

EMOTIONAL INTELLIGENCE, SPIRITUAL, INTELLECTUAL AND CONDUCT STUDY ON THE LEVEL OF UNDERSTANDING OF ACCOUNTING

(Empirical Study of Accounting Students in Colleges in Lampung)

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ABSTRACT

Accounting Education held at the college on the production so that students can work as a Professional Accountant. To be able to produce quality graduates that universities should continue to improve the quality of the education system. Nuraini, 2007. worrying lack of clarity on the accounting industry generated by higher education accounting, this is because many colleges are not able to make good their students master the knowledge and life skills. This study aimed to get empirical evidence of emotional intelligence, spiritual intelligence, intellectual intelligence, learning behavior to the level of understanding of accounting, which could eventually help the college improve students' ability to understand accounting. The method used in this study is a survey method in which the model of collecting data relevant to the research problem. The population in this study were students S1 minimal own half 5. The sample of at least half of a 5 because the student has experienced a long learning process and have benefited most from the teaching of accounting. The number of samples in this study were 200 students in accounting from College of Lampung. that ultimately this study is expected to assist private universities in Lampung to boost understanding of accounting by mapping the level of intelligence and

understanding of accounting in each private university in Lampung.

KEY WORDS

Understanding accounting, intelligence, learning behavior

1. Introduction

Accounting education, especially higher education organized accounting in college intended to educate students so that they can work as a professional accountant who has knowledge in the field of accounting. To be able to produce quality graduates that universities should continue to improve the quality of the system pendidikannya. Phenomena happened recently that out of 60 candidates in doing tests to occupy staff *accounting* at one middle school SMA in Bandar Lampung, consisting of various graduate from college high Lampung in Lampung and beyond. From the test results were obtained only 5 (8.3%) candidates have a value above 70, it indicates that the understanding of accounting that was obtained from the college where he studied not optimal, this is what prompted me to do the research about emotional intelligence, spiritual, intelktual, and behavioral learning in perkirankan affect the level of student understanding of the accounting.

Concerns were dictated Sundem (1993) because there still are many educational programs centered on intellectual intelligence. This intellectual intelligence measured by grades and GPA. Good grades, GPA high, or often champion is a measure of a person's success. This benchmark is not wrong but it is not one hundred percent justified. There are other factors that cause a person to become successful is their emotional intelligence and spiritual intelligence.

The results of the study Daniel Goleman (1995 and 1998) and some research in the United States (in Yoseph, 2005) shows that intellectual intelligence contributes only 20 percent to the success of one's life. The remaining 80 percent depending on emotional intelligence, social intelligence and spiritual intelligence. Even in terms of employment success, intellect contributes only four percent.

The problem in this research is Bagaiamanakah level of emotional intelligence, spiritual, intelektual, learning styles, dan understanding of accounting students Colleges in the province of Lampung?

The general objective of this research is to get empirical evidence about tingkat emotional intelligence, spiritual intelligence, intellectual intelligence learning behavior and the level of understanding of accounting students Colleges in the province of Lampung.

Seadangkan benefits of this research is expected to contribute to providing input to further develop the education system accounting majors that exist in order to create a human resources (HR) quality.

2. Research Methods

In this study required a certain amount of data relevant to the research problem. There are two types of data required in this study. Both types of data are primary data. According to Cooper and Emory (1996) primary data is data that comes directly from the source data collected specifically and directly related to the research problem to be studied. While the sample accounting students of College of Lampung. The reason is because the sample selection Colleges have very little Lecturer, Lecturer sementar more and shifts can teach in private universities in Lampung. This study used survey method. Survey method is a method of collecting primary data by distributing questionnaires to direct survey which went one by one potential respondents to see if the candidate meets the requirements as potential respondents and asked a willingness to fill out a questionnaire.

Variable in this study were (1) Emotional Intelligence (EQ), which consists of self-knowledge, self-control, self-motivation, empathy and social skills. (2) spiritual intelligence (SQ) which is comprised of the divine principle, unwavering belief, spirited leadership, spirited learners, future-oriented and the principle of regularity. (3) intellectual intelligence (IQ), which comprises the ability to identify a problem in the face, intelligence. (4) Behavior Learning (PB) which consists of the habit of following the lesson, the habit of reading books, visits to the library, and the habits of the exam. (5) the level of understanding of accounting students with indicators of the value of the course Introduction to Accounting, Intermediate Financial Accounting, Advanced Financial Accounting, Auditing 1, 2 Auditing, Accounting Theory.

