SYNCHRONIZATION OF EMOTIONAL INTELLIGENCE ON ACCOUNTING EDUCATION TO SUPPORT AND DEVELOP LOCALIZED SOCIO-CULTURAL ENTREPRENEURSHIP

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Abstract. The purpose of this study was to determine synchronization of emotional intelligence measured by self-knowledge, self-control, motivation, empathy and social skill and its effect on the difference of understanding on accounting of students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of the University of Riau. This is an explorative study by descriptive method performed on students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of University of Riau. 1) Based on the research result and discussion, it’s concluded that; 1) the understanding on accounting of students of economic accounting education wasn’t different from the understanding of the students of the Faculty of Economy, which was shown by the value of Wilcoxon test with sig (0,851 > 0,05). The analysis result showed a relation between the students of economic education and the students of the accounting department in understanding accounting with sig (0,034) < 0,05. 2) simultaneously, emotional intelligence didn’t affect the understanding of accounting of the students of the economic accounting education department and the students of the faculty of economy. Partially, of five components of emotional intelligence, only social skill affected the understanding of accounting in the accounting students of the faculty of economy of University of Riau.

Keywords: Emotional intelligence, self-knowledge, synchronization, economic accounting education, Socio-Cultural Entrepreneurship

JEL Classification: L26

1. INTRODUCTION

Everything we want and do have certain objective and intention, especially if we work in the world of education, particularly in a university. Therefore, we have to refer to the objectives set by the institution. In general, the aim of national education is to
educate the nation and develop a complete Indonesian man who believes in God Almighty and is pious, has noble character, has noble character, knowledge and skills, is physically and mentally healthy, has a strong and independent personality and responsibility to the society and the nation. With education, one will be motivated to be better in all aspects of life. Education is a requirement to develop the country. Education can also be viewed as a factor of the development of a country. The more sophisticated or the better the country's education system, the more developed the country is. Therefore, it requires great effort to develop education from basic to higher levels to make it successful as mandated in the legislation. Indicators of the success of a student in education are the academic score and length of time to finish education in university (Marini et al., 2018, Dorman et al., 2020 and Haskett et al., 2020). This is supported by data from the Education For All Global Monitoring Report 2012 released by UNESCO every year, in which education in Indonesia is ranked 64th of 120 countries in the world. (www.kaskus.co.id).

Mc Cleland in Goleman (2000) states that inherent academic ability, report card score, and prediction of graduation in higher education can’t predict an employee's performance or their success in life. He states that a series of special skills such as empathy, self-discipline, and initiative can separate successful people from people with regular achievement (Gusnardi, 2019). To achieve that objective, a student should master technology and information in expanding their knowledge, thus enabling the transformation of the knowledge of interest and its development as desired. A factor that supports student’s education in university is attitude and mentality in developing personality (Lores et al., 2018, Barber and Harvey, 2019 and Zilka et al., 2019). The ability to develop student’s personality is known today as Emotional Quotient (EQ). Emotional intelligence consists of self-knowledge, self-control, motivation, empathy and social skill. Everyone should synchronize the indicators to make them balanced.

Rapid information and technology enable someone to get information quickly. Similarly, a company that needs employees can recruit them within minutes or hours. However, in recruitment, the company only receives information from the data of potential employees, but not physical data. Therefore, potential employees are often asked to visit the company so the company doesn’t only have information from their records or files, not only their technical skills but also other basic skills such as listening skill, verbal communication, adaptation, creativity, mental resilience, confidence, motivation, teamwork and desire to contribute to company (Ibrahim and Jaafar, 2017, Castro et al., 2018 and Van Quaquebeke & Felps, 2018 and Pan et al, 2020). According to Goleman (2000), based on a survey in the USA, over half of employees lack the motivation to keep learning and develop themselves through their works. Only 19% of American workers who apply for a job have sufficient self-discipline in work.

Goleman (2000) mentions a factor besides cognitive intelligence which affects one’s success in work. The factor is known as emotional intelligence. Goleman tries to change the view on cognitive intelligence (IQ) that intellects only determine success. The role of IQ in the working world is under emotional intelligence in determining peak achievement. Goleman (2000) doesn’t compare cognitive intelligence and emotional
intelligence but shows that there is emotional intelligence. He tries to find a balance between emotional and cognitive intelligence. According to Muhaimin (2008), without emotional intelligence, we can’t socialize well, can’t live in the world (despite being intelligent), can’t make a decision easily, and are often confused about ourselves. The old paradigm considers the ideal to be logic free from emotion, while the new paradigm considers harmony between head and heart (Adams, 1998).

