



The Influence of Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, and Learning Motivation on the Level Of Accounting Comprehension (A Study on Accounting Students at State Universities in Pekanbaru City)

Fitri Amanda Nasty

Universitas Islam Negeri Sultan Syarif Kasim Riau, Indonesia

Email: 12070320625@uin-suska.ac.id

Andri Novius

Universitas Islam Negeri Sultan Syarif Kasim Riau, Indonesia

*Email: andri.novius@uin-suska.ac.id

Nasrullah Djamil

Universitas Islam Negeri Sultan Syarif Kasim Riau, Pekanbaru

Email : nasrullah.djamil@uin-suska.ac.id

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ABSTRACT

This research is a quantitative study which aims to determine the influence of intellectual intelligence, emotional intelligence, spiritual intelligence, learning motivation on the level of understanding of accounting among state university accounting students in the city of Pekanbaru. The total sample for this research was 100 active undergraduate students majoring in Accounting. This research uses primary data obtained through distributing questionnaires. Data analysis uses multiple linear regression which consists of descriptive statistical analysis, classical assumption testing, and hypothesis testing. The results of multiple linear regression analysis show that partially the variables intellectual intelligence, emotional intelligence, intellectual intelligence and learning motivation have a positive effect on the level of understanding of accounting. Simultaneously intellectual intelligence, emotional intelligence, spiritual intelligence, learning motivation have a significant effect on the level of understanding of accounting.

INTRODUCTION

In the context of education, there are many aspects that must be considered to create quality students who are able to understand the material taught by lecturers. The teaching system in the classroom plays an important role in this regard. In the lecture process, full focus is required to achieve satisfactory results; with the right focus, students can understand and master the lecture material well. However, in everyday reality, the issue of lack of concentration often becomes a challenge faced by students.

One common phenomenon experienced by students is the self-control that is greatly needed. Some students face difficulties in understanding accounting material, which can then become an obstacle to their academic progress. This is often caused by a lack of awareness of the importance of discipline in studying and practicing effective learning patterns. As a result, there is a risk that students may forget the material that has





been taught by the lecturers. In addition to seeking high academic achievement, college students are also expected to develop strong networks and the mental capabilities necessary to become professional accountants and compete in the real work environment.

Factors that can influence understanding in accounting include intellectual intelligence, emotional intelligence, spiritual intelligence, and learning motivation in accounting. The first factor is intellectual intelligence, which according to David Wechsler refers to the ability to act purposefully and think rationally in facing everyday life situations. Intellectual intelligence or IQ is a mental ability that involves the process of thinking logically. Students with a high level of intellectual intelligence tend to have a good understanding of accounting. Pasek (2016) explains that intellectual intelligence is the dominant intellectual qualification in the ability to think rationally and logically.

The second factor is emotional intelligence, which is an effort to recognize and understand our own feelings as well as the feelings of those around us, and the ability to motivate oneself and manage emotions well. Emotional intelligence involves the ability to manage feelings, motivate oneself, cope with frustration, control impulses, delay gratification, regulate reactive moods, and be able to empathize and cooperate with others. According to Nugraha (2013), this emotional intelligence supports students in achieving their goals and aspirations.

The third factor is spiritual intelligence, which, according to Zohar and Marshall in Junifar and Kurnia (2015), refers to the ability to confront questions about meaning and value in life. Spiritual intelligence encompasses the ability to place life behaviors in a context of deep and rich meaning, as well as the ability to assess that one's actions or path in life are more spiritually meaningful. Spiritual intelligence also involves the ability to give meaning to worship and activities through natural thinking, towards becoming a complete human being and having an integralistic way of thinking, as well as being oriented towards religious values.

Sari (2010) The fourth factor is learning motivation. Motivation is a change of energy within an individual, marked by the emergence of affection (feelings) and reactions to achieve a certain goal. In the context of the learning process, motivation plays an important role. The higher someone's motivation, the greater the intensity of effort and attempt made to achieve optimal results. Conversely, low learning motivation can weaken a person's activities, which can ultimately reduce the level of student understanding.

This research is a development of the research conducted by Yani (2011) entitled "The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Level of Accounting Understanding". The difference between this research and the previous one is the addition of variable X, namely learning motivation, and contributes a new perspective by involving a State University located in Pekanbaru City.

LITERATURE RESEARCH

A. Behavioristic Learning Theory

The founder of behaviorism or behavioristic theory is John Broadus Watson (1878-1958), who argued that consciousness can only be studied through introspection, a reliable research tool (Rahman, 2014). Behavioristic learning theory is a conceptual framework that examines the transformation of human behavior as a result of the interaction between stimulus and response. This approach emphasizes observable, measurable, and evaluable behavior.

