

A STUDY OF ACCOUNTING LEARNING ACHIEVEMENTS USING EMOTIONAL INTELLIGENCE AND LEARNING BEHAVIOR

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ABSTRACT

The study aims to examine the influence of emotional intelligence and learning behavior towards accounting learning achievements. The population in this study is a student of education accounting study program year 2014. Total samples obtained some 71 students with a purposive sampling technique. The data analysis method used is multiple regression. The results proved that among emotional intelligence and learning behavior, only emotional intelligence had a positive effect on accounting learning achievements. These results indicate that students with good self-resilience can empathize and cooperate with others. This intelligence can support their success in implementing accounting concepts when they enter the workforce and various aspects of life.

Keywords: Emotional intelligence; learning behavior; accounting learning achievements

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kecerdasan emosional dan perilaku belajar terhadap prestasi belajar akuntansi. Populasi dalam penelitian ini adalah mahasiswa program studi akuntansi pendidikan tahun 2014. Total sampel diperoleh sejumlah 71 siswa dengan teknik purposive sampling. Metode analisis data yang digunakan adalah regresi berganda. Hasilnya membuktikan bahwa di antara kecerdasan emosi dan perilaku belajar, hanya kecerdasan emosi yang memiliki efek positif pada prestasi belajar akuntansi. Hasil ini menunjukkan bahwa siswa dengan ketahanan diri yang baik dapat berempati dan bekerja sama dengan orang lain. Kecerdasan ini dapat mendukung keberhasilan mereka dalam menerapkan konsep akuntansi ketika mereka memasuki dunia kerja dan berbagai aspek kehidupan.

Kata Kunci : Kecerdasan emosional; perilaku belajar; prestasi belajar akuntansi

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INTRODUCTION

Education is one of the efforts that humans do to improve their quality of life in a better direction. Education is considered to affect the physical, mental and ethical development of human beings, which can determine the progress of the nation's development process in all areas. Through education, students are expected to have faith, steadiness to the Almighty God, have a moral, knowledge, skilled, imaginative, independent, and responsible. The quality of education is expected to improve the personal quality of the nation, which starts from elementary school, high school, until college level (Hariyoga & Suprianto, 2011; Wulandari, 2014).

The phenomenon of learning quality at higher levels of education, is the inability of students to understand and acquire a perfect learning achievement in the learning activities (Prasetyo, 2013). This problem is because, during the learning process, some students sometimes feel bored by the routine as a student, which is full of assignments and work from the lecturer, so that this behavior implicates the orientation of student learning in college (Arsawan, 2013). Based on this phenomenon, a higher education institution has a crucial role to foster the self-reliance of learners during the learning process. Higher education is obliged to provide students with an emphasis on reason and understanding of knowledge based on the linkage between theory and implementation in the workplace practice (Junaid & Wahyuni, 2016).

In the context of accounting education, one aspect that is capable of quality accounting education is the student character approach, both behaviorally and psychologically (Herli, Kamaliah, & Silvi, 2014). This is because accounting is not a discipline that only uses numbers and counts it, but it is also a discipline that is identical with reasoning and logic. Accounting emphasizes understanding, accuracy, and thoroughness in analyzing every transaction that occurs in the company. This emphasis is then considered difficult by accounting students. On the other hand, competencies learned in the accounting disciplines are interconnected with others. For example, if a student is accustomed to learning to memorize, then the student will forget the basic competency of accounting that has been studied, and has an impact on the difficulty in understanding other competencies in the next course (Aulia & Subowo, 2016).

An understanding of the sources of problems affecting academic achievement is indispensable for providing recommendations for policy decision making in accounting education. However, current learning achievements are still the benchmark of students' success in accounting concepts, which can be applied in life or practice in the workforce (Aulia & Subowo, 2016). Universities especially higher education accounting is expected to be able to teach and provide students with accounting skills as a professional accountant, to adapt to the real practice in the workplace (Rimbano & Putri, 2016).

