

DOES LEARNING ENVIRONMENT MODERATES THE INFLUENCE OF EMOTIONAL INTELLIGENCE ON ACCOUNTING STUDENTS' CRITICAL THINKING DISPOSITION?

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ABSTRACT

This research explored how emotional intelligence impacts critical thinking disposition, considering the learning environment as a potential moderating factor. Employing a quantitative explanatory survey approach, the research engaged a accidental selected sample of 164 students from accounting education programs. Data collection was facilitated through Google Forms and analyzed using Moderated Regression Analysis (MRA). The analysis revealed that emotional intelligence positively influences critical thinking disposition. Furthermore, it was found that the learning environment enhances the effect of emotional intelligence on critical thinking disposition. Therefore, enhancing students' emotional intelligence and cultivating a conducive learning environment can significantly bolster their critical thinking disposition.

Keywords: *Critical thinking disposition, emotional intelligence, learning environment, accounting*

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INTRODUCTION

Skills for the 21st century are crucial for navigating the complexities of globalization. Among these, critical thinking stands out as a pivotal skill for educators, prospective teachers, and students alike (Coskun & Altinkurt, 2016; Cansoy & Türkoğlu, 2017; Živkovic, 2016; Ratminingsih et al., 2021; Uloli, 2021; Mudrikah et al., 2022). This skill aligns with the objectives of 21st-century education, which emphasize the cultivation of critical thinking to enhance human resource quality (Wijaya et al., 2016).

Critical thinking comprises two main components: Critical Thinking Skills (CTS) and Critical Thinking Disposition (CTD) (Facione, 2020; Terblanche & De Clercq, 2021; Kurniati & As'ari, 2021). CTS encompasses the intangible abilities to interpret, analyze, conclude, and evaluate information (Facione, 2020; Cloete, 2018; Kurniati & As'ari, 2021). CTD, on the other hand, refers to an individual's inclination to approach problems logically, which includes reasoning before decision-making,

persistence, and open-mindedness (Barta et al., 2022; Kurniati & As'ari, 2021; Facione, 2020). This disposition is seen as the foundation for effective critical thinking activities (Bell & Loon, 2015) and is deemed critical for enhancing students' motivation to apply cognitive skills in decision-making and problem-solving (Syahfitri et al., 2019). Notably, a strong correlation exists between possessing high-quality critical thinking and a significant CTD (Facione, 2020; Ghadi et al., 2015; Setiaji, 2023).

Many educational institutions, including universities, aim to nurture generations endowed with critical thinking skills. However, current research suggests that students, notably in specialized fields such as accounting, demonstrate relatively low levels of critical thinking. This deficiency is reflected in their struggle to meet the expectations of potential employers, manifesting in their decision-making abilities, expression of opinions, and motivation towards learning (Lim et al., 2016; Cloete, 2018; Wijaya & Fitriani, 2021). For instance, accounting students at the Faculty of Economics and Business (FEB) at the State University of Malang (UM) exhibit the longest duration to graduation among their peers in other departments, a trend underscored by interview responses from a 2018 accounting education student who cited poor time management between academic and extracurricular activities as a significant hurdle.

This situation is symptomatic of a broader issue related to Critical Thinking Disposition (CTD). Students displaying low motivation in tackling problems or a lack of persistence in their studies exhibit signs of deficient CTD (Cansoy & Türkoğlu, 2017; Porajow, 2021). High CTD levels typically encourage a proactive approach to problem-solving, including the pursuit of academic completion (Cansoy & Türkoğlu, 2017). Unfortunately, existing studies have identified moderate to low CTD levels among education majors or prospective teachers (Cansoy & Türkoğlu, 2017; Coskun & Altinkurt, 2016; Bakir, 2015; Taskesen, 2019; Temel, 2014), extending to students in accounting education (Titisari & Wijayanti, 2014). Addressing this challenge calls for targeted strategies to enhance critical thinking skills within the accounting student demographic (Lim et al., 2016; Cloete, 2018; Wijaya & Fitriani, 2021; Porajow, 2021).

The interplay between emotional intelligence and critical thinking skills is a topic of considerable academic interest, with emotional intelligence identified as a significant factor influencing critical thinking abilities. Rahmah & Laily (2023) emphasize emotional intelligence as a crucial component of critical thinking, arguing that emotions significantly impact both the process and outcomes of thought. This perspective aligns with Goleman's (2009) view that emotions are intimately linked with cognitive processes, suggesting that effective emotional management can lead to sound and judicious decisions.

