

# 4<sup>th</sup> ICITB

## THE INFLUENCE OF INTELLIGENT INTELLECTUAL, EMOTIONAL AND SPIRITUAL ON ACCOUNTING UNDERSTANDING

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### ABSTRACT

*This study analyzes the influence of intelligent Intellectual, Emotional and Spiritual variables on Accounting Understanding. The primary data used in this study were obtained from the results of questionnaires for the Accounting Study Program Students of STIE Mitra Lampung in 2016. The sample was 41 respondents with the Slovin Sampling method. The analysis technique used is multiple regression to examine the effect of several independent variables on the dependent variable. The results of this study indicate that Intellectual Intelligence has no significant effect on Accounting Understanding. While Emotional and Spiritual Intelligence has a positive and significant effect on Accounting Understanding. the results of this study show 95.2% Accounting Understanding is influenced by Intellectual, Emotional and Spiritual Intelligence and the remaining 4.8% is influenced by other factors.*

**Keywords:** Intellectual Intelligence, Emotional, Spiritual and Accounting Understanding

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Higher education institutions are social change facilitator institutions that have responsibility for improving the competence and capability of human resources in general and their students in particular. The diversity of knowledge that exists in the curriculum of organizing tertiary education institutions in Indonesia requires higher education institutions to produce graduates who are more quickly adapted to the field of expertise and their respective work is in accordance with the discipline of knowledge that is occupied during lectures.

Accounting is an information system that provides reports for stakeholders regarding the activities and economic conditions of the company (Warran, 2008: 9). Stakeholders in the company's internal, capital market, goods and services markets and government have crucial interests both in terms of income receipts individually related entities, investment or funding, supply of raw goods, distribution of operational output and fulfillment of tax obligations for related entities (Warran , 2008: 5). Therefore, the accounting recording and reporting system must be truly reliable so as to be able to report financial and managerial issues related entities accurately. This accounting recording and reporting system will be implemented optimally if carried out by accountants who have adequate accounting knowledge and high integrity.

The gap between the expectation of producing graduates from the discipline of accounting economics as a professional accountant and the current situation is a reflection of the inappropriate learning mechanism of individuals and the level of intellectuality that is less than optimal. Therefore, the discussion and study of the optimization of learning and acceptance of accounting knowledge must be done through an individual intelligence approach. Zakiah (2013) states that individual intelligence includes intellectual intelligence, emotional intelligence and spiritual intelligence.

Pasek's research (2015) shows the positive and significant influence of intellectual intelligence on accounting understanding. Wibowo (2002) stated that emotional intelligence (emotional intelligence) is the ability to manage emotions intelligently and precisely so that a person's reflection on attitudes and behavior becomes more proportional. Zohar and Marshall (2005) state that spiritual intelligence (spiritual intelligence) is the ability to interpret life with high values and a stable mental state.

This is what underlies this research conducted to retest the effect of intellectual intelligence, emotional intelligence and spiritual intelligence partially on the understanding of accounting for evaluation of learning

curriculum and as an effort to improve the formation of students by optimizing the three forms of intelligence.

#### Formulation of The Problem

In the scope of the discussion of a problem or topic that is quite complex, it is necessary to stage the problem formulation so that the research pattern becomes more systematic and easy to understand. So, based on the background stated above, the problem formulation of this research is as follows :

1. Does intellectual intelligence affect accounting understanding?
2. Does emotional intelligence affect accounting understanding?
3. Does spiritual intelligence affect accounting understanding?
4. Does intellectual intelligence, emotional intelligence and spiritual intelligence influence together the understanding of accounting?

#### Research Purposes

Research is an activity of identification, classification, recording, testing of a hypothesis and related theories so that the results of the study are not biased. Based on the formulation of the problems that have been raised, the purpose of this study is as follows:

1. To know and analyze the influence of intellectual intelligence on understanding accounting.
2. To find out and analyze the influence of emotional intelligence on understanding accounting.
3. To find out and analyze the influence of spiritual intelligence on understanding accounting.
4. To find out and analyze the influence of intellectual intelligence, emotional intelligence and spiritual intelligence together on understanding accounting

### **LITERATURE REVIEW**

According to the Big Indonesian Dictionary (2001) intelligence is the perfection of the development of reason such as intelligence and sharpness of thinking. According to Armstrong (2009) intelligence is the ability to capture new situations or circumstances and the ability to learn from other people's past experiences.