Wardhani (2012) explained that learning occurs when learners experience a change in behavioral ability through the interaction of stimulus and response. Stimulus is the information or learning material provided by the teacher, while response is the learner's reaction to that stimulus.

The process between stimulus and response is considered insignificant to observe, with the main focus on observable and measurable stimuli and responses (Putrayasa, 2013). Zulhammi (2015) stated that a person is considered to have learned if there is a change in behavior. For example, in Introductory Accounting I, the main goal is a change in students' behavior so that they can understand and review the material at home.

Behavioristic theory believes that humans are born without inherited intelligence and are mechanistic, responding to the environment with limited control (Nahar, 2016). This theory emphasizes measurement as the key to observing behavioral changes. Reinforcement factors are also considered important. Reinforcement can be positive or negative, where the addition or subtraction of stimuli can strengthen or weaken responses,





driving student learning activities (Irwan, 2015). For example, adding assignments as a positive reinforcement can increase student motivation to learn, while reducing assignments as a negative reinforcement can also affect learning activities.

B. The Relationship Between Intellectual Intelligence and Accounting Comprehension

Intellectual intelligence encompasses an individual's ability to acquire, master, and apply knowledge in problem-solving. The level of intellectual intelligence is often evaluated using a test known as the Intelligent Quotient (IQ), where the test score reflects the level of intelligence, with higher scores indicating a higher level of intelligence (Herli, 2014).

Djamil (2023) The role of intellectual intelligence is crucial in understanding accounting. Accounting students are expected to have an optimal level of intellectual intelligence to comprehend accounting concepts. In general, a higher level of intellectual intelligence is considered to open up greater opportunities for success (Herli, 2014).

Based on this explanation, a hypothesis can be proposed that students who can optimize their intellectual intelligence, especially in solving new problems, have the potential to understand accounting subjects well, particularly those involving numerical concepts and requiring logical thinking.

H1 = Intellectual intelligence has a significant positive impact on accounting comprehension

C. The Impact of Emotional Intelligence on Accounting Comprehension

Adhi (2023) Emotional intelligence reflects an individual's ability to manage emotions and feelings, including aspects such as self-motivation, emotional control, and the ability to empathize with others. An individual's success is not solely determined by intellectual quotient (IQ), but also by other factors such as talent, social sensitivity, interpersonal skills, emotional maturity, and other elements that require development (Hafsah, 2013).

The quality of emotional intelligence is reflected in an individual's ability to know oneself, motivate oneself, show empathy, and interact socially. Students with good social skills tend to have a greater chance of achieving success in life and demonstrate high learning motivation. Conversely, students who are less skilled in managing emotions may experience a decrease in learning motivation, which can negatively impact their ability to focus on academic tasks (Widyawati, 2014). From these phenomena, the following hypothesis can be formulated:

H2 = Emotional intelligence has a significant positive impact on accounting comprehension.

D. The Impact of Spiritual Intelligence on Accounting Comprehension

The spiritual dimension involves an individual's connection with religious aspects or an inner connection with God. According to Wahab and Umiarso (2011), spiritual intelligence has the ability to integrate human thought and feeling, forming a strong character and personality based on human values. It is important to note that the spiritual dimension is not always identical to religious aspects, although spiritual elements can originate from religious values.

From the summary, it can be concluded that students who lack spiritual intelligence may experience a decrease in learning motivation, difficulty in maintaining concentration, and frequent feelings of anxiety. Therefore, the following hypothesis can be formulated:

H3 = Spiritual intelligence has a significant positive impact on accounting comprehension.

D. The Impact of Learning Motivation on Accounting Comprehension

Motivation can be defined as the utilization of an individual's deepest drive to achieve and guide goals, take initiative, act effectively, and overcome failure and frustration, as explained by Goleman (2015). Students who are committed to self-development demonstrate a fighting spirit in achieving self-improvement, which is the core of motivation to achieve success. In a consistent effort to find ways to improve themselves, students actualize their shared desire to achieve. Those driven by the need to achieve always seek ways to achieve success.

Based on previous theories and research, the first hypothesis in this study can be formulated as follows:

H4 = Learning interest has a significant positive impact on accounting comprehension.





METHOD

A. Population and Sampling Method

The population in this study is accounting students from Higher Education Institutions in Koto Pekanbaru, consisting of the Faculty of Economics and Social Sciences, State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the Faculty of Economics and Business, University of Riau (UNRI). The respondent criteria are: Final-year Accounting students (batch of 2020) who have completed all required accounting courses at the undergraduate level in Pekanbaru, specifically at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI).

