



PROBLEM-SOLVING APPLICATION ABILITY IN ACCOUNTING STUDENTS

Putri Aliffia^{1*}, I Gusti Ketut Agung Ulupui², Mardi³

^{1,2,3}Universitas Negeri Jakarta

Email: putrialif0200@gmail.com¹

Abstract

This study aims to determine whether there is an influence between Emotional Intelligence and Creativity on Problem Solving in Accounting in students of the Accounting Study Program State University of Jakarta. Using quantitative methods with a survey approach. The population taken is all active students of the S1 Accounting and S1 Accounting Education study programs class 2018-2020 at the State University of Jakarta. The sampling technique uses probability random sampling to acquire a sample of 186. The instruments used are test instruments and questionnaires. The analysis technique used is multiple analysis. From the results of data testing that has been carried out, it is found that there is a positive and significant influence between Emotional Intelligence on Problem Solving. Then it was found that there was a positive and significant influence between Creativity on Problem Solving. Furthermore, finally, it was found that there was a positive and significant influence between Emotional Intelligence and Creativity on Problem Solving. This study explains that Emotional Intelligence and Creativity can be the determining factors in problem-solving in various cases.

Keywords: Emotional Intelligence, Creativity, Problem-Solving, Accounting

INTRODUCTION

Problem is a word that cannot be separated from human life. Throughout his life, humans will face problems because problems will not be separated and will continue to accompany humans (Xu & Dang, 2021). Problems will always arise and develop over time (Siswanto, 2018). Humans will think about how to deal with and solve a problem as best as possible. One of them is to do problem-solving. Problem-solving is the ability to think of strategic plans, theories, and skills relevant to the problems caused by existing regulations (Prayogi et al., 2021).

In the world of education, one of the applications of problem-solving is to answer questions in the form of questions, one of which is about the type of Higher Order Thinking Skill (HOTS). This type of question is a question that contains problem-based questions, and students will solve or answer these questions using the ability to think at higher levels (Hasanah et al., 2019). Higher-order thinking can be done to answer questions at cognitive levels C4 to C6 (i.e., analyze, evaluate, and create) (Putri et al., 2018).

Based on data quoted from the Education Assessment Center of the Ministry of Education and Culture regarding the average results of the 2018 National Examination, there is a decrease in the average National Examination (UN) score at the SMA (IPA IPS) level by 3.58% compared to 2017. In this regard, citing the results of research conducted by Hasanah et al. (2019) regarding the analysis of the 2018 SMA National Examination (UN) questions which showed that there were 16 out of 120 questions (13.33%) for the science major and 13 out of 120 questions (10.83%) for the social studies major included in the HOTS question type. **Table of Achievement of the Average National Examination Score**

Tier	Year	
	2017	2018
SMA (IPA)	53,47%	51,76%
SMA (IPS)	48,18%	46,31%
SMK	53,63%	45,21%

Source: Pusat Penilaian Pendidikan Kemendikbud

Through this data, it is known that the factors causing the decline in the results of the SMA UN scores in 2018, one of which was caused by the adoption of HOTS questions as much as 10-13% for all majors at the high school level (Hasanah et al., 2019). Meanwhile, for the 2018 Vocational High School level, based on data at the Education Assessment Center of the Ministry of Education and Culture, the score decreased from 2017. In 2017 the average number of grades achieved was 53.63% and decreased in 2018 to 45.21% (a decrease of as much as 8.42%). It indicates that high school and vocational students graduating in 2018 and above still have not mastered problem-solving skills because they do not solve HOTS-type questions well.

Then cite data regarding the level of problem-solving mastery for students from research conducted by Mardi et al. (2021). It shows that of the ten students studied, and there is an average of 53% with a score between 75.6 to d. 87.8 on the results of problem-solving. The results are declared less effective for Accounting courses in developing critical thinking skills. It explains that students need to become more familiar with problem-based learning in studying Accounting courses. The human brain is the center of everything that regulates the movement of body parts, divided into parts with different functions (Goleman, 2005). In addition to being able to carry out cognitive (critical) processes, one of its parts controls the human feeling (emotional) process. The human emotional process is a place to express internal feelings towards the environment. It is one of the most important aspects of human nature in carrying out their daily lives (Kant, 2019) because it is based on understanding one's feelings and the feelings of others in taking action (Evita Adnan, 2016).

Problem-solving involves more than just the functioning of the left brain or cognitive processes. In the actual process, the level of one's feelings (emotions) and creativity also dominates a person's steps to find a solution to his problem (Goleman, 2005). It is also in line with the policies set out in the Merdeka Learning curriculum, which has the characteristics of creating students who can think creatively. Learning is more about basic problem-solving. Learning follows developments in society and the world of work.