The learning process in university is different from the levels below it (Edwita et al., 2019); based on a study, a conventional learning process places the lecturer at the center. In the research result, considering the purpose of the learning process in the university, course should be viewed as a place to confirm understanding. The lecturer isn’t expected to process knowledge for students to use (Hutagalung et al., 2017, Gusnardi et al., 2019 and Sari et al., 2019). Lecturer should be viewed as a class manager (director, facilitator, motivator, and evaluator) or learning process, not an entertainer. Based on the research result, students are expected to be more independent and motivated to achieve their objectives. Students of Economic Education of FKIP of Universitas Riau, who learnt Accounting as their main course, weren’t an exception. Students' learning process in accounting higher education will, directly and indirectly, train their emotional intelligence (Muhaimin; 2008).

Based on evaluation on academic records in the last year’s semester of students of accounting education of FKIP of Universitas Riau, their average score was 2.10 (C). Meanwhile, the average score of some accounting courses of students of Accounting Department of the Faculty of Economy of University of Riau was 2.23, not much different from the score of the students of accounting education of FKIP. It showed that the scores of the students in both groups were below expectation, which was above 3.00. Based on the evaluation and students’ scores in some accounting courses which didn’t meet expectations, the scores could be improved by improving other skills, not just their intellects. There is another reliable skill to give goon understanding or ability in following courses. Suryaningrum et al. (2003) state that emotional intelligence can train the ability, i.e. ability to motivate oneself, ability to control urge and postpone temporary satisfaction, regulate reactive mood and empathy, and work with others. These abilities help a student reach their objectives and dreams. Esmond-Kiger et al. (2006) state a difference in emotional intelligence in junior and senior accounting students. This difference affects understanding or ability to following courses. It was expected that the higher the emotional intelligence, the better the understanding of courses.

Student’s understanding of a lesson depends on the condition and situation as well as attitude and mentality in developing personality, whether the attitude and mentality can help them understand the material, especially in the learning process in the university. In terms of student’s understanding of accounting, synchronization of self-development ability reflected in attitude and mentality, which consist of self-knowledge, self-control, motivation, empathy, and social skill, can improve their understanding in learning a teaching material (Marini et al., 2019). Based on the background and formulation of the problem above, the issue to be discussed in this study is whether synchronization of
components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy and social skill affected difference of understanding on accounting of students of economic accounting students of FKIP and students of accounting department of the Faculty of Economy of the University of Riau.

Based on the background and problem described above, the purpose of this study was to identify and analyze the effect of synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy, and social skill on understanding of students of economic accounting students of FKIP and students of accounting department of the Faculty of Economy of the University of Riau. The research purpose was to determine the effect of synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy, and social skill on understanding of students of economic accounting students of FKIP and students of accounting department of the Faculty of Economy of the University of Riau.

2. LITERATURE REVIEW
2.1. Understanding on Accounting

Understanding comes from the word understand, meaning the process, method or the action of comprehending something. Understanding is defined as the absorption of the meaning of a material one learns. Smith (2001) state that understanding accounting is one’s way to learn accounting to understand what they learn. Indicators which can be used to determine whether one understanding accounting is the score in an accounting course. In the present study, understanding of accounting was measured by the score of accounting courses in introduction to accounting, intermediate financial accounting, advanced financial accounting, auditing and accounting theory (Yahya et al., 2018). The courses contain elements describing special skills in accounting.

2.2. Emotional Intelligence

Theoretically, emotional intelligence was first coined in the 1980s by American psychologists: Howard Gardner, Peter Salovey and John Mayer and became well-known when Daniel Goleman, a psychologist from Harvard University, wrote Emotional Intelligence in 1995 (Staub, 2016). According to Goleman (1997), mood coordination is the core of good social. If someone is good at adjusting with the mood of another individual or empathize, the person will have good level of emotionality and will adjust with social interaction and environment. Further, Goleman (1997) states that emotional intelligence is one’s extra ability in motivating self, resilience in facing failure, control of emotion and delaying satisfaction, as well as regulating mood. With emotional intelligence, one can put their emotion at the right portion, sort satisfaction and regulate mood. Meanwhile, Cooper and Sawaf (1998) state that emotional intelligence is the ability to feel, understand, and selectively apply emotional power and sensitivity as an energy source and humane influence. Emotional intelligence demands inspection of feelings, learning to recognize, appreciating feelings of oneself and others and responding
to them appropriately, effectively applying emotional energy in day to day life (Anggono, 2010).

