THE EFFECT OF EMOTIONAL INTELLIGENCE, SPIRITUAL INTELLIGENCE AND LEARNING BEHAVIOR ON THE LEVEL OF ACCOUNTING UNDERSTANDING

Nur Eliza\(^1\), Diah Amalia\(^2\)*

1Jurusan Manajemen Bisnis, Politeknik Negeri Batam
email: elizanur42@gmail.com
2Jurusan Manajemen Bisnis, Politeknik Negeri Batam
email: diahamalia@polibatam.ac.id

ABSTRACT

This study aims to determine whether there is an influence between emotional intelligence, spiritual intelligence and learning behavior on the level of accounting understanding. This accounting understanding is measured by grades in introductory accounting courses, intermediate financial accounting, advanced financial accounting. Emotional intelligence in this study was measured using self-knowledge, motivation, empathy, social skills. Spiritual intelligence was measured using being flexible, dealing with and overcoming pain, aversion to causing harm and being independent. Learning behavior was measured using the habit of following lessons, reading books, visiting the library, and taking exams. This research uses non probability sampling method with purposive sampling technique. The data processing technique uses SPSS 20 by performing multiple regression tests. This study uses a questionnaire distributed via google form with the number of respondents as many as 104 Batam State Polytechnic students. The results found that, firstly, emotional intelligence has a positive influence on accounting understanding. Second, spiritual intelligence has a positive influence on accounting understanding. Third, learning behavior has a positive influence on accounting understanding.

Keywords: Accounting Understanding, Emotional Intelligence, Spiritual Intelligence, Learning Behavior, Age, Gender, Student

Abstrak


Kata Kunci: Pemahaman Akuntansi, Kecerdasan Emosional, Kecerdasan Spiritual, Perilaku Belajar, Usia, Jenis Kelamin, Mahasiswa

*Corresponding author. E-mail: diahamalia@polibatam.ac.id
1. INTRODUCTION

Higher accounting education in a university is held with the aim of educating students to be able to have knowledge in the field of accounting so that they can work as competent accountants. Improving the quality of the education system is a must for universities in order to create competent graduates. Accounting is an activity to identify, measure, and report information related to the economy, so that it deals with reasoning that requires logic, not only numbers. Reasoning is obtained if an accountant if he has a good understanding of accounting. That effect understanding of accounting from the quality of one's intelligence in understanding accounting. There are three aspects that affect the understanding of accounting, namely intellectual intelligence, emotional intelligence and spiritual intelligence (Prasetyaningsih, 2018).

Student learning achievement can be influenced by emotional intelligence students themselves because, with emotional intelligence, students can get used to managing feelings, motivating themselves, fighting frustration, controlling pressure and refraining from temporary satisfaction, controlling moods, and also the ability to cooperate and empathize with others. So that it can encourage students to achieve their dreams and aspirations. This research is very important, because understanding in accounting is very useful in face the world of work. This is because in achieving success it is not only with intellectual intelligence, however, there is emotional intelligence, spiritual intelligence and learning behavior which are also very influential in obtaining success. The ability to think, reason, and solve problems is considered intellectual intelligence. Research conducted by Satria and Fattmawati (2017) indicates that someone with high intellectual intelligence has the ability to solve problems.

The opinion of Pasek's research (2016) in testing intellectual intelligence has an effect on accounting understanding. This study showed that intellectual intelligence on accounting understanding has a positive impact, and a lot of studies have examined the impact of intellectual intelligence on accounting understanding, with positive results always. Therefore, the researchers in this study did not add intellectual intelligence to accounting understanding.

Based on Rodrigues, Jorge, Pires, and Antonio's (2019) research, this study compares spiritual intelligence and emotional intelligence to understand university students' entrepreneurial intentions. There is a difference with previous research, previous researchers only used emotional intelligence and spiritual intelligence. Meanwhile, in the research conducted this added learning behavior, and in previous studies examined creativity and entrepreneurial intention, while this study examined the level of understanding accounting. There are also differences in the sample of previous studies where, in previous studies, the sample was from students of the Department of Economics, Sociology and Management, University in Portugal. Meanwhile, in this research, the researcher used a sample of students from the 5th Semester Accounting Study Program and 7th Semester Managerial Accounting at the Batam State Polytechnic. Based on the background that the author has described, this research takes the title "The Effect of Emotional Intelligence, Spiritual Intelligence and Learning Behavior on Accounting Understanding".

