THE INFLUENCE OF EMOTIONAL INTELLIGENCE ON THE ACCOUNTING COMPREHENSION: GENDER BASED STUDY

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Abstract
The purpose of this research is to examine the influence of emotional intelligence on the level of accounting comprehension and to examine the difference of emotional intelligence and accounting comprehension between male and female accounting students. Emotional intelligence is measured by five components which is self-awareness, self-regulation, motivation, empathy, and social skills. Accounting comprehension is measured by accounting subject grade, consist of accounting principles, intermediate accounting, advanced financial accounting, auditing and accounting theory. Sampling method in this research using purposive sampling. Linier analysis and t-test independent are used as a data analysis technique. The results show that emotional intelligence has an effect on accounting comprehension, and there is no difference of emotional intelligence and a difference of accounting comprehension between male and female students. This research only using emotional intelligence in measuring accounting comprehension and there is a different number of male and female respondents. The future research may added more variable such as learning behavior.

Key Words: emotional intelligence, accounting comprehension, accounting students

1 Introduction
Accounting education at the college intended to educate students so they can work as a professional accountant who has an ability and adequate knowledge in accounting. Based on the understanding of accounting research conducted at universities, the level of understanding of accounting which is owned by average student is still under accounting standards that given by education world (Hakim, 2012).

Many more educational programs centered on intellectual intelligence (IQ) were measured by grades and GPA caused a worries about the quality of accountants produced by universities. Unfortunately an intellectual intelligence can not actually be used as a benchmark of someone’s success. Goleman (2015) stated that the intellectual intelligence is not a dominant factor in someone's success, especially in business and social life. According to Goleman (2015), many scholars with high academic value and smart at the college just became a subordinate of their classmates who have grades below them. Goleman (2015) conclude that the success of someone's life is more affected by emotional intelligence (EQ), which relates to personality's aspects that consists of someone's ability to understand and motivate their potential, have a sense of empathy for others, able to encourage others to succeed, and skillfully to deliver their thoughts without offending the others. Emotional intelligence is able to train student's ability to manage their feelings, motivate themselves, to control themselves in a stress times, regulate their mood, able to collaborate and empathize to others and achieve the aspirations of each individual.
Earlier studies by Durgut et al. (2013) about the influence of emotional intelligence to the achievement of accounting subjects performed to 177 accounting students at two different State University in Turkey, found that independency, Self-Fulfillment, Social Responsibility, Flexibility, and Problem Solving which are the components of emotional intelligence has an impact on the understanding of accounting subjects. Tjun et al. (2009) studies about the influence of emotional intelligence to the understanding of accounting in terms of gender performed to 125 accounting students of Economics Faculty Maranatha Christian University Bandung find that there is significant emotional intelligence to the understanding of accounting, there is no difference of emotional intelligence between male and female students, and there is a difference of understanding of accounting between male and female students. This study was conducted to provide empirical evidence about the influence of emotional intelligence on the level of students’ understanding of accounting subject, and provide empirical evidence about the differences of emotional intelligence and accounting comprehension between male students and female students.

2 Theory and Hypothesis Development

2.1 Theory of Planned Behavior

Theory of planned behavior is a theory which assumes that people usually behave in a ways that reasonable (Ajzen, 1985). Individuals tend to consider an existing information to consider the implications of the action taken. In psychology, the theory of planned behavior is a theory about a relationship between attitudes and behavior. This concept was proposed by Icek Ajzen to improve the predictive power of the theory of reasoned action by entering the perceived behavior control. It is one of the most predictive theory of persuasion. It has been applied to the study of the relationship between beliefs, attitudes, behavioral intentions and behavior. According to Ajzen (1985) theory of planned behavior includes three things that are beliefs about a probable result and evaluation of the behavior (behavioral beliefs), beliefs about the expected norm and motivation to fulfill the expectations (normative beliefs), and beliefs about the existence of factors that can support or blocking behavior and awareness of the strength of factors (control beliefs).

2.2 Emotional Intelligence

Emotional intelligence is an ability to motivate oneself, controlling impulses, regulate mood and sense of empathy. Emotional intelligence consists of five (5) components, that is self awareness, self-regulation, motivation, empathy, and social skills. Individuals who have a good emotional intelligence tend to be happier and more successful in life than those who do not (Goleman, 2015). According to Goleman there are five dimensions or components of emotional intelligence as follows:

1. Self awareness, which means that individual know the state of himself, the things that he like, and intuition. In preparing for the future, an accounting student is expected to study in earnest and be aware of his skills and emotional abilities so they will have an awareness of the obligations that they must satisfy. This self-awareness later will change student learning process so they can gain a better understanding level.