Meanwhile, according to Caruso and Salovey (2004), in the context of work, emotional intelligence is the ability to know what other people feel, including the correct way to face a problem. Others refer to superior, colleague, subordinate or customer. Reality shows that individual often can’t handle emotional problems at work satisfactorily. They not only can’t understand their own feelings, but also the feelings of others interacting with them, so misunderstanding and interpersonal conflict occur. From the opinions above, it can be stated that emotional intelligence includes one’s efforts in managing emotion, recognizing self, motivating self, and recognizing other’s emotional in developing relationships to create social skills and make interaction in society more extensive and fun.

2.3. The Effect of EQ Components on the Level of Understanding on Accounting

There are many studies on emotional intelligence. These studies are important to describe because they can be used as information sources and references of relations between research variables. Suryaningrum (2003) and Trisnawati (2003) stated the effect of emotional intelligence on understanding accounting with accounting students who had 120 credits in several universities in Yogyakarta as the sample. The research result showed that emotional intelligence didn’t affect the level of understanding of accounting.

Melandy and Aziza (2006) study the effect of emotional intelligence on the level of understanding of accounting with confidence as a moderating variable with the sample of accounting students in their final year in several public universities in Bengkulu Province. The research result shows a difference in self-knowledge and motivation in students with solid confidence and weak confidence, while self-control, empathy, and social skill don’t show any difference. Muhaimin (2008) studies the effect of accounting higher education on emotional intelligence. This study concludes that the quality of accounting universities significantly affects emotional intelligence. Students studying in highly accredited accounting higher education institutions have better emotional intelligence than students learning in moderately accredited accounting higher education institutions. Lauw et al. (2008) study the effect of emotional intelligence on understanding on accounting from gender perspective. The research shows that there is no difference in emotional intelligence, and there is a difference in understanding of accounting in male and female students. The test result also indicates that men’s emotional intelligence is higher than women’s emotional intelligence. It also shows that women’s understanding of accounting is better than men’s. Nugroho (2008) studies the influence of auditor’s skill, intellectual and emotional skills, and job satisfaction on auditor’s performance. Intellectual skill and emotional skill directly influence auditor’s performance (not through job satisfaction as a variable intervening).

Unlike others, Daulay (2009) studies the effect of emotional intelligence on employee productivity. The result is there a significant influence of emotional intelligence on employee productivity in PT. Sinar Inti Bekah Sejahtera Medan. Another related study
was performed by Septian and Suprianto (2011) on the effect of emotional intelligence, learning behavior, culture on the level of understanding on accounting and the impact of confidence as the moderating variable affecting the relations emotional intelligence, understanding behavior, culture on the level of understanding on accounting. The conclusions are: First, there is a significant positive effect of emotional intelligence on the level of understanding of accounting. Second, there is a significant positive effect of learning behavior on the level of understanding on accounting. Third, there is no significant positive influence of culture on the level of understanding on accounting. Fourth, confidence isn’t a moderating variable of emotional intelligence and the level of understanding on accounting. Fifth, confidence is a moderating variable of learning behavior and the level of understanding on accounting. Sixth, confidence isn’t a moderating variable of culture and the level of understanding on accounting. Based on theoretical review and previous studies, it was hypothesized that synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy and social skill affected the difference of level of understanding on accounting in students of Economic Education of FKIP and students of accounting department of the Faculty of Economy of the University of Riau.

3. METHOD

The type of research in the present article is analytical descriptive. In this context, the descriptive method was selected. The qualitative approach was also used in the study. The population in this study consists of the students of economic accounting education and students of the accounting department of the Faculty of Economy in their final year, who had 120 credits because they were assumed to have received maximum benefit of accounting lesson. This study collected 80 samples from the accounting students of FKIP students of accounting department of the Faculty of Economy of University of Riau.