One of the signs of the success of a learner that he has mastered accounting knowledge and has added value in competing in the workforce is a self-identifying skill related to emotional intelligence. Emotional intelligence is the ability to self-read both mentally and students' attitudes in developing their personal (Hariyoga & Suprianto, 2011). This ability is individual, because it can identify and manage feelings of self appropriately and able to understand and control the individual emotions of others appropriately (Goleman, 2015, p. 46). Emotional intelligence has several functions including survival, Energizer and messengers. As a survival, emotions serve to focus on fortifying themselves and supporting one's self-ability to safeguard and save themselves on the existence of temptations or barriers. Emotions can push oneself

a person motivated to work, especially motivation in life. Emotions also show how the situation of those around us, especially dear and loved ones, so that we can work on something that fits the situation (Khodijah, 2014, p. 138).

In addition to emotional intelligence, learning behavior also contributes to supporting accounting learning achievements. The learning behavior is part of the learning process and is performed by the individual repeatedly so that it becomes a good learning habit for the individual (Mutia, 2015)(Sari & Sartika, 2018). A habit of learning is closely related to the use of time, both for learning and for other activities that support learning. An efficient learning can be achieved, when students use the right strategy, which is a good time setting in the course of a lecture, study at home, group or to take the exam (Rokhana & Sutrisno, 2016). Through this learning behavior, students are expected to be able to direct themselves, so that they can have the ability to optimize their learning. Learning behavior is no longer perceived as a burden, but rather a necessity. This is created because it is continuously done with guidance and supervision and transparency on various aspects and educational creativity (Wulandari, 2014).

The results of empirical studies on higher education proved that emotional intelligence (Arsawan, 2013; Prasetyo, 2013; Winarni, 2014; Eva & Kusriani, 2015; Purnama, 2016; Lismarni, 2016), learning behavior (Prasetyo, 2013; Wulandari, 2014; Manurung, 2017) are of significant effect on student learning achievements. These results suggest that the aspects that ensure the success of a person's life of 80% are entered by other potentials, including efforts to establish good relations with others, be it friends and lecturers, and can control the emotions of other individuals and persons. Therefore, a maximum understanding of the lesson will be accomplished with good learning behavior. On the other hand, the less maximal mastery of the lessons resulted from poor learning behavior (Rokhana & Sutrisno, 2016). The learning outcomes that students can reach after studying all courses in learning activities are called accounting learning achievements (Sulistyowati, 2015). Based on the previous description, the study aims to empirically test, the influence of emotional intelligence and the behavior of learning in the study of student accounting achievement in the accounting education program of Universitas PGRI Madiun.

METHOD

This research was conducted at the Universitas PGRI Madiun (UNIPMA). The type of this research is quantitative research. The data source in this study is the primary data source through questionnaires submitted to respondents. Data collection techniques using questionnaires are measured on a Likert scale. The population in this study is the entire student accounting education program of the year 2014, which amounts to 101 students. Sampling techniques using purposive sampling. Based on the population selection criteria, the research sample is 71 students, which presented in the Table 1.

The variables in this study are emotional intelligence, learning behavior, and accounting learning achievement. The data analysis techniques used to empirically test between emotional intelligence and learning behavior towards accounting learning achievements are multiple linear regression. Multiple linear regression tests require the fulfillment of classic assumption trials (normality, multicollinearity, heteroscedasticity, and autocorrelation tests) to avoid the emergence of bias in data analysis. The validity and reliability test is done concerning the accuracy of the measuring instrument to obtain valid and consistent data instruments (Arikunto, 2013, p. 85). The design of this research is in Figures 1.

Table 1. Population and Research Samples

Description	Number of students
Students of education accounting study program year 2014	101
Students of education accounting study program year 2014, which is not active in the learning process.	(6)
Students of education accounting study program year 2014, who do not pass accounting courses i.e. Accounting Basics, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Cost Accounting, Advanced Financial Accounting, Accounting Theory, and Auditing	(24)
Number of samples	71

Emotional intelligence is a skill to control, coordinate and harness emotions in the direction of activity, which gives maximum results (Baharuddin & Wahyuni, 2015). Emotional intelligence in academic life has a major role for accounting students to achieve life success, both in personal and social life. This intelligence is deemed able to support professional skill accounting students with adequate academic knowledge, to carry out his profession in community life (Rokhana & Sutrisno, 2016). Emotional intelligence is measured using self-introduction indicators, self-control, self-motivation, empathy, and social skills (Tjun, Setiawan, & Setiana, 2009; Hariyoga & Suprianto, 2011; Ariani, 2013; Widhianningrum, 2017; Sari & Sartika, 2018).

