

**THE EFFECT OF EMOTIONAL INTELLIGENCE ON THE UNDERSTANDING
LEVEL OF ACCOUNTING**
(Study at UB Student Accounting Department)

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Abstrak: Penelitian ini bertujuan untuk mendapatkan bukti empirik tentang pengaruh kecerdasan emosional terhadap pemahaman Akuntansi. Kecerdasan emosional adalah kemampuan seseorang mengatur kehidupan emosinya dengan inteligensi, menjaga keselarasan emosi dan pengungkapannya, melalui keterampilan kesadaran diri, pengendalian diri, motivasi diri, empati dan keterampilan sosial. Sampel penelitian ini sebanyak 100 mahasiswa Jurusan Akuntansi Universitas Brawijaya Malang, dengan menggunakan teknik analisis regresi. Teknik penarikan sampel yang digunakan dalam penelitian ini adalah *purposive sampling*, dan teknik pengumpulan data menggunakan kuisisioner. Hasil penelitian ini menunjukkan kecerdasan emosional yang terdiri dari pengenalan diri, pengendalian diri, motivasi, empati, dan keterampilan sosial berpengaruh signifikan secara parsial maupun simultan terhadap pemahaman akuntansi.

Kata Kunci: Kecerdasan Emosional, Pemahaman Akuntansi, Mahasiswa Jurusan Akuntansi Universitas Brawijaya Malang.

Abstract: This research aims to obtain empirical evidence regarding the impact of emotional intelligence on the understanding level of accounting. Emotional intelligence is the ability which someone sets his/her emotional life with his intelligence, retain his emotional balance and its revelation through a skill of self awareness, self control, self motivation, emphaty and social skill. This research sample comprised 100 undergraduate students of Accounting Department of Brawijaya University Malang by using regression analysis technique. The sampling technique used was purposive sampling, and a set of questionnaire was used to collect the data. The research result indicate that emotional intelligence consisting of self introduction, self control, motivation, emphaty and social skill have a significant effect on the understanding level of accounting both partially and simultaneously.

Keywords: Emotional intelligence, understanding level of accounting, undergraduate students of Accounting Department of Brawijaya University Malang.

I. INTRODUCTION

Higher levels of education do not guarantee the person to have a sufficient ability to succeed in life. In the present era there are many unemployed graduates although they have high education. Moreover, there are many people whose education level is not high can succeed in life. High education institutions

provide students an emphasis on reasoning and understanding of knowledge based on the relationship between theory and its application in the world of practice. Emotion is closely associated with emotional intelligence or people's ability to motivate themselves, endure frustration, impulse control (joy, sadness, anger, etc.) not exaggerate pleasure, set the mood and able to control stress. Emotional intelligence includes self-awareness and impulse control, persistence, zeal, self-motivation, empathy and social skills. Skills are related to emotional intelligence, among others, such as the ability to understand others, leadership, ability to build relationships with others, communication skills, teamwork, positive self-image forming, motivating and inspiring.

Goleman (2000) revealed that there is a factor other than cognitive intelligence that can affect the success of the work. This factor is known as emotional intelligence. Goleman tries to change the perspective of IQ that suggests the success is determined by the mere intellectual aspect. IQ is the second important role in work world after. Emotional intelligence in term of gaining peak performance. Goleman does not polarize IQ (cognitive intelligence) and EQ (emotional intelligence), but shows that emotional intelligence.

Based on this phenomenon, the author conducts a study entitled "*The Effect of Emotional Intelligence on the Understanding Level of Accounting*" (Study at Brawijaya University Students in Accounting Department).

II. REVIEW OF RELATED LITERATURE

2.1.1 Emotional Intelligence

Oxford Dictionary defines emotion as a strong feeling deriving from one's circumstances, mood, or relationships with others. Goleman (2003) considers that emotions refer to a feeling and thoughts of trademark, a biological and psychological state as well as a series of tendencies to act. Emotional is the things that are related to emotions.

2.1.2 Emotional Intelligence Platform

According to Paton (2000), the basis of emotional intelligence is having the awareness to maintain self-esteem and self-image. These two things affect how people feel and act, both in private life and in career. They are not aware of the ability or the ability to have heretical thoughts to himself, usually living in a void or emptiness.

2.1.3 Improving and Developing Emotional Intelligence

Emotional intelligence can be trained, developed, and improved. Emotion is not a character that is not owned or possessed. People can improve emotional intelligence by studying and training skills and abilities that make up emotional intelligence.

