

# From A Gender Perspective, The Effect of Emotional Intelligence on Accounting Students' Level of Understanding

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***Abstract-*** *The premise of this research is that a student's success in comprehending a subject is not solely determined by intellectual intelligence, but also by another factor, namely emotional intelligence. The purpose of this study was to determine the effect of students' emotional intelligence on their level of accounting comprehension and whether there were any differences in emotional intelligence and accounting comprehension levels between male and female students at the Technology University of Sumbawa. This study employs quantitative methods. The study's target population was all currently enrolled students majoring in accounting at the Technology University of Sumbawa from 2015 to 2017. This study surveyed 42 respondents and collected data via questionnaires. SPSS version 16 was used to conduct this study. The findings indicated that emotional intelligence had a positive and significant effect on students' level of accounting comprehension, and that there was no difference in emotional intelligence or accounting comprehension between male and female students at the Technology University of Sumbawa.*

***Indexed Terms-*** *Emotional Intelligence, Accounting Understanding Level, Gender*

## I. INTRODUCTION

Today's workplace is undergoing numerous changes as a result of regulatory changes and labor shortages. Workers are evaluated not just on the basis of their knowledge and experience, but also on their ability to manage creativity and innovation and communicate with others. The university is now required to serve as a container for developing human resources capable of mastering not only academic subjects but also other areas of expertise. Thus, students who graduate from this universitas will have a broader perspective on how

to deal with issues in the community and the workplace in the future.

(2009) (Goleman) Academic ability, grades, and graduation status do not predict how well a person performs after work or how successful they are in life; rather, a specific set of skills such as empathy, self-discipline, and initiative can differentiate a successful person from his or her mediocre accomplishments. This concept is referred to as emotional intelligence (EQ).

Students enrolled in the accounting program will learn about financial statement extension, recording, examination, and analysis. All of this requires comprehension. The level of student accounting comprehension is measured by the degree to which a student comprehends what he or she has learned, and is typically indicated by the Commutative Index (GPA). Each student's level of accounting comprehension must be unique. These distinctions can be influenced by a variety of factors, including gender, customs, and norms, as well as the environment in which they exist. Previous research has indicated that gender has an effect on one's level of accounting comprehension (Taher & S, 2009).

Based on the description that has been described above, then comes the formulation of research problems:

- 1) Is there an influence on a student's emotional intelligence on the level of understanding of accounting? Is there an influence on a student's emotional intelligence on the level of understanding of accounting?
- 2) Is there a difference in emotional intelligence and level of accounting understanding between male and female students?

II. LITERATURE REVIEW

(Goleman, 2009) Defining emotional intelligence is the ability to recognize one's own feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and in relationships with others.

According to (Said & Rahmawati, 2018) Emotional Intelligence is a person's ability in self-awareness, self-control, empathy, motivation, and social skills. Indicators of emotional intelligence are left consciousness, self-control, motivation, empathy and social skills. According to Goleman (Mutia, 2015) there are five dimensions or components of emotional intelligence (EQ) namely:

1. Self-Introduction
2. Self-Control
3. Motivation
4. empathy
5. social skills

According to Swardjono in (Satria & Fatmawati, 2017) states that accounting is a broad and complex set of knowledge. Accounting as an object of knowledge is studied, academics view accounting as two fields of study, namely midwife practice and the field of theory. According to Agustina in (Trisna Dewi & Yogantara, 2018) defines understanding of accounting as the level of intelligence and understanding right about accounting. The level of understanding of student accounting is expressed how much a student understands what has been learned.

According to nurture theory, gender is the distinction between women and men, who essentially shape society through sociocultural construction, resulting in distinct roles and responsibilities. According to Goleman in (Ika, 2011), gender is a socially and culturally constructed characteristic of men or pirates. For instance, women are renowned for their meekness, beauty, emotionality, and maternal instincts. Men are regarded as strong, rational, and primate. These traits have interchangeable characteristics. That is, there are men who are weak, emotional, and maternal, and vice versa, there are women who are strong, pre-planned, and rational. These characteristics can develop over time and from location to location.

Research by (Satria & Fatmawati, 2017) with 150 subjects sampled of final-level students who have taken 120 credits at several universities in Bandung. Emotional intelligence variables contributed 22.5% to accounting understanding. Research by (Satria & Fatmawati, 2017) with 150 subjects sampled of final-level students who have taken 120 credits at several universities in Bandung. Emotional intelligence variables contributed 22.5% to accounting understanding. The remaining 77.5% was explained by other factors not studied.