In determining the sample size, the researcher employed the rule of thumb proposed by Roscoe (2006) as cited in Mustafa (2014), which states that:

1. The appropriate sample size for this research is between 30 and 500.
2. If the sample is divided into subsamples, then the minimum sample size for each subsample is 30.

Based on the aforementioned explanation, the researcher has decided to determine the sample size using the Slovin formula (Sugiyono, 2017).

$$n = \frac{N}{1 + N(e)^2}$$

$$= \frac{603}{1 + 603(0,1)^2}$$

$$= 85,76$$

= The sample size was rounded up to 100 respondents to ensure the accuracy of the results and to mitigate the risk of statistical errors.

Description :

n: Sample Size N: Population Size

e: The margin of error allowed for sampling error in this study is 10%.

Based on the aforementioned explanation, the researcher has determined a sample size of 100 respondents with the following composition:

Table 1. Research Sample

No	University	Responden (Sample)
1	State Islamic University of Sultan Syarif Kasim Riau	50
2	University of Riau	50
Sample Size		100

Source: Processed data, 2024

RESULTS AND DISCUSSION

A. Descriptive Statistical Test

Table 2. Descriptive Statistical Test

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std.Deviation
Accounting Comprehension	100	6	30	22,85	6,614
Intellectual Intelligence	100	11	50	37,54	10,091
Emotional Intelligence	100	19	65	48,72	12,970
Spiritual Intelligence	100	18	90	67,04	18,275
Learning Motivation	100	7	35	25,60	6,967
Valid N (listwise)	100				

Source: Research Data, 2020





Based on Table above, the lowest value for the accounting comprehension variable was 6, the highest was 30, the mean was 22.85, and the standard deviation was 6.614. This means that accounting comprehension is categorized as high if the value is greater than 22.85. For the intellectual intelligence variable, the lowest value was 11, the highest was 50, the mean was 37.54, and the standard deviation was 10.091. This means that intellectual intelligence is categorized as high if the value is greater than 37.54.

For the emotional intelligence variable, the lowest value was 19, the highest was 65, the mean was 48.72, and the standard deviation was 12.970. This implies that emotional intelligence is categorized as high if the value is greater than 48.72. For the spiritual intelligence variable, the lowest value was 18, the highest was 90, the mean was 67.04, and the standard deviation was 18.275. This means that spiritual intelligence is categorized as high if the value is greater than 67.04.

For the learning motivation variable, the lowest value was 7, the highest was 35, the mean was 25.60, and the standard deviation was 6.967. This implies that learning motivation is categorized as high if the value is greater than 25.60.

B. Normality Test

The results of the Kolmogorov-Smirnov test for normality are presented below:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	5.69573127
Most Extreme Differences	Absolute	.064
	Positive	.064
	Negative	-.064
Test Statistic		.064
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		

Source: Processed Data, 2024

The results of the one-sample Kolmogorov-Smirnov normality test are presented in table above. The Kolmogorov-Smirnov statistic is 0.064 with a significance level of 0.200. Residual data is considered normally distributed if the significance level is greater than $\alpha = 0.05$. Based on the test results, with a significance level of 0.200, which is greater than $\alpha = 0.05$, it can be concluded that the residuals in this study are normally distributed.

C. Multicollinearity Test Result

As shown in the Table below, the variance inflation factor (VIF) values for all variables in this analysis model are less than 10. Specifically, learning interest has a VIF of 1.027, intellectual intelligence has a VIF of 1.030, emotional intelligence has a VIF of 1.017, and learning motivation has a VIF of 1.293. Furthermore, all tolerance values are greater than 0.1, with intellectual intelligence having a tolerance of 0.974, emotional intelligence having a tolerance of 0.971, spiritual intelligence having a tolerance of 0.984, and learning motivation having a tolerance of 0.773. Based on these criteria, it can be concluded that there is no multicollinearity problem in the regression model.