2.1.4 Components of Emotional Intelligence

Emotional intelligence is not an intellectual opponent commonly known as IQ, but they interact dynamically. In fact, it needs to be recognized that emotional intelligence has a very important role for the 15 success in school, the workplace, and in communication in society.

2.1.5 Understanding Level of Accounting

Suwardjono (1991) states that accounting is a broad and complex. The easiest way to begin explaining the accounting sense is by defining it. However, that approach contains a weakness. Error in the definition of accounting can lead to understanding the true meaning of accounting. Accounting is often interpreted too narrowly as a process of recording the technical and procedural knowledge and not as a device that involves reasoning in creating principles, procedures, technical, and certain methods.

III. METHODS

3.1.1 Research Variables

According to Sekaran (2003), the independent variable is a variable that affects the dependent variable, both positively and negatively. Independent variables in this study are: a. Self-introduction as an independent variable (X1), b. Self-control as the second independent variable (X2), c. Motivation as a third independent variable (X3), d. Empathy as a fourth independent variable (X4), e. Social skills as a fifth independent variable (X5).

3.1.2 Operational Variables

1. Self-introduction: Knowing what we are feeling at the moment and use it to guide decisions by ourself, have a realistic measure of the ability of strong self.
2. Self-control: Mastering the emotions in a way that positively impacts the task execution, sensitive to the conscience and could delay the enjoyment before the target is reached, and is able to recover from emotional stress.
3. Motivation: Using our deepest desire to move and guide us toward the target, and is able to recover from stress.
4. Empathy: Feelling what others feel, able to understand another person's perspective that fosters mutual trust and align oneself as a kind person.
5. Social skills: Mastering the good emotions when dealing with others and carefully read the situation and social network , interact smoothly, using these skills to influence and lead, deliberation, and dispute resolution, as well as to cooperate and work in teams.

Based on the definition and elements of each of the independent variables above, the research instrument used by Trisnawati and Suryaningrum (2003) was a questionnaire. While the dependent variable is the grade average point (GPA/ IP) which is a predicate or student learning outcomes acquired during the lectures, which are used in this study is the score of the courses Introduction to Accounting I, Introduction to Accounting II, Accounting I, Accounting II.

3.2.1 Population

The population in this study includes the final level accounting students faculty of economics and business doing accounting majors of Brawijaya University (UB) in the 7th semester.

3.2.2 Sample

The research used accounting students at the Brawijaya University as a sample. Of the 130 questionnaires distributed, only 100 questionnaires can be processed. Regression are used as analytical tools. This form is purposive sampling method. Terms of purposive sampling in this study are as follows:

1. Students of the faculty of economics and business doing accounting majors in Brawijaya University in semesters 7 and above.
2. Those have taken that accounting majors Introductory Accounting, Intermediate Financial Accounting 1, 2 Intermediate Financial Accounting, Advanced Financial Accounting 1, Auditing 1, Auditing 2, and Accounting Theory.

3.3 Types and Sources of Data

Research data can basically be classified into three types, namely the subject of data, physical data, and the data documentary. In this study, the type of data used by the researchers is the type of the subjective data. Data subjects are kind of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of persons who are subject to investigation or respondents (Indriantoro and Supomo, 1999). In this study the respondents in the form is given in writing. Response in this study is given in the form of responses to the questionnaire.

3.4 Method of Data Collection

Methods of data collection in this study using survey methods. Survey method is a method of collecting primary data using oral and written statements. This method requires the existence of contact or relationship between researcher and subject (respondent) research to obtain the necessary data (Indriantoro and Supomo, 1999).

3.5 Method of Analysis

In this study multiple linear regression analysis method is used that indicates the relationship (correlation) between the occurrence of other events. Since there are more than two variables, the linear relationship can be expressed in a multiple linear regression equation. Multiple regression was conducted to determine the effect of changing the magnitude of the effect of a change in the independent variable on the dependent variable. In data processing, the regression calculation uses SPSS 13.