In addition, the research was conducted by (Trisna Dewi & Yogantara, 2018) with 104 samples of accounting students at Udayana University. Showing results that emotional intelligence has a significant effect on the level of understanding of accounting.

For the purposes of this research, the mindset will be defined as follows:

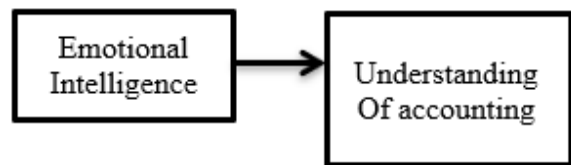


Figure.1 Frame Of Mind

Emotional intelligence is the capacity to control one's emotions, to persevere in the face of failure, to delay satisfaction with one's accomplishments, to increase one's motivation, and to regulate one's psychiatric state (Goleman, 2009). Mutia (2015) discovered that emotional intelligence has an effect on a person's level of comprehension. While Rokhana & Sutrisno (2016) state that emotional intelligence has a positive and significant effect on accounting comprehension, this indicates that in the learning process, subject matter is required in accordance with educational goals, so that educational goals can be met effectively and efficiently through appropriate learning behavior, resulting in increased academic achievement. While Ika, (2011) defines gender as the inherent nature of a person as it is constructed in culture and socially described.

Therefore, author wants to test the following hypothesis:

H<sub>1</sub>: There is an influence of emotional intelligence on accounting understanding.

H<sub>2</sub>: There are differences in emotional intelligence and accounting understanding between male and female students.

III. RESEARCH METHODS

Students at Technology University of Sumbawa who majored in accounting from 2015 to 2017 comprise the population of this study. There were 42 students in an accounting class who took part in the study. Subject data is the type of data that is used in this study. However, this study relies solely on primary data. This study's data was gathered by snatching questionnaires (questionnaires). In order to collect information, by Googleform to sent questionnaires for sample in the area.

In this study there are two main variables:

1. The independent variable (X) is emotional intelligence.
2. Dependent variable (Y) is the level of understanding of accounting that makes the average value of courses related to accounting as a gauge of the level of understanding of accounting.

Data analysis using several statistical tests including:

1. Normality Test, It is used to determine whether the data is normally distributed or not.
2. Linearity test Used to determine the relationship between independent variables and dependent variables have a linear relationship significantly or not (Ghozali, 2018).
3. The heteroskedasticity test aims to test whether in one regression model there is a variance inequality from residual observation to another observation.
4. The Multicollinearity test is used to determine if there is a strong correlation among the independent variables included in the formation of the model. To detect whether a linear regression model undergoes multicollinearity can be checked using Variance Inflation Factor (VIF).
5. Hypotheses use simple linear regression. Simple linear regression is used to test the influence between two variables and One Way Anova for different tests (Raharjo, 2018).

IV. RESULTS AND DISCUSSION

Respondents who were the subjects in this study were active students of the class of 2015-2017 at Sumbawa University of Technology. A total of 42 questionnaires were distributed to students in semesters 6 or older. It is intended to obtain GPA as a benchmark for greater accounting understanding in students.

Karakteristik	Kategori	Jumlah	%
Angkatan	2015	2	2
	2016	9	9
	2017	31	31
	Total	42	42
Jenis Kelamin	Laki- laki	17	17
	Perempuan	25	25
	Total	42	42
Total SKS	120-130	1	1
	130-140	4	4
	>140	37	37
	Total	42	42

Figure.2. Responden description

validity tests are used to make sure that the data that is found after a study is real data that came from the measuring instrument that was used to get it (questionnaire). It is valid if the item in question has r that is greater than the table's r when the significance level is 0.05 (5%). (Sugiyono, 2010). This study has a sample size of 42 people, and the number of df is 42-2 = 40. With df = 42 and alpha = 0.05, the number of df in the table is 0.297. A look at the data shows that out of 50 items in the Emotional Intelligence scale test, there were fall items at the numbers 16, 17, 18, 34, 39, 43 and 43.

Reliability Tests are further used to test the extent to which the reliability of a gauge can be reused for the same research. The data reliability test is conducted using the Alpha Cronbach method, a statistic said to be reliable when it has a reliability coefficient of reliability of rehabilitation of 0.70 or more (Ghozali, 2018). The results of the data reliability test can be seen in figure 3:

Cronbach's Alpha	N of Items
,925	50

Figure.3

A regression equation is said to pass normality if the significance value of the Kolmogorov-Smirnov test is greater than 0.05 (Ghozali, 2018). Data normality testing is also done using a histogram graph. The results of the statistical test used kolmogorov-smirnov values can be seen in figure 4.

