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The Influence of Emotional Intelligence, Learning Style, and Self-Confidence on The Level Of Accounting Understanding

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Abstract. *This study aims to determine the effect of emotional intelligence, learning style, and self-confidence on the level of accounting understanding of students either basic, intermediate or advanced. The object of this research is 78 students of the 2018 and 2019 batches who have passed 10 fundamental courses in the Accounting Study Program, Faculty of Economics and Business, Satya Wacana Christian University. This study uses quantitative methods with multiple linear regression as an analytical tool. Data was collected through the distribution of questionnaires. Based on the results of hypotheses testing, it is known that (1) emotional intelligence affects the level of accounting understanding, (2) learning style affects the level of accounting understanding, (3) self-confidence affects the level of accounting understanding. Understanding accounting is a process for students to understand, study and reinterpret accounting knowledge concepts and theories well.*

Keywords: *emotional intelligence, learning style, self-confidence, level of accounting understanding*

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Abstrak. Penelitian ini bertujuan untuk mengetahui pengaruh kecerdasan emosional, gaya belajar, dan kepercayaan diri terhadap tingkat pemahaman akuntansi mahasiswa baik dasar, menengah atau lanjutan. Objek penelitian ini yaitu 78 orang mahasiswa angkatan 2018 dan 2019 yang telah lulus 10 mata kuliah PBMt pada Program Studi Akuntansi Fakultas Ekonomika dan Bisnis Universitas Kristen Satya Wacana. Penelitian ini menggunakan metode kuantitatif dengan regresi linier berganda sebagai alat analisis. Pengumpulan data dilakukan melalui penyebaran kuesioner. Berdasarkan hasil pengujian hipotesis diketahui bahwa (1) kecerdasan emosional berpengaruh terhadap tingkat pemahaman akuntansi, (2) gaya belajar berpengaruh terhadap tingkat pemahaman akuntansi, (3) kepercayaan diri berpengaruh terhadap tingkat pemahaman akuntansi. Pemahaman akuntansi merupakan proses bagi mahasiswa untuk memahami, mempelajari dan menafsirkan kembali konsep dan teori pengetahuan akuntansi dengan baik.

Kata kunci: kecerdasan emosional, gaya belajar, kepercayaan diri, tingkat pemahaman akuntansi

Introduction

One of the most important roles in the development of human resources (HR) in Indonesia is the provision of education. Through education it is hoped that students can keep up with world developments and make students more qualified. Implementation of education is carried out at the elementary level to the high level (Nugraha et al., 2018). It is important for Indonesia to update the existing education system so that it becomes more effective, efficient and of high quality (Madhuri, 2017). Most people are quite aware of the importance of education so they will continue their education up to the university.

Higher education organizes several choices of faculties for the community so they can choose an educational path that suits their abilities. One of them is accounting degree in university. The implementation of accounting education in university aims to produce qualified and competent graduates in the field of accounting. University must improve the quality of their education system in order to produce the best and superior graduates. According to Chrisna & Khairani, (2019), currently students have a learning pattern by memorizing the material provided. The memorizing learning pattern is not enough for students to understand accounting material because not long after memorizing, students are certain to be able to immediately forget the memorized material (Madhuri, 2017). This can make students achieve unsatisfactory learning outcomes. Student learning outcomes will usually be known through GPA which can describe how far a student's understanding of accounting is.

Many factors influence student learning success such as the social environment, emotional intelligence, each student's learning style, self-confidence, and so on. The factor that has a significant influence on student learning outcomes is emotional

intelligence. According to Dalimunthe (2020), emotional intelligence plays an important role in problem solving. Students must be able to analyze properly and provide a solution to the problems that occur. Emotional intelligence also plays a role for individuals to be able to motivate themselves by controlling their emotions so that students are able to manage their own feelings and respond effectively to the feelings of others (Atmaja et al., 2017).

In addition to the emotional intelligence factor, self-confidence and learning style can also affect student's understanding in accounting subject. By knowing how to learn or "knowing how to study" students will be considered capable of obtaining better learning outcomes. Learning styles are interpreted by Cintiya & Yulfi (2021) as a coherent way that someone uses to capture a stimulus or information, such as remembering, thinking, and solving problems which consists of three ways, namely visual learning styles or by seeing, auditory or by how to hear, and kinesthetic or by way of moving. Because of this, the learning styles of students in understanding and absorbing accounting materials are different from one another.

