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THE RELATIONSHIP BETWEEN EMOTIONAL INTELLIGENCE AND ACCOUNTING COMPREHENSION IS STRENGTHENED BY SELF-EFFICACY

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Abstract

This study aims to assess the level of emotional intelligence of students and identify the contribution of the self-efficacy dimension in shaping accounting comprehension. The researcher collected populations from students majoring in accounting either at the Diploma 3 (D3), Applied Bachelor (D4) or Strata 1 (S1) levels at 2 universities in Yogyakarta, namely UPN "Veteran" Yogyakarta University which represented accounting students from the Education level academic/Strata 1 (S1) at state universities and also the Yogyakarta YKPN Polytechnic which represents accounting students from the vocational education level, namely Diploma 3 (D3) and Applied Bachelor (D4) at private universities. In this study, it can be seen that emotional intelligence influences accounting comprehension. In addition, the results of this study also show that self-efficacy strengthens the relationship between emotional intelligence and accounting comprehension.

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INTRODUCTION

Due to a number of variables, including a lack of preparedness, erroneous information about career options, and information that falls short of their expectations, students have difficulties selecting an appropriate vocation. Students who lack the information necessary to make informed career selections exhibit low emotional intelligence, which may be related to their inability to establish healthy social networks. This can hinder them from obtaining the information they need to make informed career decisions.

Higher education in accounting is offered in tertiary institutions with the goal of preparing students with the necessary skills to work as qualified accountants. To create qualified graduates from universities, the education system must be improved. Accounting is a task that involves gathering, analyzing, and reporting economic data, therefore it involves logic as well as statistics in its deliberations. If an accountant is knowledgeable about accounting, reasoning can be attained. This has an impact on one's ability to grasp accounting based on their level of intelligence. Three factors—intellectual intelligence, emotional intelligence, and spiritual intelligence—affect how well one understands accounting (Prasetyaningsih, 2018).

The emotional intelligence of the student may have an impact on their academic performance because they will be better able to control their emotions, motivate themselves, deal with stress, avoid instant gratification, resist peer pressure, cooperate with others, and empathize with others. such that it might inspire pupils to fulfill their aspirations and objectives. This study is crucial because working with the workplace requires an understanding of accounting. The purpose of this study is to evaluate students' emotional intelligence levels and determine how the self-efficacy factor influences their comprehension of accounting. By establishing a link between emotional intelligence and knowledge of the accounting career, this study also broadens the research field. Results can give stakeholders new ideas for more effective activities in attaining goals to create a more complete understanding of accounting. The emotional intelligence of the student may have an impact on their academic performance because they will be better able to control their emotions, motivate themselves, deal with stress, avoid instant gratification, resist peer pressure, cooperate with others, and empathize with others. such that it might

inspire pupils to fulfill their aspirations and objectives. This study is crucial because working with the workplace requires an understanding of accounting. Satria & Fatmawati, (2017) research demonstrates that a person with high intellectual intelligence may solve challenges.

The conviction that one can carry out a task or accomplish a goal is known as self-efficacy. To determine how self-efficacy affects the relationship between emotional intelligence and accounting understanding, Winitasari, & Witono, (2022) conducted research. According to the research's findings, accounting comprehension is positively impacted by emotional intelligence.

Emotional intelligence is one of the numerous intelligences that exist in humans and is thought to affect academic performance. Emotional intelligence is the capacity to recognize, comprehend, and manage one's own emotions as well as those of others. Since emotional intelligence is a crucial component of accounting education, numerous studies have been done to examine the relationship between emotional intelligence and accounting comprehension (Shahrul, S, 2022; Gaffar, A.N, 2022; Eliana et.al, 2022).

Social Cognitive Theory

Albert Bandura created Social Learning Theory (SLT) in the 1960s, which later became Social Cognitive Theory (SCT). Self-confidence plays a significant influence in human cognition, motivation, and conduct, according to Bandura's social cognitive theory of human functioning. Self-systems that enable people to have some degree of control over their ideas, feelings, and actions are highlighted by social cognitive theory. In outlining this viewpoint, Bandura restored the self-centeredness that had almost been lost in the study of human processes that William James had started nearly a century before. A psychological perspective on agency and empowerment, social cognitive theory holds that people are more proactive and self-regulatory than reactive and under the direction of either biological or environmental causes. Instead, one of the most important factors in the exercise of personal, cultural, and societal control and achievement is one's self-perception. People can apply the essential self-influence to contribute to the kind of person they are and their accomplishments because they have the beliefs in their own talents, or self-efficacy beliefs (Bandura, 1977).