2. LITERATURE REVIEW

The research of Rodrigues, Jorge, Pires, and Antonio (2019) helps to understand creative and entrepreneurial intentions among higher education students by examining spiritual intelligence and emotional intelligence. The results of research conducted at the University in Portugal prove that emotional intelligence has a direct significant effect on understanding creativity and entrepreneurial intentions, however, spirituality has no significant effect on understanding students' creativity and entrepreneurial intentions. Similarly, research Durgut, Gerekan,
& Pehlivan (2013) examines the effect of emotional intelligence on accounting learning achievement conducted at Giresun University & Karadeniz Technical University Turkey. The sample in this study was 177 students and it was found that emotional intelligence had a positive effect on accounting learning achievement.

Rachmi (2010) analyzes the effects of emotional intelligence, spiritual intelligence, and learning behavior on accounting knowledge level. The test results prove that emotional intelligence, spiritual intelligence and learning behavior affect accounting understanding. Researchers found that Emotional Intelligence, Spiritual Intelligence, and Intellectual Intelligence had a positive effect on Accounting Understanding (Zakiah, 2013). The results proved that Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence influence Accounting Understanding have a positive influence. (Melandy & Aziza, 2006) examined the effect of emotional intelligence on accounting understanding, self-confidence as a moderating variable and used a sample of final year accounting students from state universities UNIB, UNAND and UNSRI. The results of the study show that there are differences in self-knowledge and motivation between students with strong self-confidence and students with weak self-confidence, and there is no difference between the variables of self-control, empathy, and social skills.

Rimbano & Putri (2016) This study investigates the effect of emotional intelligence, spiritual intelligence, and learning behavior on accounting knowledge. The results of the study do not indicate that emotional intelligence or learning behavior affect accounting knowledge. However, research shows that spiritual intelligence has a significant effect on the level of accounting understanding. The sample in the study amounted to 124 respondents from 303 populations (Putra, 2018). A study was conducted to investigate the effect of emotional intelligence, learning behavior, and interest in learning on accounting understanding which showed that emotional intelligence, learning behavior, and interest in learning had a significant impact. Research Junifar (2015) at the impact of emotional intelligence, non secular intelligence and getting to know conduct on the extent of accounting knowledge suggests the consequences that emotional intelligence, non secular intelligence and getting to know conduct have a fantastic impact on the extent of accounting knowledge.

Different results were revealed in Research Prasetyaningsih E. (2018). Analysis of the factors that affect the level of accounting understanding shows that there is no influence between emotional intelligence, intellectual intelligence, spiritual intelligence, learning behavior and learning culture on the level of accounting understanding because every student has the ability, self-sensitivity, honesty in learning, norms and ways. different learning. Research conducted Devi, Sujana, & Wirasedana (2019) at the impact of gaining knowledge of conduct, emotional intelligence and adversity intelligence on the extent of accounting understanding. Conducted at Udayana University with a pattern of 142 college students of the Accounting S1 observe program, the outcomes confirmed that emotional intelligence and adversity intelligence had a nice impact on the extent of accounting understanding, even as gaining knowledge of conduct had no impact on the extent of accounting understanding.