Confidence is a problem that often occurs in the learning process. There are quite a number of students who still find it difficult to interact with other people because of a lack of self-confidence. Confidence is the most important thing so that students can develop themselves even more. According to Fitria & Nurlita (2020), self-confidence is an attitude of self-confidence in taking action to achieve life goals with an attitude without hesitation and remaining responsible for something that is done. People with high self-confidence are usually motivated to get what they want (Mulya & Lengkana, 2020). This applies in the understanding of accounting where students who have confidence in good learning outcomes will be more self-motivated to continue learning in an appropriate way of learning.

The level of understanding of accounting is important because accounting is the most important part of any successful business. It records all profits, losses, credits, and debts. It tells the state of the business in numbers, not words. Signs of students' understanding of accounting are not only seen from grades in courses, but also from their ability to understand and master accounting-related concepts. As such, accounting study program is responsible for developing students skills beyond those required for careers such as emotional intelligence, learning style and self confidence in an ever-changing and competitive environment.

A study by Dalimunthe (2020) in Indonesia context shows that emotional intelligence and interest in learning have a significant effect on understanding of accounting, based on the results of testing 86 respondents in the accounting department. This research is not in line with research by Ristiyana, (2019), on 50 respondents to undergraduate accounting students at a university in Indonesia. According to Ristiyana, (2019), emotional intelligence, social intelligence, and learning behavior have no effect on the level of understanding of accounting. Everyone's level of understanding of accounting is influenced by other factors, so that students are considered less motivated to increase their understanding of accounting.

Other research on the variable of trust has also been carried out. A study by Chrisna & Khairani (2019) found that self-confidence does not affect student learning outcomes. The survey was conducted at one of the university in Indonesia with a total of 75 students. This research contradicts the results of previous research by Tod (2018). This study used a sample of 52 students and concluded that self-confidence can affect student learning outcomes. As for the learning style variable, the results of research conducted by Nugraha et al. (2018) show that learning styles have a positive effect on student learning outcomes, similar to research by Maheni (2019). The positive influence of learning styles on student learning outcomes. This means that students can achieve good learning outcomes if their understanding of the accounting material provided is in accordance with their learning style.

The purpose of this research is to test whether emotional intelligence, learning style, and self-confidence affect students' accounting understanding and enable them to achieve satisfactory learning outcomes. The benefit of this research is to assess factors that can affect the level of understanding accounting and as a reference and consideration of the literature for further research. This research is also expected to make students increasingly improve their understanding of accounting by being more active in teaching and learning activities in the classroom, and for the accounting study program it is hoped that it can make students more courageous in expressing opinions by holding events that make students dare to speak in public. Accounting students at the Faculty of Economics and Business at Satya Wacana Christian University (SWCU) who had completed 10 fundamental (Pasak Bumi Mutu-PBMt) courses. Accounting Study Program SWCU has already accredited as unggul and sometimes called mini Indonesia. This paper is organized as follows: section 1 introduction, section 2 literature review, section 3 research method, section 4 results and discussion, finish with conclusion in section 5.

Literature Review

Emotional Intelligence

Every human being has a different level of emotional intelligence. Emotional intelligence can be influenced by environmental situations so that it is not fixed and can change at any time. According to Atmaja et al. (2017), emotional intelligence is an ability that a person has to be able to process his feelings. Someone is expected to be able to know and be able to respond to the feelings of others effectively. To be able to motivate oneself, one must have a stable emotional level. Emotional levels that fluctuate can affect how well a person's ability to think and digest a problem to achieve a goal. According to Sugiartini et al. (2017), emotional intelligence in another sense focuses on how a person can control himself and his empathy. The reality in life, emotional intelligence can be motivating and can provide great benefits. Students can use their emotions well to become a source of energy and provide high spirits (Nugraha et al., 2018).

Learning Style

Learning styles have three types (Indriawati, 2018), namely: (1) visual learning styles that focus on vision. Someone who has this type of learning style usually finds it easier to understand and understand something by looking directly at it; (2) auditory learning style that relies more on hearing to be able to receive the material being explained; (3) kinesthetic learning style, a type of learning style that involves movement.. Someone with this learning style usually prefers to practice rather than just reading or listening to material. The right learning style will make it easier for students to understand accounting. Learning style is also an important learning support factor because it can influence student GPA (Nugraha et al., 2018).