Research findings on the relationship between emotional intelligence and Critical Thinking Disposition (CTD) present a mixed picture. Christodoulakis et al. (2023); Kaya et al. (2016); Sk & Halder (2020); Kang (2015) suggest a positive correlation between emotional intelligence and the development of CTD.

Conversely, research by Leasa (2018) and Hasanpour et al., (2018) challenges this view, indicating no significant impact of emotional intelligence on an individual's critical thinking capability. The research by Sk & Halder (2020) was limited as it focuses solely on first-year students and a predominant emphasis on health and general student populations, thereby sparking interest in exploring these dynamics within accounting education students specifically.

This research aims to distinguish itself by incorporating a moderating variable — the learning environment — which introduces a novel dimension to the investigation. Sartika's (2021) research reveals the learning environment's capacity to enhance the effect of emotional intelligence on the understanding of accounting courses among information systems majors. A conducive learning environment is deemed essential for boosting motivation (Sarnoto & Romli, 2019), individual effort (Hopland & Nyhus, 2016), and knowledge acquisition during the learning process (Spector, 2014; Hatane et al., 2021). Leasa (2018) and Hasanpour et al. (2018) advocate for the adoption of suitable learning models, such as active learning, to foster both emotional intelligence and critical thinking skills. The current research hypothesizes that the learning environment significantly influences the relationship between emotional intelligence and CTD among accounting education students.

Addressing the challenges mentioned, enhancing Critical Thinking Disposition (CTD) necessitates an understanding of students' emotional intelligence and their perceptions of an optimal learning environment. This research aims to investigate the impact of emotional intelligence on CTD and explore the moderating role of the learning environment. The findings are expected to offer valuable insights for current and future educators on the significance of emotional intelligence and the learning environment in cultivating CTD. Furthermore, this research seeks to evaluate the practical application of the theories of multiple intelligences and ecological theory.

The concept of multiple intelligences was introduced by Gardner in 1993, who posited that intelligence extends beyond traditional IQ metrics to include the capacity for creative problem-solving in varied contexts. Gardner (1993) identified eight distinct forms of intelligence: naturalistic, kinesthetic, spatial, musical, linguistic, interpersonal, and intrapersonal, highlighting that intelligence encompasses habitual behaviors or repeated actions (Zellawati, 2017). Notably, interpersonal and intrapersonal intelligences involve the awareness, management, and application of emotions. Likewise, Bronfenbrenner's ecological theory (1994), individual development is influenced by the process of individual interaction with the environment. Ecological theory explains that the reciprocal relationship between individuals and the environment will shape individual behavior (Bronfenbrenner, 1994; Salsabila, 2018; Zubaidillah, 2018). Emotional intelligence is part of an individual's affective characteristics (Maguire et al., 2016; Mahananingtyas, 2017).

Emotions play a pivotal role in shaping an individual's thoughts, and the ability to effectively manage these emotions can lead to sound and judicious decision-

making (Goleman, 2009). Individuals with high emotional intelligence are observed to maintain stable conditions that foster a zeal for learning and problem-solving (Rahmah & Laily, 2023). Consistent with these observations, numerous studies have identified a correlation between emotional intelligence and the development of ethical attitudes among accounting students (Asri & Made, 2018; Christy et al., 2019; Sulastri & Kasanah, 2021; Ismail & Rasheed, 2019). Students who exhibit ethical attitudes are more likely to engage in positive competitive behaviors aimed at achieving high grades, including active participation in class, diligent research habits, timely completion of assignments, and consistent class attendance (Christy et al., 2019). Husamah et al. (2017) have linked ethical decision-making to the critical thinking capabilities of students, suggesting that enhanced emotional management skills can lead to improved intellectual intelligence (Leasa, 2018). This improvement in intellectual intelligence, in turn, boosts the individual's cognitive abilities (Leasa, 2018). Additional research supports the association between emotional intelligence and the development of Critical Thinking Disposition (CTD) in various student populations, including nursing students in Iran (Christodoulakis et al., 2023), in Turkey (Kaya et al., 2016), first-year students in India (Sk & Halder, 2020), and postgraduate students in Malaysia (Kang, 2015). Given these findings, the hypothesis for this research is formulated as follows:

H₁: Emotional Intelligent Influences the Critical Thinking Disposition of Students Majoring Accounting Education

An individual's behavior is shaped not only by internal factors but also by external influences. Ecological theory explains that individual development is influenced by the environment (Bronfenbrenner, 1994; Salsabila, 2018; Zubaidillah, 2018). The layer of the environment closest to the individual is the microsystem (Zubaidillah, 2018). In the microsystem environment, there is direct interaction between individuals and the environment (Zubaidillah, 2018). The microsystem environment consists of educational institutions, peers, family, and the workplace (Bronfenbrenner, 1994). Ecological theory explains that individual habits or behaviors are formed from an interactive process between individual characteristics and environmental characteristics (Zubaidillah, 2018).

It is necessary to establish the characteristics of a positive learning environment. One of the characteristics of a positive learning environment is that it creates fun and interactive learning (Arianti, 2017). Foong & Khoo (2015) and Jaffe et al. (2019) state that a conducive learning environment can shape individual learning knowledge. The characteristics of a positive learning environment can be formed through an educational institution or a teacher (Purwanto et al., 2022). Educational institutions or educators are required to create a positive learning environment because the learning environment is considered to have a strong influence on a person's learning and understanding process (Sartika, 2021). Activities that promote active learning, for instance, can enhance emotional intelligence (Fernandez-Perez & Martin-Rojas, 2022). Such active learning environments foster positive interdependence among students and instill a sense of

accountability for their own performance (Fernandez-Perez & Martin-Rojas, 2022). Furthermore, positive social interactions contribute to cognitive development and the enhancement of critical thinking skills (Ikadarny et al., 2023). Beyond the psychosocial dimension, the physical aspects of the learning environment can also elevate positive learning experiences Nik Hashim et al., (2014) which in turn, can boost motivation for learning (Hm, 2016; Fitria & Irmawita, 2020). Elevated learning motivation can significantly transform a student's attitude and capabilities throughout the educational journey (Hm, 2016).

Consistent with prior studies, the learning environment has been shown to affect individual performance (Aziz et al., 2021), motivation (Fitria & Irmawita, 2020), effort (Hopland & Nyhus, 2016), and emotional intelligence (Minalloh, 2020). Besides its direct impact, the learning environment also acts as a moderator or enhancer for discipline (Nurhayati et al., 2021), emotional skills, and intelligence in relation to learning outcomes (Sartika, 2021). Supporting this view, research by Fernandez-Perez & Martin-Rojas, (2022) demonstrates how an active learning environment can bolster the connection between emotional intelligence and the academic performance of management students. Given these insights, the researcher has formulated the following hypothesis.

H₂: Learning Environment Moderates the Influence of Emotional Intelligence on the Critical Thinking Disposition of Students Majoring Accounting Education.

RESEARCH METHOD

This research employed a quantitative explanatory survey research design to explore the relationships among the variables under investigation. Specifically, emotional intelligence was designated as the independent variable (X), the learning environment functioned as the moderating variable (M), and Critical Thinking Disposition (CTD) was the dependent variable (Y). Figure 1 explains the conceptual framework of the study, delineating the interactions between these variables.

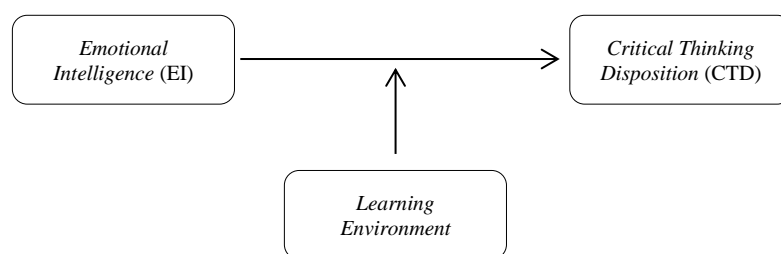


Figure 1.
Conceptual Framework

Emotional intelligence is conceptualized as an individual's capacity to recognize, understand, and manage their own emotions as well as those of others (Khanifatul, 2013; Tihnike, 2018; Sulastri & Kasanah, 2021). It was assessed using three indicators based on the framework proposed by Salovey & Mayer (1990); Appraisal and Expression of Emotion, Regulation of Emotion, and Utilization of

Emotion. The learning environment is characterized as the perception of a place or atmosphere that influences the behavior of students or individuals (Harjali, 2016; Rachman & Kusuma, 2014), encompassing all facilities and activities related to the learning process (Hatane et al., 2021). According to Harjali (2019), the learning environment includes two main components: the physical environment and the psychosocial environment, which served as the indicators for this variable. Critical Thinking Disposition (CTD) refers to an individual's inherent motivation and habitual engagement in critical thinking (Sosu, 2013), and was measured through seven indicators derived from Facione (2020): analytical, systematic, curious, open-minded, seeking the truth, maturity, and self-confidence.