2. Self regulation which means the individual is able to manage a state in himself. Self regulation is an emotion management that means dealing with your own feelings so these feelings can be expressed appropriately (Goleman, 2000). Self regulation for students on campus such as mood control that will affect students to control their thoughts, memory and accounting comprehension.

3. Motivation which means the individual is able to encourage and guide himself to achieve their goals and purposes. The desire to become a better students will make a student improve their quality. A students who have an effort to enhance his quality will show a high motivation toward self-perfection which is the core of motivation in achieving (Goleman, 2000).

4. Empathy which means an awareness of feelings, importance, and apprehension to the others.
According to Goleman (2000) empathy is a feeling of sympathy owned by a person for the others, especially a feeling to share their experience or to feel someone's misery indirectly. A students who have a high sense of empathy would be able to read his own feelings and others, which may result an increase in learning and creating a good understanding of accounting (Goleman, 2000).

5. Social skill which means an ability to build responses as desired by the others. These social skills will help a person to understand someone's feelings so it's easier to develop a close relationship, to convince and influence, and make other people feel comfortable (Goleman, 2015). In the world of college, social skills can be seen from the relationship which is owned by students and lecturers. The higher the correlation, the more effective a learning process. (Goleman, 2000).

2.3 Accounting Comprehension
According to Kamus Besar Bahasa Indonesia (KBBI, 2016) understand have a meaning of smart or understand about something correctly, and understanding is a process, a way, an action to understand. Accounting comprehension means a person's ability to recognize and understand about accounting. In this case accounting comprehension will be measured using the grade of accounting subjects specifically accounting principles, intermediate accounting, advanced financial accounting, auditing and accounting theory. This is because these courses are a subject which contains elements that describe about accounting generally.

2.4 Hypothesis Development

The influence of emotional intelligence on the level of accounting comprehension

The results of a research by Nwadinigwe & Azuka-Obieke (2012), which examines the relationship between emotional intelligence and academic achievement of high school students (SMA) in Lagos, Nigeria, indicates that there is a positive relationship between emotional intelligence and academic achievement in order to develop the skills of emotional intelligence of students that will lead to an increase of academic achievement. An accounting students are expected to learn seriously and knowing their skills and abilities of each emotion, so they will have more awareness of their responsibility that must be fulfilled. If an accounting student understands their emotional intelligence, it will increase their accounting comprehension too. Based on description above, the hypothesis in this study as follows:

H1: Emotional intelligence affects the level of accounting comprehension.

The difference of emotional intelligence by gender
According to Goleman (2000), there is no gender differences in emotional intelligence, but male and female may have a different profiles in terms of strengths and weaknesses in various fields of emotional intelligence. Conversely, the study by Mandell and Pherwani (2003) found that female were more likely to have higher scores on emotional intelligence than male. This difference might be due by different measurement types. Based on the above study, the hypothesis that will be examined is:

H2: There are a differences in emotional intelligence between male and female students.

The difference of accounting comprehension by gender

Research by Martono et al. (2009) about the influence of gender on student achievement in UNSOED found that student achievement as measured by the GPA showed that generally female students have a higher GPA than male students. The difference learning achievement between female and male student can be affected by several things such as learning behavior, motivation and their socialization circle. Based on the above study, the hypothesis that will be examined is:

H3: There are a differences in accounting comprehension between male and female students.
3 Research Methods
The type of data used in this study is quantitative research. Quantitative research is a research that is objective, involves gathering and analyzing data and using statistical testing method (Herman, 2005). Observed by data source, this study uses primary data in the form of questionnaire. Scaling method for instruments used is Likert scale. Likert scale is a scale used to measure the subjects' responses to the five (5) point scale with equal intervals there are Strongly Disagree (STS), Disagree (RR), Undecided (RR), Agree (S), Strongly Agree (SS). 5 (five) point Likert scale according to Jogiyanto (2015) classified into interval scale.

3.1 Population and Sample
Respondents in this research are students of 8th semester (eight) of accounting study program at Politeknik Negeri Batam, Universitas Batam, Universitas Riau Kepulauan and Universitas Internasional Batam. Population in this research were 413. Sampling was done by purposive sampling with criteria such as students S1 / D4 final accounting majors at least semesters 7 and has gained Introduction to Accounting, the Finance Intermediate Accounting, Advanced Financial Accounting, Auditing and Accounting Theory subjects. The number of samples that will be used in this research was determined based on Kretjie and Morgan model and the number of samples used were 201 respondents. Data collection for analysis in this study conducted by two alternate there are manually questionnaires and google form link (online).