Self Confidence

Confidence is an important part of life so that a person can have the courage to convince himself that he will succeed and be able to express his opinion (Indriawati, 2018). According to Dewi et al., (2021), self-confidence is a positive attitude and belief that a person is capable of starting, carrying out, and completing life's challenges that are being faced. With good self-confidence a person can develop positive emotions, concentrate more easily, can set the right goals, focus more on the strategies being implemented and can maintain momentum.

In the world of education, self-confidence needs to be developed in order to socialize well with the environment. The lack of self-confidence that exists in a person can hinder the abilities or talents that exist within him. Many students are not confident so that it makes their academic achievement decrease. Though he could have had greater abilities. Confidence plays an important role in maximizing existing potential. Confidence is formed by how individuals understand how we are able to deal with various things that will happen in life (Pradja & Tresnawati, 2018).

Level of Accounting Understanding

The American Accounting Association (AAA) states that accounting is the process of identifying, measuring, and reporting economic information that allows users of this information to make clear and firm judgments and decisions (Suprianto & Harryoga, 2016). In university, to obtain good learning outcomes students need a good understanding of accounting as well. Understanding accounting is a process for students to understand, study and reinterpret accounting concepts and knowledge theories properly (Nyoman et al., 2017). According to Rusmita (2018), the level of understanding of accounting is determined based on the extent to which students are able to understand the accounting material that has been given. Understanding of accounting is not only measured based on the student's GPA but also by seeing whether students can master and understand the related material.

According to Menne et al. (2020), understanding accounting is important for use in a company, because accounting activities change the financial position of a business into useful information for company management and other users of financial reports. Accounting graduates with good and reliable accounting knowledge will also be able

to make good business financial reports. Good quality reporting will avoid misinformation (Sinaranata et al., 2019).

Hypotheses Development

The Effects of Emotional Intelligence on the Level of Understanding of Accounting

Suprianto & Harryoga (2016) said that emotional intelligence is a self-ability to recognize one's own feelings and that of others. Someone who has good emotional intelligence is able to motivate himself and manage his emotional level well. Success in life can be obtained one of them when a person can control his emotions. In studying, accounting students also need to manage their emotions and motivate themselves in order to gain a level of understanding of accounting. With good emotional intelligence, accounting students will more easily understand the existing material so that they can improve their learning achievement. The results of research conducted by Sugiartini et al. (2017) said that emotional intelligence has a positive effect on the level of understanding of accounting. It was concluded by the results of research conducted by Suprianto & Harryoga, (2016) that the better the level of emotional intelligence of students, the better students' understanding of accounting material would be. Based on the description above, the first hypothesis can be drawn as follows.

H₁ : Emotional intelligence has a positive effect on the level of understanding of accounting.

The Effect of Learning Style on the Level of Understanding of Accounting

Aspects of learning in university are the basis for measuring student academic achievement. Darmawati, (2017) said that learning style is a way for someone to be able to receive and process the information obtained. With different student learning styles, the level of understanding of accounting for each student is also different. This can be said to be the same as a person's ability to absorb and understand material at different levels, some are fast, some are slow. Each student hereby must be able to take a different way to be able to understand the same material. The level of understanding of student accounting has an important effect on student learning outcomes. Matussolikhah & Rosy (2021) says that if the learning style used is appropriate, the learning outcomes that will be obtained will improve for the better. So the second hypothesis can be concluded as follows.

H₂ : Learning style has a positive effect on the level of understanding of accounting.

The Effect of Self-Confidence on the Level of Understanding of Accounting

Confidence is said to be the main thing that must be possessed by students. Students who have good self-confidence will be aware of their abilities. Students can increase their self-confidence by thinking positively, having the courage to ask questions during lectures, daring to try new things, and so on. Positive self-confidence can affect one's learning process. The results of research conducted by Indriawati (2018) are that a high level of self-confidence affects high student learning outcomes. This is because students feel they have optimally understood the material that has been given by the lecturer. Students who have high self-confidence can easily understand the material given by the lecturer in the future. High self-confidence can make the level of understanding of accounting also higher. Based on the description above for the third hypothesis, namely.

H₃ : Self-confidence has a positive effect on the level of understanding of accounting.