The measurement of emotional intelligence utilized an adapted instrument from Schutte et al. (1998), which was translated into Indonesian by Idriyani (2020). The indicators for this variable were informed by the conceptualization of Salovey & Mayer (1990) and further supported by previous research (Kang, 2015). The assessment of the learning environment was conducted through questions developed by the researchers, drawing upon the indicators identified by Harjali, (2019) and Minalloh, (2020). The CTD measurement adopted instruments from the research conducted by Boonsathirakul & Kerdsomboon (2021). The research instruments utilized a Likert scale for responses, ranging from 5 (strongly agree) to 1 (strongly disagree).

This research focused on accounting education undergraduate students from the 2020-2022 cohorts at the University of Malang (UM). Freshmen, or the class of 2023, were excluded from the research as they were deemed not yet sufficiently acclimated to the campus learning environment (Apriana, 2018). The total population encompassed 278 students and 164 students selected for the research sample. Research sampling used accidental techniques. The research instruments were distributed via Google Forms.

Prior to the main study, a preliminary test of the research questionnaire was conducted with 31 accounting education students outside the main sample. Validity testing for the emotional intelligence variable, comprising 33 statement items, identified 2 items (numbers 11 and 22) as invalid due to sig values greater than 0.05. For the learning environment variable, out of 19 statement items, 1 item (number 3) was found invalid for the same reason. The CTD variable, tested across 24 statement items, had 4 invalid items (numbers 12, 13, 18, and 20) due to sig values exceeding 0.05. These invalid items were subsequently removed from the instrument. Reliability testing revealed that all research variables had a Cronbach's alpha value above 0.9, indicating very high reliability (Sugeng, 2020).

The questionnaire was then distributed to the research population, yielding 194 responses. Upon data verification, 164 responses were deemed valid and used as the research sample. Data analysis involved classical assumption tests (covering normality, multicollinearity, and heteroscedasticity) and Moderated Regression Analysis (MRA). The MRA was employed to examine the relationship between emotional intelligence and CTD, with the learning environment serving as the moderating variable. According to Rahadi & Farid (2021), MRA is a method for

assessing moderating variables through multiple linear regression equations, incorporating interactions (the product of two independent variables). The equations used in the MRA test by the researchers are as follows.

$$Y = a + \beta_1 X_1 \quad (1)$$

$$Y = a + \beta_1 X_1 + \beta_2 X_2 \quad (2)$$

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 (X_1 * X_2) \quad (3)$$

Notes:

Y = *Disposition Critical Thinking* (CTD)

X_1 = *Emotional Intelligence* (EI)

X_2 = *Learning Environment* (LE)

Sugiono (2004) stated that MRA can group moderator variables as follows.

- If equation (2) β_2 is significant and equation (3) β_3 is not significant, then variable X_2 is not a moderator variable. Variable X_2 is thought to be an independent, intervening, or other variable.
- If equation (2) β_2 is not significant and equation (3) β_3 is significant, then variable X_2 is called a pure moderator.
- If equation (2) β_2 is not significant and equation (3) β_3 is not significant, then variable X_2 is called a moderator homologizer.
- If equation (2) β_2 is significant and equation (3) β_3 is significant, then variable X_2 is called a quasi moderator.

RESULTS AND DISCUSSION

Results

In this study, the participants comprised 164 accounting education students from the University of Malang (UM). The demographic breakdown of the respondents favored female students, with 135 women and 29 men participating. This gender distribution aligns with the findings of Putra & Akbar (2023), who noted a predominant presence of female students in accounting programs. According to the data presented in Table 1, the accounting education students demonstrated an moderate levels of emotional intelligence, the quality of the learning environment, and their disposition towards critical thinking.

Table 1.