IV. RESULTS AND DISCUSSION

4.1. History of Brawijaya University

The name Universitas Brawijaya was granted by the president of the Republic of Indonesia through a regulation sent on July 11, 1961. This name is derived from the title of kings of Majapahit, a great kingdom in Indonesia from the 12th to 15th centuries. University of Brawijaya transformed into a state university on January 5, 1963, following a presidential decree issued earlier in the same year. This date was later promulgated as UB's anniversary (specially called Dies Natalies among Indonesian academic society members). Before its transformation into a state university in 1967, UB had started its operation in

1957 in Malang, as a branch of University of Sawerigading Makassar. In those days, this Malang branch had two faculties: Law and Economics. Then, on July 1, 1960, its name was changed into the Municipal University of Malang. Under the new name, two more faculties were established a few months later: Trade Administration and Agriculture.

The hymn of UB was composed by a student of the Faculty of Veterinary and Animal Husbandry called Yanardhana in 1963, while the Mars of UB was composed by Lilik Sugiarto in 1996. Both songs are still frequently sung.

4.2. Overview of Respondents

Respondents in this study are the seventh semester students of the accounting department of economics and business faculty Brawijaya University. The following table presents an overview of the respondents.

Table 4.1

Overview of the Respondents

Characteristic	Category	Total	Percentage
Year	2008	31	31%
	2009	69	69%
Total		100	100%
Gender	Male	43	43%
	Female	57	57%
Total		100	100%

4.3.1 Validity Test

In this study, the instrument could be categorized valid if it is able to measure what is going to be measured and disclose the data and the variables studied consistently. Validity refers to the accuracy and precision of the instrument in the measurement function. Validity is an indicator of the accuracy and suitability of the instrument function size, in order to provide accurate measurements and in accordance with the meaning and purpose of the research.

Table 4.2

The Result of Instrument Validity Test

Research Variables	Item (Item)	Correlation Coefficient (r)	Correlation coefficient \geq 0.30
Self introduction (X1)	X1.1	0.583	valid
	X1.2	0.560	valid
	X1.3	0.630	valid
Self Control (X2)	X2.1	0.582	valid
	X2.2	0.656	valid
	X2.3	0.722	valid
	X2.4	0.609	valid
	X2.5	0.54	valid
Motivation (X3)	X3.1	0.588	valid
	X3.2	0.672	valid
	X3.3	0.667	valid
	X3.4	0.432	valid
Empathy (X4)	X4.1	0.586	valid
	X4.2	0.607	valid
	X4.3	0.548	valid
Social Skills (X5)	X5.1	0.496	valid
	X5.2	0.636	valid
	X5.3	0.605	valid
	X5.4	0.589	valid
	X5.5	0.625	valid
Value (Y)	Y1.1	0.564	valid
	Y1.2	0.590	valid
	Y1.3	0.514	valid
	Y1.4	0.450	valid

Based on the results of the analysis, it can be seen that the entire value of product moment coefficient (r) is ≥ 0.30 . Thus, it can be concluded that all items are statements that are used as an instrument in this study is valid and worthy of further analysis.

4.3.2 Reliability Test

Reliability test is intended to determine the extent to which the results of measurements are consistent if the measurement is done two times or more and the same statement using the same gauge. Reliability test secure/guarantees the capabilities of the instrument in terms of accuracy, stability, and consistency in measuring the variables to be studied.

Table 4.3
The Result of Instrument Reliability Test

Research Variables	Item (Item)	Instrument reliability	
		Cronbach alpha coefficient (α)	Explanation
Self introduction (X1)	X1.1	0.757	Reliable
	X1.2		
	X1.3		
Self Control (X2)	X2.1	0.825	Reliable
	X2.2		
	X2.3		
	X2.4		
	X2.5		
Motivation (X3)	X3.1	0.799	Reliable
	X3.2		
	X3.3		
	X3.4		
Empathy (X4)	X4.1	0.752	Reliable
	X4.2		
	X4.3		
Social Skills (X5)	X5.1	0.805	Reliable
	X5.2		
	X5.3		
	X5.4		
	X5.5		
Value (Y)	Y1.1	0.737	Reliable
	Y1.2		
	Y1.3		
	Y1.4		

Based on the results of the analysis it can be seen that the Cronbach's alpha value of all variables is greater than 0.6, it means that the research instruments is reliable. Cronbach's alpha value requirements are met by all the indicator variables with a value of 0.60 or above the 60 % or so that the instrument is worth to be futher analyzed.