3.2 Operational Variable and Research Instrument
Independent Variable
Independent variable in this research is emotional intelligence that refers to Goleman’s definition (2015) which states that emotional intelligence is an ability to recognize themselves or others, and an ability to manage their emotions. Emotional intelligence in this study was measured using total score of 5 (five) component of emotional intelligence there are self-awareness, self-regulation, motivation, empathy and social skills that each was measured using 10 (ten) questions were adapted from Tjun et al (2009) research. Question composed of ten (10) questions for each variable there are variable of self-awareness, self-regulation, motivation, empathy and social skills.

Dependent Variable
Dependent variable in this research is accounting comprehension which means someone's ability to recognize and understand about accounting. Accounting comprehension in this study was measured using accounting principles, intermediate accounting, advanced financial accounting, auditing and accounting theory subject grade. Accounting comprehension in this study was measured using total score of 8 (eight) questions were adapted from Tjun et al. (2009) research.

4 Results and Discussion
4.1 Validity and Reliability Test
Validity test in this research is by calculating the correlation scores of each questions to total score of each construct (Ghozali, 2012). This test using Pearson Correlation method. Reliability test in this study is to determine the consistency of a measuring tool that used, to determine whether the instruments are reliable and consistent if the measurements were repeated. A questionnaire can be said reliable if the value of Cronbach's alpha (α) of the test results is > 0.70 (Ghozali, 2012).

<table>
<thead>
<tr>
<th>TABLE 2 Validity and Reliability Test</th>
</tr>
</thead>
<tbody>
<tr>
<td>Variable</td>
</tr>
<tr>
<td>-----------</td>
</tr>
<tr>
<td>Self Awareness (KE1)</td>
</tr>
<tr>
<td>Self Regulation (KE2)</td>
</tr>
<tr>
<td>Motivation (KE3)</td>
</tr>
<tr>
<td>Empathy (KE4)</td>
</tr>
<tr>
<td>Social Skill (KE5)</td>
</tr>
<tr>
<td>Accounting Comprehension (PA)</td>
</tr>
</tbody>
</table>

** Significant at 0.01 level
* Significant at 0.05 level

Source: Data Processed
4.2 Descriptive Statistics Analysis

This research is using emotional intelligence as independent variable which consists of self awareness, self regulation motivation, empathy and social skills, and accounting comprehension as dependent variable.

<table>
<thead>
<tr>
<th>TABLE 3</th>
<th>Descriptive Statistic Analysis Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
</tr>
<tr>
<td>Self Awareness (KE1)</td>
<td>201</td>
</tr>
<tr>
<td>Self Regulation (KE2)</td>
<td>201</td>
</tr>
<tr>
<td>Motivation (KE3)</td>
<td>201</td>
</tr>
<tr>
<td>Empathy(KE4)</td>
<td>201</td>
</tr>
<tr>
<td>Social Skill(KE5)</td>
<td>201</td>
</tr>
<tr>
<td>Accounting Comprehension (PA)</td>
<td>201</td>
</tr>
</tbody>
</table>

Source: Data Processed

4.3 Classical Assumptions Test

Normality Test

According to Ghozali (2012) normality test is a test used to test the quality of data and to determine whether confounding variable or residual have a normal distribution.

<table>
<thead>
<tr>
<th>TABLE 4</th>
<th>Normality Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Percentage</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>0.059</td>
</tr>
<tr>
<td>Assymp. Sig. (2-tailed)</td>
<td>0.088</td>
</tr>
</tbody>
</table>

Source: Data Processed

Based on Table 4 above, can be seen that Kolmogorov-Smirnov test was 0.059 and the value of significance is 0.088. The significance value bigger than 0.05 so can be concluded that data residuals were distributed normally.

Heterokedastisitas Test

Heteroskedastisitas test aimed to examine whether in regression model occurred variance residuals inequality of one and the other observation (Ghozali, 2012). If the variance of residuals of one observations to other observations are remain, it said homokedastisitas and if different, it is called heteroskedastisitas. A good regression model is a model that homokedastisitas or did not happen heteroskedastisitas in it. Heteroskedastisitas tests in this research using graphs or scatterplot. A regression model can be said does not happen heteroskedastisitas if there is no clear pattern in the graph, and the points spread above and below number 0 on Y axis.

Based on Figure 2 above, can be seen that the dots randomly spread and spread both above and below the number 0 on the Y axis, so it can be concluded there is no heterokedastisitas in regression models used.

Independent Test

Independent test is a test used to determine whether the relationship between the variable have meaning (significant or insignificant).

<table>
<thead>
<tr>
<th>TABLE 5</th>
<th>Independent Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sig.</td>
</tr>
<tr>
<td>Self Awareness</td>
<td>0.000</td>
</tr>
<tr>
<td>Self Regulation</td>
<td>0.006</td>
</tr>
<tr>
<td>Motivation</td>
<td>0.000</td>
</tr>
<tr>
<td>Empathy</td>
<td>0.000</td>
</tr>
<tr>
<td>Social Skill</td>
<td>0.001</td>
</tr>
</tbody>
</table>

Source: Data Processed

Based on Table 5 can be seen that significant value of variable in this research is less than 0.05, so it can be concluded that the relationship between emotional intelligence (X) and accounting comprehension (Y) is significant.