The Results of Descriptive Analysis

Variable	N	Min	Max	Mean	Std.dev	Frequency	Percentages	Classification
<i>Emotional Intelligence</i> (EI)	164	98	151	123	11	113	69%	Moderate
<i>Learning Environment</i> (LE)	164	51	89	71	7	119	73%	Moderate
<i>Critical Thinking Disposition</i> (CTD)	164	61	97	79	6	108	66%	Moderate

Prior to evaluating the research hypotheses, the research first performed tests for classical assumptions. According to the data presented in Table 2, indicated that the data adhered to a normal distribution, evidenced by a significance value of 0.200, which does not meet the threshold of 0.05 for rejection. Additionally, the Variance Inflation Factor (VIF) was calculated to be 1.436, significantly below the benchmark of 10.00, thereby negating the presence of multicollinearity. Heteroscedasticity was also assessed through the Glejser test, revealing that both emotional intelligence and the learning environment variables yielded significance values above 0.05, confirming the absence of heteroscedasticity.

Table 2.
The Results of Classical Assumptions

Variable	Multicollinearity Test			Heteroscedasticity Test		One-Sample Kolmogrov-Smirnov Test	
	Sig.	t	VIF	Sig.	t.	Test Statistic	Asymp. Sig Adj.R ²
Constants	0.000	5.817		0.050	1.974		
<i>Emotional Intelligence</i> (X)	0.000	6.902	1.436	0.151	-1.443	0.062	0.200
<i>Learning Environment</i> (Z)	0.000	3.644	1.436	0.392	0.859		

a. Dependent Variable: Critical Thinking Disposition (CTD)

Subsequent to these preliminary tests, hypothesis evaluation was conducted via regression analysis. The first regression model, detailed in Table 3 as Equation I, assessed the impact of emotional intelligence on Critical Thinking Disposition (CTD). Analysis findings highlighted that emotional intelligence ($\beta_1 = 0.375$) positively influences CTD, indicating that an increase in emotional intelligence correlates with an enhancement in the CTD among accounting education students. The adjusted R^2 value for this model stood at 0.392, suggesting that emotional intelligence accounts for 39.2% of the variability in CTD, leaving the remainder 60.8% to be explained by other factors.

The second model, Equation II, introduced the learning environment variable in addition to emotional intelligence. This model exhibited that the learning environment ($\beta_2 = 0.226$) exerts a positive impact on CTD. Furthermore, the adjusted R^2 value increased to 0.435 with this model, indicating that the inclusion of the learning environment alongside emotional intelligence enhances the explanatory power for variations in CTD among accounting education students.

Finally, Equation III employed Multiple Regression Analysis (MRA) to examine the learning environment's moderating effect on the relationship between emotional intelligence and CTD. The findings confirmed that the learning

environment positively moderates this relationship, as evidenced by the positive coefficients of $\beta_2 = 0.226$ in Equation II and $\beta_3 = 0.011$ in Equation III. This demonstrates that the learning environment not only contributes positively on its own but also strengthens the effect of emotional intelligence on the CTD of accounting education students.

Table 3.
The Results of Regression Analysis

Variable	Equation I			Equation II			Equation III		
	B	Sig.	Adj.R ²	β	Sig.	Adj.R ²	β	Sig.	Adj.R ²
Constants	32.295	0.000		26.760	0.000		126.798	0.000	
<i>Emotional Intelligence</i> (X)	0.375	0.000	0.392	0.290	0.000		-0.519	0.127	
<i>Learning Environment</i> (Z)				0.226	0.000	0.435	-1.171	0.046	0.451
Interaction (X*Z)							0.011	0.017	

a. Dependent Variable: *Critical Thinking Disposition* (CTD)

Discussion

The Influence of Emotional Intelligence (EI) on Critical Thinking Disposition (CTD)

The findings from hypothesis testing reveal that emotional intelligence significantly enhances the critical thinking disposition (CTD) among students pursuing accounting education. This supports the acceptance of Hypothesis 1, indicating a positive correlation where higher levels of emotional intelligence in students are associated with an increase in CTD. Emotional regulation, an internal factor, plays a crucial role in shaping behavior (Schunk & DiBenedetto, 2019). Furthermore, this research corroborates Gardner's multiple intelligences theory, suggesting that intelligence extends beyond IQ tests to include eight other forms with emotional management being a component of both interpersonal and intrapersonal intelligence Gardner (1993).