It has a comprehensive assessment system (Haryati, 2021). Based on this opinion, the researcher wants to discuss further how a person's emotional intelligence and creativity affect how the human brain thinks more than the cognitive process of solving a problem.

Emotional intelligence and creativity affect cognitive processes in the form of thinking, such as optimal planning, brain memory, reasoning, and verbal understanding to be able to solve a problem (Neubauer et al., 2018) through a search for several literature studies and conducting several experiments on the distribution of instruments containing indicators of emotional intelligence and creativity. Emotional Intelligence and Creativity are two things that both involve the brain's ability to work in problem-solving (Evita Adnan, 2016). Previous research has stated that emotional intelligence and creativity have a positive influence on solving mathematical problems. Students with higher levels of emotional intelligence and creativity will have higher solving abilities (Khoirunisa & Hartati, 2017) because children will be happier, more confident, and able to be creative.

Prayogi (2021) also mentioned that emotional intelligence and creativity could positively affect solving math problems. It is because problem-solving can be driven by the level of creativity that generates new ideas and how he can manage his emotions well. This research is a quantitative type of research with the variables studied in the form of Emotional Intelligence (X1) and Creativity (X2) as the independent variable, then Problem Solving (Y) as the dependent variable. The sample used is active students of the 2018-2020 UNJ Accounting and Accounting Education study program, as many as 186 students.

The research was conducted by providing a test instrument for Introduction to Accounting 1 through an online platform, an instrument on the process of managing emotions, and an instrument for creative thinking in problem-solving. The primary data source is obtained using simple random sampling online to all students of Accounting and Accounting Education. Furthermore, the researcher proposes to conduct a study titled "Problem Solving Application Ability in Accounting Students."

LITERATURE REVIEW

Problem Solving

Problem-solving is a skill that requires knowledge support (Xu & Dang, 2021). According to Güner & Erbay (2021) Problem solving is a skill to be able to think at higher levels based on cognitive processes (such as memory and language) and metacognitive processes (such as self-questioning, self-monitoring, and self-evaluation) that will produce results or solutions to difficulties/strategies for solving problems. Face a problem. Meanwhile, according to Araiza-Alba (2021), problem-solving is the basis for executive function skills. Problem Solving is a key intelligence or mental ability that involves the brain's working processes to reason, plan, solve problems, think abstractly, understand complex ideas, learn quickly and learn from experience (Llera & Newman, 2020). Problem Solving can be concluded as an activity involving brain function, namely cognitive processes or higher-order thinking processes, which will involve planning, implementing, and revising the results of problem-solving.

Emotional Intelligence

Okwuduba (2021), in his research, stated that emotional intelligence is a psychological characteristic of an individual to be able to position his emotions and then behave or respond to something in his environment. Then Vasefi (2018) explains that emotional intelligence is a person's ability to assess, express, and control emotions and feelings in himself and others. Emotional intelligence is a psychological condition and element of the human personality to show internal feelings toward the environment. Emotional intelligence will also provide an experience of feelings that can encourage and urge human behavior to solve any problem (Kant, 2019) immediately.

Shahin (2020) states that emotional intelligence is not differentiated based on the state of nationality, gender, and specific satisfaction but on the stress level felt by a person in expressing his emotions. Emotional intelligence (EI) is the ability to be able to run and maintain one's emotional state to be able to grow more positive feelings. It can help a person overcome difficult and stressful situations such as depression (Huang et al., 2021). Based on the opinion of Michels & Schulze (2021), Emotional intelligence is a state in which a person can understand emotions well, understand the state of his emotional function, and can control the emotions of himself and others. Emotional intelligence is associated with psychopathy, Machiavellianism, and narcissism, which can facilitate achieving goals in social interaction.

Meanwhile, according to Korkmaz (2020), Emotional intelligence is a skill humans possess to feel comfortable with themselves, others, and their environment to realize their goals and difficulties in life. From some of the expert opinions above, emotional intelligence is a psychological condition and characteristic of a person to show his internal feelings and create an experience of feeling through positive behavior towards his environment and the realization of his life. Emotional intelligence can not be influenced by nationality, gender, and a person's special satisfaction. However, it can be associated with psychopathic traits, Machiavellianism, and narcissism that can facilitate goal attainment in social interactions.

Creativity

Yuliani (2018) reveals that creativity is an imaginative/synthetic activity based on the results of thinking that include new patterns of combined information obtained by the brain from previous experiences. Then the brain will connect the old experience to a new state and produce a new (correlative) and imaginative thought. Febriana (2020) Creativity is a way or individual activity to produce a new view in dealing with a problem that arises. Meanwhile, according to Ramdini (2019), creativity is a person's ability to create new things (ideas/works/products) that are different from existing ones through higher-order thinking processes by the brain.