#### 1. Intellectual Intelligence

According to the Big Dictionary of Indonesian (2000) intellectual is the intelligence of reason and the ability to think clearly according to

science. According to Covey (2005) intellectual intelligence is the ability of humans to analyze, think abstractly, determine a causal relationship, the expertise to use language, the ability to visualize something to be very definitive and the ability to understand something or many things.

2. Emotional Intelligence

According to the Great Dictionary of Indonesian (2000), emotional intelligence is related to the heart and caring between human beings, other creatures and the natural surroundings. Agustian (2007) defines emotional intelligence as intelligence in the context of the relationship between humans and other humans. Weisinger (2006) states that emotional intelligence is the ability to manage emotions intelligently, with the intention of making emotions useful by using them as guides for individual behavior and thinking in such a way as to provide significant improvement in results.

3. Spiritual Intelligence

The Large Dictionary of Indonesian Language (2000) defines spiritual as intelligence related to the heart, care and belief in God Almighty. According to Khavari (2002) emotional intelligence is a non-material or human soul. According to Zohar and Marshall (2002) spiritual intelligence is the intelligence to deal with and solve the problems of meaning and value by placing human behavior and life in the context of broader and richer meanings and judging that one's actions or lives are more meaningful than others. Spiritual intelligence does not have to be related to religion. Spiritual intelligence precedes all specific values and any culture, and precedes any form of religious expression that ever existed.

4. Understanding of Accounting

According to Suwardjono (2005) accounting is a broad and complex set of knowledge. Accounting can also be defined as the process of identifying, validating, measuring, recognizing, classifying, merging, summarizing and presenting basic financial data that occurs from events, transactions or operating activities of an organizational unit in a particular way to produce information relevant to the party have an interest

## RESEARCH METHOD

### Population

The population is an area of generalization which consists of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then drawn to conclusions (Sugiono, 2010). The population in

this study is the Final Level (Undergraduate) Students of Accounting Study Program in STIE Mitra Lampung in 2016 which totaled 68 people.

#### Sample

The sample is part of the number and characteristics possessed by a particular population (Sugiono, 2010). The sample of this study was 41 people. The sampling technique of this study uses Slovin Sampling where sampling is based on calculating the Slovin formula.

#### Data Analysis Method

1. Normality Test

Normality test aims to test whether in the regression model, the dependent variable and the independent variable both have normal distribution or not. A good regression model is to have normal or near normal data distribution. The results of normality testing using kolmogrov-smirnov (Sulaiman, 2005).

2. Multicollinearity Test

This test aims to test whether the regression model found a high or perfect correlation between independent variables or not. A good regression model should not have a correlation between independent variables, if the independent variables are correlated, the independent variables are not orthogonal (Sulaiman, 2005).

3. Heterodeasity Test

Test whether in a regression model there is residual inequality between one observation to another observation. If the variance of the residuals of one observation to another observation is fixed then said homokedastisitas. If the variant is not the same, it is called heterocedasticity (Zakiah, 2013).

4. Validity Test

Pasek (2015) states that the validity test is a question item homogeneity test per variable to show the extent of accuracy and accuracy of a measuring instrument to perform its function. The higher the validity of the measuring instrument, the smaller the variant of the error. Thus the validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire.

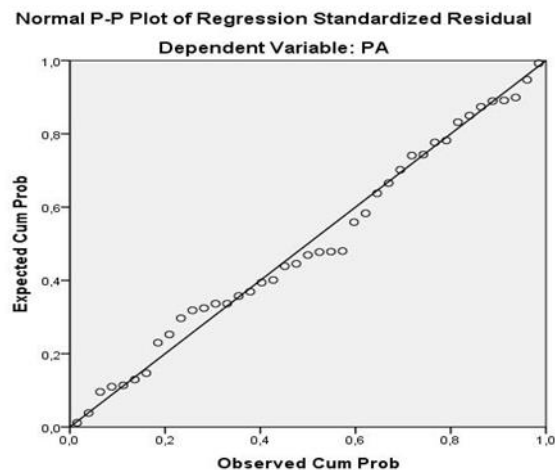
## 5. Reliability Test

Pasek (2015) states that reliability testing is a criterion of the level of stability or consistency of a measuring instrument (questionnaire). A questionnaire can be said reliable if the measurement can repeatedly give the same results (with a note that all conditions do not change). So a questionnaire is called reliable or reliable if someone's answer to the question is consistent over time.