The data collected in this study is primary data and secondary data. Primary data was collected by survey using a questionnaire. The questionnaire was distributed by approaching each respondent to see whether they met the requirements as respondent. Secondary data was collected from students’ transcripts of scores of accounting courses and score data in the academic section of FKIP & the Faculty of Economy of the University of Riau. There were six variables in this study, i.e. emotional intelligence, which was developed into self-knowledge, self-control, motivation, empathy, and social skill and level of understanding of accounting. The details are shown in Table 1.

Table 1. Operation of Research Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Sub-Variable</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>emotional</td>
<td>1. Self-knowledge</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td>intelligence</td>
<td>2. Self-control</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Motivation</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Empathy</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Social skill</td>
<td>Ordinal</td>
</tr>
</tbody>
</table>
Data analysis used SPSS (Statistical Package For Social Science) program. Before being indicator processed in Table 1, the validity of the data should be examined by Pearson Correlation to see if the correlation between the score of each question item and total score of every construct is significant. To examine the difference of improved understanding on accounting of economic accounting education students of FKIP and students of accounting department of the Faculty of Economy of University of Riau, difference test was used by Wilcoxon test because the data was interval and had normal distribution. Hypothesis test was performed by testing the synchronization of five components of emotional intelligence and the simultaneous effect of the components of emotional intelligence on the understanding on accounting using Multiple Regression Analysis. To test the effect of a component of emotional intelligence on the understanding on accounting, Simple Regression Analysis and Wilcoxon test were used.

4. RESULT AND DISCUSSION

4.1. Result

4.1.1. Emotional intelligence of Economic Accounting Students of Universitas Riau

The result of residual normality test of the estimated equation showed that the residual value of the model with normal distribution. It’s evident in the result of normality calculation, showing that probability value (sig.) of Kolmogorov-Smirnov Test is 0.872 bigger than 0.05. VIF value of independent variables showed values smaller than 10, so there was no collinearity between independent variables in the obtained regression equation. The result showed that the research data was free from heteroscedasticity. Autocorrelation test showed DW value of 1.768, showing no autocorrelation (1.65< DW< 2.35 = no autocorrelation).

4.1.2. Difference of Understanding on Accounting of Economic Accounting Students of FKIP and Accounting Department Students of the Faculty of Economy of Universitas Riau

The difference test applied was Wilcoxon Test. The results are showed in Table 2 - the data was interval and normally distributed. The purpose of the difference test was to find any difference in the ability to understand accounting between Economic Accounting Education students and accounting students of the Faculty of Economic. The hypotheses are:

Ho The understanding on accounting of accounting students of the faculty of economy wasn’t different from economic accounting education students

Ha The understanding on accounting of accounting students of the faculty of economy was different from economic accounting education students
Table 2. Paired Samples Test

<table>
<thead>
<tr>
<th>Paired Differences</th>
<th>Std. Mean</th>
<th>Std. Deviation</th>
<th>95% Confidence Interval of the Difference</th>
<th>Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mean</td>
<td></td>
<td>Lower</td>
<td>Upper</td>
</tr>
<tr>
<td>Pair 1 Pekon - Fekon</td>
<td>-0.73966</td>
<td>24.73953</td>
<td>-8.65174</td>
<td>7.17242</td>
</tr>
</tbody>
</table>

Source. SPSS Output (2017).

The result (Table 2) showed that Economic Accounting Education students and students of the accounting department of the Faculty of Economy had no difference in understanding accounting. It's shown by sig (0.851 > 0.05), meaning Ho was accepted and Ha rejected. However, economic education students were better than the students of the Faculty of Economy, as they were educated with teacher’s knowledge that accounting students of the Faculty of Economy might not have. (The Paired Sample Correlation (Table 3) indicates the following:

Table 3. Paired Samples Correlations

<table>
<thead>
<tr>
<th>Bootstrap for Correlationa</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
</tr>
<tr>
<td>----</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Pair 1 Pekon &amp; Fekon</td>
</tr>
</tbody>
</table>

a. Unless otherwise noted, bootstrap results are based on 40 bootstrap samples

Source. SPSS Output (2017).

Based on the data from Table 3, it’s concluded that there is a relation between economic education students and students of the Faculty of Economy since sig (0.034) < 0.05. It was because the quality of educators of economic education students was better than and students of the Faculty of Economy, who generally had degree in accounting and often communicated and worked with other educators in researches, seminars, or other activities which can improve lecturer’s skills in both institutions which are both under Universitas Riau.