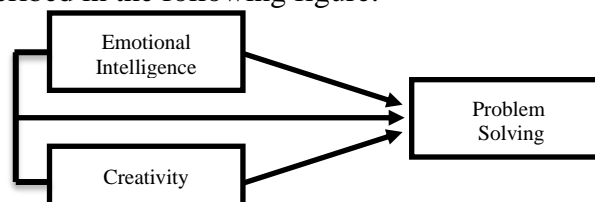
Creativity is a mental activity that includes updating existing ideas and concepts or associating new ideas and concepts with existing ones (Sahidu et al., 2018). This creativity must often be trained and not a potential that exists from a person born.

In Ogi's opinion (Ogi, 2018), creativity is a person's imaginative thinking ability to produce a new idea by combining, replacing, or using an existing idea with a new thought that has never existed before. Meanwhile, according to Jauhar, creativity (2018) is a person's thought process by finding something new, whether it can be an idea or real work from what already exists. From some of the definitions or definitions of some of the experts above regarding creativity, it can be concluded that creativity is an activity or activity that involves an imaginative process in generating a new idea from an existing concept, either replacing or combining new ideas with old ideas.

RESEARCH METHODS

The research was conducted using a research design with a quantitative approach through survey methods, with a focus on updating research to examine the field of Economic Mathematics at the university level. The questionnaires were distributed online through the Google Forms facility in the form of a questionnaire instrument and a test instrument. Given randomly to several students of Accounting and Accounting Education with a population of students who have taken and passed the Mathematics Economics course.

This study will raise the hypothesis that is shown as the effect of the Problem-Solving variable from the presence of Emotional Intelligence, and Creativity variables, the relationship of the influence can be described in the following figure:



Picture of the Effect of Research Variables

The data source used is the primary data source. This primary data source was obtained by distributing questionnaires/questionnaires and test instruments to Accounting students. The preparation of test instruments and questionnaires is carried out by 1) searching and determining the grid of test instruments and questionnaires, 2) preparing questions according to the grid of economic mathematics test instruments and questionnaires according to the instrument grid, 3) conducting consultations and approvals with the supervisor regarding the instruments and questions to maintain the validity of the test instrument items and questionnaires.

The research instrument for the Problem-Solving variable is determined based on the indicators used in several previous research pieces of literature and from one of the books. The following is a table of instruments used to be able to show and measure the level of problem-solving sourced from research by Tyas (2018), Handayaningsih & Nusantara (2021), and in the book by Kadarmo (1998).

Table of Problem-Solving Instruments Grid (Y)

No	Indicator	Trial Items	Valid Items	Drop Items
1	Understanding the problem	1, 2, 3	1, 2, 3	-
2	Planning a solution	4, 5, 6	4, 5, 6	-
3	Carry out the solution	7, 8, 9	7, 8, 9	-
4	Review	10, 11, 12	10, 11, 12	-
Items Amount		16 items	16 items	-

The research instrument was put into the form of test questions in the form of essay questions about Economic Mathematics in Economic Models (Settings) and Applications of Linear Functions in Business Economics which will be measured using a ratio scale of 1-5. The value of the instrument will be determined based on the results of the answers given by the respondents by referring to the following rating scale table:

Problem Solving Rating Scale Table (Y)

Score	Problem Solving Indicator			
	Understanding the problem	Planning a solution	Carry out the solution	Review
1	Do not understand the question and misinterpret the question	Making irrelevant plans	Not doing calculations according to the formula and wrong	Explaining the review incorrectly
2	Understand the one problem correctly	Making relevant plans one right and one wrong	Perform calculations according to the correct one and one incorrect formula	Explain the review correctly in one
3	Understand the two problems correctly	Make relevant plans one right and without one wrong	Perform calculations according to the formula true one and without wrong	Explain the review correctly in two

4	Understand the three problems and correct three without wrong	Make a plan that is relevant to both right and wrong	Perform calculations according to the formula true two with no wrong	Explaining the review correctly three without wrong
5	Understand the questions and correctly interpret all questions	Make a plan that is relevant and correct for all questions	Perform calculations according to the formula and the correct answer	Explain the review properly

The research instrument for the Emotional Intelligence variable was determined based on the indicators used in several previous research pieces of literature and one of the books. The following is a table of instruments used to be able to show and measure the level of Emotional Intelligence sourced from the research of Sadovyy et al. (2021), Zhu et al. (2021), Mao (2021), and the book by Goleman (2005).

