



Does Learning Behavior Moderate the Influence of Emotional Intelligence and Spiritual Intelligence on Vocational Accounting Students?

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ABSTRACT

Inadequate comprehension of accounting among students in class X who specialize in accounting at a vocational school in Medan is the primary concern of this investigation. The objective of this investigation is to ascertain the influence of emotional intelligence on the understanding of accounting. (2). The influence of spiritual intelligence on the understanding of accountancy. (3). The influence of spiritual intelligence and emotional intelligence on the understanding of accountancy. (4). Is the relationship between emotional intelligence and accounting comprehension moderated by learning behavior? (5). Is the relationship between spiritual intelligence and accounting comprehension moderated by learning behavior? This investigation is retrospective. The population for this study consisted of all 140 students enrolled in the Vocational Accounting program in class X. The research included a sample of 140 students, and the sampling approach used was complete sampling. The information was gathered using research interviews and accounting exam queries. The research questionnaire underwent initial testing to assess its validity and reliability. However, the accounting comprehension test questions were not subjected to such testing as they were derived from a multiple-choice test found in a school textbook with a legitimate ISBN. Subsequently, the data underwent processing utilizing the SPSS version 25 software. The research findings indicated that Emotional Intelligence and Spiritual Intelligence had a favorable and substantial impact on Accounting Understanding, with the influence being controlled by Learning Behaviour.

Keywords: Emotional Intelligence, Spiritual Intelligence, Learning Behavior, Accounting Understanding.

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INTRODUCTION

Students' understanding of the subject matter is a determining factor for success in learning. Comprehension is a person's ability to understand what is being learned and then this can be explained using their language (Benu & Nugroho, [2021](#)). The accounting major at a vocational high school is intended for students to have the required competencies (Zulpahmi et al., [2023](#)). The level of a student's ability to master accounting is one of the keys that schools must pay attention to when evaluating students who take part in vocational education programs majoring in accounting (Zulpahmi et al., [2023](#)).

An individual's comprehension of accounting as a body of information, process, or practice is referred to as accounting comprehension (Aulia et al., [2020](#)). One way to see the characteristics of students who have mastered basic accounting equation material is by showing the results obtained from daily test scores or tests given (Menne et al., [2020](#)).

Indicators of understanding accounting consist of explaining, classifying, interpreting, exemplifying, and concluding the material studied in basic accounting subjects, especially the basic accounting equation (Latifah et al., [2022](#)). These elements can be categorized as internal factors, which originate from within the student, and external influences, which originate from outside the student. Emotional intelligence, spiritual intelligence, and learning behavior are internal characteristics that might impact one's comprehension of basic accounting (Eliana et al., [2022](#)). This statement is supported by (Wardani & Ratnadi, [2017](#)) his study elucidates that students' deficient mental preparedness and disposition towards cultivating their personality might significantly impact their comprehension of fundamental accounting principles. Gardner's thesis regarding multiple intelligences served as an impetus for the development of theories regarding emotional and spiritual intelligence. The hypothesis of many intelligences falls under the category of intrapersonal intelligence. The theory of learning behavior was triggered by Gagne's theory of behaviorism assessing emotional intelligence has been proven to have an important role in making someone successful (Gardner, [2003](#)).

Understanding accounting increases with a good level of emotional intelligence (Halimah & Trisnawati, [2022](#)). An individual's ability to identify and comprehend their own emotions, effectively manage and direct them, and motivate themselves is referred to as emotional intelligence. As individuals progress, their emotional intelligence levels improve. They become more adept at managing emotions, motivating themselves, and building relationships in the context of learning. Additionally, they exhibit a high level of empathy (Permata et al., [2024](#)). Emotional intelligence will encourage students to recognize and control their emotions or feelings in participating in accounting learning which will have an impact on their understanding of accounting (Hanum et al., [2023](#)). Strong emotional intelligence is shown through one's capacity to understand oneself, regulate one's emotions, drive oneself toward goals, demonstrate empathy, and exhibit strong social skills (Permata et al., [2024](#)). Apart from students having to have good emotional intelligence, there is another factor that cannot be separated, namely spiritual intelligence (Ratnasari et al., [2022](#)). Spiritual intelligence is not always related to religion. Students who have good spiritual intelligence will be able to apply their attitudes and behavior in facing accounting learning problems (Ratnasari et al., [2022](#)).