Parauba (2013) examined the influence of intellectual intelligence, emotional intelligence, non secular intelligence and learning behavior on accounting understanding conducted at surface-to-air missile Ratulangi University Manado. The results of the study show that at the same time intellectual intelligence, emotional intelligence, spiritual intelligence and learning behavior have a positive result on accounting understanding, whereas partly haven't any vital effect on accounting understanding.
Source: Data created by researcher, 2021

3. RESEARCH METHOD

Is a type of variable that plays a role in explaining or influencing the dependent variable. The independent variables in this study consisted of:

**Emotional Intelligence (X₁)**

Emotional intelligence is the intelligence of an individual to recognize their emotions, managing emotions, to motivate themselves, to recognize the emotions of other people and to strengthen relations with others. Researchers used a questionnaire as a measuring tool in measuring this variable. The researcher adopted a questionnaire from Zakiyah (2013), which is then broken down into 5 dimensions, namely:

- a. Introduction
  The measuring instrument used is a questionnaire which includes self-introduction. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- b. Self-control
  The measuring instrument used is a questionnaire which includes self-control. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- c. Motivation
  The measuring instrument used is a questionnaire which includes self-motivation. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- d. Empathy
  The measuring instrument used is a questionnaire which includes the respondent's attitude towards other people. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- e. Social Skills

**Spiritual Intelligence (X₃)**

Spiritual intelligence is a person's flexibility, self-awareness, using pain, aversion to harm, quality of life, holistic view, tendency to ask questions, independent field. The measuring instrument for the spiritual intelligence variable of researchers used the Zakiyah (2013) questionnaire, which was translated into 9 dimensions, namely:

- a. Be Flexible
  The measuring instrument used is a questionnaire which includes how the respondent's ability to adapt to other people is. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- b. Self-awareness
  The measuring instrument used is a questionnaire which includes how to position oneself and pray before doing something. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- c. Facing and Taking Advantage of Suffering
  The measuring instrument used is a questionnaire that covers how to deal with life's problems. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- d. Facing and Surpassing Pain
  The measuring instrument used is a questionnaire which includes the respondent's ability to control pain. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

- e. Reluctance to Cause Loss
The measuring instrument used is a questionnaire that includes how the respondent's ability to control actions when doing something. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

f. Quality of Life
The measuring instrument used is a questionnaire which includes how to adjust and position oneself against the opinions of others. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

g. Holistic View
The measuring instrument used is a questionnaire that includes how to understand the existence of a relationship with other people. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

h. Tendency to Ask
The measuring instrument used is a questionnaire which includes the ability to imagine something. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

i. Independent Field
The measuring instrument used is a questionnaire which includes the ability to fight against conventions. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

Learning Behavior (X3)
Learning behavior is a dimension of a person's learning repeatedly, making it a spontaneous and automatic habit. The measuring instrument for measuring this variable is by adopting the Putra (2018) questionnaire, which is translated into 4 aspects, namely:

a. habit of following lessons
The measuring instrument used is a questionnaire which includes how to pay attention in learning. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

b. Habit of reading books
The measuring instrument used is a questionnaire which includes how often to read books. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

c. Habits to the Library
The measuring instrument used is a questionnaire which includes how often to visit the library. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

d. Habits of Facing Exams
The measuring instrument used is a questionnaire which includes how to prepare for the exam. There are five Likert scales on this instrument ranging from purpose one to powerfully disagree to purpose five to powerfully agree.

3.1.2. Variabel Dependen
This study uses the dependent variable of accounting understanding. Accounting understanding is the ability to recognize and understand accounting. In measuring accounting understanding, researchers use the average value of courses related to accounting, namely Introduction to Accounting, Intermediate Financial Accounting, Advanced Financial Accounting. Researchers used a questionnaire as a measuring tool in measuring this variable. The unit of measurement used is the rating scale. Measurements on the rating scale are point 5 indicating the value of A, Point 4 indicating the value of B, Point 3 indicating the value of C, Point 2 indicating the value of D, Point 1 indicating the value of E.

3.2. Data Types and Sources
Researchers use primary data where, researchers search directly by going down the field to obtain data from informants. Sources of data on research obtained from a questionnaire to students of the 5th semester Accounting Study Program and a 7th semester Managerial accounting at the Batam State Polytechnic.
3.3. Sampling Technique
Some of the overall characteristics possessed by the population are called samples (Sugiyono, 2017). The sample criteria used in this study include:

a. Students of the 5th semester of Accounting Study Program and 7th semester of Managerial Accounting, odd semester of the 2021/2022 academic year who are still active at Batam State Polytechnic.

b. Students of Semester 5 Accounting Study Program and Semester 7 Managerial Accounting.

