

THE INFLUENCE OF STUDENT'S PERCEPTIONS, METHODS LEARNING, AND EMOTIONAL INTELLIGENCE ON ACCOUNTING COMPREHENSION

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ABSTRACT

The perception of students towards accounting courses evidently contributes significantly to accounting comprehension. Students with positive perceptions of accounting material tend to have a better level of understanding. Therefore, it is crucial for universities and instructors to create a learning environment that stimulates students' interest and understanding of accounting courses. The teaching method also plays a crucial role in enhancing students' understanding of accounting. Choosing effective teaching methods that align with students' needs can help them grasp accounting concepts better. Instructors need to consider variations in teaching methods to accommodate diverse learning styles among students. Emotional intelligence, which includes the ability to manage emotions, self-motivation, and social relationships, has also been proven to influence accounting comprehension. Students with good emotional intelligence are more likely to be motivated and able to overcome obstacles in understanding accounting material. The results of this research contribute to understanding the factors influencing students' understanding of accounting, particularly in the environment of the University of Medan Area. The implications of these findings underscore the need for further attention to the development of innovative teaching methods, improvement of students' perceptions of accounting courses, and the cultivation of emotional intelligence in students to enhance their understanding of accounting

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1. Introduction

Education is designed so that humans who have common sense can be prepared to receive various kinds of knowledge so that they can be creative (inventive) to make changes in society. In general, a university or study program has an obligation to direct its human resources to achieve organizational success. Quality education tends to be influenced by the professionalism of lecturers in educating students because objectivity in communicative learning by lecturers towards students which illustrates lecturer professionalism will theoretically facilitate the transfer of knowledge and knowledge which will lead to increasing student achievement in the world of education (Suryanti & Arfah, 2019).

Higher education is an educational institution that produces quality and professional human resources or students so that they are able to meet the needs of the world of work. Universities are expected to be able to produce graduates who are professionals, experts in their fields of knowledge, and have good ethics and morals. The educational environment plays a role in creating quality and professional student behavior because issues related to ethics are important in accounting in higher education. Accounting students as the educated young generation should have a good personality and abilities, as well as ethical behavior in accordance with ethics that apply in society (Febriana et al, 2022).

It is hoped that accounting students who have graduated will get a better career in the future. To achieve a better career, students need to make more efforts to achieve the desired career in the era of Revolution 4.0. In that era, accounting graduate students were more required to have soft skills rather than hard skills. The basic principles of the accounting profession include integrity, objectivity, professional competence and prudence, confidentiality and professional behavior (Devianti, 2023). Considering current conditions, jobs in the accounting field provide great opportunities and are easily accessible to accounting graduate students. However, currently many accounting graduate students do not choose accounting as their main goal

Currently, there is a phenomenon that is the basis for researchers conducting research related to students' understanding of accounting, namely in the 2021 tracer study data, there are still many accounting students who are still looking for work, unemployed and working, but it does not match their major or expertise. This is based, one of the reasons, on the students' lack of understanding regarding the application of the accounting learning provided, making it difficult to understand the accounting theory provided to equip students to face competition in the era of Revolution 4.0.

Based on the tracer study graph above, it is known that in 2021, the number of students/alumni from Medan Area University who are looking for work is 67%, not working is 1%, entrepreneurs are 7% and 25% are employed. This shows that competition in the world of work, especially for Medan Area University alumni majoring in accounting, is still relatively large because there are still 67% of total accounting alumni who are looking for work and only 25% of alumni are currently working. Therefore, to achieve success for students/alumni in the competition for jobs, understanding accounting for alumni in accounting graduates is an important indicator. The level of accounting understanding can be seen from several variables that influence it, as in this research, namely student perceptions, learning methods and students' emotional intelligence (Febriana et al, 2022). In the era of revolution 4.0, student learning achievement provides great opportunities and challenges for students, both in pre-service and in-service as a prospective accountant (Suryanti, 2019).