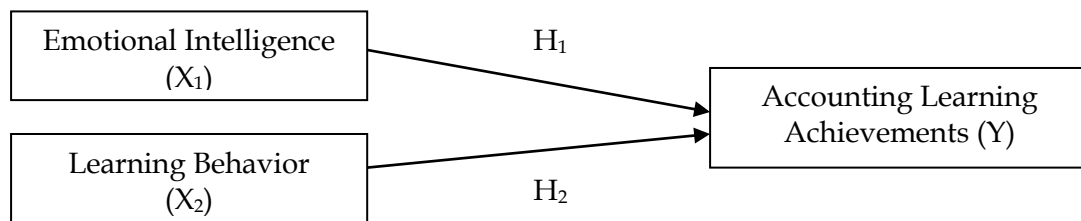


Figure 1. Research Design

The learning behavior is interpreted as learning habits, which are part of the learning process and performed by repeated individuals, such as the habit of reading textbooks, visits to libraries, and the habit of facing exams. Good learning behavior can be realized when students are aware of their responsibilities as students, so they can divide their time well between learning with activities outside of learning (Mutia, 2015). The learning behavior is measured using custom indicators following lectures, reading habits, visiting libraries, and the habit of facing exams (Hariyoga & Suprianto, 2011; Wulandari, 2014; Agustina & Yanti, 2015; Junaid & Wahyuni, 2016; Yulianti & Fitri, 2017).

Learning achievement is a reflection of the learning effort achieved by a student to receive, understand, process and assess the information obtained from the learning process (Wulandari, 2014). A student can be said to have a good understanding of the field of accounting, if he succeeds in learning that is attest to the value of the Cumulative Achievement Index (Aulia & Subowo, 2016). The measurement of accounting learning achievement is using the cumulative achievement index indicator (Wulandari, 2014). This measurement is considered relevant in the context of Indonesian education, where the Cumulative Achievement Index (GPA) is still the highest benchmark to assess the success and ability of students to understand the

knowledge taught in universities. Therefore, students are deemed to have obtained full benefits for the teaching of accounting when it is stated to pass a course describing the general accounting, i.e. Accounting Basics, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Cost Accounting, Advanced Financial Accounting, Accounting Theory, and Auditing (Ariani, 2013; Wulandari, 2014; Manurung, 2017).

RESULT AND DISCUSSION

Information on the demographic characteristics of respondents are divided into 2 (two) sections, which are gender and age. The following table 2 explains the two information regarding the characteristics:

Table 2. The Characteristics of Respondents Demographics

Demographic characteristics		Number of respondents	Percentage (%)
Gender	Male	9	12,7
	Female	62	87,3
Age	21	4	5,6
	22	49	69
	23	11	15,5
	24	5	7
	25	2	2,8
	21	4	5,6

The results of the statistic descriptive test showed that the emotional intelligence variable had a minimum score of 64, a maximum score of 93, the mean score of 79,54 with a standard deviation of 6,644. The learning behavior variables have a minimum score of 34, a maximum score of 67, the mean score of 55,62 with a standard deviation of 5,136. The accounting learning achievements variable has a minimum and maximum value of 2,95 and 3,88 while the mean value and standard deviation amounted to 3,2915 and 0,20619.

Table 3. The Result of Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
Emotional Intelligence	71	64	93	79,54	6,644
Learning Behavior	71	34	67	55,62	5,136
Accounting Learning Achievements	71	2,95	3,88	3,2915	,20619
Valid N (listwise)	71				

Based on the results of the analysis using the SPSS release 24.0 for the Windows program, the residual data in the double regression model of the study has fulfilled the classical assumption test (normality, multicollinearity, heteroscedasticity, and autocorrelation). The following hypothesis testing results with multiple regression analyses as seen in table 4.

Based on table 4, the results show that both the independent variables, which are included in the regression equation model, are only empirically proven emotional intelligence that significantly positively affects. While the learning behavior is not proven to have a significant positive influence on accounting learning achievements at a significance level of 5%.

