

Research Article

The Effect of Emotional Intelligence and Logical-Mathematical Intelligence on Accounting Understanding with Confidence as a Moderating Variable

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ABSTRACT

This study aimed to analyze emotional intelligence and mathematical logical intelligence on accounting understanding with self-confidence as a moderating variable. The type of research used in this study was quantitative. In this study, the researcher undertook the primary data through questionnaires with a population of 268 students. The sampling technique used purposive sampling with several criteria obtained from 134 respondents. The data were analyzed by MRA (Moderated Regression Analysis) interaction test. The results of this study yielded that emotional intelligence affects accounting comprehension. Logical mathematical intelligence affects accounting understanding, and self-confidence does not moderate emotional intelligence towards accounting understanding, and self-confidence does not moderate logical-mathematical intelligence towards accounting understanding in students.

Keywords: Emotional Intelligence, Mathematical Logical Intelligence, Self Confidence and Understanding of Accounting.

Introduction

The accounting study program is one of the many study programs that has many enthusiasts in Lampung Province, especially in the city of education, namely the city of Metro, many high school / vocational students register at PTN and PTS in this study program. Accounting graduates are expected to be able to go through the accounting cycle and be able to make correct and relevant financial reports. However, it is not uncommon for accounting graduates to have not massively compiled financial reports after entering the workforce. According to Ratnasari et al (2022), one of the factors of successful accounting higher

education is student behavior and identity for developing student personality. The ability to develop student identity in today's times is known by a Latin Emotional Quotient EQ or emotional intelligence.

In addition, understanding of accounting can also be affected through many elements. elements that are believed to influence understanding of accounting, namely logical-mathematical intelligence or mathematical ability, in order to support the success of learning accounting requires numerical ability, numerical ability is an ability that is always closely related to numbers, while an accounting material is always related to numbers, while an accounting

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material is always related to numbers, another factor that is no less very important is self-confidence. Table 1 this time is the results of an initial survey conducted by researchers on 40

students of the 2019 batch of the Bachelor of Accounting study program at Muhammadiyah Metro University, the researchers took accounting students of the 2019 batch.

Table 1. Pre-Survey Results

No	Questions	Number of Student Answers	
		Yes	No
1	I have a hard time concentrating when I have a problem.	92,5%	7,5%
2	I will be in a group with my playmates, to do the assignments given by the lecturer.	80%	20%
3	If in a company total assets increase, IDR 17,000 and total liabilities increase by IDR 8,000 so the total change in capital is IDR 9,000.	87,5%	12,5%
4	A vehicle account has a balance of IDR 32,500 and a depreciation account has a balance of IDR 14,000 the current value of the vehicle is IDR 18,500.	92,5%	7,5%
5	I think if someone likes to count then they will be good at math.	62,5%	37,5%
6	When I failed in doing the pre-test given by the lecturer, I always kept trying until I got the right answer.	60%	40%
7	I will feel fine if I can't complete the assignment given by the lecturer.	75%	25%
8	A credit note is a purchase return.	87,5%	12,5%
9	Prive's normal balance is on credit.	52,5%	47,5%
Total		100%	

Based on the results of the pre-survey by 40 respondents to the question about difficulty focusing or concentrating when having a problem, the answer is yes with a percentage of 92.5% and when given assignments by the lecturer, they will group with close playmates to work on assignments have a yes answer of 80%, this shows that the emotional quotient (EQ) of Accounting Study Program students is not yet high. Furthermore, on the question of understanding accounting, in determining credit notes as sales returns and in determining the normal private balance in the correct position according to the basic accounting formula, there are still many Accounting Study Program students who are wrong in answering. It can be

seen that students of the Accounting Study Program do not fully understand an understanding of accounting.

Literature Review

Theory of Planned Behavior (TPB)

According to Tommasetti et al (2018) that previously the Theory of Reasoned Action (TRA) was solely based on the idea that human behavior is only influenced by one aspect of attitude, a person's attitude influences action and of course affects results. According to Seni and Ratnadi, (2017) it is stated that to predict a person's intentions, knowing these beliefs is as important as knowing a person's attitude. Theory of Planned Behavior (Theory of Planned

Behavior) Observation of changes in the shape of a person's attitude.