c. Already received Introductory Accounting, Intermediate Accounting, Advanced Accounting courses

3.4 Data Analysis Techniques
Testing in this study was completed using multiple regression analysis in the SPSS 20 program. The data were obtained and processed using the following:

3.4.1. Descriptive Analysis
The data analysis technique in this study was carried out using descriptive statistical analysis. Descriptive statistics are used to determine the mean, minimum, maximum, and standard deviation values. The mean is the average of each research variable. Minimum is the lowest value of each research variable. Maximum is the highest value of each research variable. The standard deviation is used to determine the magnitude of the variation of the data used to the average value.

3.4.2. Data Quality Test
Validity test
The validity test is used to show the extent to which an estimation instrument can measure what needs to be quantified (Ghozali, 2013). The level of validity of this study was measured using the SPSS application and the Pearson correlation coefficient test to calculate the relationship between the scores of each question, the score of each question and the total development score which had a significant level below 0.05 the item was declared valid (Ghozali, 2013).

Reliability Test
The reliability test is used fully with the aim of determining the extent to which the estimation results are consistent, if a similar measuring instrument is used to measure similar symptoms twice or more. If the answers to the questions are stable after some time, the questionnaire should be said to be reliable or reliable (Ghozali, 2013). Using SPSS the results were measured using Cornbach Alpha to determine the correlation between answers, if the Cornbach Alpha value > 0.06 is said to be reliable.

3.4.3. Classic assumption test
Classical assumption test because this study examines the effect of the variables so that it uses regression. Classical assumption test in regression analysis is needed so that the regression model is not biased. The classical assumption tests that will be used in this study are:

1. Normality test
   Take a look at targets to check whether or not the regression model, the structured variable and the unbiased variable are commonly dispensed. The normality of the records may be visible through the use of the Kolmogorov-Smirnov regular take a look at. The choice making standards is that if sig >0.05 then the records is commonly dispensed and if it is < 0.05 then the records isn't always commonly dispensed (Ghozali, 2013).

2. Heteroscedasticity Test
   This take a look at ambitions to check whether or not in the regression model there is an inequality of variance from the residuals of one statement to any other observation. The technique used to measure heteroscedasticity is the glejser take a look at. The significant correlation value > 0.05 (α=5%) it can be concluded that there is no heteroscedasticity. If the magnitude fee is greater than 0.05, then there is no trouble associated to the heteroscedasticity test. On the different hand, if the value price is much less than 0.05 there is
a trouble associated to heteroscedasticity (Ghozali, 2013).

3. Multicollinearity Test

This take a look at aims to work out whether or not the regression model found a correlation between the freelance variables. The thanks to realize whether or not there's multiple correlation within the regression model may be seen from the Variance Inflation issue (VIF) value.

3.4. Hypothesis testing

Regression Model

This test was conducted to determine the effect between the dependent variable and the independent variable using multiple linear equations. The hypothesis can be supported if the significance value is < alpha (5%) and is not supported if the significance value is> alpha (5%).

The equation for multiple regression analysis in this study is:

$$PA = + 1KE + 2KS + 3PB + \varepsilon$$

Description :

- **PA** = Accounting Understanding
- **1** = Constant
- **2** = Regression coefficient for variables KE, KS & PB
- **KE** = Emotional Intelligence
- **KS** = Spiritual Intelligence
- **PB** = Learning Behavior
- **\varepsilon** = Error

4. RESEARCH RESULTS AND DISCUSSION

4.1. The results of processing the collected data

This study uses primary data with samples taken through certain characteristics or called *purposive sampling* as the method. The population of this research is managerial accounting students in semesters 5 and 7 and accounting in semesters 3 and 5, the following research samples are used:

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Man</td>
<td>20</td>
<td>19.23%</td>
</tr>
<tr>
<td>Woman</td>
<td>84</td>
<td>80.77%</td>
</tr>
<tr>
<td>Number of Samples</td>
<td>104</td>
<td>100%</td>
</tr>
<tr>
<td>Study Program/Semester</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting/5</td>
<td>52</td>
<td>50.00%</td>
</tr>
<tr>
<td>Managerial Accounting/7</td>
<td>52</td>
<td>50.00%</td>
</tr>
<tr>
<td>Number of Samples</td>
<td>104</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Data Processed, 2021

The table above explains that there are 52 accounting students in semester 5, odd semester for the 2021/2022 academic year who are still active at the Batam State Polytechnic. There are 52 Odd Semester Managerial Accounting Students for the 2021/2022 Academic Year who are still active at the Batam State Polytechnic. Based on these data and characteristics, there were 104 students who were the sample in this study.