Emotional Intelligence Instrumental Grid

No	Indicator	Trial Items		Valid Items	Drop Items
		Positive	Negative		
1	Self-assessment of emotions	1, 2, 3, 4	5	1, 3, 4	2, 5
2	Emotional appraisal of others	6, 7, 8, 9	10	6, 7, 8, 9, 10	-
3	Use of emotions	11, 12, 13, 14	15	11, 13, 14, 15	12
4	Emotion regulation	16, 17, 18, 19	20	16, 17, 18, 19, 20	-
Items Amount		16 items	4 item s	17 items	Three items

The research instrument for the Creativity variable was determined based on the indicators used in several previous research literature and from one of the books. The following is a table of instruments used to show and measure the level of creativity sourced from Pujiastuti and Susilo's research (2021), Sahidu (2018), and the book by Setiadi et al. (2016).

Creative Instruments Grid

No	Indicator	Trial Items		Valid Items	Drop Items
		Positive	Negative		
1	<i>Fluency</i>	1, 2, 3, 4	5	2, 3, 4, 5	1
2	<i>Flexibility</i>	6, 7, 8, 9	10	7, 8, 9, 10	6
3	<i>Originality</i>	11, 12	13, 14	11, 13, 14	12
4	<i>Elaboration</i>	15	16	15, 16	-
Items Amount		11 items	Five items	13 items	3 items

The research instrument of Emotional Intelligence and Creativity is poured into a questionnaire statement which will be measured using a Likert scale. The Likert scale used in this study was taken based on the information from the following table:

Creativity and Emotional Intelligence Rating Scale Table

Response	Positive Score Weight	Negative Score Weight
Strongly Agree	5	1
Agree	4	2
Doubtful	3	3
Do not Agree	2	4
Strongly Disagree	1	5

The experimental data used are primary source data for this study's dependent variable and two independent variables. Collecting primary data sources can be done by distributing questionnaires and test instruments (Valunaite Oleskeviciene & Sliogeriene, 2020). Data were collected by distributing a questionnaire/questionnaire instrument for the independent variable and a test instrument for the dependent variable. The questionnaire/questionnaire instrument was tested for independent variables, which were designed based on the indicators of each variable. The data analysis technique used is the Multiple Regression Test with two stages. The first is the requirements analysis test phase and the hypothesis testing phase. The new hypothesis testing stage can be carried out if the data from the test results have met all the analysis requirements.

RESULTS AND DISCUSSION

The research results were conducted using the survey method by distributing questionnaires and test instruments to 186 respondents for students of the 2018-2020 Accounting and Accounting Education Study Program. The following is a description of the results of the tests carried out with the multiple regression test approach:

Multiple Regression Test

The regression test was carried out through the SPSS Ver.23 application and produced the following data:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1						
	(Constant)	-7.031	2.182		-3.223	.002
	Kecerdasan Emosional	.132	.042	.260	3.156	.002
	Kreativitas	.215	.054	.327	3.978	.000

a. Dependent Variable: Pemecahan Masalah

Image of Multiple Regression Test Results

The results of the multiple regression test that have been shown in Figure 4.10 above can be concluded with the equation:

$$\hat{Y} = -7,031 + 0,132X_1 + 0,215X_2$$

From the above equation, the value -7.031 is constant, 0.132 is the coefficient value (b_1), and 0.215 is the coefficient value (b_2). It means that if emotional intelligence (X_1) and creativity (X_2)

which are coefficient values (b_1 and b_2) have a value of 0, then the value of problem-solving (Y), which is a constant value, will be -7.031. Meanwhile, the coefficient values (b_1 and b_2) are both positive, which indicates that with every 1% increase in each coefficient, the coefficient values (b_1 and b_2) will also increase. For the variable, emotional intelligence will increase by 0.132, and the creativity variable will increase by 0.215.

Test Requirements Analysis

Before testing the hypothesis, the data must first be tested at the analysis requirements test stage, following the results of the analysis requirements testing that has been done:

1. Normality Test

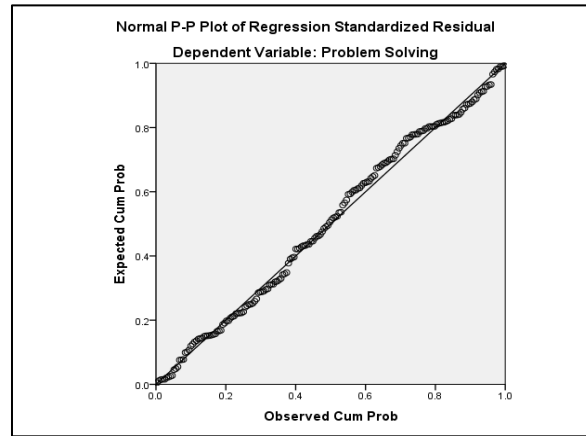
Normality test analysis was performed using the SPSS Ver.23 software application using Kormogorov-Smirnov and Probably Plot. The normality test was carried out by looking at the results shown in Kormogorov-Smirnov at a significant level (α) = 5% = 0.05. Decision-making is done if the significance value in Kormogorov-Smirnov exceeds the value of 0.05. The data is declared normally distributed, but if the value is less than 0.05, then the data is declared not normally distributed. The following are the output results generated through testing using the SPSS Ver.23 application:

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		186
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.03833727
Most Extreme Differences	Absolute	.053
	Positive	.031
	Negative	-.053
Test Statistic		.053
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Normality Test Output Image

Figure above shows that the three variables studied are normally distributed because the significance value contained in the One-Sample Kormogorov-Smirnov Test has exceeded the value of 0.05, which is at a value of 0.200. So that the three variables can be used in hypothesis analysis because they are normally distributed. Next is testing by looking at the distribution of data contained in the normality test plot chart, which is carried out using the SPSS Ver.23 application, as follows:



Output Figure Probably Normality Test Plot

The data distribution shown in Figure is directional and spreads around the diagonal line. Because the data has been spread directly and follows a diagonal line, the data in the three variables tested are normally distributed. They can be used for testing at the hypothesis testing stage because the regression model has met the assumption of normality.

2. Linearity Test

This linearity test uses the SPSS Ver.23 application by testing only the dependent variable with one independent variable. The linearity test analysis was carried out using the analysis of variance (ANOVA) test with a significant level (α) = 5% = 0.05. The data can be linear if the results that appear on the ANOVA output of two variables show a value exceeding 0.05. Here are the output results generated for linearity testing:

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Problem Solving * Emotional Intelligence & Creativity	Between Groups	(Combined)	4486.196	172	26.083	1.615	.164
		Linearity	.000	1	.000	.000	1.000
		Deviation from Linearity	4486.196	171	26.235	1.624	.161
Within Groups			210.000	13	16.154		
Total			4696.196	185			

Image of ANOVA Output in Linearity Test

The output data shown in Figure produces a significance value of 1, which exceeds the value of 0.05 for linearity testing between problem-solving variables with emotional intelligence and creativity. The problem-solving variables with emotional intelligence and creativity have a linear influence. Moreover, all linear assumption models have been met as a condition for hypothesis testing.

3. Hypothesis Test

a) Model Feasibility Test (F Test)

The F test was carried out using the SPSS Ver.23 application by looking at the output of the analysis of variance (ANOVA) at a significant level (α) = 5% = 0.05. The following is an image of the ANOVA output generated using the SPSS Ver.23 application for testing the F Test:

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1875.137	2	937.569	36.535	.000 ^b
	Residual	4696.196	183	25.662		
	Total	6571.333	185			

a. Dependent Variable: Problem Solving
b. Predictors: (Constant), Creativity, Emotional Intelligence

Image of ANOVA Output in F Test

The information shown in Figure 4.15 regarding the ANOVA output for simultaneous F-test testing produces a value for Fcount of 36.535. This value has exceeded the value of Ftable, which can be known from $F(k; n-k) = F(2; 184) = 3.05$. So that $F_{count} > F_{table} = 36.535 > 3.05$ with a significance value of less than 0.05, and it can be concluded that $H_0 = b_1 = b_2 = 0$ is rejected, and $H_1 b_1 b_2 \neq 0$ is accepted. H_1 is accepted, so it can be concluded that there is an influence between Emotional Intelligence and Creativity on Problem Solving in Accounting.

b) Partial Regression Coefficient Test (t-Test)

The results of testing the data from the output Coefficients are then compared using a t table for $df = n-1$. If the results shown in the output Coefficients $>$ t table at the terms of the significance level (α) 5% and $df = n-1$, then H_1 is accepted. However, if the results shown in the output Coefficients $<$ t table at the terms of the significance level (α) 5% and $df = n-1$, then H_0 is accepted. The following shows the results of the t-test calculations using the SPSS Ver.23 application:

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.031	2.182		-3.223	.002
	Emotional Intelligence	.132	.042	.260	3.156	.002
	Creativity	.215	.054	.327	3.978	.000

a. Dependent Variable: Problem Solving

Image of ANOVA Output in tTest

The results of the t-test carried out can be shown in Figure above with the acquisition of the t-value for the Emotional Intelligence variable (X_1) of 3.156 with the results obtained from the t-table, which can be known by $t(\alpha/2; n-k-1) = t(0.025; 183) = 1.97$. So that we get the results that $t_{count} > t_{table} = 3.156 > 1.97$ with a significance value of less than 0.05, and a decision can be drawn that H_1 is accepted. Thus, it can be concluded that there is an influence between Emotional Intelligence and Problem Solving in Accounting.