Research Methods

This research is a type of quantitative research. In this study, students were taken from students who had passed the required courses, namely Economic Mathematics, Introduction to Accounting and Service Accounting Applications. This research was conducted by distributing questionnaires to students of the 2019-2021 Bachelor of Accounting study program, Faculty of Economics, Muhammadiyah Metro University. In this study, the instrument used to collect data is a Likert scale. According to Sugiyono (2018), reveals "a generalization area consisting of objects or subjects with certain characters and characteristics that have been determined by researchers to be studied and then drawn conclusions". In this study, the writer or researcher took 195 students. In this

study, undergraduate accounting students who had taken courses in economic mathematics, introductory accounting and service accounting applications were used as samples. This course is a core course, if most students are proficient in this subject, then students' understanding of accounting is also good. The sampling technique in this research is the Bachelor of Accounting Students of the Faculty of Economics and Business, class of 2019, 2020 and 2021 who are still active. Students who fulfill courses in economic mathematics, introductory accounting and service accounting applications. The process of collecting data is by distributing questionnaires to respondents which contain questions about emotional intelligence, logical-mathematical intelligence, understanding of accounting and self-confidence, after being filled in, they will be returned to the researcher concerned..

Results and Discussion

Respondents Based on Semester

Table 2. Characteristics of Respondents by Semester

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Semester 3	40	29.9	29.9	29.9
	Semester 5	40	29.9	29.9	59.7
	Semester 7	54	40.3	40.3	100.0
	Total	134	100.0	100.0	

Based on the table, it shows that the respondents who filled out the questionnaire that the researchers distributed were 29.9% of the respondents from semester 3, then 29.9% of the respondents came from semester 5 and

40.3% came from semester 7. This shows that 7th semester Bachelor of Accounting Study Program students dominate compared to 5th semester and 3rd semester students.

Descriptive Statistics

Table 3. Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Semester	134	3	7	282	2.10	.834
X1	134	26	50	5200	38.81	5.100
X2	134	21	50	4975	37.13	5.938
Z	134	22	50	4973	37.11	4.802
Y	134	28	50	5265	39.29	5.691
Valid N (listwise)	134					

Based on Table 3, the descriptive statistics above clearly show the results of each variable in this study. From table 3 it can be concluded

that the Std. Deviation variables X1, X2, Z, < from the mean value, it can be concluded that the data deviation is relatively small.

Hypothesis test

Partial Test (T Test)

Partial Test X₁ to Y

Table 4. Partial Test Results X₁ to Y

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	17.453	3.283		5.317	.000
	X1	.563	.084	.504	6.709	.000

a. Dependent Variable: Y

From table 4 above, we get tcount X1 with a value of 6,709 at sig. 0.000, it can be interpreted that the hypothesis is accepted or the

emotional intelligence variable influences accounting understanding.

Partial Test X₂ to Y

Table 5. Partial Test Results X₂ to Y

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	19.392	2.600		7.458	.000
	X2	.536	.069	.559	7.749	.000

a. Dependent Variable: Y

In table 5 above, the tcount of X2 is 7.749 at a significance of 0.000, so it can be interpreted that the hypothesis is accepted or the

logical-mathematical intelligence variable influences accounting comprehension.

Simultan Test (F Test)

Table 6. Simultan Test (Uji F)

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1629.923	2	814.962	39.870	.000 ^b
	Residual	2677.726	131	20.441		
	Total	4307.649	133			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

In table 6, it is found that f_{count} is 39.870 > from f_{table} 2.67, it means that the alternative hypothesis is accepted or simultaneously the

variables of emotional intelligence and logical-mathematical intelligence in this study affect the accounting comprehension variable.

Moderated Regression Analysis (MRA) Test
The Z variable test moderates the X₁ variable on Y

Table 7. Moderated Regression Analysis (MRA) Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	31.729	21.784		1.457	.148
	X1	-.320	.546	-.287	-.586	.559
	Z	-.170	.589	-.143	-.288	.773
	X1*Z	.018	.015	1.021	1.247	.215

a. Dependent Variable: Y

Based on table 7, the results of the significance of the Variable Z to Y are 0.773, and Z*X₁ to Y are 0.215. The results of these calculations

are > 0.05, therefore the MRA test can be interpreted, namely the results of these calculations are that Ha is accepted and Ho is rejected.