4.2. Descriptive statistics

Descriptive statistical evaluation is used to supply an overview of the statistics as considered from the mean, maximum, minimal and preferred deviation based totally on records from questionnaire solutions from Batam State Polytechnic college students.

<table>
<thead>
<tr>
<th>Characteristic</th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>mean</th>
<th>Std. Dev.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Understanding</td>
<td>104</td>
<td>9</td>
<td>15</td>
<td>13.41</td>
<td>1.762</td>
</tr>
<tr>
<td>Emotional Intelligence</td>
<td>104</td>
<td>18</td>
<td>45</td>
<td>33.76</td>
<td>7.263</td>
</tr>
<tr>
<td>Spiritual Intelligence</td>
<td>104</td>
<td>11</td>
<td>25</td>
<td>19.72</td>
<td>3.816</td>
</tr>
<tr>
<td>Learning Behavior</td>
<td>104</td>
<td>9</td>
<td>40</td>
<td>27.39</td>
<td>7.467</td>
</tr>
</tbody>
</table>

Source: Data processed using SPSS, 2021.
Based on desk 4.2, it is recognized that the accounting perception variable has an imply price of 13.41 with a general deviation of 1.762. Based on these results, it is referred to that the imply price is increased than the wellknown deviation. Thus, it can be concluded that lookup on accounting perception has a excessive version of responses. The lowest price on the variable accounting perception amounted to 9 with the very best cost amounted to 15.

Based on desk 4.2, it is recognized that the emotional talent variable has a imply fee of 33.76 with a popular deviation of 7.263. Based on these results, it is cited that the suggest cost is larger than the trendy deviation. Thus, it can be concluded that lookup on emotional talent has a excessive version in responses. The lowest cost on the variable of accounting appreciation amounted to 18 with the very best price amounted to forty five.

Based on desk 4.2, it is regarded that the religious brain variable has a imply fee of 19.72 with a general deviation of 3.816. Based on these results, it is referred to that the suggest price is higher than the fashionable deviation. Thus, it can be concluded that lookup on religious talent has a excessive variant in responses. The lowest fee on the variable of accounting grasp is eleven with the perfect cost of 25.

Based on desk 4.2, it is regarded that the gaining knowledge of conduct variable has a imply cost of 27.39 with a wellknown deviation of 7.467. Based on these results, it is referred to that the imply price is larger than the preferred deviation. Thus, it can be concluded that lookup on getting to know conduct has a excessive version in responses. The lowest fee on the variable of accounting appreciation is 9 with the best price of 40.

4.3. Data Quality Test Results

The quality test of the final research data depends on the nature of the information being analyzed and the instruments used to collect the information. There are two models to measure data quality, namely: reliability and validity.

4.3.1. Validity and Reliability Test

Indicator questions contained in each variable emotional intelligence, spiritual intelligence, learning behavior and understanding of accounting in this study are valid and reliable.

4.4. Classic assumption test

Carried out to test the effect of variables so that using regression. Tests were carried out before performing regression and hypothesis testing. The assumption test used is as follows:

4.4.1. Normality Test Results

The normality test used is the One Sample Kolmogorov – Smirnov Test. In this test, it is normally distributed if the significant value is > 0.05 or 5%. The following are the test results in table 4.3

Table 4. 3 Normality Test Results

<table>
<thead>
<tr>
<th>Source: Data processed from SPSS 20, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>One-Sample Kolmogorov-Smirnov Test</td>
</tr>
<tr>
<td>N</td>
</tr>
<tr>
<td>Normal Parameters a,b</td>
</tr>
<tr>
<td>Most Extreme Differences Absolute</td>
</tr>
<tr>
<td>Positive</td>
</tr>
<tr>
<td>Negative</td>
</tr>
<tr>
<td>Test Statistics</td>
</tr>
<tr>
<td>asympt. Sig. (2-tailed)</td>
</tr>
</tbody>
</table>

Based on the statistics above, it can be viewed that the price of Asymp.sig: (2 tailed) is 0.182. Based on these results, it can be viewed that the massive fee is increased than 0.05 which potential that the information is commonly distributed.