2. Literature Review

Behavioral theory is a study of human behavior. Behaviorism can also explain human behavior by providing effective educational programs (Indra, 2020:22). According to Hutasoit (2023), pleasant consequences will strengthen behavior and, conversely, unpleasant consequences will weaken behavior. This research refers to the behavioral approach as a grand theory, because humans will easily develop based on the stimulus they receive from the surrounding environment. A bad environment will produce bad individuals, and a good and effective environment will produce good individuals (Rasyid, 2020). Accounting understanding can be categorized as a person's behavior related to instrumental understanding, where individuals learn to connect stimuli with certain reactions when there are factors that influence it, such as perception, the learning methods used and the student's emotional intelligence.

There is a sub-theory of behavior that influences a person's understanding, namely Instrumental Conditioning, where this condition occurs when the consumer learns to associate a stimulus with a certain reaction when there is an urge to do so, meaning that the consumer will only associate the stimulus with a reaction if there is something that encourages it, for example a feeling satisfied, or anything that reflects his appreciation. This is like when someone has a great interest in studying something, it will increase that person's interest, so that in understanding the theory, there is underlying instrumental conditioning stimulation.

3. Method, Data, and Analysis

This research uses a causal associative research method with a focus analyzing the causal relationship between student perception variables (X1), method learning (X2), and emotional intelligence (X3) with the dependent variable, namely accounting understanding (Y). The research location is Medan Area University, Faculty Economics and Business, Accounting Department.

The variable used in this research is understanding accounting as dependent variable (Y), while the independent variable involves perception students (X1), learning methods (X2), and emotional intelligence (X3). Population this research are students from Medan Area University, Faculty of Economics and Business, Accounting major.

The sample was selected using a purposive sampling technique, taking 67 students S1 Accounting Department class of 2020 which is still active. Data is collected via observation, questionnaires, and documentation studies. Data analysis was carried out by using descriptive statistical analysis, validity and reliability tests, and assumption tests classic. The classical assumption test involves the normality test, heteroscedasticity test, and test multicollinearity. Multiple linear regression analysis was used to test the effect independent variable to the dependent variable. Hypothesis testing is carried out using tests partial (t) and simultaneous test (F). The coefficient of determination (R²) is used to measure how far the model is able to explain variations in the dependent variable.

The analysis results will be presented concisely with the help of software SPSS statistics. At each stage of the analysis, evaluation and interpretation will be carried out in accordance with the research framework. This research refers to behavioral theory, with the main theoretical basis focusing on behaviorism and deep behavioral theory accounting learning context.

4. Result and Discussion

Table 1. Descriptive Statistics Test Results

		Statistics			
		Persepsi Mahasiswa	Metode Pembelajaran	Kecerdasan Emosional	Pemahaman Akuntansi
N	Valid	67	67	67	67
	Missing	0	0	0	0
Mean		35.2687	38.6119	52.0299	51.5075
Median		36.0000	39.0000	52.0000	52.0000
Mode		36.00	37.00	52.00	50.00
Std. Deviation		2.75011	3.78176	3.52897	5.19724
Minimum		29.00	28.00	42.00	37.00
Maximum		40.00	43.00	57.00	58.00
Sum		2363.00	2587.00	3486.00	3451.00
Percentiles	25	33.0000	37.0000	50.0000	49.0000
	50	36.0000	39.0000	52.0000	52.0000
	75	37.0000	42.0000	55.0000	56.0000

Source: data processed by spss

This data shows that the characteristics of the data have a good data distribution

Table 2. student perception validity test results

No.	r Tabel	Koefisien Korelasi	Status
1.	0,240	0,749	Valid
2.	0,240	0,742	Valid
3.	0,240	0,711	Valid
4.	0,240	0,711	Valid
5.	0,240	0,728	Valid
6.	0,240	0,738	Valid
7.	0,240	0,742	Valid
8.	0,240	0,710	Valid

Based on testing questions 1-8 for the Student Perception variable (X1), all questions have valid status because the correlation value is $> r$ Table so that the instrument is suitable for use. This can be seen from statements 1-8 which have a correlation value of r -count $> r$ -table.

Table 3. Results of Learning Method Validity Test

No.	r Tabel	Koefisien Korelasi	Status
1.	0,240	0,738	Valid
2.	0,240	0,769	Valid
3.	0,240	0,716	Valid
4.	0,240	0,734	Valid
5.	0,240	0,730	Valid
6.	0,240	0,724	Valid
7.	0,240	0,734	Valid
8.	0,240	0,730	Valid
9.	0,240	0,724	Valid

Source: by spss

Based on testing questions 1-9 for the Learning Method variable (X2), all questions have valid status because the correlation value is $> r$ Table so that the instrument is suitable for use. This can be seen from statements 1-9 which have a correlation value of r -count $> r$ -table.

