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EMOTIONAL INTELLIGENCE AND LEARNING BEHAVIOR ON UNDERSTANDING OF PUBLIC ACCOUNTING SECTOR ACCOUNTING STUDENTS

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Abstract: This research was conducted to examine whether there is an influence between emotional intelligence and learning behavior on public sector accounting understanding. The population used was public sector concentration accounting students in Universitas Pembangunan Nasional "Veteran" Jawa Timur. The data collection technique used was primary data by distributing questionnaires to respondents. This study's data processing method used the Partial Least Square. In this case, the result was that Emotional Intelligence and Learning Behaviour significantly influence Public Sector Accounting Understanding. Emotional intelligence, measured by self-knowledge, self-control, motivation, empathy, and social skills, significantly affects understanding public sector accounting. Learning behavior, as measured by the habit of attending lessons, the habit of reading books, visits the library, and the habit of taking exams, has a significant effect on the understanding of public sector accounting.

Keywords: *Emotional Intelligence, Learning Behavior, Understanding of Accounting.*

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1. Introduction

Self-control and emotional intelligence are equally important factors in determining success. Accounting Understanding, Learning Behavior Hence, Intellect is not the only factor that influences our life. Emotional intelligence is required for intellectual intelligence to function correctly. According to the findings of Daniel Golemen's (1995 and 1998) research and other studies, academic intelligence only accounts for 20% of a person's life achievement. The other 80% is determined by emotional intelligence, social intelligence, and spiritual intelligence. Even in terms of employment, intellectual intelligence contributes just 4%. As a result, students' performance is measured not by their academic intelligence but by their emotional intelligence and learning behavior, which impact the process and outcomes of their college studies. In contrast to intellectual intelligence, which terminates at the age of 20. Emotional intelligence typically grows around the age of 40, but it may be learnt earlier, before the age of 40, and the younger the learning age, the better. Most people primarily consider academic intelligence, despite the fact that emotional and spiritual intelligence play a vital part in dealing with life in general.

Emotional intelligence is a vital set of talents required for success (Kastberg, Erin; Buchko, Aaron; Buchko, 2020). Student emotional intelligence has an impact on academic performance. Emotional intelligence may train people to be able to regulate their feelings,

motivate themselves, be strong in the face of frustration, control impulses and delay temporary gratification, manage reactive moods, and sympathize and cooperate with others. This intelligence helps a student achieve his or her goals and beliefs. Student learning behavior has a significant impact on the continuation of lectures. According to Rizky & Setiawan, (2019), effective learning may be attained if the proper technique is used, meaning having appropriate time management whether attending lectures, studying at home, in groups, or taking examinations. Students can demonstrate good learning behavior if they are aware of their obligations as students and can split their time between study and other learning activities.

Government Accounting (includes accounting for non-profit organizations in general) is an area of accounting relating to government agencies and institutions that do not seek profits, according to research from Pristinella & Vienlentia, (2018). Despite the fact that government institutions are always large in size, they are classified as micro institutions by Harsiwi & Kristiana, (2017), who define government accounting as an activity providing services to provide government financial information based on the process of recording, classifying, summarizing, and interpreting financial information.

The level of understanding of student accounting is expressed by how well a student understands what has been learned, which in this case refers to public sector accounting courses. The sign of a student who understands accounting is not only shown from the values he gets in the course, but if the student understands and can master the related concepts, student weaknesses arise. Therefore accounting higher education is responsible for developing the skills of its students not only to have other abilities needed for careers in an ever-changing and intensely competitive environment. So, the researcher felt interested in researching "The Influence of Emotional Intelligence and Learning Behavior on Public Sector Accounting Understanding of Public Sector Concentration Accounting Students at Universitas Pembangunan Nasional "Veteran" Jawa Timur to learn about public sector accounting understanding". This research was conducted to find out how emotional intelligence is in Indonesia, especially at the East Java Veterans National Development University. This needs to be investigated because in different countries it will produce different emotional intelligence of students, like previous research conducted by Gupta et al., (2019) which shows the results that the emotional intelligence of accounting students in India is different from the emotional intelligence of accounting students in the United States