4.4 Hypothesis Test

Hypothesis test in this research is using regression test to see the influence of emotional intelligence to accounting comprehension, and different test of independent t-test to see the differences of emotional intelligence and accounting comprehension between
male and female students.

**Simple Linear Regression Analysis**  
Simple linear regression analysis is used to determine the direction of the relationship between dependent and independent variables.

**Different test of Independent T-test**  
Different test of Independent t-test is one part of parametric test used to determine whether two unrelated samples tested had different average value. Different tests used in this research is different independent test.

<table>
<thead>
<tr>
<th>TABLE 6 Hypothesis Test</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Constant</td>
</tr>
<tr>
<td>KE</td>
</tr>
<tr>
<td>KE Male and Female</td>
</tr>
<tr>
<td>PA Male and Female</td>
</tr>
</tbody>
</table>

**Significant at 5% level**  
*Significant at 10% level
Source: Data Processed

Based on table 6, the regression equation can be written as follows:  
$$PA = 24.613 + 0.056KE$$

5 Discussion

The influence of emotional intelligence on the level of accounting comprehension.  
Based on the statistical test results in Table 6, it can be seen that the significance probability value was 0.000. The significance value less than 0.05, so it can be concluded that H1 is supported. This means that the higher emotional intelligence that owned by students, the easier for student to understand the accounting subjects that will affect their level of accounting comprehension.  
The results of this research are supported by research by Melandy and Aziza (2006) which states that emotional intelligence has a positive influence on the level of accounting comprehension. Research by Ogundokun and Adeyamo (2010) states that emotional intelligence has a significant correlation to academic achievement. Another study by Rachmi (2010), Khajehpour (2011), Ika (2011), Ward (2012), Chamundeswari (2013), and Preeti (2013) also show the same results which is emotional intelligence has an influence on the level of accounting comprehension. This shows that students' ability to recognize, manage, and motivate himself will affect them in receiving the lessons.

The difference of emotional intelligence by gender  
Based on the statistical test results in Table 6 it can be seen that the value of T was -0.526 with a significance probability was 0.600 (two tail). Obtained significant value is 0.600 which means bigger than 0.05, so can be concluded that H2 is not supported or emotional intelligence that owned by male and female accounting students are same or have no differences. This means there is no difference of emotional intelligence between male and female accounting student. The absence of differences in emotional intelligence of male and female students is caused by a change in the society paradigm that now more able to accept the existence of gender equality between male and female, especially in education and employment. This is supported by Tjun et al. (2009) research which states that there is no difference of emotional intelligence between male and female students.

The difference of accounting comprehension by gender  
Based on the statistical test results in Table 6 it can be seen that the value of T is -1.948 with a significance probability value was 0.053. The significant value was 0.053 which is smaller than 0.10, so it can be concluded that H3 is supported or accounting comprehension of male and female accounting student is different. This means there is a difference between the level of accounting comprehension between male and female accounting students. The results showed that the level of accounting comprehension owned by female students is higher than male students. This research was supported by Tjun et al. (2009) which states that there is a difference of accounting comprehension between male and female students.

6 Conclusion  
The purpose of this research are to give an empirical evidence about the influence of emotional intelligence on the level of accounting comprehension, to give an empirical evidence about the difference of emotional intelligence between male and female students, and to give an empirical evidence about the differences of accounting comprehension between male and female students. The research found that emotional intelligence has an influence on accounting comprehension, there is no difference in emotional intelligence between male and female accounting students, and there is a difference in accounting
comprehension between male and female accounting students. The results of this study are expected to give a feedback for education in order to enhance the system applied in accounting department to create a qualified accountant and as a consideration for companies in employee’s recruitment.

This research has several limitations among of them the research was only done at several colleges and universities in Batam so the results of this research can not be fully relied for a wider scope. There is a difference between the number of male and female respondents, in this research is dominated by female. This research only focuses on semester 8 (eight) accounting student. The level of accounting comprehension in this study only assessed using one variables which is emotional intelligence, without considering the other factors, such as learning behaviors and the habits of students in preparing their exam. Further research can add more amount of sample, for example by using the entire population of colleges and universities in Batam, using an equal amount of male and female respondents, and add other variables, such as learning behaviors and habits of students in assessing the level of accounting comprehension.

References


Martono, N., Puspitasi, E., Mintarti, & Rostikawati, R. (n.d.). Perbedaan Gender Dalam Prestasi Belajar Mahasiswa UNSOED.