4.4.2. Heteroscedasticity Test Results

This take a look at used to be carried out the use of the Glejser check. if the huge price is larger than 0.05 then there is no heteroscedasticity. The following is the take a look at in desk 4.4:
4.4.3. Multicollinearity Test Results

This test aims to test the existence of a linear relationship between the independent variables.

Table 4.5. Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Tolerance</th>
<th>VIF</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emotional Intelligence</td>
<td>0.611</td>
<td>1.636</td>
<td>There is no multicollinearity</td>
</tr>
<tr>
<td>Spiritual Intelligence</td>
<td>0.703</td>
<td>1.423</td>
<td>There is no multicollinearity</td>
</tr>
<tr>
<td>Learning Behavior</td>
<td>0.723</td>
<td>1.384</td>
<td>There is no multicollinearity</td>
</tr>
</tbody>
</table>

Source: Data processed from SPSS 20, 2021

Based on desk 4.2, it can be viewed that the fee of the correlation coefficient between variables has a cost beneath 0.8 (Ghozali, 2013). This shows that the information in this learn about does no longer happen multicollinearity.

4.5. H results of Hypothesis Testing

This check used to be performed to decide the impact between the established variable and the unbiased variable the usage of a couple of linear equations. The hypothesis can be supported if the significance value is <alpha (5%) and is not supported if the significance value is> alpha (5%).

4.5.1. Multiple Linear Regression Test Results

The following are the results of multiple linear regression processed using SPSS 20:

Table 4.6 Multiple Linear Regression test results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Std. Error</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant) 3.285</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Emotional Intelligence 0.271</td>
<td>0.130 0.039</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Spiritual Intelligence 0.362</td>
<td>0.10 0.001</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Learning Behavior 0.220</td>
<td>0.08 0.010</td>
<td></td>
</tr>
</tbody>
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Source: Data processed from SPSS 20, 2021.

Based on the outcomes above, it can be viewed that the massive cost of the correlation outcomes contained in every variable is increased than 0.05. Based on these results, it can be concluded that the examined emotional intelligence, non secular talent and mastering conduct did no longer manifest heteroscedasticity.

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The following are the results of multiple linear regression processed using SPSS 20:

Table 4.6 Multiple Linear Regression test results

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<td>(Constant) 3.285</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Emotional Intelligence 0.271</td>
<td>0.130 0.039</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Spiritual Intelligence 0.362</td>
<td>0.10 0.001</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Learning Behavior 0.220</td>
<td>0.08 0.010</td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed from SPSS 20, 2021.

Based on the outcomes above, it can be viewed that the massive cost of the correlation outcomes contained in every variable is increased than 0.05. Based on these results, it can be concluded that the examined emotional intelligence, non secular talent and mastering conduct did no longer manifest heteroscedasticity.

4.4. Multicollinearity Test Results

This test aims to test the existence of a linear relationship between the independent variables.

Table 4.5. Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Tolerance</th>
<th>VIF</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Emotional Intelligence</td>
<td>0.611</td>
<td>1.636</td>
<td>There is no multicollinearity</td>
</tr>
<tr>
<td>Spiritual Intelligence</td>
<td>0.703</td>
<td>1.423</td>
<td>There is no multicollinearity</td>
</tr>
<tr>
<td>Learning Behavior</td>
<td>0.723</td>
<td>1.384</td>
<td>There is no multicollinearity</td>
</tr>
</tbody>
</table>

Source: Data processed from SPSS 20, 2021

Based on desk 4.2, it can be viewed that the fee of the correlation coefficient between variables has a cost beneath 0.8 (Ghozali, 2013). This shows that the information in this learn about does no longer happen multicollinearity.