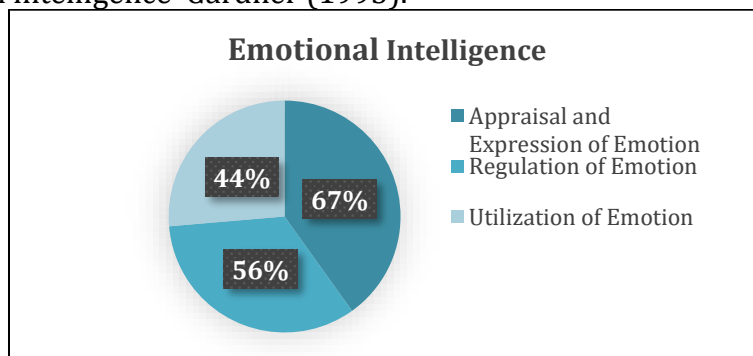


Figure 2.
Emotional Intelligence Score Graph

In line with Goleman (2009), the research underscores the close interconnection between emotions and thought processes, emphasizing that effective emotional management can lead to sound decision-making. The survey results indicate significant contributions from various emotional intelligence (EI) indicators (Figure 2): Appraisal and Expression of Emotion at 67%, Regulation of Emotion at 56%, and Utilization of Emotion at 44%. This highlights that the Appraisal and Expression of Emotion indicator—pertaining to the ability to identify and express emotions—plays a pivotal role in the EI of accounting education students. An enhanced capability to identify and express emotions significantly aids individuals in anticipating changes (Sk & Halder, 2020). Emotional awareness is not only critical for effective communication, being clear and precise, but also plays a significant role in critical thinking, which often involves direct social interaction (Kang, 2015).

Emotional intelligence has been identified as a key determinant of critical thinking abilities, as highlighted by (Kan Sönmez, 2023). Levine (2017) articulates that cognitive and emotional components are inseparable, since cognitive processes involve individual assessments of events, stimuli, and actions, which in turn generate emotions that motivate actions (Levine, 2017). Arockiasamy (2014) also emphasizes that emotions drive individuals to act. Among the traits of effective critical thinkers is cognitive maturity, implying that such individuals behave rationally, make decisions cautiously, and consider various alternatives for problem-solving (Cansoy & Türkoğlu, 2017); (Barta et al., 2022). In this context, the capacity to regulate emotions is crucial, preventing impulsive reactions from overshadowing logical and rational reasoning (Arockiasamy, 2014).

Emotions play a vital role in enhancing critical thinking skills, as they influence both the process and the outcomes of thought (Rahmah & Laily, 2023). Consequently, individuals with high emotional intelligence (EI) are likely to be proficient critical thinkers (Sk & Halder, 2020). This research aligns with multiple prior studies which assert the impact of emotional intelligence on an individual's critical thinking capabilities (Kaya et al., 2016; Sk & Halder, 2020; Rejeki et al., 2021; L. Nurhayati et al., 2021; Azizah et al., 2022; Kan Sönmez, 2023; Christodoulakis et al., 2023; Ahmed et al., 2023).

Learning Environment Moderates the Influence of Emotional Intelligence on Critical Thinking Disposition

The analysis of hypothesis testing demonstrates that the learning environment significantly enhances the effect of emotional intelligence on the critical thinking disposition (CTD) of students in accounting education, thereby validating Hypothesis 2 (H2). It was found that as the interaction between the learning environment and emotional intelligence intensifies, there is a corresponding increase in the CTD among these students. This finding aligns with ecological theory explaining that individual development is influenced by the environment (Bronfenbrenner, 1994; Salsabila, 2018; Zubaidillah, 2018). Ecological theory

explains that individual habits or behaviors are formed from an interactive process between individual characteristics and environmental characteristics (Zubaidillah, 2018). A positive perception of the learning environment fosters better engagement in the learning process and leads to improved educational outcomes (Nurdin et al., 2021).