4.1.3. Simultaneous Regression Coefficient Test

The hypothesis test was used to determine the significant influence of Self-knowledge (X1), self-control (X2), motivation (X3), empathy (X4) and social skill (X5) on the understanding of accounting of economic education students. The hypothesis was: The statistical hypothesis was then tested by F test. F count was found from the following Analysis of Varian (Anova) in the Table 4 as follows:
Table 4. The Result Simultaneous Regression Coefficient Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>11.951</td>
<td>5</td>
<td>2.390</td>
<td>.891</td>
<td>.498a</td>
</tr>
<tr>
<td>Residual</td>
<td>91.199</td>
<td>34</td>
<td>2.682</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>103.150</td>
<td>39</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Skill_PE, Knowledge_PE, Empathy_PE, Control_PE, Motivation_PE
b. Dependent Variable: Understanding_PE

Source. SPSS Output (2017).

Table 4 shows that the comparison of $F_{\text{count}}$ with $F_{\text{table}}$ showed that $F_{\text{count}}$ is smaller than $F_{\text{table}} (0.891 < 2.493)$ and the significance value in sig. value is 0.498 which is bigger than the error rate of 5% ($\alpha = 0.05$). So with error rate of 5% ($\alpha = 0.05$) $H_0$ was accepted.

4.1.4. Partial Regression Coefficient Test (t Test)

To determine the significance of each variable, Self-knowledge ($X_1$), self-control ($X_2$), motivation ($X_3$), empathy ($X_4$) and social skill ($X_5$), partial test was performed. The result of the partial test of each variable by SPPS is shown in Table 5 below: Table 5.

The Result Partial Regression Coefficient Test

<table>
<thead>
<tr>
<th>Coefficientsa</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td>$\text{(Constant)}$</td>
<td>18.346</td>
</tr>
<tr>
<td>Knowledge_PE</td>
<td>-.001</td>
<td>.076</td>
</tr>
<tr>
<td>Control_PE</td>
<td>.022</td>
<td>.082</td>
</tr>
<tr>
<td>Motivation_PE</td>
<td>.123</td>
<td>.090</td>
</tr>
<tr>
<td>Empathy_PE</td>
<td>.020</td>
<td>.079</td>
</tr>
<tr>
<td>Skill_PE</td>
<td>-.089</td>
<td>.112</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Understanding_PE

Source. SPSS Output (2017).

The result of $t$ test in Table 5 of the regression coefficient result is 0.274 with a significance of 0.786. Table $t$ shows $t$ table value of $\alpha = 0.05$ and degree of freedom (db) = 40-5-1= 34 in two-tailed test amounting to 2.032. The result of the first hypothesis test is $t_{\text{count}} = -0.015$ smaller than $t_{\text{table}} 2.032$, showing that self-knowledge didn’t affect understanding on accounting of economic education students of UNRI.

The second hypothesis has $t_{\text{count}} = 0.274$ smaller than $t_{\text{table}} 2.032$, so $H_0$ was accepted. Based on the calculation result, it’s concluded that self-control didn’t affect understanding accounting of economic education students of UNRI. The third hypothesis has $t_{\text{count}} = 1.372$ smaller than $t_{\text{table}} 2.032$. Based on the result, motivation didn’t affect understanding on accounting of economic education students of UNRI. The fourth
hypothesis has \( t_{\text{count}} = 0.247 \) smaller than \( t_{\text{table}} = 2.032 \), so Ho was accepted. It’s concluded that empathy didn’t affect understanding on accounting of economic education students of UNRI. The fifth hypothesis has \( t_{\text{count}} = -0.798 \) smaller than \( t_{\text{table}} = 2.032 \). It’s concluded that social skill didn’t affect understanding on accounting of economic education students of UNRI.

4.1.5. Emotional Intelligence of Students of Accounting Department of the Faculty of Economy of Universitas Riau

Normality test of the regression model showed that the residual score of the model had a normal distribution. It was shown in the probability value (sig.) of Kolmogorov-Smirnov Test, which is 0.712, bigger than 0.05. VIF value in the regression model in this study showed a value less than 10, so it’s concluded that there wasn’t any collinearity. Heteroscedasticity test also showed that the dots were spread and didn’t form any particular pattern. So, independent variables had no Heteroscedasticity. For autocorrelation, DW value is 1.933, showing that there was no autocorrelation (1.65<\(D_{W}\)<2.35 = no autocorrelation).