Because "much of the knowledge and behavior of organizational participants results from the organizational environment," which is outside of the employee's control, SCT only partially recognizes self-efficacy as a self-regulatory mechanism for regulating individual motivation, performance, attitudes, and behavior (Stajkovic & Luthans, 1998). This indicates that another factor influencing employees is the organizational environment. Therefore, failing to take into account SCT's internal organizational contextual factors only offers a partial comprehension of human reasoning and behavior in such contexts. Employee motivation and behavior may be better understood by taking into account both the internal motivating conditions and the relational context in which the behavior and actions occur because the imposed and built environment is outside of the employee's control.

Emotional Intelligence

In order to motivate oneself to develop an attitude of enthusiasm, self-confidence, and independence, one must be able to understand oneself, understand one's own strengths and weaknesses, and be able to manage one's own emotions. This ability to understand oneself also includes being able to express one's feelings. Emotional intelligence and learning interest, according to Dalimunthe (2020), have an impact on an individual's understanding of accounting.

Understanding other people's perspectives, recognizing social cues and rules of behavior, self-evaluation, optimistic thinking, self-awareness, and problem-solving interpretation are all examples of cognitive skills. While behavioral skills also include verbal skills (speaking) and nonverbal abilities (messaging or expressing emotions through gestures or words). These abilities are accessible to anyone. In contrast, emotional intelligence entails skills that are distinct from academic intelligence but nevertheless complement it. In the workplace, many educated, intellectual persons who lack emotional intelligence hold lesser positions than those with low IQs but great emotional intelligence. From birth till death, a person's development includes a growth in emotional intelligence. Environment and family have an impact on EQ development.

Self-efficacy

According to Bandura (1993), self-efficacy is the conviction that an individual can overcome obstacles and achieve desirable outcomes. Bandura (1989) said that there are four basic forms of influence that might shape people's perceptions of their own efficacy. Mastering experience is the key to developing a strong sense of success. Success strengthens a person's conviction in their own abilities. People expect immediate results and are quickly demoralized by failure if they only encounter easy success. Experience in conquering challenges via consistent effort is necessary for having a powerful sense of efficacy. Many failures and challenges in human endeavors serve a vital purpose in demonstrating that success frequently needs persistent effort. People endure in the face of adversity and rapidly bounce back from losses once they are sure they have what it takes to achieve. They overcome adversity stronger since they were able to endure difficult circumstances.

The vicarious experience that the social model offers is the second approach to develop and reinforce confidence in success. Observers feel they possess the potential to master comparable activities necessary for success since they have observed self-similar others succeed with consistent effort. Similar to this, seeing others struggle despite exerting a lot of effort makes viewers doubt their own abilities and makes them work less effectively. Perceived likeness to the model has a big impact on how modeling affects perceived self-efficacy. The success and failure of the model are more convincing the more resemblance that is expected to exist. People's self-efficacy is not greatly influenced by the behavior and outcomes of the model if they perceive it to be extremely unlike themselves, including when it comes to improving their grasp of accounting courses.

Accounting comprehension

Accounting comprehension refers to the understanding and knowledge of accounting principles, concepts, and practices. It involves the ability to interpret financial statements, analyze financial data, and apply accounting principles to real-world scenarios. Yuni & Thohiri, (2018) told that knowing accounting refers to a person's capacity for accounting knowledge and comprehension. Accounting-related courses, such as Introduction to Accounting, Intermediate Financial Accounting 1 and 2, and Advanced Financial Accounting 1 and 2, can be used to gauge participants' understanding of

accounting in this study. These courses are utilized on the grounds that they include concepts and information related to accounting.

Emotional Intelligence and Level of Understanding of Accounting

According to Sinarti & Sari (2017) emotional intelligence has an impact on how well they grasp accounting. According to Dalimunthe (2020), emotional intelligence significantly influences one's understanding of accounting. According to Eliana et.al (2022), emotional intelligence has a favorable impact on the degree of accounting comprehension. In order to help pupils improve their emotional intelligence, which will improve their academic performance. In order to better understand the obligations they must meet, accounting students are encouraged to take their studies seriously and become familiar with the aptitudes and capacities of each emotion. Understanding one's emotional intelligence will help an accounting student understand accounting better as well. This justification supports the following hypothesis:

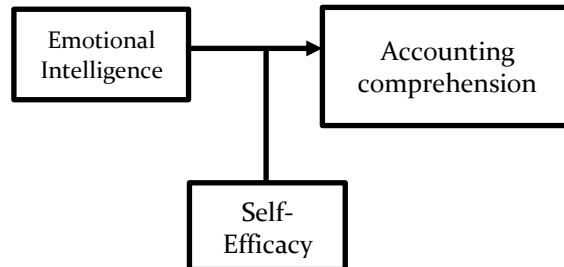
H1: Accounting comprehension is positively impacted by emotional intelligence.