## FINDINGS AND DISCUSSION

### Normality Test

Normality test aims to test whether in the regression model, the dependent variable and the independent variable both have normal distribution or not. The results of this research normality test through the Normal P-Plot of Regression Standardized Residual are as follows:



Picture. 1 Normality Test Results

Graph the results of the normality test in Figure 4.1 can be seen that the regression model is feasible to use because it has fulfilled the assumption of normality, where it is seen that the points spread following the direction of the normality line.

### Multicollinearity Test

This multicollinearity test aims to test whether the regression model found a high or perfect correlation between independent variables or not. Multicollinearity test results in this study are presented in Table 4.8 as follows:

**Table 1. Multicollinearity Test Results**

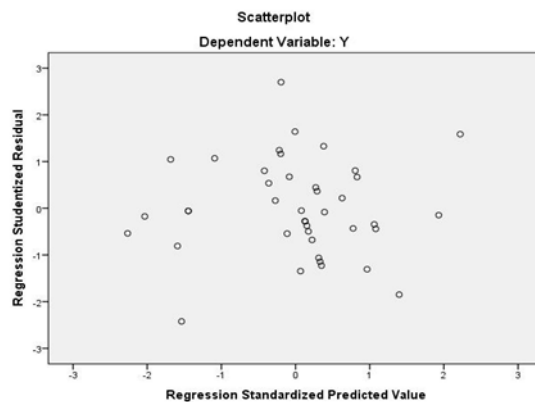
Variable	VIF	Information
Intellectual Intelligence	1,043	VIF < 10 There is no multicollarity
Emotional Intelligence	1,008	
Spiritual Intelligence	1,041	

Source : Processed Data

Based on the results of the Collinearity Statistics analysis in Table 4.8 it can be seen that in this research model there was no multicollinearity where VIF values were less than 10.

#### 1. Heterocedasticity Test

Heterocedasticity test is done to see whether in a regression model there is a residual inequality between one observation to another observation. If the variance of the residuals of one observation to another observation is fixed then it is said to be homokedasticity



Source : Processed Data

Based on the scatterplot graph in Figure 4.2, it can be seen that points spread above and below zero on the Y axis, spread randomly and do not form a specific pattern. This gives the meaning that the regression model in this study has no heteroscedasticity problem.

## 2. Multiple Linear Regression

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-7,501	1,919		-3,910	,000
IQ	,002	,024	,004	,097	,923
EQ	,524	,020	,954	26,310	,000
SQ	,058	,014	,155	4,217	,000

a. Dependent Variable: PA

1. Constants of -7.501 indicate that if the independent variables (IQ, EQ and SQ) are assumed to have no change (constant), then the PA value is -7,501.
2. IQ variable coefficient of 0.002 means that if the variables of emotional intelligence and spiritual intelligence are equal to zero, then the increasing variable of intellectual intelligence will improve the understanding of accounting.
3. The EQ variable coefficient is 0.524 which means that if the variables of intellectual intelligence and spiritual intelligence are zero, then the increase in emotional intelligence variables will improve the understanding of accounting.
4. The SQ variable coefficient is 0.058 which means that if the variables of intellectual intelligence and emotional intelligence are zero, the increase in spiritual intelligence variables will improve the understanding of accounting.