4.1.6. Simultaneous Regression Coefficient Test

Hypothesis test was used to determine the significant effect of Self-knowledge (\(X_1\)), self-control (\(X_2\)), motivation (\(X_3\)), empathy (\(X_4\)) and social skill (\(X_5\)) on understanding on accounting of accounting students of the faculty of economy. The hypotheses are:

\[ \text{Ho} \quad \text{Self-knowledge} (X_1), \text{self-control} (X_2), \text{motivation} (X_3), \text{empathy} (X_4) \text{ and social skill} (X_5) \text{ didn’t affect understanding on accounting of accounting students of the faculty of economy} \]

\[ \text{Ha} \quad \text{Self-knowledge} (X_1), \text{self-control} (X_2), \text{motivation} (X_3), \text{empathy} (X_4) \text{ and social skill} (X_5) \text{ affected understanding on accounting of accounting students of the faculty of economy} \]

The statistical hypotheses were tested by F test. F count value was found from the following Analysis of Variance (Anova) Table 6:

**Table 6. The Result of Simultaneous Regression Coefficient Test**

<table>
<thead>
<tr>
<th>Source</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>26.912</td>
<td>5</td>
<td>5.382</td>
<td>2.098</td>
<td>.090a</td>
</tr>
<tr>
<td>Residual</td>
<td>87.238</td>
<td>34</td>
<td>2.566</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>114.150</td>
<td>39</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Skill_FE, Knowledge_FE, Motivation_FE, Control_FE, Empathy_FE
b. Dependent Variable: Accounting Understanding_FE

Based on Table 6, to determine the simultaneous effect of Self-knowledge (X₁), self-control (X₂), motivation (X₃), empathy (X₄) and social skill (X₅) on understanding on accounting (Y) of accounting students of the faculty of, F_count was compared with F_table. At 95% confidence level in F table α = 0.05 and degree of freedom db₁ = 5 and db₂ = 34 the F_table = 2.493. The comparison of F_count and F_table showed that F_count was smaller than F_table (2.098 < 2.493) and the significance value in sig. column is 0.09, bigger than the error rate of 5% (α = 0.05). So, with 5% error rate (α = 0.05) H₀ was accepted.

4.1.7. Partial Regression Coefficient Test

To determine the significance of each effect of Self-knowledge (X₁), self-control (X₂), motivation (X₃), empathy (X₄) and social skill (X₅), partial test was performed. The result of partial test of each variable by SPPS is shown in Table 7 below:

**Table 7. The Result of Partial Regression Coefficient Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>25.975</td>
<td>2.164</td>
<td></td>
<td>12.001</td>
</tr>
<tr>
<td>Knowledge_FE</td>
<td>-.022</td>
<td>.069</td>
<td>-.051</td>
<td>-.311</td>
</tr>
<tr>
<td>Control_FE</td>
<td>-.077</td>
<td>.082</td>
<td>-.195</td>
<td>-.944</td>
</tr>
<tr>
<td>Motivation_FE</td>
<td>-.072</td>
<td>.065</td>
<td>-.215</td>
<td>-1.106</td>
</tr>
<tr>
<td>Empathy_FE</td>
<td>-.124</td>
<td>.096</td>
<td>-.320</td>
<td>-1.292</td>
</tr>
<tr>
<td>Skill_FE</td>
<td>.298</td>
<td>.095</td>
<td>.745</td>
<td>3.149</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Accounting Understanding_FE


The t test (Table 7) show result of the regression coefficient result is -0.311 with a significance value 0.758. t table shows that t table of α = 0.05 and degree of freedom (db) = 40-35-1=34 in two-tailed test is 2.032. The first hypothesis has t_count = -0.015 smaller than t_table 2.032, so it’s concluded that self-knowledge didn’t affect understanding on accounting of accounting students of the faculty of economy of UNRI. The second hypothesis has t_count = -0.944 smaller than t_table 2.032, so H₀ was accepted. It’s concluded that self-control didn’t affect understanding on accounting of accounting students of the faculty of economy. The third hypothesis has t_count = -1.106 smaller than t_table 2.032, so H₀ was accepted. It’s concluded that motivation didn’t affect understanding on accounting of accounting students of the faculty of economy. The fourth hypothesis has t_count = -1.292 smaller than t_table 2.032, so H₀ was accepted. It’s concluded that empathy didn’t affect understanding on accounting of accounting students of the faculty of economy. The fifth hypothesis has t_count = 3.149 bigger than t_table 2.032, so H₀ was
rejected. It’s concluded that social skill had significant influence on accounting of accounting students of the faculty of economy.