It is widely accepted that spiritual intelligence positively impacts pupils' level of comprehension. Students with low spiritual intelligence will give rise to a generation that is prone to giving up quickly, lacking ambition to study, and struggling with concentration (Edi Susanto & Dian Efriyenti, [2024](#)). In contrast, students who have good spiritual intelligence will demonstrate an understanding of accounting

issues, make appropriate judgments, and solve problems related to basic accounting equations effectively (Edi Susanto & Dian Efriyenti, [2024](#)). Regardless of student intelligence, namely emotional intelligence, and good spiritual intelligence, it still needs to be accompanied by good learning behavior from a student in learning accounting (Ratnasari et al., [2022](#)).

Learning behavior is an attitude that students develop within themselves as a response to every teaching and learning activity that takes place (Uran et al., [2021](#)). So, the better the learning behavior, the better the level of accounting understanding (Mulyana & Kurniawan, [2019](#)). Good learning behavior of students can be seen in students' learning behavior in attending lessons, students behavior in reviewing lesson material, students behavior in reading books, students learning behavior in visiting the library, and students earning behavior in facing exams (Sofyra et al., [2023](#)). As in previous research by Sofyra et al., ([2023](#)) learning behavior has a positive effect on the level of basic understanding of accounting. Learning good and regular behavior will develop the thinking abilities of a person and improve mastery of the field being studied

The significance of learning behavior as a moderating variable is crucial in either enhancing or diminishing the association between both variables on accounting understanding, as indicated by the research findings of Dewi & Yogantara ([2018](#)). Significantly contributing to a comprehensive understanding of accounting are accounting pupils who possess high levels of it. However, with strong learning behavior shown by students who are diligent and disciplined in participating in class learning, reviewing lesson material, visiting the library, reading books, and preparing themselves physically and mentally before taking exams, good learning behavior will influence them to understand accounting (Sofyra et al., [2023](#)). The problem in this research is the insufficient comprehension of accounting and the aim is to examine how learning behavior moderates the impact of emotional intelligence and spiritual intelligence on accounting Vocational School students.

METHOD

This research uses a quantitative type of research with the Ex Post Facto method. This research was conducted at the State Vocational High School located in the city of Medan. The population in this study was all students totaling 140 students. The author used total sampling for this research. This is done if the number of population units is relatively small, in this study the population was 140 students so the researcher will use the entire population as the sample for this study.

Primary data in this study comes from respondents' responses to questionnaire statement items and multiple-choice test questions distributed by the author. Secondary data in this research is documentation of daily test scores on basic accounting equation material used by the author in explaining the background of the problem, the author uses data collection techniques in the form of questionnaires

and tests. The data that has been collected needs to be processed and analyzed so that it can provide benefits and become the basis for decision-making.

The research involved data processing using the SPSS version 29 software. Before analysis, the questionnaire data needs to be transformed into interval form using the Method of Successive Interval (MSI). The classical assumption test is a technique for determining whether the regression model being developed can produce reliable estimates. If it is by classical assumptions, this means that a perfect regression model is defined as the best estimator called the Best Linear Unbiased Estimator (BLUE). The tests carried out include the Normality Test, Regression Test, and Hypothesis Test. The following is a diagram of this research:

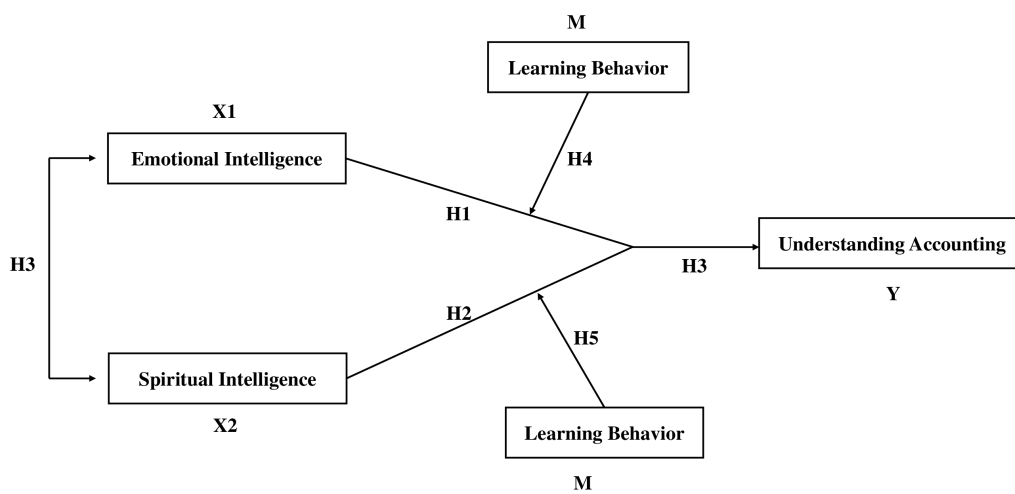


Figure 1. Research Diagram

- The hypothesis for this research is based on theoretical studies that have been described, namely:
- H1: Emotional intelligence influences understanding of accounting in Vocational Accounting Students.
 - H2: Spiritual intelligence influences the understanding of accounting in Class X Vocational Accounting Students.
 - H3: The influence of emotional intelligence and spiritual intelligence jointly influences the understanding of accounting in class X Vocational Accounting Students.
 - H4: Emotional intelligence influences understanding of accounting with learning behavior as a moderating variable in class X Vocational Accounting Students.
 - H5: Spiritual intelligence influences the understanding of accounting with learning behavior as a moderating variable in class X Vocational Accounting Students.

RESULTS & DISCUSSION

MRA Analysis Results

The hypothesis was tested using the statistical approach of linear regression with Moderate Regression Analysis (MRA). This method was used to examine the moderating influence of learning behavior on emotional intelligence and spiritual intelligence about accounting understanding.

Table 1. MRA results in Equation 1

Coefficients						
Model		Unstandardized Coefficients			t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.124	.268		86.214	.000
	KE	.320	.014	.918	23.424	.000
	KS	.700	.050	.548	13.993	.000

a. Dependent Variable: PA

From the results of the MRA table test, the regression in equation I is as follows:

$$Y = \sigma + \beta_1 KE + \beta_2 KS$$

$$Y = 23,124 + 0.320 (KE) + 0.700 (KS)$$

The regression test results indicated that emotional intelligence achieved a significant value of 0.000. The p-value for emotional intelligence is less than 0.05, indicating a significant and beneficial impact on accounting understanding among class X students majoring in accounting. Additionally, the p-value for spiritual intelligence is 0.000, again indicating a significant impact. The score of 0.05 indicates that there is a statistically significant and positive relationship between spiritual intelligence and accounting understanding in class X students majoring in accounting.

Table 2. MRA Regression Test Results Equation 2

Coefficients						
Model		Unstandardized Coefficients			t	Sig.
		B	Std. Error	Beta		
1	(Constant)	43.705	.177		247.214	.000
	KE	.097	.010	.107	10.134	.000
	KS	1.585	.022	.699	70.858	.000
	PB	.797	.009	1.045	92.617	.000
	KE*PB	.001	.000	.049	2.044	.043
	KS*PB	.003	.001	.047	2.455	.015

a. Dependent Variable: PA

The R Square value is 0.810. If the independent variables KE and KS have a positive and significant effect on the dependent variable accounting understanding without the moderating variable, it can be concluded that they contribute 81%.

