Research Article

Antecedents of Accounting Understanding with Interest as a Moderating Variable in STIE Pembangunan Tanjungpinang Students

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ABSTRACT

This study aims to examine the influence of Emotional Intelligence, Intellectual Intelligence, and Spiritual Intelligence on Accounting Understanding, as well as the potential of Interest as a moderating factor. The results indicate that all three types of intelligence significantly influence accounting understanding partially. Additionally, Interest can moderate the influence of Emotional Intelligence and Spiritual Intelligence on Accounting Understanding, but not Intellectual Intelligence. These findings provide additional insights into the factors influencing accounting understanding among accounting students.

Keywords: Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, Interest

Introduction

The implementation of accounting education in universities is aimed at educating students to produce competent students who will become professional accountants. To produce qualified accountant graduates who are able to compete, universities must further improve the quality of their education. Students are not only given theoretical material but also accounting concepts and lots of practice questions. Accounting is a system with input data/information and output in the form of information and financial reports that are useful for internal and external users of the entity (Marlinda et al., 2023).

Accounting students who are spiritually intelligent while studying can help them solve problems that exist in the future, such as when they graduate with a bachelor's degree and then successfully enter the industrial world. Previous studies agree that intellectual intelligence has a significant effect on understanding accounting (Ratnasari et al., 2022).

Students who have an interest in learning will usually focus their maximum attention on the subjects they are taking. This happens because interest in learning can foster a high sense of curiosity which causes someone to try to dig up information about this interesting activity. With an interest in learning, there will be encouragement for students to study diligently even though the learning system is different from before. Students will not reduce their interest in learning to achieve high learning achievements (Alamsyahbana, Armansyah, et al., 2023).

Tanjungpinang City Development Economics College has 2 departments, namely management and accounting. Accounting combines economic sciences, especially the field of accounting, with other sciences that influence all aspects of business (business) from the formation of a company, management of the...
company and its resources, to the sale and distribution of the products or services produced.

Thus, an accountant must be ready to work in any environment and under any conditions, such as in manufacturing companies, service companies, hospitals, hotels, banking, schools, company management and others. So it can be concluded that the job opportunities for accounting economics graduates are very broad and unlimited.

Then the phenomenon is related to understanding accounting, where accounting is the extent of the ability to understand properly as a set of knowledge (body of knowledge) and as a process, starting from recording transactions to making financial reports (Astuti et al., 2023). However, what happens is that the level of understanding of students is different, where accounting students come from different high school major backgrounds, from these differences in background, students’ understanding of accounting knowledge is of course also different.

Based on the results of pre-research observations, it is known that many students in semesters 3, 5 and 7 still do not understand basic accounting, this is due to a lack of practice questions, students only study in class. Only a few students have book references and there is a lack of awareness among students to try to own books or look for references to deepen their understanding of accounting.

Based on the background that has been stated, the problems that will be examined in this research are:

1. Does emotional intelligence influence accounting students’ understanding of accounting at STIE Pembangunan Tanjungpinang?
2. Does intellectual intelligence influence accounting students’ understanding of accounting at STIE Pembangunan Tanjungpinang?
3. Does spiritual intelligence influence accounting students’ understanding of accounting at STIE Pembangunan Tanjungpinang?
4. Does interest moderate the influence of emotional intelligence on accounting understanding among accounting students at STIE Pembangunan Tanjungpinang?
5. Does interest moderate the influence of intellectual intelligence on accounting understanding among accounting students at STIE Pembangunan Tanjungpinang?
6. Does interest moderate the influence of spiritual intelligence on accounting understanding among accounting students at STIE Pembangunan Tanjungpinang?