4.5. H results of Hypothesis Testing

This check used to be performed to decide the impact between the established variable and the unbiased variable the usage of a couple of linear equations. The hypothesis can be supported if the significance value is <alpha (5%) and is not supported if the significance value is> alpha (5%).

4.5.1. Multiple Linear Regression Test Results

The following are the results of multiple linear regression processed using SPSS 20:

Table 4.6 Multiple Linear Regression test results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Std. Error</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant) 3.285</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Emotional Intelligence 0.271</td>
<td>0.130 0.039</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Spiritual Intelligence 0.362</td>
<td>0.10 0.001</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Learning Behavior 0.220</td>
<td>0.08 0.010</td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed from SPSS 20, 2021.

Based on the outcomes above, it can be viewed that the massive cost of the correlation outcomes contained in every variable is increased than 0.05. Based on these results, it can be concluded that the examined emotional intelligence, non secular talent and mastering conduct did no longer manifest heteroscedasticity.
of learning behavior is 0.220, which means that if the variable el learning behavior increases by 1%, the value of the variable understanding of accounting will increase.

4.5.2. Emotional Intelligence Hypothesis Test Results Have a Positive Effect on Accounting Understanding Levels

regression test on H1 that is Emotional Intelligence affects students' accounting understanding. H1 is measured from 3 questions for the Learning Behavior variable and 9 questions for the variable Emotional Intelligence with a sample of 104 students and the model used is a simple linear regression test. This hypothesis can be supported if the significance value shows a value of < 5% alpha and is not supported if the significance value is > alpha.

Emotional talent variable has an have an effect on on accounting grasp variable, this can be viewed from the importance chance for emotional brain of 0.039 which is smaller than 0.05 and does no longer violate the classical assumption check . Then it can be concluded that H1 supported, which skill that there is a advantageous have an impact on between emotional Genius on accounting understanding.

4.5.3. Spiritual Intelligence Hypothesis Test Results Have a Positive Effect on Accounting Understanding Levels

regression test on H2, namely Spiritual Intelligence affects students' accounting understanding. H2 is measured from 3 questions for the accounting understanding variable and 5 questions for the variable Emotional Intelligence with a sample of 104 students and the model used is a simple linear regression test. This hypothesis can be supported if the significance value shows a value of < 5% alpha and is not supported if the significance value is > alpha.

Emotional intelligence variable has an influence on accounting understanding variable, this can be seen from the significance probability for spiritual intelligence of 0.010 which is smaller than 0.05 and does not violate the classical assumption test. Then it can be concluded that H2 supported, this implies that emotional intelligence has a good impact on accounting comprehension.

4.5.4. The Result of Hypothesis Testing of Learning Behavior Positively Affects the Level of Accounting Understanding

Simple linear regression test on H3 that is Learning Behavior affects students' accounting understanding. H3 was measured from 3 questions for the accounting understanding variable and 8 questions for the learning behavior variable with a pattern of 104 college students and the mannequin used was once a easy linear regression check. This hypothesis can be supported if the significance value shows a value of < 5% alpha and is not supported if the significance value is > alpha.

The significant probability shows that the learning behavior variable has an effect on the accounting understanding variable for spiritual intelligence of 0.010 which is smaller than 0.05 and does not violate the classical assumption test. Then it can be concluded that H3 supported, this implies that emotional intelligence has a good impact on accounting comprehension.

4.6. Result Analysis

The three hypotheses are accepted based on the results of the statistical tests that have been performed. According to the summary table of the hypothesis testing results in this study.