From the results of the MRA table test, the linear regression in equation II is as follows:

$$Y = \sigma + \beta_1KE + \beta_2KS + \beta_3PB + \beta_4(KE*PB) + \beta_5(KS*PB)$$

$$Y = 43,705 + 0.097 (KE) + 1,585 (KS) + 0.797 (PB) + 0.001 (KEP*B) + 0.003 (KS*PB)$$

Emotional intelligence obtained a significant score of 0.00, as predicted by the regression test results. This analysis' p-value is less than 0.05, suggesting a statistically significant and positive correlation between accounting understanding and emotional intelligence among accounting students. A significant value of 0.000 is subsequently assigned to spiritual intelligence. Among accounting students, the statistically significant and positive relationship between spiritual intelligence and accounting understanding is indicated by a score of 0.05. A significant value of 0.000 is obtained for the learning behavior. Among accounting pupils, the statistically significant and favorable impact of learning behavior on accounting understanding is indicated by a value of 0.05. A significant relationship is indicated by the correlation coefficient of 0.043 between emotional intelligence and learning behavior. Less than 0.05 is the value. The study posits that the relationship between emotional intelligence and accounting knowledge in accounting pupils is positively and substantially moderated by learning behavior. In addition, the statistical significance of the combination of spiritual intelligence and learning behavior is 0.015. Less than 0.05 is the value. The learning behavior of accounting students is found to have a significant and favorable impact on their understanding of accounting, as they are influenced by their spiritual intelligence.

Hypothesis testing

The results of a t-test for partial hypotheses, as administered using SPSS, are presented in the t-table below:

Table 3. Partial Hypothesis Test Results (t-Test)

		Coefficients				
Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	23.124	.268		86.214	.000
	KE	.320	.014	.918	23.424	.000
	KS	.700	.050	.548	13.993	.000

a. Dependent Variable: PA

Emotional intelligence has a t-count value of 23,424 and a 0.000 significance level. At the same time, the t-table is 1.978, which means that the presented hypothesis that accounting majors' emotional

intelligence has a direct effect on their comprehension of the field is accepted. There is a statistically significant relationship between spiritual intelligence and a t-count value of 13,993. On the other hand, the t-table is 1.978, which means that the presented hypothesis, that spiritual intelligence directly impacts accounting students' knowledge, is accepted according to the criterion that states that if the value of t-count > t-table, then the hypothesis can be inferred.

DISCUSSION

The Influence of Emotional Intelligence on Accounting Understanding

The results suggest that emotional intelligence has a favorable and significant direct impact on the knowledge of accounting among students in class X who are majoring in accounting. Therefore, the First Hypothesis is confirmed. Based on the results of this t statistic, it can be inferred that there is a positive correlation between student's emotional intelligence and their grasp of accounting in the basic accounting equation material. The mean score on the emotional intelligence questionnaire is 3.23, which falls within the "good" range. The data suggest that most of the class additions, demonstrate the proactive approach of engaging in discussions with teachers and peers to accomplish assignments related to fundamental accounting equations. This effort significantly contributes to the overall proficiency in accounting, as evidenced by the data presented in Table 4.13, which indicates that 71.33% of students answered the concerns correctly.

The results of this research are in line with the Multiple Intelligence Theory (Gardner, [2003](#)) regarding intelligence which says it can influence a person's way of thinking and will have an impact on a person's understanding. This is a highlight of the theory put forward by (Gardner, [2003](#)) It states that one's capacity for comprehending is affected by their level of emotional intelligence. The findings corroborate those of previous studies by Wijaya & Asana ([2019](#)), Rahmad & Zelmiyanti, ([2021](#)), and Febriansyah et al., ([2020](#)) It demonstrates that accounting comprehension is positively impacted by emotional intelligence. A student's grasp of accounting is directly proportional to their level of emotional intelligence.

The results of this study indicated that accounting comprehension was not significantly influenced by emotional intelligence. The rationale for this is that the comprehension of accounting is influenced by a variety of factors, including the level of academic education, work experience in accounting, and supporting individual characteristics such as strong analytical or reasoning abilities, which may be more influential in shaping one's understanding of accounting.