Kirmizi, (2009), in their valuable research title "The Influence of Emotional Intelligence on Accounting Understanding Seen from a Gender Perspective". The analytical method used is simple regression. With the variable "Effect of Emotional Intelligence (X) and Understanding of Accounting Viewed From a Gender Perspective (Y) Problem Statement: a) Is there an effect of student emotional intelligence on accounting comprehension?, b) Are there differences in emotional intelligence and accounting understanding between men and women?. So as to produce the hypothesis: 1) There is an effect of emotional intelligence on accounting comprehension, 2) There are differences in emotional intelligence and accounting understanding between male students and female students. Then generate conclusions in the form of 1) there is an influence of emotional intelligence on understanding accounting. This can be seen from the results of the regression test which shows a significance value of 0, 003 ≤ 0.05, so H1 is accepted. The results of this study show different results from previous researchers. This may be due to the different samples, 2) There are no differences in emotional intelligence and there are differences in accounting understanding between male and female students. Based on the test results, it can also be seen that the emotional

intelligence of men is greater than that of women (the mean value of men is 78.93 > the mean value of women is 77.87). Based on the test results, it can also be seen that women's accounting comprehension is greater than men's accounting comprehension (women's mean value is 41.18 > men's mean value is 37.74). 2) There is no difference in emotional intelligence and there is a difference in accounting understanding between male and female students. Based on the test results, it can also be seen that the emotional intelligence of men is greater than that of women (the mean value of men is 78.93 > the mean value of women is 77.87). Based on the test results, it can also be seen that women's accounting comprehension is greater than men's accounting comprehension (women's mean value is 41.18 > men's mean value is 37.74). 2) There is no difference in emotional intelligence and there is a difference in accounting understanding between male and female students. Based on the test results, it can also be seen that the emotional intelligence of men is greater than that of women (the mean value of men is 78.93 > the mean value of women is 77.87). Based on the test results, it can also be seen that women's accounting comprehension is greater than men's accounting comprehension (women's mean value is 41.18 > men's mean value is 37.74).

Harianto, (2016), in his research entitled "Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, and Physical Health to Predict Learning Achievement of Accounting Students". And there are variables Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, and Physical Health to Predict Accounting Student Learning Achievement using multiple regression analysis methods. The results of testing research instruments include validity and reliability questionnaires. Questionnaires IQ showed that all were valid and reliable, while for the EQ, SQ, and PQ questionnaires, there were several questions that were not valid so they were excluded from the analysis. The reliability test with Cronbach's Alpha, it is known that the questionnaires for EQ and PQ are quite reliable (above 0.600). while for SQ of 0.532 it is less reliable (below 0. 600). Based on the results of the correlation analysis and hypothesis testing, it turns out that only the IQ variable is positively and significantly related to Student Learning Achievement/GPA (significant = 0.042, still below the sig. 0.05 criteria); thus in accordance with the hypothesis of this study. Other independent variables such as EQ, PQ, and SQ, although all three have a positive relationship with Learning Achievement/GPA according to the hypothesis in this study, the relationship between these three independent variables and GPA is not significant enough (test results show sig. above 0.05). The ability of the IQ variable to explain the variance of Student Learning Achievement/GPA is only 5.2%, while the remaining 94.8% is determined by factors other than IQ. Based on the results of the correlation analysis and hypothesis testing, it turns out that only the IQ variable is positively and significantly related to Student Learning Achievement/GPA (significant = 0.042, still below the sig. 0.05 criteria); thus in accordance with the hypothesis of this study. Other independent variables such as EQ, PQ, and SQ, although all three have a positive relationship with Learning Achievement/GPA according to the hypothesis in this study, the relationship between these three independent variables and GPA is not significant enough (test results show sig. above 0.05) . The ability of the IQ variable to explain the variance of Student Learning Achievement/GPA is only 5.2%, while the remaining 94.8% is determined by factors other than IQ. Based on the results of the correlation analysis and hypothesis testing, it turns out that only the IQ variable is positively and significantly related to Student Learning Achievement/GPA (significant = 0.042, still below the sig. 0.05 criteria); thus in accordance with the hypothesis of this study. Other independent variables such as EQ, PQ, and SQ, although all three have a positive relationship with Learning Achievement/GPA according to the hypothesis in this study, the

relationship between these three independent variables and GPA is not significant enough (test results show sig. above 0.05). The ability of the IQ variable to explain the variance of Student Learning Achievement/GPA is only 5.2%, while the remaining 94.8% is determined by factors other than IQ.