4.2. Discussion

Difference of Student’s Level of Understanding on Accounting between Economic Accounting Education Students and Students of Accounting Department of the Faculty of Economy The analysis of the result of Wilcoxon test in Table 2 showed no difference in the level of understanding on accounting. It was supported by the result of cross-tabulation of students’ level of understanding of accounting between students of the two departments, which wasn’t different (same). Understanding accounting of students of economic accounting education wasn’t different from the students of faculty of economy, as shown by the result of Wilcoxon test with sig (0.851 > 0.05). The analysis result showed the relation between economic education students and students of the accounting department in understanding accounting with sig (0.034) < 0.05. The mean difference was statistically insignificant with analysis of Wilcoxon test.

Lack of difference in the level of understanding on accounting between departments showed that there was no guarantee that accounting students in the accounting department of the faculty of economy understood accounting better than economic education students. It might happen due to accounting students’ diligence and seriousness in learning. So, whether economic education students or students of accounting department of the Faculty of Economy, the level of understanding on accounting could be equal in terms of accounting courses. So, those studying in the accounting department of the Faculty of Economy didn’t have better understanding on the knowledge than economic education students of the accounting department.

A similar level of understanding between the departments might be because accounting lecturers in economic education and accounting department in the faculty of Economy had the same educational background, i.e. undergraduate, graduate, and postgraduate education in the same field with the same focus on accounting (Gusnardi et al., 2016). Similarly, lecturers increased their knowledge formally and non-formally by joining a continuous education program (PPL) in accounting. In teaching, lecturers in both departments used similar curricula and syllabi, so the knowledge transferred by the lecturers was similar in terms of accounting materials and practice. The difference was the title. Economic education students will have the title of SPd, while students of the accounting department of the Faculty of Economy will have the title of SE. The research result was similar to the result of the study by Lauw (2009) on the effect of emotional intelligence on understanding accounting from a gender perspective. It’s found that there is no difference in emotional intelligence, and there is a difference in understanding on accounting between male and female students. The test result also showed that the emotional intelligence of men was better than the emotional intelligence of women.

Synchronization of ability in students’ self-development reflected in the attitudes and mentalities consisting of self-knowledge, self-control, motivation, empathy and social skill and their effects on the difference of students’ understanding on accounting.
The analysis showed $F_{\text{count}} < F_{\text{table}}$, so $H_0$ was accepted, meaning simultaneously emotional intelligence which consists of self-knowledge, self-control, motivation, empathy and social skill didn’t affect the understanding on accounting of economic education students and students of accounting department of the faculty of economy. It meant that in understanding accounting, economic education students and students of accounting department didn’t depend on their attitudes and mentality, but how they prepared themselves to study accounting as a semi-exact science. It requires accuracy, diligence and continuous training to learn and understand (Dalimunthe, 2017). The research result was different from the study by Melandy et al. (2007), Gusnardi et al. (2016) and Melandy et al. (2007) found that simultaneously, components of emotional intelligence affect each other and synchronize. Still, partially only a few components affect each other, i.e. self-knowledge, self-control, and motivation. Empathy and social skill don’t have a significant influence. Partially, of the five components of emotional intelligence only social skill affected understanding on accounting. It was because the more careful and diligent a student was to study and understand accounting, the better the result.

5. CONCLUSION

Based on the research result and discussion, it’s concluded that:
1. The level of understanding of economic education students of accounting department wasn’t different from the students of accounting department of the faculty of economy. The lack of difference showed that there was no guarantee students studying in the accounting department of the faculty of economy would understand accounting better than economic accounting education students of FKIP of University of Riau.
2. Simultaneously, emotional intelligence didn’t affect the level of understanding on accounting of economic education students of accounting department and students of accounting department of the faculty of economy.
3. Partially, components of emotional intelligence of economic education students of accounting department and students of accounting department of the faculty of economy showed:
   a) Self-knowledge didn’t affect the level understanding on accounting.
   b) Self-control didn’t affect the level of understanding of accounting.
   c) Motivation didn’t affect the level of understanding of accounting.
   d) Empathy didn’t affect the level of understanding of accounting.
   e) The social skill of students of the accounting department of the faculty of economy affect their level of understanding of accounting.

REFERENCES