After data collection is done, the next step is going to be done nalisis and description of Emotional Intelligence, Spiritual, Intellectual and Behavioral Learning and

Understanding Level Accounting Students at each College of Lampung Province.

3. Results And Discussion

Respondents in this study were accounting students in the province of Lampung is spread over 8 Universities tow Private 200 responden with details: (1) University Bandar_Lampung 20 Masiswa, (2) University Malahayati 9 Masiswa (3) University of Muhammadiyah Metro 35 students, (4) Institute of Informatics and Business Darmajaya 57 students. (5) High School of Economics Students Mitra Lampung 22 (6) High School of Economics Prasetya Mandiri Lampung 28 students. (7) High School of Economics One Nusa 15 students. (8) High School of Economics GENTIARAS 14 Students

Number of questionnaires in the spread on eight (8) Private Colleges have as many as 246 questionnaires Accounting Department, and as many as 211 questionnaires were returned (86%), and who did not return a total of 35 questionnaires (14%). Of the 211 questionnaires returned damaged or incomplete questionnaires were 11 (5%) of the questionnaires were returned, and that can be used or the sample of 200 questionnaires or respondents (95%) of the questionnaires were returned.

Descriptive analysis of the variables used to obtain descriptive overview of the study respondents, especially regarding the variables used in this study. This analysis was done by using index analysis, to describe the respondents' perception on the items to questions. The scoring technique performed in this study is a minimum of 1 and a maximum of 5, then the calculation of the index of respondents performed with the following formula:

$$\text{Value index} = ((\% F1x1) + (\% F2x2) + (\% F3x3) + (\% F4x4) + (\% F5x5) / 5)$$

Where :

F1 is the frequency of respondents who answered 1

F2 is the frequency of respondents who answered 2

F5 onwards for the answer 5 of the scores were used in the questionnaire.

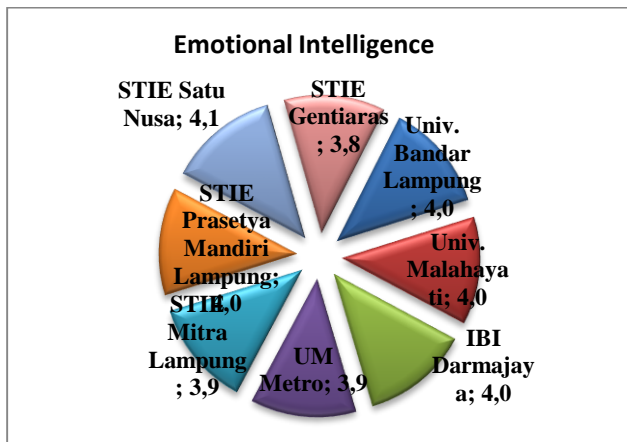
On submission of the empirical picture of the data used in the study is descriptive statistics is to index numbers. Through the index number will be known how far the degree of the respondent's perception on variables as indicators in the study. The range of charging dimensional answer any questions variables studied, determined by criteria of three boxes (*three box methdo*) and from this study answers the range starts from 1 to 5 obtained a range of 4 shared 3 will produce a range of 1.3 to be used as basic interpretation of the index value) (Ferdinand, 2006), namely:

1. The index value from 1 to 2.3 = Low
2. The index value from 2.4 to 3.7 = Medium
3. The index value from 3.8 to 5 = High

Descriptive data are presented in the table as the table below shows a general overview of the respondents' answers to questions or statements contained in the questionnaire. Based on the results of the responses of 200 respondents of the study variables, the researchers will describe in detail the respondents' answers were grouped by the college in the descriptive statistics as shown below:

1. Emotional Intelligence of Accounting Students Colleges in Lampung.

From the results of questionnaires on Emotional Intelligence in self accounting student at the College of Bandar Lampung in the know is the average that were answered very appropriate as many as 52 students or 26%, were answered in accordance many as 99 students or 49%, the answer is quite appropriate as much 45 students or 23%, the answer does not fit as many as four students or 2%, whereas that was incompatible answering no. From the answers to accounting students of private universities in Lampung can be concluded that the level of emotional intelligence dimiiki accounting students as motivate yourself, resilience in the face of failure, emotional control, and delay gratification and to manage their mental state is very good and within their themselves. For details of which can be seen in the figure below:

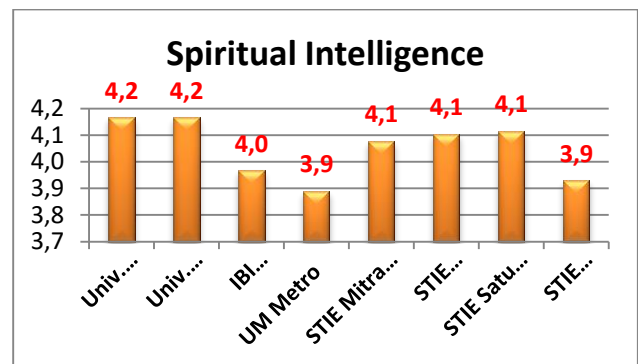


2. Spiritual Intelligence of Accounting Students Colleges in Lampung.

Intelligence Spiritual self accounting student at the College of Bandar Lampung in the know is the average that were answered very appropriate as many as 58 students or 29%, were answered in accordance many as 94 students or 47%, the answer is quite appropriate as many as 44 students or 22%, the answer does not fit as

many as four students or 2%, whereas that was incompatible answering no. From the answers to accounting students of private universities in Lampung can be concluded that the level of spiritual intelligence dimiiki accounting students as can be aware and determines the meaning, value, moral, and loving towards greater strength and our fellow beings because they feel as part of the whole, so that enables humans to put themselves and live more positively with wisdom, peace, and happiness are essential excellent and within their themselves.

For details of which can be seen in the figure below:

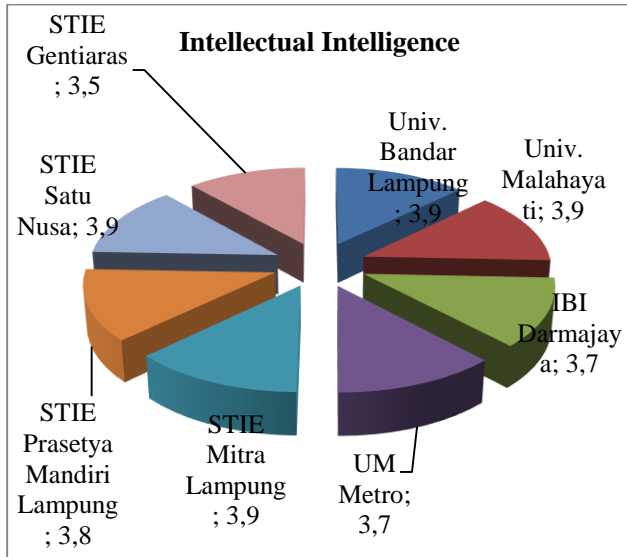


3. Intellectual Intelligence of Accounting Students Colleges in Lampung.

Intellectual Intelligence accounting student at the College of Bandar Lampung in the know is the average that were answered very appropriate as many as 36 students or 18%, were answered in accordance many as 92 students or 46%, the answer is quite appropriate as many as 65 students or 33%, which answer does not fit as many as eight students, or 4%, whereas that was incompatible answering no. From the answers to accounting students of private universities in Lampung can be concluded that the level of intellect dimiiki accounting students like the ability to problem-solving, the ability to learn, as well as

the ability for abstract thinking very well and within their themselves.