Self-Efficacy Enhances Emotional Intelligence's Impact on Accounting comprehension Level

Self-efficacy is the conviction that one can fulfill their aims. Strong self-efficacy increases the likelihood that a person would challenge themselves with challenging tasks and is intrinsically driven. In order to keep their promises, people will work very hard, and when they fail, they will blame internal issues rather than external ones. Low self-efficacy makes people less motivated to put out a concerted effort and may cause them to view difficult jobs as dangers to be avoided. According to Arfan et al., (2021), self-efficacy is thought to have no bearing on worker performance. In Contrast statements made by Khusna & Pratiwi, (2022) said that self-efficacy has an impact on performance. Therefore, a person with poor self-efficacy has low aspirations, which might lead to unsatisfactory academic outcomes. In the opinion of Usman & Hermisya (2020), emotional intelligence, learning behavior, desire in learning, and self-efficacy all contribute to a higher degree of accounting comprehension. According to Kusmaeni et.al (2022), self-efficacy affects one's level of accounting comprehension. This justification supports the following hypothesis:

H2: Self-efficacy increases the impact of emotional intelligence on accounting comprehension.

Picture 1. Research Framework



METHOD

Data for this study were gathered by a questionnaire survey. UPN "Veteran" Yogyakarta University, which represented accounting students from the educational level, as well as academic/Strata 1 (S1) at state universities and the Yogyakarta YKPN Polytechnic, which represents accounting students from the vocational education level, namely Diploma 3 (D3), were the two universities in Yogyakarta from which the researcher collected populations of students who majored in accounting either at the Diploma 3 (D3), or Applied Bachelor (D4). Purposive sampling was used for this study's sampling, with the following selection criteria:

1. Active S1/D3/D4 Students from Politeknik YKPN Yogyakarta and UPN Yogyakarta.
2. The students have taken or are presently enrolled in Introductory Accounting 1 and 2, Intermediate Financial Accounting 1 and 2, Advanced Financial Accounting 1 and 2, Intermediate Financial Accounting Practicum, and Advanced Financial Accounting Practicum, which are all fundamental accounting courses.

Table 1. Sample Research

| COLLEGE | SAMPLE |
|--------------------------------------|--------------------|
| Politeknik YKPN Yogyakarta | 70 College Student |
| Universitas UPN "Veteran" Yogyakarta | 70 College Student |

Source: Processed Data (2023)

A scale score is generated by the researcher by averaging all responses from each participant. From "strongly disagree" to "strongly agree," the response categories on the scale spanned. If the offered material can be clearly grasped by students, it may be assumed that they understand accounting. A student's Grade Point Average (GPA) can be used to determine whether a student understands or not. Independent variables are those that have the potential to influence other variables. In this study, self-awareness, motivation, and empathy are three indications of emotional intelligence, which serves as the independent variable. A questionnaire that was also constructed by the researcher by modifying the scenario and environmental parameters of the research object was used by the researcher to measure these indicators. The independent and independent variables influence the dependent variable, which is the variable that is bound by them. Understanding of accounting is the study's dependent variable. The level of respondents' accounting comprehension, as reported in the form of Grade Point Average (GPA), can be used to gauge understanding of accounting.

Additionally, a moderating variable is included in this study to determine whether it might improve or worsen the relationship between the independent and dependent variables. Self-efficacy serves as the moderating variable in this study. Researchers utilize a scale of 1 to 5, which was developed by Parker (1998), to quantify self-efficacy factors. On a scale of "Strongly Disagree" to "Strongly Agree," the researcher asked the respondents to rate how much they believed in themselves on a questionnaire.

The data in this study is tested using a number of analyses. to verify the analysis. Since proper software is required, SPSS software should be used to analyze this research. This study included several tests, including the validity test, reliability test, traditional assumption test, and regression analysis-based hypothesis testing.

RESULTS AND DISCUSSION

Descriptive statistics

In a study, descriptive statistics are crucial. In this study, descriptive statistics are used to describe the variables as well as the characteristics of the respondents.