The Influence of Spiritual Intelligence on Accounting Understanding

Overall, there is a clear and substantial correlation between spiritual intelligence and accounting comprehension among class X students who are studying accounting, therefore confirming the acceptance of the second hypothesis. Based on the results of the t statistic, it can be inferred that there

is a positive correlation between students' spiritual intelligence and their grasp of accounting in the fundamental accounting equation content. The mean score on the spiritual intelligence questionnaire is 3.18, indicating a "good" level of spiritual intelligence. The results suggest that most of the class demonstrates a high level of diligence in solving fundamental accounting equation issues by frequently reviewing the instructions.

This is in line with the theory (Gardner, [2003](#)) regarding multiple intelligences which states that intelligence can influence a person's way of thinking and will have an impact on a person's understanding. The results of this research support the results of research conducted by Wijaya & Asana ([2019](#)), Rahmad & Zelmianti, ([2021](#)), Febriansyah et al., ([2020](#)), and Ikhsan et al., ([2020](#)) which verifies that accounting comprehension is partially enhanced by spiritual intelligence. The student's comprehension of accounting significantly increases as their spiritual intelligence improves. On the other hand, the findings of this investigation are inconsistent with the findings of the research Aulia et al., ([2020](#)) the results of this study found that partially spiritual intelligence did not affect accounting understanding. The reason is that understanding of accounting is influenced by other factors such as mental pressure, social environment, trauma from failure, personal problems, and more practical and psychological activities outside campus (work) tend to be more dominant in influencing understanding of accounting.

The Influence of Emotional Intelligence and Spiritual Intelligence on Accounting Understanding

There is a strong correlation between emotional intelligence and spiritual intelligence in the comprehension of accounting among students in class X who are pursuing a major in accounting. These results indicate that the Third Hypothesis has been confirmed. The outcomes of this examination are pertinent to Gardner's thesis, which posits that various forms of intelligence impact an individual's comprehension. Specifically, children who possess a high level of emotional intelligence and spiritual intelligence will enhance their comprehension. 81% of the understanding of accounting in this study is attributed to the characteristics of it. The remaining 19% is ascribed to additional variables that were not scrutinized in this investigation. This study effectively established a significant association between emotional intelligence and spiritual intelligence in regards to students' understanding of accounting, specifically in the context of the fundamental accounting equation.

It was found that both variables were only able to explain 81% of what influenced students' understanding of accounting. There may be other variables mentioned by Gardner ([2003](#)). itself such as intellectual intelligence, adversity intelligence, linguistic intelligence, and other intelligence mentioned in Gardner's theory which are not discussed in this research. The results of this study support the results of Wijaya & Asana ([2019](#)), Rahmad & Zelmianti, ([2021](#)), Febriansyah et al., ([2020](#)), and Ikhsan et al., ([2020](#)) demonstrating that accounting comprehension is positively influenced by both emotional intelligence and spiritual intelligence simultaneously. As far as the author has conducted research into

the literature, it was found that there are no hypothesis testing results that show that emotional intelligence and spiritual intelligence simultaneously influence understanding of accounting.

The Effect of Emotional Intelligence on Accounting Understanding with Learning Behavior as a Moderating Variable

The findings suggest that emotional intelligence has a direct, positive, and significant impact on accounting comprehension among students in class X who are studying accounting. Additionally, the results indicate that learning behavior acts as a moderating factor in this relationship. As a result, the fourth hypothesis is confirmed. The data analysis results indicate a significant value of 0.043, suggesting a positive relationship. This implies that the impact of emotional intelligence on accounting understanding can be enhanced through the moderation of learning behavior. A student who possesses strong emotional intelligence and consistently exhibits a learning-oriented behavior will exert a beneficial impact on their comprehension of accounting through the development of emotional intelligence.