Then for the Creativity variable (X_2), the t-count value is 3.978 with $t_{table} = t(\alpha/2; n-k-1) = t(0.025; 183) = 1.97$. Then it is found that the results of t arithmetic $>$ $t_{table} = 3.978 > 1.97$ with a significance value of less than 0.05, and a decision can be drawn that H_1 is

accepted. From these results, it can be concluded that there is an influence between Creativity and Problem-Solving in Accounting.

c) Multiple Correlation Test

The test is carried out using the SPSS Ver.23 application by looking at the output of Sig. F Change in the Model Summary table and see the R-value as the basis for decision making. The following shows the results of the Multiple Correlation Test using SPSS Ver.23:

Model Summary ^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.534 ^a	.285	.278	5.066	.285	36.535	2	183	.000

a. Predictors: (Constant), Creativity, Emotional Intelligence
 b. Dependent Variable: Problem Solving

Image of ANOVA Output in Multiple Correlation Test

From the display of Figure above, it is found that the results displayed in Sig. F Change in the Model Summary table shows a value of less than 0.05, which concludes that there is a correlation between the variables of Emotional Intelligence and Creativity with problem-solving.

Then see the results displayed in the Pearson Correlation (R) value which shows a value of 0.534. So the level of correlation produced between the variables of Emotional Intelligence and Creativity with problem-solving is 53.4% at a moderate level of correlation.

d) Coefficient of Determination Test

The R² test was carried out using the SPSS software application by looking at the R Square output on the Product Moment Correlation technique. The following is presented data from the calculation results of the R² Test using the SPSS Ver.23 application:

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.534 ^a	.285	.278	5.066

a. Predictors: (Constant), Creativity, Emotional Intelligence
 b. Dependent Variable: Problem Solving

Image of ANOVA Output in Determination Test

Based on the output of the Determination Test calculation above, it was found that the value of R Square (R²) was at a value of 0.285. Thus, it can be concluded that the magnitude of the influence between the variables of Emotional Intelligence (X₁) and Creativity (X₂) on the Problem-Solving variable (Y) is 28.5%.

CONCLUSION

According to the results of data test analysis and research that has been done regarding the influence of emotional intelligence and creativity on problem-solving, it can be concluded the following points:

1. Emotional intelligence has a positive and significant effect on problem-solving in accounting. It can be interpreted that the higher the emotional intelligence possessed by students of the Accounting and Accounting Education study program, the higher the level of problem-solving abilities in Accounting they have.
2. Creativity has a positive and significant effect on problem-solving in accounting. It can be interpreted that the higher the creativity of students in Accounting and Accounting Education study programs, the higher the level of problem-solving abilities in Accounting they have, and
3. Emotional intelligence and creativity simultaneously positively and significantly affect problem-solving in Accounting. It can be interpreted that the higher the emotional intelligence and creativity of students in the Accounting and Accounting Education study program, the higher the level of problem-solving abilities in Accounting they have.

