able to understand their perspective, foster mutual trust, and align the idea with various people. Therefore, it can be used to assist in improving the accounting understanding. The analysis of the variables measured emotional intelligence with social skills can have a significant effect on the level of accounting understanding. This is because students are able to affect the surrounding environment, interact well, and conduct negotiations skills in problem solving in a group. Therefore, it can be used to assist in improving the accounting understanding.

5.5.3. Influence Thinking Ability Towards the Level Accounting Understanding: The results of the analysis to prove that hypothesis of the thinking ability accounting student of the Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) positively and significantly effect on the level of understanding of the factors accounting despite thinking skills measured by the sub-variable ability to think creatively, do not have a significant effect on the level of accounting understanding, due to some students do not understand a problem or find ideas - creative in solving problems, resulting in students becoming less communicative, but other sub variables measured by the ability to think critically can affect significantly the level of accounting understanding. Meanwhile, the sub variables measured by the ability to think critically can significantly influence the level of accounting understanding. This is because some students are able to effectively use thinking ability that can help students to create, evaluate, and make decisions about what they believe or do. Therefore, it can be used to assist in improving the accounting understanding.

6. Conclusion

This paper has presented the effect of learning behavior, emotional intelligence and thinking ability towards accounting understanding level. It is can be concluded that learning behavior, emotional intelligence, and thinking ability positively and significantly effect on the level of accounting understanding students of the Faculty of Economics, Universitas Prof. Dr. Moestopo (Beragama) although factors level of accounting understanding as measured by the three sub-variables namely the habit of reading books, self-knowledge, and the ability to think creatively not have a significant effect on the level of accounting understanding, but all eight sub-variables exist together may affect significantly the level of accounting understanding. Likewise, the factors of emotional intelligence as measured by self-knowledge, does not have a significant effect on the level of accounting understanding, it is because some students are still not able to recognize himself, both in recognizing the ability, desire, and the state itself. Similarly, the factors that are measured by the ability to think creatively thinking skills, do not have a significant effect on the level of accounting understanding and this is because some students do not understand a problem or find creative ideas to solve the problems.

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