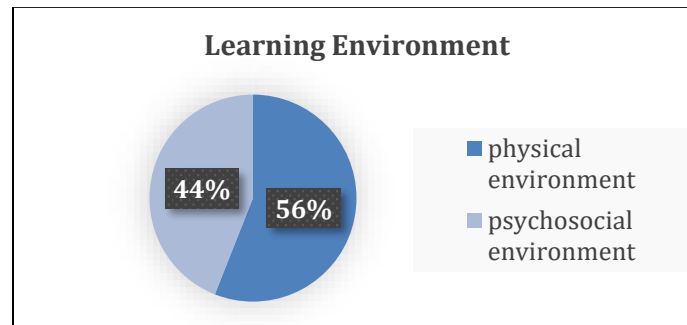


Figure 3.
Learning Environment Score Graph

The analysis from the learning environment questionnaire reveals that physical and psychosocial aspects of the environment contribute 56% and 44%, respectively, to the overall learning environment. This indicates a slightly higher impact of physical factors on students' perceptions of their learning environment. Many students report that aspects of the physical setting, such as the layout of spaces, suggestions for learning infrastructure, educational media, and overall comfort, significantly aid their research processes. This indicates that a thoughtfully managed physical environment fosters positive perceptions of the learning experience. This perspective is supported by Nik Hashim et al. (2014), who argue that education extends beyond human interactions and outcomes, with the physical environment enhancing positive learning experiences. Such positive experiences, in turn, boost an individual's participation in learning activities (Li & Xue, 2023). Engaging and enjoyable learning environments elicit positive emotional responses, thereby nurturing high levels of motivation for learning (Hm, 2016; Fitria & Irmawita, 2020). Elevated learning motivation can transform an individual's attitudes and capabilities throughout the educational process (Hm, 2016). Minalloh (2021) emphasizes that effective learning activities are conducive to the development of good emotional intelligence.

Perceptions of the psychosocial environment also play a significant role in shaping students' views of the learning environment. A supportive psychosocial environment, characterized by healthy relationships with peers and instructors, is crucial for enhancing students' enthusiasm for learning. Such positive social interactions are essential for developing the ability to recognize and manage emotions effectively, as well as maintaining interpersonal relationships (Minalloh, 2020). Moreover, beneficial social interactions contribute positively to cognitive development and the enhancement of critical thinking skills (Ikadarny et al., 2023). This perspective is supported by Aston (2023), who highlights the significant role of

psychological and sociological factors in the development of critical thinking. Encouraging positive interactions through the establishment of a collaborative and effective learning environment is an essential strategy for educators (Adams et al., 2021). Consequently, the role of educators and lecturers is pivotal in fostering and shaping creative thinking processes during educational experiences (Susanti & Laily, 2024).

Thus, the more effectively a learning environment is crafted, the more it facilitates the enhancement of an individual's emotional intelligence, contributing to the development of effective learning behaviors. Research by Fernandez-Perez & Martin-Rojas (2022) demonstrates that creating a learning environment through cooperative learning techniques effectively fosters the link between emotional intelligence and the academic performance of management students. This finding aligns with Sartika (2021), who observed that the learning environment bolsters the relationship between emotional skills and information systems students' comprehension of accounting courses. Echoing these earlier studies, the current research underscores that the learning environment significantly boosts the relationship between emotional intelligence and critical thinking disposition (CTD) among students in accounting education.

CONCLUSION

This research reveals that emotional intelligence has a positive impact on critical thinking disposition (CTD) among students. High emotional intelligence enables students to recognize and manage their own and others' emotions effectively, thereby enhancing their CTD. Furthermore, the learning environment, when considered as a moderating variable, strengthens the relationship between emotional intelligence and CTD. It also plays a role as an independent variable, directly affecting students' CTD in accounting education. Developing CTD in accounting students is crucial for nurturing a critical thinking mindset, a vital skill for future accounting educators to impart to their students. This research supports the relevance of multiple intelligence theory and ecological theory, highlighting the significant influence of internal factors like emotional intelligence and external factors like the learning environment on critical thinking behavior.

The findings serve as valuable insights for lecturers in accounting education, emphasizing the importance of adopting teaching methods that can enhance emotional intelligence and create positive perceptions of the learning environment. High levels of emotional management skills and favorable perceptions of the learning environment correlate with increased CTD among accounting education students. However, this research has limitations, including its restriction to a single university, which may result in variability in outcomes if conducted elsewhere. Future research is encouraged to encompass a broader range of universities to validate these findings further. Additionally, this research did not account for gender differences within the sample, which was predominantly female. Future research

should consider gender as a variable, given the potential for varying outcomes across different genders.

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