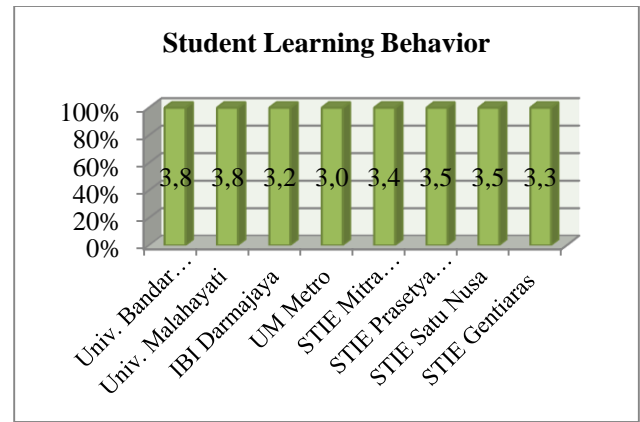
For details of which can be seen in the figure below:



4. Accounting Student Learning Behavior College of Lampung.

Behavior Learning accounting student at the College of Bandar Lampung in the know is the average that were answered very appropriate as many as 35 students or 18%, were answered in accordance many as 57 students or 28%, the answer is quite appropriate as many as 63 students or 32%, which answer does not fit as many as 13 students or 16%, while answering was incompatible as much as 13 or 6%. From the answers to accounting students of private universities in Lampung can be concluded that the behavior of learning dimiiki accounting students like to learn, the habit of reading books, and visit keperpustakaan classified as moderate or correspond with them.

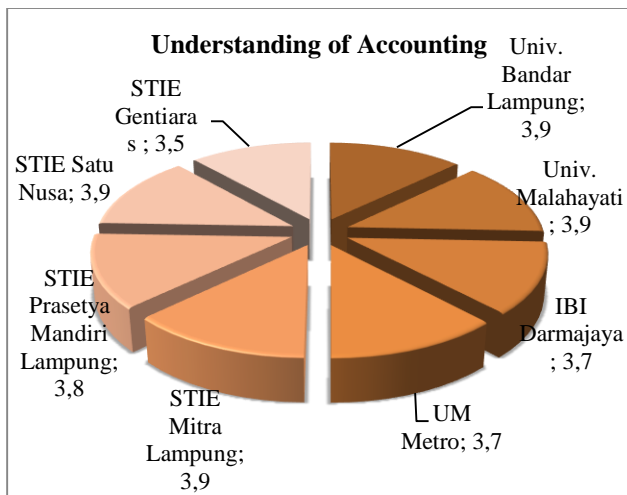
For details of which can be seen in the figure below:



5. Understanding of Accounting Accounting Students Colleges in Lampung.

Understanding of Accounting accounting student at the College of Bandar Lampung in the know are average that has an A for the course kompetensi accounting as many as 51 students or 26%, have a B on the course kompetensi accounting as many as 84 students or 42%, has a value of C to kompetensi accounting courses as many as 48 students or 24%, have a value of D for accounting kompetensi subjects were 13 students or 16%, while those with an A in the course of accounting competency as much as 4 or 2%. From the answers to accounting students of private universities in Lampung can be concluded that pemahaman accounting dimiiki accounting students as the course Introduction to Accounting 1, Introduction to Accounting 2, Financial Accounting, Intermediate 1, Intermediate Financial Accounting 2, Financial Accounting Advanced 1, Advanced Financial Accounting 2, auditing 1, 2 auditing, Accounting Theory quite good.

For details of which can be seen in the figure below:



6. Conclusion

Accounting education, especially higher education organized accounting in college intended to educate students so that they can work as a professional accountant who has knowledge in the field of accounting. To be able to produce quality graduates. The results of new research interpretation samapu on stage to the level of emotional intelligence, intellectual, spiritual, learning behavior, and understanding of accounting students at the College of Lampung province by the number of respondents was 200 students from 8 Universities, in keseluruhan can be concluded that:

1. Emotional Intelligence Level Accounting Students in Colleges in the province of Lampung is the average was (3.55)
2. Levels of Spiritual Intelligence Accounting Students in Colleges in the province of Lampung is the average was (3.63)
3. The Intelligence Intellectual Accounting Students in Colleges in the province of Lampung is the average was (3.41)
4. Accounting Students Learning Behavior in the College of Lampung Province is the average was (3.08)

5. An understanding of the accounting courses Accounting Students in Colleges in the province of Lampung is the average was (3.47)

From the analysis in data, to know that the level of emotional intelligence, intellectual, spiritual, learning behavior, and understanding of accounting students at the College of Lampung Province is classified, therefore, recommended to Colleges in Lampung province in the learning process more focuses on the formation of character and attitude and learning based on practice in resolving cases in accounting

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