	Unstandardized Residual
Kolmogorov-Smirnov Z Asymp. Sig. (2-tailed)	,785

Figure.4

The next test is the linearity relationship of each variable. All variables are said to be linear if the deviation value from linearity sig. > 0.05 (Ghozali, 2018). Here are the results of statistical tests using deviation from linearity.

	Sig
Deviation From Linierity	,475

Figure.5

After finding the relationship of each variable, the next multicollinearity test can be seen from tolerance value or variance inflation factor (VIF), if the tolerance value > 0.10 and VIF < 10, it can be interpreted that there is no multicollinearity in the study (Ghozali, 2018).

Collinierity		Statistic
Model	Tolerance	VIF
KE	1.000	1.000

Figure.6

The next test if the significance value is more > 0.05 then there is no heteroskedasticity, if the significance value is more < 0.05 then heteroskedastisity occurs (Ghozali, 2018).

Hasil Uji Heterokedastisitas-Uji Glejser		
Model	t	Sig
KE	,178	,860

Figure.7

• Hypothesis Testing

According to (Sugiyono, 2011) this simple linear regression method is intended to find out how much influence is between emotional intelligence and accounting understanding. Researchers conducted a hypothesis test using regression tests to see the influence and one-way Anova test for different tests (Sugiyono, 2011). The alternative hypothesis (H<sub>1</sub>) is accepted if the significance value ≤ 0.05.

The following are the hypotheses to be tested:

H<sub>0</sub>: There is no influence of emotional intelligence on accounting comprehension.

H<sub>1</sub>: There is an influence of emotional intelligence on accounting understanding.

Model	t	Sig
KE	3.846	.000

Based on the results of regression tests it can be known that the result of significance is 0.000 ≤ 0.05 so that the hypothesis (H<sub>1</sub>) is accepted or in other words there is an influence of emotional intelligence on accounting understanding. The next hypothesis test aims to look at the average difference between two or more groups. This process uses a one-way anova test, where the provisions are:

- a. If the significance value >0.05, then the average is equal
- b. If the significance value <0.05, then the average is different

		N	Mean	Min	Max
Tingkat Pemahaman Akuntansi	Perempuan	25	76.44	65	85
	Laki-Laki	17	72.00	58	88
	Total	42	74.64	58	88
Kecerdasan Emosional	Perempuan	25	155.16	127	179
	Laki-Laki	17	155.88	121	174
	Total	42	155.45	121	179

ANOVA

		F	Sig.
Tingkat Pemahaman Akuntansi	Between Groups	5.037	.030
	Within Groups		
	Total		
Kecerdasan Emosional	Between Groups	.024	.879
	Within Groups		
	Total		

Based on the One-Way Test Anova can be known that for variable emotional intelligence the value of significance of  $0.879 > 0.05$  so that  $H_0$  is rejected or in other words there is no difference in emotional intelligence between male students and female students. Test results for variable understanding of accounting significance value of  $0.030 \geq 0.05$  so that  $H_1$  is accepted or in other words there is a difference in the level of understanding Accounting between male and female students.

Based on the results of the above analysis can be interpreted on the following research hypotheses:

After the test t, the value in table 4.10 was "sig." It can also be seen from the t-count value of  $> 0.05$  and the t-table of  $3,846 > 2,021$ , so it can be said that emotional intelligence has an effect on the level of accounting understanding. Emotional intelligence has a big impact on how well students understand accounting. This study is in line with previous research that found this. Where the more emotional intelligence a student has, the better their level of understanding of student accounting will be. This is in line with what Goleman said in 2009: Emotional intelligence plays a big part in both personal and professional success. In this case, the alternative hypothesis ( $H_1$ ) is accepted. There are differences in emotional intelligence and accounting understanding levels between male and female students.

Based on the results of the One-Way Anova TesT, can be known for variable emotional intelligence and variable level of understanding of accounting

signification value of  $0.879$  and  $0.030 > 0.05$ , it can be said that there is no significant difference between the emotional intelligence of male students and female students and there is a difference in the level of accounting understanding from male students with female students. The results of this study are in line with previous research (Tjun Tjun, Setiawan, & Setiana, 2009) that there is no difference in emotional intelligence and there are differences in emotional intelligence. level of understanding of accounting between male and female students.

CONCLUSION

Emotional intelligence has a positive and significant effect on how well students understand accounting. This means that the more emotional intelligence a student has, the more they understand accounting and how well they do in school. There was no big difference in emotional ingenuity between male and female students. There was, however, a big difference in how well they knew accounting.

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