The pupils exhibit good learning behavior by repeatedly participating in discussions, collecting notes, and attending to the teacher's explanations of fundamental accounting equations. They diligently look for book references for practice, utilize learning resources, and often visit the library with their friends. Using cell phones as a reminder, they are consistent in reviewing material before the exam and have an optimistic attitude in answering basic accounting equation exam questions. The results of this research support the results of research conducted by Dewi & Yogantara (2018) and Riswandi & Lakoni (2017) which proves that emotional intelligence influences understanding of accounting with learning behavior as a moderating variable. The better a student's emotional intelligence is accompanied by good learning behavior, the learning behavior can strengthen the variable on accounting understanding. As far as the author has conducted research into the literature, it was found that there are no hypothesis testing results that show that learning behavior cannot strengthen the influence of emotional intelligence.

The Influence of Spiritual Intelligence on Accounting Understanding with Learning Behavior as a Moderating Variable

To Accept the Fifth Hypothesis, we find that among Class X accounting majors, spiritual intelligence has a positive and statistically significant influence on accounting knowledge, with learning behavior serving as a moderating variable. Analysis of the data reveals a positive regression coefficient value of 0.015, indicating that learning behavior can attenuate by amplifying the impact of spiritual intelligence on accounting comprehension. The teaching and learning process is related to spiritual intelligence. With spiritual intelligence, namely having the desire to try to change into a better person, being able to be calm to be able to solve problems wisely. However, to be able to understand accounting well, it is not enough for a student just to have good spiritual intelligence. Students must also have well-patterned learning behavior so they can participate in learning and understand basic accounting subjects

well. Students apply efficient learning by using the right strategies. When students know what they need to do to succeed academically, they may better manage their time between schoolwork and extracurricular activities. Accounting will make more sense to students with high spiritual intelligence if they also exhibit balanced, structured study habits.

Good learning behavior is demonstrated by students consistently demonstrating by listening, taking notes, and discussing basic accounting equation material with the teacher. They diligently look for book references for practice, utilize learning resources, and often visit the library with their friends. Using cell phones as a reminder, they are consistent in reviewing material before the exam and have an optimistic attitude in answering basic accounting equation exam questions. Therefore, it may be inferred that spiritual intelligence has a beneficial influence on a deep comprehension of accounting coupled with favorable learning behavior.

The findings of this study corroborate the findings of previous research undertaken by Riswandi & Lakoni (2017) which proves that spiritual intelligence influences accounting understanding. The better the student's spiritual intelligence is accompanied by good learning behavior, the learning behavior can strengthen the influence of spiritual intelligence on accounting understanding. As far as the author has conducted research into the literature, it was found that there are no hypothesis testing results that show that learning behavior cannot strengthen the influence of spiritual intelligence on accounting understanding.

Thus, the results of this study show that although the understanding of accounting in basic accounting equations is dominated by the scores of students who have not yet reached the KKM, if we look at the average distribution of correct and incorrect answers, more students answered correctly, namely 71.33%. This condition is good and normal considering that the basic accounting equation material is difficult so it requires a high level of analysis and a high level of understanding and confidence. Apart from that, the material on basic accounting equations was completed in the odd semester and the author did not carry out any treatment to explain the material during the research, so perhaps many of the respondents had forgotten to solve the questions or looked for solutions to the material on basic accounting equations through the test questions given.

CONCLUSION

Emotional intelligence significantly improves accounting students' understanding, according to the research and discussion on the topic of spiritual intelligence and its effect on accounting students' understanding of learning behavior as a moderating variable. These students fall into class X and are majoring in accounting. Accounting students in class X who possess spiritual intelligence have a far better grasp of the subject. Emotional intelligence and spiritual intelligence have a notable and beneficial impact on the comprehension of accounting among students in class X who are pursuing a major in

accounting. Emotional intelligence has a beneficial and substantial impact on the comprehension of accounting among students in class X who are pursuing a degree in accounting. This effect is further influenced by their learning behavior as a moderating variable. The presence of spiritual intelligence has a favorable and substantial impact on the comprehension of accounting among students in class X who are pursuing a major in accounting. This effect is further influenced by their learning behavior as a moderating variable.

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