Table 2. Respondent Characteristics

| CHARACTERISTICS | CATAGORY | AMOUNT | PERCENTAGE (%) |
|-----------------|------------------|--------|----------------|
| Age | 18-22 years | 104 | 74,3 |
| | 23-27 years | 36 | 25,7 |
| | Total | 140 | 100 |
| Gender | Male | 57 | 40,7 |
| | Female | 83 | 59,3 |
| | Total | 150 | 100 |
| Education | Diploma 3 | 37 | 26,4 |
| | applied bachelor | 33 | 22,9 |
| | Strata-1 | 70 | 50,7 |
| | Total | 140 | 100 |
| Total Credits | 10-50 Credits | 50 | 35,7 |
| | 51-90 Credits | 77 | 55 |
| | 91-130 Credits | 8 | 5,7 |
| | >130 Credits | 5 | 3,6 |
| | Total | 140 | 100 |
| GPA | <2,50 | 33 | 23,6 |
| | 2,50-2,75 | 13 | 9,3 |
| | 2,76-3,00 | 24 | 17,1 |
| | 3,01-3,25 | 13 | 9,3 |
| | 3,26-3,50 | 12 | 8,6 |
| | >3,50 | 45 | 32,1 |
| | Total | 140 | 100 |

Source: Processed Data (2023)

Table 2 shows that there are a total of 140 people who can be processed as respondents. Age-wise, 74.3% of respondents were between the ages of 18 and 22. With a total percentage of 59.3%, women predominate in terms of gender characteristics. The percentage of pupils with strata-1 education is as high as 50.70% in the section on educational qualities. It is evident from the respondents' credit ownership data that 55%

of them took 51 to 90 total credits. A GPA above 3.50 was a characteristic of 32.1% of respondents.

Table 3. Descriptive Statistics

| | N | Min | Max | Mean | Std. Dev |
|-----------------------------|----------|------------|------------|-------------|-----------------|
| emotional intelligence | 140 | 77 | 150 | 113,21 | 11,87 |
| Self-efficacy | 140 | 2.870 | 5.580 | 4.552,52 | 581,76 |
| Accounting comprehension | 140 | 1.33 | 3.98 | 3,04 | 0,59 |
| Valid N (listwise) | 140 | | | | |

Source: Processed Data (2023)

The descriptive statistics for the used variables are displayed in Table 3. It is known that the average value of the variable for emotional intelligence is 113.21. The average values for the variables self-efficacy and GPA are then 4,552.52 and 3.98, respectively.

Validity test

If an indicator's loading factor for the heading construct is greater than 0.5, it is regarded as genuine. The following outcomes are shown in the output:

Table 4. Validity Test

| VARIABLE | ITEM | CORRECTED ITEM (R COUNT) | SIG (R TABLE) | RESULT |
|----------------------------|-------------|---|--------------------------|---------------|
| Emotional Intelligence (X) | X.1 | 0.829 | 0.05 | Valid |
| | X.2 | 0.538 | 0.05 | Valid |
| | X.3 | 0.747 | 0.05 | Valid |
| | X.4 | 0.552 | 0.05 | Valid |
| | X.5 | 0.635 | 0.05 | Valid |
| | X.7 | 0.628 | 0.05 | Valid |
| | X.8 | 0.681 | 0.05 | Valid |
| | X.9 | 0.887 | 0.05 | Valid |
| | X.10 | 0.654 | 0.05 | Valid |
| | X.11 | 0.540 | 0.05 | Valid |
| | X.12 | 0.679 | 0.05 | Valid |
| | X.13 | 0.542 | 0.05 | Valid |