4.4.1. Self Introduction

Table 4.5
Self Introduction

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS(1)		Total	Mean
		f	%	F	%	f	%	f	%	f	%		
introduction of Self	awareness of Emotions	19	19%	50	50%	18	18%	10	10%	3	3%	372	3.72
	Rigorous self-assessment	14	14%	50	50%	29	29%	4	4%	3	3%	368	3.68
	Confidence	15	15%	58	58%	20	20%	6	6%	1	1%	380	3.80
Mean													3.73

Sources: Processed Primary Data, 2013

Based on the table above it can be seen the mean indicators confidence had the highest mean value of 3.80, which means significant. This indicates that the respondents felt confident to increase the understanding of accounting. Overall, self-introduction variables have mean value of 3.73, which indicates respondents felt the introduction of high self-esteem affects the understanding level of accounting.

4.4.2. Self-Control

Table 4.6
Self-Control

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS(1)		Total	Mean
		f	%	f	%	F	%	f	%	f	%		
Self control	Self-Control	17	17%	58	58%	17	17%	7	7%	1	1%	383	3.83
	Trustworthiness	15	15%	62	62%	17	17%	5	5%	1	1%	385	3.85
	vigilance	15	15%	59	59%	18	18%	7	7%	1	1%	380	3.80
	adaptability	14	14%	53	53%	25	25%	6	6%	2	2%	371	3.71
	Invasion	14	14%	52	52%	23	23%	10	10%	1	1%	368	3.68
Mean													3.77

Sources: Processed Primary Data, 2013

Based on the table 4.6 above, it can be seen that the mean indicators, trustworthiness, has the highest mean value 3.10 which means important. This indicates that respondents felt that the nature can be trusted to improve the understanding of accounting. Overall self-control variable has a mean value of

3.77, which indicates that respondents felt that high self-control influence the understanding level of accounting.

4.4.3. Motivation

Table 4.7
Motivation

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS (1)		Total	Mean
		f	%	f	%	f	%	f	%	f	%		
Motivation	Encouragement Achievement	30	30%	49	49%	13	13%	8	8%	0	0%	401	4.01
	Commitments	19	19%	57	57%	18	18%	5	5%	1	1%	388	3.88
	Initiatives	36	36%	54	54%	4	4%	5	5%	1	1%	419	4.19
	Optimisms	25	25%	56	56%	13	13%	2	2%	4	4%	396	3.96
Mean												4.01	

Sources: Processed Primary Data, 2013

Based on the table 4.7 above, it can be seen that the indicators mean the initiative has the highest mean value of 4.19, which means important, this indicates that the respondents feel that the initiative increase the understanding level of accounting. Overall, the motivation variables have a mean value of 4.01, which indicates that respondents feel that high motivation affects the understanding level of accounting.

4.4.4 Empathy.

Table 4.8
Empathy

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS(1)		Total	Mean
		f	%	f	%	f	%	f	%	f	%		
Empathy	Understanding other people	11	11%	55	55%	27	27%	6	6%	1	1%	369	3.69
	service orientation	7	7%	59	59%	28	28%	4	4%	2	2%	365	3.65
	Developing others	8	8%	52	52%	35	35%	3	3%	2	2%	361	3.61
	Overcoming Diversity	25	25%	56	56%	13	13%	2	2%	4	4%	396	3.96
Mean												3.73	

Sources: Processed Primary Data, 2013

Based on the table 4.8 above, the mean indicator is seen to be able to overcome diversity which has mean value, having the highest amounting 3.96, which means important, which indicates that respondents feel overcome diversity to increase the understanding level of accounting. Overall, empathy variable has mean value of 3.73, which indicates that the respondents feel highly empathic affect the understanding level of accounting.

4.4.5. Social Skill

Table 4.9
Social Skills

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS (1)		Total	Mean
		f	%	f	%	f	%	f	%	f	%		
Social Skills	Leadership	21	21%	53	53%	24	24%	1	1%	1	1%	392	3.92
	Conflict management	11	11%	59	59%	25	25%	4	4%	1	1%	375	3.75
	Fastener Network	16	16%	54	54%	26	26%	4	4%	0	0%	382	3.82
	Collaboration and Cooperation	13	13%	57	57%	26	26%	4	4%	0	0%	379	3.79
	ability team	20	20%	57	57%	18	18%	4	4%	1	1%	391	3.91
Mean												3.84	

Sources: Processed Primary Data, 2013

Based on the table 4.9 above, it can be seen the mean of leadership indicators has the highest mean value of 3.92, which means important, which indicates that respondents feel the leadership is able to enhance the understanding level of accounting. Overall, social skill variable has a mean value of 3.84, which indicates that the respondents feel that high social skills affect the understanding level of accounting.