## 3. T- Test (Partial)

Model	t. Hitung	t. Tabel	Sig.
(Constant)	-3,910	-2,026	0,000
IQ	0,097	2,026	0,923
EQ	26,310	2,026	0,000
SQ	4,217	2,026	0,000



1. Effect of Intellectual Intelligence (IQ) on Accounting Understanding (PA),  
t. Calculate for the Intellectual Intelligence variable (IQ) smaller than t. The table is  $0.097 < 2.026$  and the significance value ( $\alpha$ ) is greater than 0.05. Thus,  $H_0$  is accepted, meaning that the Intellectual Intelligence (IQ) variable has no partial effect and is not significant to Accounting Understanding (PA).
2. The Effect of Emotional Intelligence (EQ) on Accounting Understanding (PA),  
t. Calculate for the Emotional Intelligence (EQ) variable is greater than t. The table is equal to  $26,310 > 2,026$  and the significance value ( $\alpha$ ) is smaller than 0,05. Thus,  $H_0$  is rejected, meaning that the Emotional Intelligence (EQ) variable has a partial effect and has a significant positive direction toward Accounting Understanding (PA).
3. Effect of Spiritual Intelligence (SQ) on Accounting Understanding (PA), t. Calculate for Spiritual Intelligence (SQ) variables greater than t. Tables that is equal to  $4.217 > 2.026$  and significance value ( $\alpha$ ) smaller than 0.05. Thus,  $H_0$  is rejected, meaning that the Spiritual Intelligence (SQ) variable has a partial effect and has a significant positive direction towards Accounting Understanding (PA).

#### 4. F-Test (Simultaneous)

Model	F. Hitung	Sig.
Regression	243,331	0,000
Total		

Source : Processed Data

Based on the results of Test F (Simultaneous) it can be seen that the value of F. Calculates for independent variables (IQ, EQ, SQ) greater than F. Tables that is equal to  $243.333 > 2.86$  and the significance value ( $\alpha$ ) is smaller than 0.05. Thus,  $H_0$  is rejected, meaning that any changes that occur in the independent variables (IQ, EQ, SQ) will influence together or simultaneously to the Understanding of Accounting (PA).

#### 5. Determination Coefficient ( $R^2$ )

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.976 <sup>a</sup>	.952	.948	.76684

a. Predictors: (Constant), KS, KE, KI

The table above shows the correlation coefficient (R) and the determination coefficient (R Square) which explains how much the dependent variable is explained by variable X. The value of Adjusted R Square in this study is 0.952 meaning 95.2% Understanding of Accounting (PA) is influenced by the three factors are independent variables (IQ, EQ, SQ) while the remaining 4.8% are affected by other factors outside the model.

## CONCLUSION

1. Intellectual intelligence has no effect and is not significant on understanding accounting. The condition of Intellectual Intelligence (IQ) in Accounting Study Program students of STIE Mitra Lampung 2016 is in good category. The lowest average value of the Intellectual Intelligence (IQ) question item is on question 9 regarding decision making and the highest average value is item 7 of the question about curiosity about something.
2. Emotional intelligence has a positive and significant effect on understanding accounting. The condition of Emotional Intelligence (EQ) in Accounting Study Program Students of STIE Mitra Lmapung 2016 is in good category. The lowest average value of question items from Emotional Intelligence (EQ) is on question 9 regarding the right attitude in facing differences of opinion and the highest average value is item 3 of the question regarding the ability to get something desired.
3. Spiritual intelligence has a positive and significant effect on understanding accounting. Spiritual Intelligence (SQ) Conidition in Accounting Study Program Students STIE Mitra Lampung 2016 in good category. The lowest average value of question items from Spiritual Intelligence (SQ) is on the 11th question regarding actions not to damage the environment, the universe and living things and the highest average values are the 3rd and 13th item items regarding awareness of self position and attitude in facing debate during discussion.
4. Intellectual, emotional and spiritual intelligence influences together or simultaneously on understanding accounting. This means that the optimization of intellectual, emotional and spiritual intelligence will greatly affect the improvement of individual accounting understanding.

## Implication

1. In an effort to improve the Intellectual Intelligence (IQ) of Accounting Study Program Students STIE Mitra Lampung 2016 through optimizing practical intelligence in decision making.
2. In an effort to improve Emotional Intelligence (EQ) Students of Accounting Study Program STIE Mitra Lampung 2016 through optimizing the ability to manage dissent.  
In an effort to improve Spiritual Intelligence (SQ) Students of Accounting Study Program STIE Mitra Lampung 2016 through optimizing the understanding of the importance of protecting the environment, nature and other living things in order to maintain the balance of social life

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