<table>
<thead>
<tr>
<th>Table 4. 7 Summary of Hypothesis Test Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1 Emotional Intelligence has a positive effect on the level of Accounting Understanding</td>
</tr>
<tr>
<td>H2 Spiritual Intelligence has a positive effect on the level of Accounting Understanding</td>
</tr>
<tr>
<td>H3 Learning Behavior has a positive effect on the level of Accounting Understanding</td>
</tr>
</tbody>
</table>

Source: Data processed from SPSS 20, 2021.
4.6.1. Emotional Intelligence has a positive effect on Accounting Understanding

Testing on H1 shows that emotional intelligence has a positive effect on the level of accounting understanding for Batam State Polytechnic students. Students with low emotional intelligence will quickly experience an increase in emotions, tension and stress which have an impact on problematic thinking power which makes students lazy and unable to focus their minds on lessons. That is, the more a person's emotional intelligence, the greater his or her accounting comprehension. Rodrigues, Jorge, Pires, & Antonio (2019); Amalia, Slamet (2019), Rachmi (2010) found that the higher one's emotional intelligence, the greater one's comprehension.

4.6.2. Spiritual Intelligence has a positive effect on Accounting Understanding

H2 shows that spiritual intelligence has a positive effect on the level of accounting understanding for Batam State Polytechnic students. Students with low spiritual intelligence will experience lack of self-confidence, give up easily, give up easily which has an impact on students being less motivated in learning so that there are difficulties for students in understanding the lesson. That is, the more a person's spiritual intelligence, the greater his or her accounting comprehension. Rodrigues, Jorge, Pires, & Antonio (2019); Amalia, Slamet (2019), Hersan (2010) found that the higher one's spiritual intelligence, the greater one's comprehension.

4.6.3. Learning Behavior positive effect on Accounting Understanding

H3 indicate that the brain of mastering conduct has a high quality impact on the degree of accounting grasp for Batam State Polytechnic college students. Students with low learning behavior will be less prepared in learning, lack interest in learning and reading books, do not have regular learning patterns, resulting in students not being able to have a good understanding of the lesson. That is, the higher a person's learning behavior, the higher the level of accounting understanding. The results of testing the H3 hypothesis are in line with research conducted by Parauba (2013), Marita et al. (2008). Students who have good learning behavior can lead to a very good understanding of accounting.

5. Conclusion

5.1. Conclusion

This study has a purpose, namely to determine whether emotional intelligence, spiritual intelligence and learning behavior can affect accounting understanding. This study uses the variables of emotional intelligence, spiritual intelligence and learning behavior. Based on the results of the discussion presented above, the conclusions are:

a. Emotional Intelligence has a positive effect on Accounting Understanding
b. Spiritual Intelligence has a positive effect on Accounting Understanding.
c. Learning Behavior has a positive effect on Accounting Understanding.

5.2. Limitations

The author found several limitations in conducting research which include the following:

a. This study only used a sample of Batam State Polytechnic students.
b. This study only used accounting students in semesters 3 & 5, managerial accounting in semesters 5 & 7 as samples.
c. This study only uses 3 independent variables, namely emotional intelligence, spiritual intelligence and learning behavior.
d. The data collection method in this study only used a 5-point Likert-scale questionnaire instrument.

5.3. Implications and Suggestions

5.3.1. Implications

This study aims to examine whether there is an influence between emotional intelligence, spiritual intelligence, learning behavior on accounting understanding. There are several implications for all parties who are expected to benefit from this research. This research is expected to be used as motivation for students...
to develop emotional intelligence, spiritual intelligence and learning behavior for a better understanding of accounting. It is hoped that it can be used as a development of the existing theory and can strengthen the theory used. This research can also be used as additional literature for further research, and this research is expected to be used to support the formation of new research related to this research.

5.3.2. Suggestion

Based on the results of the research and the conclusions that have been formulated, the following suggestions are given:

1. Future research is expected to use a wider sample.
2. Future research is expected to add variables of interest in learning.
3. Further research can add data collection methods such as interviews and observations.

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Devi, MS, Sujana, IK, & Wirasedana, IW (2019). The Effect of Learning Behavior, Emotional Intelligence and Adversity Intelligence on Accounting Understanding Levels. e-Journal of Accounting, 1-14.


Pasek, NS (2016). The Effect of Intellectual Intelligence on Accounting Understanding with Emotional Intelligence and Spiritual Intelligence as Moderating Variables. Scientific Journal of Accounting, 62-76.