4.4.6. Understanding Level of Accounting

Table 4.10

Understanding Level of Accounting

Variables	Indicators	SS (5)		S (4)		N (3)		TS (2)		STS (1)		Total	Mean
		f	%	f	%	f	%	f	%	f	%		
Course grades	Introduction to Accounting I	23	23%	50	50%	20	20%	5	5%	2	2%	387	3.87
	Introduction to Accounting III	25	25%	52	52%	15	15%	6	6%	2	2%	392	3.92
	Financial Accounting I	28	28%	46	46%	20	20%	6	6%	0	0%	396	3.96
	Financial Accounting II	24	24%	53	53%	20	20%	2	2%	1	1%	3.97	3.97
Mean												3.93	

Sources: Processed Primary Data, 2013

Based on the table 4.10 above, it can be seen the mean value of the variable course of 3.93. This means that the average value of respondent's accounting courses is high.

4.5.1. Multicollinearity

The presence or absence of multicollinearity in multiple linear regression models was generated by calculating the value of Variance Inflation Factor (VIF) of each independent variable in the regression model.

From the calculations, the VIF value of each variable, the variable self-introduction (X1) of 1.624, self-control variable (X2) of 1.775, the motivation variable (X3) of 1.383, empathy variables (X4) amounted to 1.423, and the variable skills social (X5) of 1.498, where all the value is smaller than 10, which means that all the independent variables in this research have no symptoms of multicollinearity.

4.5.2. Heterocedasticity

Heterocedasticity test is used to see whether in a regression model variants inequality occurs. In good regression model, heterocedasticity does not occur. Heterocedasticity can be examined by calculating the Spearman rank correlation among residual and all independent variables.

Spearman rank correlation for self-knowledge variable (X1) with a residual value of -0058 with probability or significance of 0565, self-control variable (X2) with a residual value of -0081 with probability or significance of 0421, the motivation variable (X3) with a residual value of -0142 with probability or significance of 0158, empathy variables (X4) with a residual value of 0117 with a probability or a significance of 0.248, and the social skills variables (X5) with a residual value of 0.033 with a probability or significance of 0.744. Probability value or significance of the variables is greater than 0.05 which means that there is no correlation or relationship between the residual values of each independent variable under study so that it can be said there is no heterocedasticity that the regression models generated.

4.7. Test F

F test is used to see the effect of simultaneous. The following table presents the results of the simultaneous effect of all independent variables based on the results of data processing by using SPSS.

Table 4.14
ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.444	5	5.089	30.905	.000(a)
	Residual	15.478	94	.165		
	Total	40.922	99			

a Predictors: (Constant), X5, X3, X1, X4, X2

b Dependent Variable: Y1

The test of models of simultaneous views of the value of F statistic of the regression equation models. The test of the simultaneous effect of the introduction of variables, self-control, motivation, empathy and social and the understanding level of accounting shows the value of the test statistic F for 30.905 with a significance of 0.000. F significance value less than 0.05, which means that the simultaneous testing of variable recognition, self-control, motivation, empathy and social skills have a significant effect on the understanding level of accounting.

4.8. Test R²

The following table presents the results of Model Summary to see the value of R².

Table 4.15

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.789(a)	.622	.602	.40578

a. Predictors: (Constant), X5, X3, X1, X4, X2

b. Dependent Variable: Y1

Based on the table 4.15 above, R² value of 0622 or 62.2 % can be seen. This means that the contribution of self-knowledge (X1), self-control (X2), motivation (X3), empathy (X4), and social skills (X5) to the understanding level of accounting (Y) of 62.2 %, while the remaining 37.8 % is influenced by other variables which are not included in this study.

4.9.1. The Effect of Self-Introduction on the Understanding Introduction Level of Accounting

Based on the descriptive analysis of the mean of 3.73 for self-knowledge are included in the essential category. This indicates that respondents considered self-knowledge is essential to be able to boost the understanding level of accounting. The third indicator of self-awareness in emotion recognition, thorough self-assessment, and self-confidence have a higher mean value in the category, but the confidence indicator has the highest mean score of 3.80. This indicates that respondents considered most capable of forming a self-confident self-introduction.