Research Method

Data Type and Sources

The data used comes from primary data. Primary data is research data obtained directly from the original source. Primary data sources were obtained directly from respondents, namely accounting students at the Faculty of Economics and Business, Satya Wacana Christian University who had taken 10 fundamental (PBMT) courses in accounting study program i. e. Introduction to Accounting, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Cost Accounting, Accounting Information Systems, Management Accounting, Accounting Theory, Taxation, Auditing, and Financial Management. Minimum of C grade is required for all fundamental (PBMT) courses for students to complete bachelor degree in Accounting Study Program SWCU.

Population and Sample

This study used quantitative research methods with the population used were all accounting students at the Faculty of Economics and Business, Satya Wacana Christian University. We used accounting students because it will be seen from this research factors that have influence the level of accounting understanding either basic, intermediate or advanced. The research sample to be taken is accounting students class 2018-2019. The sampling method was carried out by purposive sampling or in a non-random way. In this method, the researcher determines certain criteria for the object to be selected as a sample. The criteria taken are accounting students who have taken 10 fundamental (PBMT) courses.

Data Collection Technique

This study uses a survey method in collecting primary data. The survey method uses oral and written questions (Nugraha et al., 2018). Researchers used survey methods through intermediaries to distribute questionnaires to respondents. Questionnaire is a data collection method that is carried out by giving a question or written statement to the respondent to answer. Respondents can choose answers in the form of a

measurement scale. The measurement scale used is the Likert scale where this scale is useful for measuring positive and negative responses to attitudes, opinions, perceptions of a particular phenomenon (Chrisna & Khairani, 2019). In filling out the questionnaire, respondents were asked to answer according to the condition of the subject. The answers given by the researcher are in the form of a Likert scale with 4 points.

Operational Definition and Variable Measurement

The independent variables used in measuring this study are:

1. Emotional Intelligence Variable (X1)

Emotional intelligence is the ability to feel, understand, and effectively use the power and sensitivity of emotions as a source of human energy, information, correction, and influence. In this study, the variable emotional intelligence will be measured based on five indicators of emotional intelligence using a 4-point likert scale, ranging from very inappropriate to very suitable (Dalimunthe, 2020).

2. Learning Style Variable (X2)

Learning style is a person's tendency to adjust certain strategies in his learning as a form of responsibility for obtaining a learning approach that suits learning needs based on the material obtained. The indicators used in this study are three types of learning styles (Al-Hamzah & Awalludin, 2021). The measurement of this variable uses a 4-point Likert scale, ranging from always done to never done.

3. Self Confidence Variable (X3)

Self confidence is the nature of belief in one's own abilities that are not influenced by other people so that in acting, a person does not need to worry and can act according to the desired will (Harahap, 2019). The indicators of this study were seen from strong and weak self-confidence, measured using a 4-point Likert scale, ranging from strongly disagree to strongly agree.

In this study the dependent variable is the level of understanding of accounting. The variable level of understanding of accounting (Y) is a measure of a person's ability to understand accounting subjects. An accounting student must be able to master accounting. So that in this study the measurement indicators for the level of understanding of accounting are by using the value of 10 fundamental (PBMt) courses such as Introduction to Accounting, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Cost Accounting, Accounting Information Systems, Management Accounting, Accounting Theory, Taxation, Auditing, and Financial Management. The score of A grade is 4, AB is 3,5, B is 3, BC is 2,5, C is 2, CD is 1,5, D is 1 and E is 0. Then the score of each grade is multiplied with the credit of each fundamental (PBMt) courses.

Data Analysis Technique

Data that has been collected from all respondents will then be tested for validity and reliability. After testing the data, tests were also carried out by means of the classical assumption test. There is a normality test, heteroscedasticity test, and multicollinearity test in the classical assumption test. The data analysis technique carried out in this study is using multiple linear regression analysis. The equations used to analyze the data are:

$$AU = a + b_1EI + b_2LS + b_3SC + e$$

Information :

AU = Dependent variable (*Level of Understanding of Accounting*)

a = Constant

b1, b2, b3 = Regression coefficient of each variable

EI = Emotional Intelligence

LS = Learning Style

SC = Self Confidence

Next, a model feasibility test was carried out to determine the simultaneous (together) effect of the independent variables on the dependent variable. The model feasibility test or commonly referred to as the F test is carried out to measure the accuracy of the sample regression function in estimating the true value statistically. The test criteria are as follows: 1) F probability level $\leq 0,05$ significance level then H_0 is rejected and H_a is accepted and 2) F probability level $> 0,05$ significance level then H_0 is accepted and H_a is rejected. Subsequent testing as a basis for decision making by conducting the t test. The t-statistic test is designed to test the level of influence of a single independent variable on the variation of the dependent variable. Testing is done using a significance level of 0,05 or 5%. The test criteria are (1) If the probability level is $< 5\%$ significance level then H_0 is rejected and H_a is accepted; (2) If the probability level $\geq 5\%$ significance level then H_0 is accepted and H_a is rejected. This test was carried out using the help of the SPSS application program version 25.