REFERENCES

- Araiza-Alba, P., Keane, T., Chen, W. S., & Kaufman, J. (2021). Immersive virtual reality as a tool to learn problem-solving skills. *Computers and Education*, 164(January), 104121. <https://doi.org/10.1016/j.compedu.2020.104121>
- Botty, M. (2018). Hubungan Kreativitas Dengan Hasil Belajar Siswa Kelas V Mata Pelajaran Bahasa Indonesia Di Mi Ma'had Islamy Palembang. *JIP: Jurnal Ilmiah PGMI*, 4(1), 41–55. <https://doi.org/10.19109/jip.v4i1.2265>
- Evita Adnan. (2016). *Perkembangan Peserta Didik*. Universitas Negeri Jakarta.
- Febriana, R., Yusri, R., & Delyana, H. (2020). Modul Geometri Ruang Berbasis Problem Based Learning Terhadap Kreativitas Pemecahan Masalah. *AKSIOMA: Jurnal Program Studi Pendidikan Matematika*, 9(1), 93. <https://doi.org/10.24127/ajpm.v9i1.2591>
- Goleman, D. (2005). *Kecerdasan Emosional Mengapa EI Lebih Penting daripada IQ*. PT Gramedia Pustaka Utama.
- Güner, P., & Erbay, H. N. (2021). Prospective mathematics teachers' thinking styles and problem-solving skills. *Thinking Skills and Creativity*, 40(February), 100827. <https://doi.org/10.1016/j.tsc.2021.100827>
- Handayaningsih, R., & Nusantara, T. (2021). Profil multiple intelligences dalam kemampuan pemecahan masalah matematika. *Edu Sains Jurnal Pendidikan Sains & Matematika*, 9(1), 20–32. <https://doi.org/10.23971/eds.v9i1.1992>
- Haryati, T. A. (2021). Modernitas Dalam Perspektif Seyyed Hossein Nasr. *Jurnal Penelitian*, 8(2), 65–78. <https://doi.org/10.28918/jupe.v8i2.84>
- Hasanah, U., Danaryanti, A., & Suryaningsih, Y. (2019). Analisis Soal Ujian Nasional Matematika SMA Tahun Ajaran 2017/2018 Ditinjau dari Aspek Berpikir Tingkat Tinggi. *EDU-MAT: Jurnal Pendidikan Matematika*, 7(1), 51–62. <https://doi.org/10.20527/edumat.v7i1.6350>
- Huang, H., YI, K., Lakshmana Kumar, R., & Praveena, V. (2021). Category theory-based emotional intelligence mapping model for consumer-E-business to improve E-commerce. *Aggression and Violent Behavior*, June, 101631. <https://doi.org/10.1016/j.avb.2021.101631>
- Jauhar, S. (2018). Pengembangan Bahan Ajar Ips Berbasis Pendekatan Sains Teknologi Masyarakat (Stm) Untuk Meningkatkan Kreativitas Siswa Di Sekolah Dasar. *JIKAP PGSD: Jurnal Ilmiah Ilmu Kependidikan*, 2(2), 58. <https://doi.org/10.26858/jkp.v2i2.6946>
- Kadarrmo, S. U. (1998). *Pemecahan Masalah dan Pengambilan Keputusan*. Lembaga Administrasi Negara - RI.
- Kant, R. (2019). Emotional intelligence: A study on university students. *Journal of Education and Learning (EduLearn)*, 13(4), 441–446. <https://doi.org/10.11591/edulearn.v13i4.13592>

- Khoirunisa, L., & Hartati, L. (2017). Kemampuan Pemecahan Masalah Matematika Ditinjau dari Kreativitas dan Kecerdasan Emosional. *Jurnal Analisa*, 3(2), 106–114. <https://doi.org/10.15575/ja.v3i2.2011>
- Korkmaz, S., Danacı Keleş, D., Kazgan, A., Baykara, S., Gürkan Gürok, M., Feyzi Demir, C., & Atmaca, M. (2020). Emotional intelligence and problem-solving skills in individuals who attempted suicide. *Journal of Clinical Neuroscience*, 74(XXXX), 120–123. <https://doi.org/10.1016/j.jocn.2020.02.023>
- Llera, S. J., & Newman, M. G. (2020). Worry impairs the problem-solving process: Results from an experimental study. *Behaviour Research and Therapy*, 135(October), 103759. <https://doi.org/10.1016/j.brat.2020.103759>
- Mao, L., Huang, L. Z., & Chen, Q. N. (2021). Promoting resilience and lower stress in nurses and improving inpatient experience through emotional intelligence training in China: A randomized controlled trial. *Nurse Education Today*, 107(September), 105130. <https://doi.org/10.1016/j.nedt.2021.105130>
- Mardi, Fauzi, A., & Respati, D. K. (2021). Developing students' critical thinking skills through guided discovery learning (Gdl) and problem-based learning models (pbl) in accountancy education*. *Eurasian Journal of Educational Research*, 2021(95), 210–226. <https://doi.org/10.14689/EJER.2021.95.12>
- Michels, M., & Schulze, R. (2021). Emotional intelligence and the dark triad: A meta-analysis. *Personality and Individual Differences*, 180(March), 110961. <https://doi.org/10.1016/j.paid.2021.110961>
- Neubauer, A. C., Pribil, A., Wallner, A., & Hofer, G. (2018). The self–another knowledge asymmetry in cognitive intelligence, emotional intelligence, and creativity. *Heliyon*, 4(12), e01061. <https://doi.org/10.1016/j.heliyon.2018.e01061>
- Ogi, J. D. I. W. J. (2018). Pengaruh Inovasi Terhadap Dan Kreativitas Terhadap Kinerja Karyawan Pada Pt Bank Mandiri (Persero) Tbk. Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 6(1), 41–50. <https://doi.org/10.35794/emba.v6i1.18759>
- Okwuduba, E. N., Nwosu, K. C., Okigbo, E. C., Samuel, N. N., & Achugbu, C. (2021). Impact of intrapersonal and interpersonal emotional intelligence and self-directed learning on academic performance among pre-university science students. *Heliyon*, 7(3), e06611. <https://doi.org/10.1016/j.heliyon.2021.e06611>
- Prayogi, A. G., Amry, Z., Matematika, P., & Medan, U. N. (2021). Pengaruh Kemampuan Berpikir Kreatif dan Kecerdasan Emosional Terhadap Kemampuan Pemecahan Masalah Matematik Siswa di Kelas VIII Mts Al-Jamiyatul Washliyah Tembung. *Jurnal Fibonacci*, 2(1), 38–41. doi: <https://doi.org/10.24114/jfi.v2i1%0AJurnal>
- Pujiastuti, E., & Susilo, B. E. (2021). Systematic literature review : pengaruh motivasi terhadap kemampuan berpikir kreatif matematis siswa 1). *Jurnal Matematika Dan Pendidikan Matematika*, 12(2), 236–248.
- Putri, R. R., Ahda, Y., & Rahmawati, D. (2018). Analisis Aspek Kemampuan Berpikir Tingkat Tinggi pada Instrumen Penilaian Materi Protista untuk Peserta Didik SMA / MA Kelas X Aspect Analysis in Higher Order Thinking Skills on the Evaluation Instrument of Protist Topic for the Grade 10 Senior H. *Jurnal BIODIK*, 4(1), 8–17.
- Ramdini, T. P., & Dr. Farida Mayar, M. P. (2019). Peranan Kegiatan Finger Painting Terhadap Perkembangan Seni Rupa Dan Kreativitas Anak Usia Dini. *Jurnal Pendidikan Tambusai*, 3(5), 936–945.
- Sadovyy, M., Sánchez-Gómez, M., & Bresó, E. (2021). COVID-19: How the stress generated by