The results of the Variance Inflation Factor (VIF) test for multicollinearity are presented below:

Table 4. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
1 (constant)		
Intellectual Intelligence	,974	1,027
Emotional Intelligence	,971	1,030
Spiritual Intelligence	,984	1,017
Learning Motivation	,773	1,293

Source: Processed data, 2024

D. Heterocedasticity Test Results

The following are the results of the heteroscedasticity test:

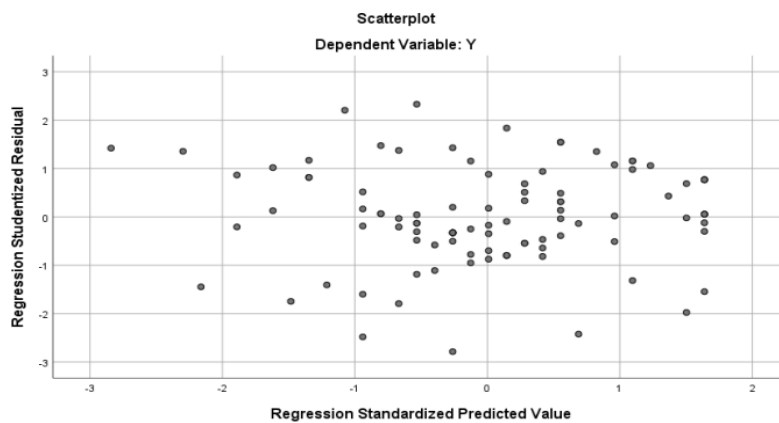


Figure 1. Heterocedasticity Test Results Scatterplot Graphics

Source: Processed data, 2024

As seen in the figure above, there is no clear pattern and the points are scattered above and below 0 on the Y-axis. Based on the criteria explained above, it can be concluded that there is no heteroscedasticity in the data.

E. Results of Multiple Linear Regression Analysis

The results of the Multiple Linear Regression Model are presented below:

Table 5. Multiple Linear Regression Test

Model	Coefficients		
	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	,546	,080	
Kecerdasan Intelektual	,455	,033	,818
Kecerdasan Emosioanal	,330	,088	,353
Kecerdasan Spiritual	,351	,059	,970
Motivasi Belajar	,131	,056	,422

a. Dependent Variable: Pemahaman Akuntansi

Source: Processed data, 2024

Based on the table above, the multiple linear regression equation can be formulated as follows:

Y = 0,546 + 0,455X₁ + 0,330X₂ + 0,351X₃ + 0,131X₄ + e





The results of the regression analysis can be interpreted as follows:

1. The constant of 0.546 implies that when all independent variables are held constant, the value of accounting understanding (Y) is 0.546.
2. The regression coefficient of the intellectual intelligence variable (X1) is 0.455, meaning that if other independent variables remain constant and intellectual intelligence increases, then the level of accounting understanding will increase by 0.455. The positive coefficient indicates a positive relationship between intellectual intelligence and accounting understanding.
3. The regression coefficient of the emotional intelligence variable (X2) is 0.330, meaning that if other independent variables remain constant and emotional intelligence increases, then the level of accounting understanding will increase by 0.330. The positive coefficient indicates a positive relationship between emotional intelligence and accounting understanding.
4. The regression coefficient of the spiritual intelligence variable (X3) is 0.351, meaning that if other independent variables remain constant and spiritual intelligence increases, then the level of accounting understanding will increase by 0.351. The positive coefficient indicates a positive relationship between spiritual intelligence and accounting understanding.
5. The regression coefficient of the learning motivation variable (X4) is 0.131, meaning that if other independent variables remain constant and learning motivation increases, then the level of accounting understanding will increase by 0.131. The positive coefficient indicates a positive relationship between learning motivation and accounting understanding.

Simultaneous Test (F test)

Table 6. Simultaneous Test

ANOVA ^a						
	Model	Sum of squares	Df	Mean square	F	Sig.
1	Regresstion	3738,247	4	934.562	149,845	,000 ^b
	Residual	592,503	95	6.237		
	Total	4330,750	99			
a. dependent Variable: Pemahaman Akuntansi						
b. Predictors (Constant), Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, Motivasi Belajar						

Source: Processed data, 2024

In the table above, the F-statistic is 0.000, which is less than the significance level of 0.05 with an F-statistic value of 149.845. This means that all independent variables have a significant simultaneous effect on the dependent variable. Therefore, the fifth hypothesis (H5) which states that intellectual intelligence, emotional intelligence, spiritual intelligence, and learning motivation have a simultaneous effect on accounting understanding is accepted.

Partial Test (t-test)

Table 7. Results of Partial Hypothesis Test

Coefficients				
Model			T	Sig.
1	(constnt)		6,835	,000
	Intellectual Intelligence		13,74	,000
	Emotional Intelligence		3,733	,000
	Spiritual Intelligence		5,932	,000
	Learning Motivation		2,344	,021
a. Dependent Variable: Pemahaman Akuntansi				

Source: Processed data , 2024





1. First Hypothesis (H1)

Based on table above, intellectual intelligence shows a significance value of 0.000, which is lower than α 0.05. This result explains that intellectual intelligence has an effect on the level of accounting understanding. This result supports the first hypothesis (H1) which states that there is an influence of intellectual intelligence on the level of accounting understanding.