Results and Discussion

Results

Data Description

Determining the sample using the purposive sampling method in this study distributed 78 questionnaires to SWCU FEB accounting students batch 2018 and 2019 who were already taken 10 fundamental (PBMt) courses. All questionnaires that had been distributed were then returned and all of the questionnaire data could be used.

Descriptive statistics

Based on Table 1 it can be seen that the mean score of emotional intelligence is 8,1410 (maximum score of 20). Respondents have low emotional intelligence on average. The mean score of learning style is 35,1538 (maximum score of 68). Respondents

have medium learning style, not too good or bad. The mean score of self confidence is 26,1154 (maximum score of 48). Respondents have medium self confidence, not too good or bad. The mean value of the level of understanding of accounting is 76,8077 (maximum of 120). On average, respondents have good level of accounting understanding.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Emotional Intelligence	78	5,00000	12,00000	8,14100	1,60942
Learning Style	78	18,00000	50,00000	35,15380	6,76522
Self Confidence	78	17,00000	33,00000	26,11540	3,30675
Level of Accounting Understanding	78	65,55000	91,40000	76,80770	4,18085

Source: primary data processed in 2022

Hypotheses Testing Result

Based on Table 2, the results of the t test on the self-confidence variable (X1) have a significance value of 0,034 which is less than 0,05, so these results mean that for the first hypothesis the emotional intelligence variable (X1) on the Accounting Understanding Level variable (Y) is statistically supported. The learning style variable (X2) has a significance value of 0,022 less than 0,05, so these results explain if the second hypothesis, namely the learning style variable on Y variable (accounting understanding level) is statistically supported. In the third hypothesis, namely the confidence variable (X3) to the Y variable (accounting understanding level) has a significance value of 0,000, less than 0,05, so the third hypothesis is statistically supported.

Table 2. t-Test Results

b	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	std. Error	Betas		
1 (Constant)	47,216	2,609		18,100	,000
Emotional Intelligence	,404	,187	,155	2,158	,034
Learning Style	,113	048	,183	2,347	022
Self Confidence	,855	095	,676	9,035	,000

a. Dependent Variable: Level of Understanding of Accounting

Source: primary data processed in 2022

Discussions

Emotional intelligence variable partially has a significant influence on the level of understanding of accounting. This research is in line with Dalimunthe (2020) which states that emotional intelligence has a partial effect on the level of understanding of accounting. Apart from that, this research is also supported by the results of (Halimah, 2022) which states that emotional intelligence affects the level of understanding of accounting. Accounting students in SWCU can join many forms of student organizations in which increase their emotional intelligence.

The learning style variable has a significant influence on the level of understanding of accounting. This research is in line with the research of Nugraha et al. (2018) which state that learning styles influence the level of understanding of accounting. The results of this study state that if students can choose the right type of learning style it will increase their level of understanding of accounting. The use of Flexible Learning help the students in learning accountancy better.

Based on the results of data analysis it is known that self-confidence has a significant effect on the level of understanding of accounting. This research is in line with research conducted by Arminiasih et al. (2019) and Asholihah et al. (2019) which states that self-confidence has an influence on the level of understanding of accounting. Presentation tasks in some accounting courses in Accounting Study Program SWCU improved self-confidence of the students.

Conclusion

Based on the discussion above, it is concluded that emotional intelligence has a positive influence on the level of understanding of accounting. Learning style has a positive effect on the level of understanding of accounting. Self-confidence has a positive effect on the level of understanding of accounting.

It is hoped that the Faculty of Economics and Business at Satya Wacana Christian University can further enhance emotional intelligence so that students have good self-motivation by working together in a team. Students' self-confidence also needs to be increased by providing opportunities for students to speak in public. It is also hoped that students will have the appropriate type of learning style to support their level of understanding of accounting.

Suggestions that can be given to future researchers are to be able to examine more deeply, not limited to the variables of emotional intelligence, learning style, and self-confidence in relation to the level of understanding of accounting, but it is necessary to add other variables such as intellectual intelligence and spiritual intelligence.

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