- the pandemic may affect work performance through the moderating role of emotional intelligence. *Personality and Individual Differences*, 180(March). <https://doi.org/10.1016/j.paid.2021.110986>
- Sahidu, H., Gunawan, G., Rokhmat, J., & Rahayu, S. (2018). Pengembangan Perangkat Pembelajaran Fisika Berorientasi Pada Kreativitas Calon Guru. *Jurnal Pendidikan Fisika Dan Teknologi*, 4(1), 1. <https://doi.org/10.29303/jpft.v4i1.442>
- Setiadi, N., Agoestiana, Nurani, N., & Amaliawati, L. (2016). *Membangun Karakter Orang-Orang yang Sangat Kreatif*. Gosyen Publishing.
- Shahin, M. A. (2020). Emotional intelligence and perceived stress among students in Saudi health colleges: A cross-sectional correlational study. *Journal of Taibah University Medical Sciences*, 15(6), 463–470. <https://doi.org/10.1016/j.jtumed.2020.09.001>
- Siswanto, J. (2018). Keefektifan Pembelajaran Fisika dengan Pendekatan STEM untuk Meningkatkan Kreativitas Mahasiswa. *Jurnal Penelitian Pembelajaran Fisika*, 9(2), 133–137. <https://doi.org/10.26877/jp2f.v9i2.3183>
- Tyas, D. K. F. N. (2018). Profil Pemecahan Masalah Matematika Mahasiswa Menggunakan Langkah Polya Berdasarkan Gaya Kognitif Field Independent Dan Field Dependent. *Jurnal Media Pendidikan Matematika*, 6(1), 1. <https://doi.org/10.33394/mpm.v6i1.1510>
- Valunaite Oleskeviciene, G., & Sliogeriene, J. (2020). Research methodology. In *Numanities - Arts and Humanities in Progress* (Vol. 13). https://doi.org/10.1007/978-3-030-37727-4_2
- Vasefi, A., Dehghani, M., & Mirzaaghapoor, M. (2018). Emotional intelligence of medical students of Shiraz University of Medical Sciences cross-sectional study. *Annals of Medicine and Surgery*, 32(November 2017), pp. 26–31. <https://doi.org/10.1016/j.amsu.2018.07.005>
- Xu, Z., & Dang, Y. (2021). Solution knowledge mining and recommendation for quality problem-solving. *Computers and Industrial Engineering*, 159(January), 107313. <https://doi.org/10.1016/j.cie.2021.107313>
- Yuliani, D., Endah, K., & Nurwanda, A. (2018). Identifikasi Karakteristik Kreativitas Masyarakat Menuju Desa Inovatif. *Moderat: Jurnal Ilmiah Ilmu Pemerintahan*, 4(2), 40–52.
- Zhu, F., Wang, X., Wang, L., & Yu, M. (2021). Project manager's emotional intelligence and project performance: The mediating role of project commitment. *International Journal of Project Management*, 39(7), 788–798. <https://doi.org/10.1016/j.ijproman.2021.08.002>