| | | | | |
|------------------------------|------|-------|------|-------|
| | X.14 | 0.510 | 0.05 | Valid |
| | X.16 | 0.864 | 0.05 | Valid |
| | X.17 | 0.732 | 0.05 | Valid |
| | X.18 | 0.690 | 0.05 | Valid |
| | X.19 | 0.581 | 0.05 | Valid |
| | X.20 | 0.523 | 0.05 | Valid |
| | X.21 | 0.749 | 0.05 | Valid |
| | X.22 | 0.810 | 0.05 | Valid |
| | X.23 | 0.845 | 0.05 | Valid |
| | X.25 | 0.811 | 0.05 | Valid |
| | X.26 | 0.692 | 0.05 | Valid |
| | X.27 | 0.510 | 0.05 | Valid |
| | X.28 | 0.595 | 0.05 | Valid |
| | X.29 | 0.712 | 0.05 | Valid |
| | X.30 | 0.519 | 0.05 | Valid |
| Accounting comprehension (Y) | Y.1 | 0.554 | 0.05 | Valid |
| | Y.2 | 0.672 | 0.05 | Valid |
| | Y.3 | 0.598 | 0.05 | Valid |
| | Y.4 | 0.732 | 0.05 | Valid |
| | Y.5 | 0.823 | 0.05 | Valid |
| | Y.6 | 0.745 | 0.05 | Valid |
| | Y.7 | 0.598 | 0.05 | Valid |
| | Y.8 | 0.598 | 0.05 | Valid |
| | Y.9 | 0.639 | 0.05 | Valid |
| | Y.10 | 0.834 | 0.05 | Valid |
| <i>Self-Efficacy</i> | M.1 | 0.733 | 0.05 | Valid |
| (M) | M.2 | 0.556 | 0.05 | Valid |
| | M.3 | 0.724 | 0.05 | Valid |
| | M.4 | 0.549 | 0.05 | Valid |
| | M.5 | 0.642 | 0.05 | Valid |
| | M.6 | 0.835 | 0.05 | Valid |
| | M.7 | 0.723 | 0.05 | Valid |
| | M.8 | 0.653 | 0.05 | Valid |

| | | | |
|------|-------|------|-------|
| M.9 | 0.540 | 0.05 | Valid |
| M.10 | 0.511 | 0.05 | Valid |

Source: Processed Data (2023)

Validity evaluation of indicators of relative correlation greater than 0.5. When other indicators in the same construct are altered (or eliminated from the model), measurements using these indicators reveal changes in the indicator in the same construct. The information presented above demonstrates that all claims employed as indicators are true and appropriate for use as research instruments.

Reliability Test

By examining the Cronbach's Alpha value of the indicators that assess the construct, reliability testing is carried out. Results from Cronbach's Alpha will be positive if the value is higher than 0.6.

Table 5. Reliability Test

| Variabel | Cronbach's Alpha if Item Deleted | Keterangan |
|------------------------------|----------------------------------|------------|
| Emotional Intelligence (X) | 0.979 | Reliabel |
| Accounting comprehension (Y) | 0.731 | Reliabel |
| <i>Self-Efficacy</i> (M) | 0.931 | Reliabel |

Source: Processed Data (2023)

The Cronbach's Alpha value for the research construct in the table above indicates a value of > 0.6 , indicating the validity of the indicators used to measure the construct in this study.

DISCUSSION

Hypothesis Test

Table 6. Hypothesis Test

| Model | | Coefficients ^a | | Beta | t | Sig. | |
|-------|------------------------------------|-----------------------------|------------|------|-------|------|---------------------------|
| | | Unstandardized Coefficients | | | | | Standardized Coefficients |
| | | B | Std. Error | | | | |
| 1 | (Constant) | 3.483 | .777 | | 5.483 | .000 | |
| | Self_efficacy | 4.033 | .257 | .008 | 4.33 | .036 | |
| | Kecerdasan_Emosional_Self_Efficacy | 5.002 | .224 | .078 | 3.745 | .043 | |

a. Dependent Variable: IPK

Source: *Processed Data (2023)*

This study demonstrates how emotional intelligence affects accounting comprehension. The hypothesis' significance level is less than 5%, which supports this. Conclusion: Students' (respondents') emotional intelligence can affect how well they grasp accounting, as seen by their academic performance as shown by their GPA. It can be argued that students have a better understanding of accounting the higher their GPA. Numerous research done by Sinarti & Sari (2017).

Table 5 demonstrates how the association between emotional intelligence and accounting comprehension is strengthened by self-efficacy. A significance level of 0.043, which is less than 0.05 (5%), serves as proof of this. Social cognitive theory (SCT), which contends that self-efficacy is a self-regulation method for managing emotional intelligence, lends support to this. Students typically feel more comfortable managing or controlling their emotions when they have self-efficacy. The more adept these students become at managing their emotions, the more they concentrate on learning accounting.

CONCLUSIONS AND SUGGESTIONS

It is clear from this study that the researcher's hypothesis is supported with a significance level of no more than 5%. This is demonstrated by the fact that students with strong emotional intelligence can be said to comprehend accounting. Additionally,

students' emotional awareness of their degree of accounting comprehension is strengthened by self-efficacy.

It is obvious that this study has limitations. Only 2 universities—one state institution and one private university—were employed as responders in this study, which had certain drawbacks. Therefore, the number of samples used in future studies can be increased. The second drawback is the simplicity of the variables used—one independent variable and one moderating variable—which prevents future research from including more independent variables, including behavioral characteristics.

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