Table 4. The Result of Regression Analysis

Dependent Variables: Accounting Learning Achievements (Y)		
Independent Variables	Coefficients	Significance
Emotional Intelligence (X_1)	0,008	0,033
Learning Behavior (X_2)	0,000	0,923
Adj R ²	: 0,044	
Constant	: 2,616	

The Influence of Emotional Intelligence towards Accounting Learning Achievements

Based on the results of the analysis in this study, emotional intelligence was positively influential in student accounting learning achievements. This results following the previous empirical studies conducted by (Prasetyo, 2013). According to Prasetyo (2013), students who have high social skills can build a conducive class climate so that students can concentrate more on the acceptance of the lesson. While the skills of self-awareness, self-control, and self-motivation influence the maturity of thinking, thus students are not quickly depressed when they are faced with the lesson.

Emotional intelligence is a skill to control, coordinate and harness emotions in the direction of activities that produce maximum results. This emotional intelligence can hone skills in controlling feelings, skills in self-motivation, able to have a kink against pressure, undo emotions, control the mood, have a sense of empathy and be able to establish cooperation with other individuals (Baharuddin & Wahyuni, 2015; Rokhana & Sutrisno, 2016).

Students of the accounting education program UNIPMA has a fairly good emotional intelligence, thus significantly positive effect on the accounting learning achievement. Students consider that emotional intelligence as an Energizer, which is capable of making students a good self-endurance in addressing every obstacle faced including the face of failure. This emotional intelligence is based on students' ability to manage their emotions, to be able to think clearly to make good decisions regarding accounting problems in all conditions. Besides, the ability of students to empathize and cooperate with others can support the success of students implementing accounting concepts in practice in the workplace and various aspects of life.

The Influence of Learning Behavior towards Accounting Learning Achievements

Based on the results of the analysis in this study proved that learning behavior does not affect accounting learning achievements. These results correspond to previous empirical studies by (Rimbano & Putri, 2016). According to Rimbano & Putri, (2016), these results show that the lack of interest from students to read books and visit to the library can reduce student information to find out about accounting broadly. Therefore, students are required to not only learn to understand or know the accounting of coursework, but also seek information on accounting more broadly outside of coursework.

In essence, good learning behavior can be realized when students are aware of their responsibilities as students, so they can divide time wisely between learning with activities outside of learning (Mutia, 2015). A habit of learning is closely related to the use of time, both for learning and for other activities that support learning. The urge to familiarize learning well needs to be done with an efficient learning strategy as it leads to maximum learning outcomes. Efficient learning can be achieved when using the

right strategy, i.e. good timing to attend lectures, study at home, group or to take exams (Rokhana & Sutrisno, 2016).

The phenomenon of UNIPMA accounting education program students shows that most student respondents have the habit of doing teamwork and reading books in the library only when they get a lecture assignment. These results indicate that students do not have the awareness and desire to utilize the library as a means of supporting learning activities. They also do not understand the principles of obligations and needs that exist on him, so that their learning behavior is only done to assign obligations to fulfill the needs of his study task. Learning strategies in group ways also become ineffective, because individual students do not have the passion and responsibility to organize their time well in the learning process. As a result, students learning achievements cannot be improved despite having attended lectures, trying to focus on the material taught in the classroom, even making important notes in every book that has been read.

CONCLUSION

A conclusion that can be taken from this study that emotional intelligence has a positive effect on accounting learning achievement. Students of the accounting education program at PGRI Madiun University proved that they have good self-resistance, empathize and cooperate with others to support the success of students implementing accounting concepts in the workplace. On the other hand, the learning behavior does not affect accounting learning achievements because the students have not understood the principle of obligation and the needs of him. The learning behavior is done simply to assign obligations and to meet the needs of its learning task.

Based on the conclusion of the research results presented earlier, the researcher gives some implications of the limitation of this research to be a consideration for future research. First, the samples used in this study were accounting education students of the year 2014, so the generalization of the research results was not fully broader for a broader scope. For further research can use samples from various colleges to be compared so that the results are obtained more varied. Secondly, this study uses only variable emotional intelligence and learning behaviors as a propel in improving the study performance of accounting. Further studies are expected to add other variables that influence accounting learning achievements, such as lecturer teaching style, learning environment, family economic status, culture, and gender. Thirdly, the analysis of this research data uses multiple regression to see the influence of emotional intelligence and learning behavior on accounting learning achievements. Further research is advised to use the experimental approach or class action research to obtain more accurate results.

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