Maryam, (2020) and Saryanti, (2010) with their research about the influence of emotional intelligence and learning behavior on accounting understanding, with the variable Effect of Emotional Intelligence and Learning Behavior on Understanding of Accounting. The research method is multiple regression. The results of these studies are, the influence of Emotional Intelligence as measured by self-knowledge, self-control, self-motivation, empathy, and social ability has a significant effect on understanding of accounting, the influence of learning behavior as measured by the habit of attending lessons, habit of reading books, visits to the library, and habit of taking exams has a significant effect on Understanding of Accounting.

Influence Between Independent Variables on Dependent Variables

Emotional Intelligence Against Public Sector Accounting Understanding. Emotional intelligence, according to Agustin, Ida Ayu Clara; Sujana, (2020), is a person's ability to manage his emotional life with intelligence; maintaining emotional alignment and expression (the appropriateness of emotion and its expression) through self-awareness, self-control, self-motivation, empathy, and social skills. As a result, Intentional Change Theory is used as a framework to guide this research's application approach. (Huy & Phuc, 2021).

Learning Behavior Against Public Sector Accounting Understanding. According to Ikhsan et al., (2020), learning is a process of change in human personality that manifests itself in the form of increasing the quality and quantity of behavior such as increasing skills, knowledge, attitudes, habits, understanding, skills, thinking power, and other abilities. According to the expert, the presence of knowledge would impact pupils' understanding of a topic. It is simple to understand whether an individual works to develop his or her own quality and talents. If the individual does not change, it indicates that the individual rejects it.

The Influence of Emotional Intelligence and Learning Behavior on Public Sector Accounting Comprehension. According to Kristiyani, (2020), one of the variables that contribute to the success of accounting higher education is students' attitude and mindset in developing their personalities. Nowadays, the capacity to build pupils' personalities is referred to as Emotional Quotient (EQ) or emotional intelligence. Furthermore, Hanum observed that the teaching and learning process is in many respects inextricably linked to the emotional intelligence of its students. Emotional intelligence may help you motivate yourself, be strong in the face of frustration, regulate cravings and delay temporary satisfaction, manage moods, and sympathizeand work with others. These abilities assist a student in achieving his or her goals and beliefs.

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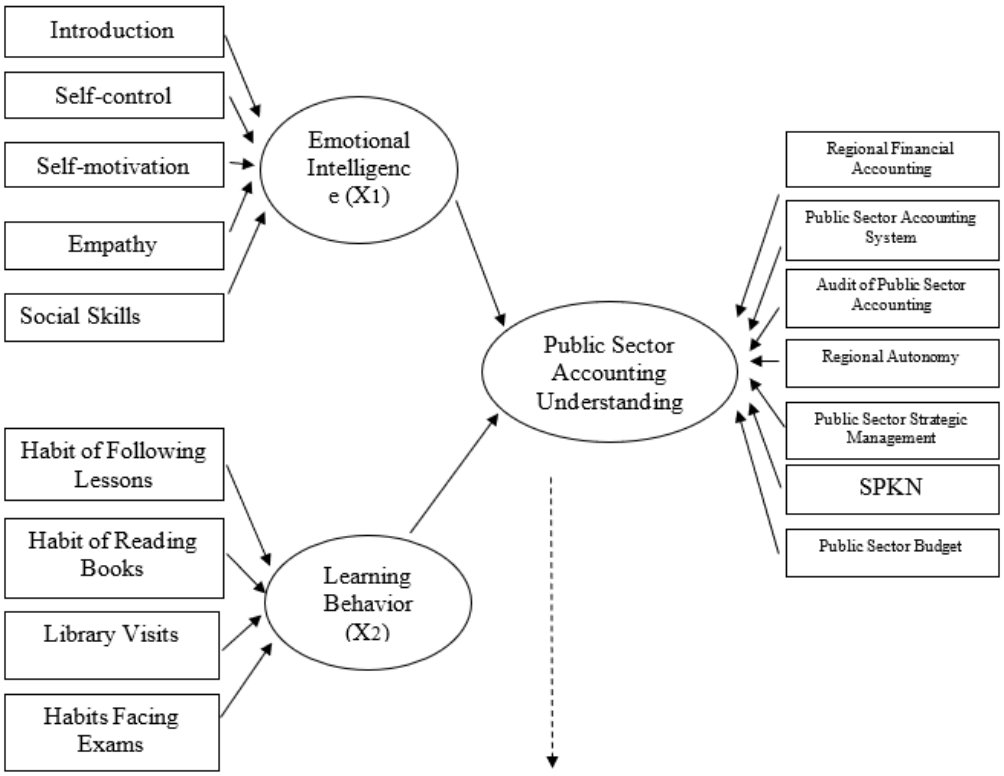