The framework for this research is as follows:

![Figure 1. Framework of Thought](image)
The hypothesis of this research is:
H1: It is suspected that emotional intelligence influences understanding accounting for accounting students at STIE Pembangunan Tanjungpinang
H2: It is suspected that intellectual intelligence influences understanding accounting for accounting students at STIE Pembangunan Tanjungpinang
H3: It is suspected that spiritual intelligence influences understanding accounting for accounting students at STIE Pembangunan Tanjungpinang
H4: It is suspected that interest moderates the influence of emotional intelligence on understanding of accounting among STIE Pembangunan accounting students Tanjung Pinang
H5: It is suspected that interest moderates the influence of intellectual intelligence on understanding of accounting among STIE Pembangunan accounting students Tanjung Pinang
H6: It is suspected that interest moderates the influence of spiritual intelligence on understanding of accounting among STIE Pembangunan accounting students Tanjung Pinang

Methods
This research is a type of quantitative research, with primary data type. The population used in this research was 170 accounting students of STIE Pembangunan Tanjungpinang. The calculations put forward by Slovin with the percentage of allowance used is 5% so the samples obtained were 119 samples (Sugiyono, 2020).

The data collection techniques used in this research are:
1. Questionnaire
   Questionnaire according to Sugiyono (2017), is an information gathering technique that allows researchers to study the attitudes, beliefs, behavior and characteristics of several key people in the organization who are affected by the proposed system or by an existing system, the results of filling out a questionnaire using a 5-point Likert scale.

2. Literature
   Literature is data obtained by studying, understanding and citing theories sourced from journal theories, references from knowledge books that support this research and other documentation that discusses this research (Bahri, 2018).

   The data analysis used in this research is as follows (Alamsyahbana, Gizta, et al., 2023):
   1. Data Quality Test
      a. Validity test
      b. Reliability Test
   2. Classic Assumption Test
      a. Normality test
      b. Heteroscedasticity Test
      c. Multicollinearity Test
   3. Multiple Linear Regression
   4. Hypothesis Testing
      a. Partial Test (T)
      b. Moderated Regression Analysis Test
      c. Coefficient of Determination Test (R²)

Result and Discussion
1. Data Quality Test
   a. Validity test
   Testing the validity of the variables Emotional Intelligence (X1), Intellectual Intelligence (X2), Spiritual Intelligence (X3), Interests (Z), and Accounting Understanding (Y) shows that r count > 0.1801 r table it can be concluded that all questions are declared valid, then it is suitable to be used as a research instrument.
   b. Reliability Test
   The results of reliability testing show that the variables Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, Accounting Understanding, and Interest have a Cronbach Alpha > 0.60. So it can be said that all measurement concepts for each variable from the questionnaire are reliable so they are suitable for use as research measuring tools.

2. Classic assumption test
   a. Normality test
   Based on the image below, it can be seen that the graph is shaped like a bell so it can be assumed that the data is normally
distributed. A more reliable method is to look at the normal probability plot which compares the cumulative distribution of the normal distribution. The normal distribution will be in the form of a straight diagonal line and plotting the residual data will be compared with the diagonal line. The results of both methods can be seen below.

b. Multicollinearity Test
There are no variables that have a correlation value above 0.80. This means that there is no relationship between the independent variables in this study or means that the regression model in this study does not contain multicollinearity.

c. Heteroscedasticity Test

3. Multiple Linear Regression Analysis

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + e \]

\[ Y = -2.458 + 0.394 X_1 + 0.160 X_2 + 0.098 X_3 + 0.075 Z + e \]

From the linear regression model equation, it can be explained as follows:

1. In the first part, the constant value (\( \alpha \)) has a value of -2.458. This can show that if the variables emotional intelligence,
intellectual intelligence, spiritual intelligence and interest have a value of 0, then the accounting understanding variable has a value amounting to -2.458.

2. In the second part, the regression coefficient value for the emotional intelligence variable (β1) is 0.394, meaning that for every 1 unit increase in emotional intelligence, it will increase understanding of accounting with a value of 0.394 units, assuming the other independent variables have fixed values.

3. In the third part, the regression coefficient value for the spiritual intelligence variable (β2) is 0.160, meaning that for every 1 unit increase in intellectual intelligence, it will increase accounting understanding with a value of 0.160 units, assuming the other independent variables have fixed values.