Table 4. Results of the Validity Test of Emotional Intelligence

No.	r Tabel	Koefisien Korelasi	Status
1.	0,240	0,679	Valid
2.	0,240	0,697	Valid
3.	0,240	0,709	Valid
4.	0,240	0,701	Valid
5.	0,240	0,709	Valid
6.	0,240	0,701	Valid
7.	0,240	0,695	Valid
8.	0,240	0,691	Valid
9.	0,240	0,704	Valid
10.	0,240	0,669	Valid
11.	0,240	0,701	Valid
12.	0,240	0,691	Valid

Source : by spss

Table 5. Validity Test Results for Accounting Understanding

No.	r Tabel	Koefisien Korelasi	Status
1.	0,240	0,750	Valid
2.	0,240	0,769	Valid
3.	0,240	0,734	Valid
4.	0,240	0,743	Valid
5.	0,240	0,746	Valid
6.	0,240	0,737	Valid
7.	0,240	0,737	Valid
8.	0,240	0,743	Valid
9.	0,240	0,746	Valid
10.	0,240	0,737	Valid
11.	0,240	0,737	Valid
12.	0,240	0,743	Valid

Source: by spss

Based on testing questions 1-12 for the Accounting Understanding variable (Y), all questions have valid status because the correlation value is $> r$ Table so that the instrument is suitable for use. This can be seen from statements 1-12 which have a correlation value of r -count $> r$ - table.

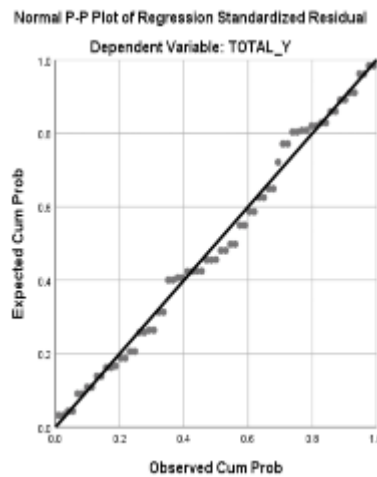
Table 6. Reliability Test Results

Variabel	Nilai Reabilitas	Status
Persepsi Mahasiswa (X1)	0,754	Reliabel
Metode Pembelajaran (X2)	0,756	Reliabel
Kecerdasan Emosional (X3)	0,712	Reliabel
Pemahaman Akuntansi (Y)	0,762	Reliable

Source: by spss

Based on Table 4.13, all variables of Student Perception, Learning Methods, Emotional Intelligence and Understanding of Accounting are declared reliable. This can be seen from the variable values of all dependent and independent variables which have a reliability value of > 0.60 .

Table 7. normality test results



Based on the P-Plot Normality Test Results, it can be concluded that the data is spread around the line and follows the diagonal line, so it can be concluded that the data in the study is normally distributed.

Table 8 Multicollinearity Test Results

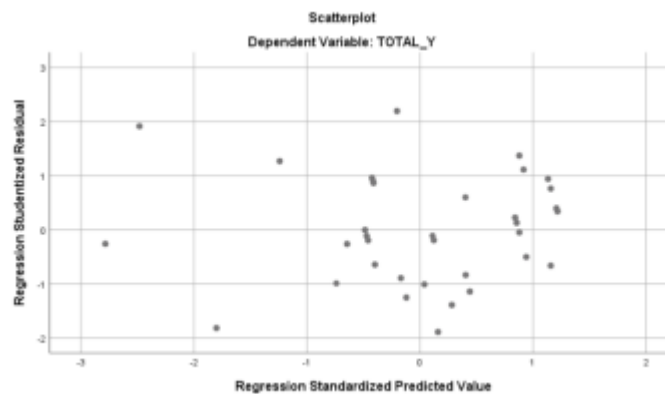
Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.028	1.418		.725	.471		
Persepsi Mahasiswa (X1)	.257	.085	.030	3.024	.005	.177	1.229
Metode Pembelajaran (X2)	1.499	.093	1.091	16.112	.000	.112	1.992
Kecerdasan Emosional (X3)	1.181	.119	.123	9.924	.035	.122	1.442

a. Dependent Variable: Pemahaman Akuntansi_Y

Source: by spss

Based on the table above, it shows that all Tolerance values are > 0.10 and VIF values < 10, where based on the data table above it can be concluded that all variables do not have multicorlinearity.