2. Second Hypothesis (H2)

Based on table, emotional intelligence shows a significance value of 0.000, which is lower than α 0.05. This result explains that emotional intelligence has an effect on the level of accounting understanding. This result supports the second hypothesis (H2) which states that there is an influence of emotional intelligence on the level of accounting understanding.

3. Third Hypothesis (H3)

Based on table, spiritual intelligence shows a significance value of 0.000, which is lower than α 0.05. This result explains that spiritual intelligence has an effect on the level of accounting understanding. This result rejects the third hypothesis (H3) which states that there is an influence of spiritual intelligence on the level of accounting understanding. Note: There seems to be a contradiction here. If the significance value is less than α , it usually means we reject the null hypothesis, not the alternative hypothesis. Please double-check the original statement and the intended meaning.

4. Fourth Hypothesis (H4)

Based on table, learning motivation shows a significance value of 0.021, which is lower than α 0.05. This result explains that learning motivation has an effect on the level of accounting understanding. This result supports the fourth hypothesis (H4) which states that there is an influence of learning motivation on the level of accounting understanding.

Determination Coefficient

Presented below are the results of the analysis of the Coefficient of Determination :

Table 8. Determination Coefficient Test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the estimate
1	,929 ^a	,863	,857	2.49737
a. Dependent Variable: Pemahaman Akuntansi				
b. Predictors (Constant), Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, Motivasi Belajar				

Source: Processed data, 2024

Based on the coefficient of determination test results in Table 8, the R-squared value obtained in the regression model is 0.863. This indicates that the independent variables used in this study can explain 86.3% of the variation in the level of accounting understanding, while the remaining 13.7% is influenced by other factors not included in this regression model.

CONCLUSION

This research aims to determine the influence of intellectual intelligence, emotional intelligence, spiritual intelligence, and learning motivation on the level of accounting understanding among accounting students at Universitas Islam Negeri Sultan Syarif Kasim Riau and Universitas Negeri Riau. Based on the research results as previously described, the following conclusions can be drawn:

1. Intellectual intelligence has a positive influence on the level of accounting understanding among accounting students at Universitas Islam Negeri Sultan Syarif Kasim Riau and Universitas Negeri Riau. This result explains that the higher the intellectual intelligence of students, the more it can influence





- and improve the level of accounting understanding among accounting students at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI).
2. Emotional intelligence has a positive influence on the level of accounting understanding among accounting students at Universitas Islam Negeri Sultan Syarif Kasim Riau and Universitas Negeri Riau. This result explains that the higher the emotional intelligence of students, the more it can influence and improve the level of accounting understanding among accounting students at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI).
 3. Spiritual intelligence has a positive influence on the level of accounting understanding among accounting students at Universitas Islam Negeri Sultan Syarif Kasim Riau and Universitas Negeri Riau. This result explains that the higher the spiritual intelligence of students, the more it can influence and improve the level of accounting understanding among accounting students at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI).
 4. Learning motivation has a positive influence on the level of accounting understanding among accounting students at Universitas Islam Negeri Sultan Syarif Kasim Riau and Universitas Negeri Riau. This result explains that the higher the learning motivation of students, the more it can influence and improve the level of accounting understanding among accounting students at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI).

Suggestion for Future Research

Based on the conclusions above, the following suggestions are proposed, which are expected to be beneficial for:

1. Based on the research findings that intellectual intelligence has a positive influence on accounting understanding, it is recommended for the academic institutions specifically for S1 Accounting at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI) to develop the curriculum by conducting evaluations and updates that emphasize the development of intellectual intelligence in the context of accounting, providing in-depth materials and relevant intellectual challenges.
2. Based on the research findings that emotional intelligence has a positive influence on accounting understanding, it is recommended for the academic institutions specifically for S1 Accounting at the State Islamic University of Sultan Syarif Kasim Riau (UIN SUSKA) and the University of Riau (UNRI) to provide psychological support by offering counseling or psychological guidance services to students to help manage academic and emotional stress.
3. Based on the research findings that spiritual intelligence has a positive influence on accounting understanding, it is recommended for future research to expand the study sample to include more universities. This will help in generalizing the findings regarding the influence of spiritual intelligence on accounting understanding.
4. Based on the research findings that learning motivation has a positive influence on accounting understanding, it is recommended for future research to identify more specific supporting factors of learning motivation, such as social support or rewards for achievement.

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