2. Research Method

The independent variable (X) is made up of the following components: Emotional intelligence (X_1) is the capacity to detect one's own feelings as well as the feelings of others, to motivate oneself, and to interact with others. Kristiyani, (2020) proposed five markers to assess this variable: introduction, self-control, self-motivation, empathy, and social skills. Learning style (X_2) Learning behavior, also known as learning habits, is a learning component that is repeated by humans so that it becomes a habit. The measuring instrument for learning behavior variables is a questionnaire adapted from Melandy RM & Aziza, (2006), which was modified into four indicators, namely: Habit of Following Lectures, Book Reading Habit, Library Visit, and Exam Habits.

Dependent variable (Y) Understanding of public sector concentration accounting. The dependent variable in this study is the level of understanding of public sector accounting. Understanding of public sector accounting is the level of one's ability to know and understand public sector accounting. To measure the level of understanding of public sector accounting, namely: Regional financial accounting, Public sector accounting system, Examination of regional financial accounting, system of government and regional autonomy, strategic management of the public sector, SPKN seminars, Public sector budget.

Comprehension of public sector concentration accounting (Y) is the dependent variable. The degree of comprehension of public sector accounting is the dependent variable in this study. Knowledge of public sector accounting is the amount of knowledge and understanding of public sector accounting. To assess the level of understanding of public sector accounting, including regional financial accounting, the public sector accounting system, the examination

of regional financial accounting, the system of government and regional autonomy, strategic public sector management, SPKN seminars, and the public sector budget.

The population in this study were students of the Faculty of Economics majoring in accounting at the concentration of public sector at the Universitas Pembangunan Nasional "Veteran" Jawa Timur semester VII and the number of accounting students concentrating on the sector was 72 students with the reason being that semester VII students had taken courses namely introduction to public sector accounting, accounting regional finance, auditing public sector accounting and public sector accounting systems. Based on the calculation, the number of samples that can be taken in this study are as many as 42 students majoring in public sector accounting The analysis technique used in this study is Partial Least Square (PLS), the Partial Least Square (PLS) method is a powerful analytical method because it can be applied to all data scales, does not require a lot of assumptions and the sample size does not have to be large.

3. Results and Discussion

3.1. Results

Descriptive Analysis of Respondents' Answers

Researchers used 42 Accounting students at the Universitas Pembangunan Nasional "Veteran" Jawa Timur to find out the respondents' answers about the variable emotional intelligence (X1), learning behavior (X2) on understanding public sector accounting (Y) can be seen from the frequency distribution in the table below this:

Construct Reliability

The results of composite reliability and Cronbach alpha on the construct variable are The composite reliability and Cronbach alpha output findings from the variables of emotional intelligence, learning behavior, and grasp of public sector accounting surpass 0.70, indicating that these three measures are reliable. Meanwhile, the cronbachs alpha from public sector comprehension is less than 0.70, indicating that the cronbachs alpha measurement result is not significant.

Table 1: Composite Reliability and Cronbachs Alpha

	Composite Reliability	**Cronbach's Alpha**
Emotional Intelligence	0.842737	0.769468
Understanding of Public Sector Accounting	0.740183	0.537532
Learning Behavior	0.844461	0.746444

Source: Processed data

Discriminant Validity

The second check is to look at the AVE output. The construct has good convergent validity if the AVE value exceeds 0.50. The results of the AVE value are:

Table 2 :*Average Variance Extracted*(AVE)

	AVE
Emotional Intelligence	0.518022
Understanding of Public Sector Accounting	0.416525
Learning Behavior	0.584271

Source: Processed data

The AVE value of the emotional intelligence and learning behavior variables exceeds 0.50, indicating that the variable has good convergent validity, but the AVE value of the public sector accounting understanding variable is less than 0.50, indicating that the variable has a negative convergent validity value. The discriminant validity test may be observed in the cross loading values of each indicator, with the following results:

Table 3: Cross Loading

	Emotional Intelligence	**Accounting Understanding**	**Learning Behavior**
X1.1	0.680605	0.338769	0.280503
X1.2	0.733801	0.241260	0.454760
X1.3	0.755207	0.197401	0.385203
X1.4	0.757749	0.293457	0.500696
X1.5	0.666257	0.226000	0.483983
X2.1	0.414739	0.392999	0.520911
X2.2	0.418141	0.442798	0.749512
X2.3	0.409938	0.506558	0.872762
X2.4	0.514960	0.560896	0.861542
Y1	0.152422	0.654226	0.458314
Y3	0.217837	0.690746	0.460459
Y4	0.358935	0.609860	0.341523
Y5	0.282479	0.623723	0.342612

Source: Processed data

Based on the table above, it shows that the results of cross loading of the variables of emotional intelligence and learning behavior on understanding public sector accounting with indicators are higher than the correlation of indicators with other variables, meaning that the variables of emotional intelligence and learning behavior on understanding public sector accounting predict the indicators in the block itself are better compared to indicators in other blocks.

InnerModel

Testing of the structural model is carried out by looking at the R-square value which is a goodness of fit model test. The R-square value of the research is

Table 4: R-square value

	R Square
Emotional Intelligence	
Understanding of Public Sector Accounting	0.397696
Learning Behavior	

Source: Processed data

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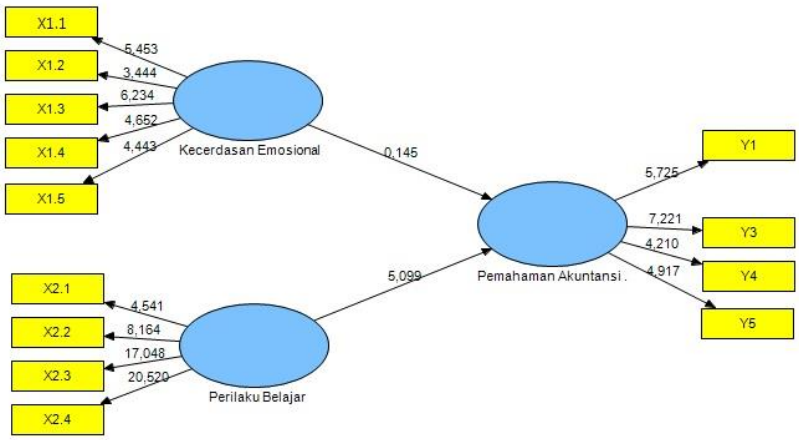
The size of the impact of public sector accounting knowledge factors on emotional intelligence and learning behavior variables is 0.397696. The construct variability of emotional intelligence and learning behavior may explain 39.8% of the variance in public sector accounting comprehension, with other factors accounting for the remaining 60.2%. The path parameter coefficients in PLS are derived using the inner model weights by first looking for the T-statistic value using the conventional error bootstrap approach, with the Smart PLS software calculation findings as follows:

Figure 1: Hypothesis Test Curve



Source: Processed data

3.2. Discussion

According to the data processing results, emotional intelligence is connected to the level of comprehension of public sector accounting since a person's emotional state varies based on their surroundings and daily behaviors. A person's emotional intelligence will be able to make a person realize which things are vital to do and which are not important to do, influencing decision making to postpone things that are not beneficial. Capable of planning and dividing time for study and other activities outside of learning activities.

4. Conclusion

Emotional Intelligence (X_1) as measured by self-knowledge, self-control, motivation, empathy, and social skills have a significant effect on the understanding of public sector accounting. Learning Behavior as measured by the habit of attending lessons, the habit of reading books, visiting the library, and the habit of taking exams has a significant effect on the understanding of public sector accounting (X_2).

Implications of this research are that the results of testing the learning behavior variable contribute to accounting understanding. In other words, maximum and optimal learning behavior, such as reading books in the library, being active during lectures, and repeating discussions during lectures, can affect the student's understanding of accounting. Furthermore, the research results on emotional intelligence variables significantly contribute to understanding public sector accounting. Namely, several indicators contained in emotional intelligence play a significant role in understanding public sector accounting, including

empathy, social skills, self-control, self-knowledge, and motivation. The research limitation was the respondent's perception does not necessarily reflect the actual situation and will be different if the data is obtained using interviews and situational constraints, namely in the form of a position carried out by the correspondent at the time of filling out the questionnaire, can affect the way of answering.

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