Table 9. Heteroscedasticity Test Results



Based on the data above, it is known that all data has a spread data pattern, so from this data it can be concluded that all variables do not experience symptoms of heteroscedasticity.

Table 10. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.028	1.418		.725	.471
Persepsi Mahasiswa (X1)	.257	.085	.030	3.024	.005
Metode Pembelajaran (X2)	1.499	.093	1.091	16.112	.000
Kecerdasan Emosional (X3)	1.181	.119	.123	9.924	.035

Table 11. t Test Results (Partial)

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
1 (Constant)	1.028	1.418		.725	.471			
Persepsi Mahasiswa (X1)	.257	.085	.030	3.024	.005	.144	6.923	
Metode Pembelajaran (X2)	1.499	.093	1.091	16.112	.000	.163	15.833	
Kecerdasan Emosional (X3)	1.181	.119	.123	9.924	.035	.144	22.706	

a. Dependent Variable: TOTAL_Y

The t statistical test is to test the partial influence of the independent variable on the dependent variable with a confidence level of 5% ($\alpha = 0.05$) and the formula for finding t table = $(\alpha / 2 = n-k-1)$, where t-table = $67 - 3 - 1$ obtained a value of 1.998.

Table 12. simultaneous f test results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1750.231	3	583.410	1130.392	.000 ^b
	Residual	32.515	63	.516		
	Total	1782.746	66			

a. Dependent Variable: Pemahaman Akuntansi (Y)
Persepsi Mahasiswa (X1)
Metode Pembelajaran (X2)
Kecerdasan Emosional (X3)

Based on the data above, it is known that the calculated f value is $1,130.39 > 2.751$ and the sig value is $0.000 < 0.050$. This indicates that the independent variables, namely Student Perception, Learning Methods and Emotional Intelligence have a positive and significant effect on Accounting Understanding. This is in line with H4 which is accepted and H0 is rejected which states that Student Perception, Learning Methods and Emotional Intelligence have a positive and significant effect on Accounting Understanding which can be accepted.

Table 13. Determination Test Results (R2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.778 ^a	.605	.598	.71841	1.494

a. Predictors: (Constant), Persepsi Mahasiswa, Metode Pembelajaran, Kecerdasan Emosional
b. Dependent Variable: Pemahaman Akuntansi

Based on table 4.19 above, it shows that the coefficient of determination is 0.598 or 59.8%, which means that the independent variables Student Perception, Learning Methods and Emotional Intelligence influence the dependent variable Emotional Intelligence by 59.8%. Meanwhile, the remaining 40.2% is influenced by other factors not explained in this research, such as the quality of teaching staff, spiritual intelligence, career path and other variables not examined in this research.

5. Conclusion and Suggestion

Conclusion

1. Partially, student perception has a significant positive effect on accounting understanding among students at the Faculty of Economics and Business, Medan Area University.
2. Partially, learning methods have a significant positive effect on accounting understanding among students at the Faculty of Economics and Business, Medan Area University.
3. Partially, Emotional Intelligence has a significant positive effect on Accounting Understanding among Students at the Faculty of Economics and Business, Medan Area University.
4. Simultaneously, student perceptions, learning methods and emotional intelligence have a significant positive effect on accounting understanding among students at the Faculty of Economics and Business, Medan Area University.

Suggestion

The suggestions from researchers relating to the results of the research carried out include:

1. For Academics
Academics can conduct research using different analytical methods to obtain absolute results, namely by using qualitative research methods. Where this method can take a direct approach and measurable assessment of the results of interviews that have been conducted so that comparisons can be made with research that uses quantitative methods.
2. For Further Researchers
Future researchers would be advised to add other independent variables apart from Student Perceptions, Learning Methods and Emotional Intelligence which of course can influence the dependent variable Accounting Understanding to further complete this research because there are still other independent variables that might influence it.

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