4.9.2. The Effect of Self-Control on the Understanding Level of Accounting

Mean self-control based on descriptive analysis of 3.77 is included in the essential category. This indicates that respondents considered self-control is something that is important to be able to boost the understanding level of accounting. Self-control was measured by five indicators of self-control, trustworthiness, vigilance, adaptability, and innovation. Trustworthiness has the highest mean score of 3.85, which indicates that respondents consider trustworthy norms that maintain the honesty and integrity which are able to form self-control.

4.9.3. The Effect of Motivation on the Understanding Level of Accounting

Based on the descriptive analysis of mean motivation of 4.01 this was included in an important category. This value indicates that respondents consider motivation is essential in improving the understanding level of accounting, Consisting of a boost achievement motivation, commitment, initiative and optimism, the initiative of the four indicators have the highest mean value of 4.01, indicating that respondents believe the initiative is the readiness to take advantage of the opportunity is the greatest thing in the form of motivation.

4.9.4. The Effect of Empathy on the Understanding Level of Accounting

The mean of empathy based on the descriptive analysis of 3.73 are included in the essential category. This indicates that the respondents consider the importance of empathy is something that can boost the understanding level of accounting. Empathy was measured by four indicators of understanding others, service orientation, developing others, and coping with diversity. All the indicators that have a mean value of the high category, indicators address the diversity has the highest mean score of 3.96, respondents considered able to cope with diversity in terms of associating with various people is the greatest thing in the form of empathy .

4.9.5. The Effect of Social Skills on the Understanding Level of Accounting

Descriptive analysis showed a mean of 3.84 in which social skills are included in the essential category. This value indicates that the respondents considered social skills is essential in improving the understanding of accounting. Social skills are measured by five indicators comprising leadership, conflict management, network binder, collaboration and team cooperation and capabilities of these five indicators of leadership that have the highest mean value of 3.92, this indicates that respondents considered the role of leadership be able to shape social skills.

V. CONCLUSION

Based on the results of hypothesis testing and discussion, several conclusions can be formulated as follows:

1. Based on the regression analysis, self-knowledge has a positive and significant impact on the understanding level of accounting. This means that the better the understanding of the respondents' self-introduction, the better on the understanding level of accounting will be.

The introduction of one self has a positive and significant impact on the understanding level of accounting, the better is for self-knowledge respondents consisting of emotional awareness, self-assessment is thorough, and confidence of the respondent's on the understanding level of accounting will also increase.

2. Based on the regression analysis, self-control has a positive and significant impact on the understanding level of accounting. This means that the better the respondents' self-control, the better on the understanding level of accounting the respondents.

The better self-control respondents consisting of self-control , the nature of which can be trusted, alerted, adaptability, and innovation the respondents on the understanding level of accounting will also increase.

3. Based on the descriptive analysis of mean motivation of 4.01 which was included in an important category. This value indicates that respondents consider motivation is essential in improving on the understanding level of accounting, Consisting of a boost achievement motivation, commitment, initiative and optimism, the initiative of the four indicators have the highest mean value of 4.01, indicating that respondents believe the initiative is the readiness to take advantage of the opportunity is the greatest thing in the form of motivation.

Regression analysis showed that motivation has a positive and significant impact on the understanding level of accounting. This means that the higher the motivation of the respondent, it would result in better respondents on the understanding level of accounting. High motivation means respondents have the urge for achievement, able to adapt to the target group, can take advantage of

the opportunity, and have high optimism.

4. Empathy has a positive and significant impact on the understanding level of accounting, it is the better empathy respondents consisting of understanding others, service orientation, developing others, and cope with the diversity of the respondents' on the understanding level of accounting will also increase.

High empathy means the respondent is able to understand the feelings, needs, and interests of others as well. This means that the higher the respondent empathetic, the better on the understanding level of accounting will be.

5. This value indicates that a respondent considered social skills is essential in improving on the understanding level of accounting.

Based on regression analysis of Social skills have a positive and significant impact on the understanding level of accounting, it is the better social skills respondents consisting of leadership, conflict management, network binder, collaboration and cooperation, as well as the ability of the team's on the understanding level of accounting respondents will also increase.

5.2 Limitation of Research

1. The samples used in this study were students Brawijaya University Accounting Department, so that the study cannot be generalized.
2. Limitations on data collection questionnaire data were structured according to the category of problem areas to be expressed through the five answer choices.

5.3 Suggestion

1. Educators can provide education that can improve the emotional intelligence of students, so it is expected to increase the understanding level of accounting students.
2. Further research can expand the object of the study by comparing emotional and cognitive intelligence on the understanding level of accounting at several different universities.

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