4. In the fourth part, the regression coefficient value for the spiritual intelligence variable (β3) is 0.098, meaning that for every 1 unit increase in spiritual intelligence, it will increase understanding of accounting with a value of 0.098 units, assuming the other independent variables have fixed values.

5. In the fifth part, the regression coefficient value of the interest variable (β4) is 0.075, meaning that for every 1 unit increase in interest, it will increase accounting understanding with a value of 0.075 units, assuming the other independent variables have fixed values.

4. Hypothesis Testing
a. Partial Test (T)
   1. Obtained t count is 17.391 > 1.981 t table with a significance value of 0.000 < 0.05, it can be concluded based on these two values, it shows that H1 is accepted and H0 is rejected, which means that partially there is a significant influence between emotional intelligence and understanding of accounting. These results of this research are in line with Apriandi's (2020) research that emotional intelligence has a positive and significant effect on accounting understanding. Emotional intelligence is a person’s ability to analyze, logic and reason. Thus, this is related to speaking skills, spatial intelligence, awareness of visible things, and mastery of mathematics.

b. Moderated Regression Analysis Test
   1. Obtained t count is 7.891 > 1.981 t table with a significance value of 0.000 < 0.05, it can be concluded based on these two values, it shows that H4 is accepted and H0 is rejected, which means that interest is able to strengthen the influence of emotional intelligence on accounting understanding. The results of this research are in line with Pratiwi's (2016) research that intellectual intelligence has a positive and significant effect on accounting understanding. This means that with good intellectual intelligence, students will more easily understand accounting. Intellectual intelligence is a person's ability to analyze, logic and reason. Thus, this is related to speaking skills, spatial intelligence, awareness of visible things, and mastery of mathematics.
(2016) which shows that emotional intelligence and interest in reading have a significant positive influence on the level of understanding of accounting, while culture does not have a significant influence on the level of understanding of accounting.

2. Obtained a t count of 0.876 < 1.981 t table with a significance value of 0.383 > 0.05, so it can be concluded that based on these two values, it shows that H5 is rejected and H0 is accepted, which means that interest is not able to strengthen the influence of intellectual intelligence on accounting understanding. The results of this research are in contrast to the results of research from Napitupulu (2019) which shows the influence of intellectual intelligence on accounting understanding. This shows that with policies, the better the intellectual intelligence possessed by students, the greater their understanding of accounting will be.

3. Obtained a t count of 2.456 > 1.981 t table with a significance value of 0.016 < 0.05, so it can be concluded that based on these two values, it shows that H6 is accepted and H0 is rejected, which means that interest is able to strengthen the influence of spiritual intelligence on accounting understanding. This is in line with research by Atmaja (2017) that spiritual intelligence strengthens the influence of interest in learning on accounting understanding.

c. Coefficient of Determination Test ($R^2$)
The coefficient of determination value obtained was 0.993. This means that the independent variables emotional intelligence, intellectual intelligence, spiritual intelligence and interest have an influence percentage of 99.3% while the remaining 0.7% is influenced by other variables not examined in this research such as motivation.

Conclusion

1. Emotional intelligence variable with t count of $17.391 > t_{table}$ 1.981 with a significance value of 0.000 < 0.05, it can be concluded partially there is a significant influence on accounting understanding.

2. The intellectual intelligence variable with a calculated t of 7.410 > t table of 1.981 with a significance value of 0.000 < 0.05, it can be partially concluded that there is a significant influence on accounting understanding.

3. The spiritual intelligence variable with a calculated t of 7.052 > t table of 1.981 with a significance value of 0.000 < 0.05, it can be partially concluded that there is a significant influence on accounting understanding.

4. The interest variable is able to moderate emotional intelligence on accounting understanding with a calculated t of 7.891 > t table 1.981 with a significance value of 0.000 < 0.05.

5. The interest variable is not able to moderate intellectual intelligence towards accounting understanding with a calculated t of 0.876 < t table 1.981 with a significance value of 0.383 > 0.05.

6. The interest variable is able to moderate spiritual intelligence towards accounting understanding with a calculated t of 2.456 > 1.981 t table with a significance value of 0.016 < 0.05.

References


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