The Z variable test moderates the X₂ variable on Y

Table 8. Moderated Regression Analysis (MRA) Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	36.548	16.269		2.247	.026
	X2	-.407	.440	-.424	-.924	.357
	Z	-.234	.455	-.198	-.514	.608
	X2*Z	.019	.012	1.207	1.606	.111

a. Dependent Variable: Y

In table 8, the results of the significance of the variable Z to Y with a value of 0.608 and Z*X₂ to Y with a value of 0.111, the calculation results are > 0.05, therefore the MRA test can be interpreted, namely the calculation results are that Ha is accepted and Ho is rejected.

Discussion

Emotional Intelligence Against Accounting Understanding

In order to study accounting so that it is good, of course a student must have good thinking capital before leaving and entering class. Good emotional intelligence has a great impact on an understanding of accounting because it involves an emotional one that is brought from

home, if there is a problem at home or at the boarding school, the student will not be able to focus his mind in class. So with a higher emotional intelligence that really affects students' understanding of accounting, with a high emotional intelligence capital it will affect students' understanding of accounting. Very much in line with previous research by Horry & Handayani (2018) which proved that emotional intelligence influences accounting understanding positively and significantly, but the discrepancy occurs in Pramayanti & Listiad's research (2016), namely emotional intelligence cannot affect understanding in accounting learning.

Logical-Mathematical Intelligence Against Accounting Understanding.

In order to understand an accounting material related to numbers, of course every student must have mathematical abilities so that it is easier to understand the material, namely logical-mathematical intelligence. This intelligence is a component related to accounting material, this is due to numeric or numerical abilities, logical thinking is the basic ability of logical-mathematical intelligence needed in order to study accounting and solve problems related to numbers, namely accounting. Research conducted by Hakim and Prayogoh (2017), logical-mathematical intelligence influences the understanding of accounting studied, this is also strongly supported by Indriyani and Tri (2014) who reveal "one fundamental skill that makes the most important requirement for accounting students is numeric ability because accounting is always in line with numbers, for example statistics, mathematics, and others.

Self Confidence as a Moderating Variable of Emotional Intelligence on Accounting Understanding

Confidence is the most important thing to encourage student learning methods on campus, through student confidence it makes it easier to understand an accounting material in class, if a person's self-confidence is not high then a student will not have a thought that he can understand a material in class. This is actually inconsistent with the hypothesis of this study which states that self-confidence moderates and supports the research of Hikmawati et

al (2019), stating that self-confidence can moderate emotional intelligence, intellectual intelligence, culture and learning behavior in understanding accounting. However, in line with research on research gaps, namely Sucipto's research (2019) states that self-confidence cannot be used as a moderating variable between the influence of emotional intelligence on increasing accounting learning.

Confidence as a Moderating Variable of Logical-Mathematical Intelligence on Accounting Understanding

The self-confidence of students of the Bachelor of Accounting study program at Muhammadiyah Metro University has also not been able to strengthen or weaken the relationship between logical-mathematical intelligence and student accounting understanding. Unlike the statement of true belief, it is a lubricant to smooth the wheels of one's relationships, talents, skills, and potential, for how we use them (Syarafina, 2017). Because maybe the relationship between the two variables (mathematical and accounting) is very much tied to accounting, even the two variables follow the same foundation, which is not changing and may already be very supportive of an accounting calculation that uses numbers, the logical intelligence possessed by each student is sufficient in an understanding of accounting.

Conclusion and Suggestions

Emotional intelligence affects the understanding of accounting, if the higher the level of emotional intelligence, the better the understanding of accounting. Logical-mathematical intelligence influences accounting understanding, if the higher the level of logical-mathematical intelligence, the better understanding of accounting will be. Confidence does not moderate between emotional intelligence on accounting comprehension, with self-confidence not strengthening or weakening the effect of emotional intelligence on accounting understanding. Confidence does not moderate the logical-mathematical intelligence on accounting understanding, with self-confidence not strengthening or weakening the influence of logical-mathematical intelligence on accounting understanding.

This research is believed to be able to contribute to the literature in the field of accounting, especially in the field of service accounting application courses because it discusses how to understand basic accounting and financial accounting practices. Future researchers are expected to expand the sample, not just one tertiary institution, carry out research development by changing Moderation Variables to Intervening Variables or changing moderation variables with spiritual intelligence in order to become a development of accounting science.

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