

SYNCHRONIZATION OF EMOTIONAL INTELLIGENCE COMPONENTS AND ITS EFFECT ON DIFFERENCE OF UNDERSTANDING ON ACCOUNTING OF ECONOMIC ACCOUNTING EDUCATION STUDENTS

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ABSTRACT

The purpose of this study was determining synchronization of emotional intelligence measured by self-knowledge, self-control, motivation, empathy and social skill and its effect on the difference of understanding on accounting of students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau. This is an explorative study by descriptive method performed on students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau. This study used 80 samples from students of economic accounting education of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau. 1) Based on the research result and discussion, it's concluded that; 1) the understanding on accounting of students of economic accounting education wasn't different from the understanding of the students of the Faculty of Economy, which was shown by the value of Wilcoxon test with sig (0,851 > 0,05). The analysis result showed relation between the students of economic education and the students of accounting department in understanding accounting with sig (0,034) < 0,05. 2) simultaneously emotional intelligence didn't affect the understanding on accounting of the students of economic accounting education department and the students of the faculty of economy. Partially, of five components of emotional intelligence, only social skill affected the understanding on accounting in the accounting students of the faculty of economy of Universitas Riau.

Keywords : Emotional intelligence, understanding on accounting and determining synchronization.

JEL Classification : A20, A23, H75, I21, I23

1. INTRODUCTION

Everything we want and do have certain objective and intention, especially if we work in the world of education, particularly university. Therefore, we have to refer to the objectives set by the institution. Generally, the purpose of national education is educating the nation and developing complete Indonesian person, who is a person who has faith in God Almighty and is pious, as well as noble, has knowledge and skills, physical and mental health, strong personality and independent and responsibility to the society and nation.

With education, one will be motivated to be better in all aspects of life. Education is a requirement to develop the country. Education can also be viewed as a factor of the development of a country. The more sophisticated or the better the education system of a

country, the more developed the country is. Therefore, it requires great effort so develop education from basic to higher levels to make it successful as mandated in the legislations. Indicators of the success of a student in education are the academic score and length of time to finish education in university. This is supported by data from *Education For All Global Monitoring Report 2012* released by UNESCO every year, in which education in Indonesia is ranked 64th of 120 countries in the world. (www.kaskus.co.id).

Mc Clelland in Goleman (2000) stats that inherent academic ability, report card score, and prediction of graduation in higher education can't predict the performance of an employee or their success in life. He states that a series of special skills such as empathy, self-discipline, and initiative can separate successful people from people with regular achievement. To achieve that objective, a student should master technology and information in expanding their knowledge, thus enabling transformation of the knowledge of interest and its development as desired. A factor which supports student's education in university is attitude and mentality in developing personality. The ability to develop student's personality is known today as *Emotional Quotient* (EQ). Emotional intelligence consists of self-knowledge, self-control, motivation, empathy and social skill. Everyone should synchronize the indicators to make them balanced.

Rapid information and technology enable someone to get information quickly. Similarly, a company which needs employees can recruit them within minutes or hours. However, in recruitment, the company only receives information from the data of potential employees, but not physical data. Therefore, potential employees are often asked to visit the company so the company doesn't only have information from their records or files, not only their technical skills but also other basic skills such as listening skill, verbal communication, adaptation, creativity, mental resilience, confidence, motivation, team work and desire to contribute to company (Rissy et al; 2007). According to Goleman (2000), based on a survey in USA, over half of employees lack motivation to keep learning and develop themselves through their works, and only 19% American workers who apply for work have sufficient self-discipline in work.

Goleman (2000) mentions a factor beside cognitive intelligence which affects one's success in work. The factor is known as emotional intelligence. Goleman tries to change the view on cognitive intelligence (IQ) that success is only determined by intellects. The role of IQ in the working world is under emotional intelligence in determining peak achievement. Goleman (2000) doesn't compare cognitive intelligence and emotional intelligence but shows that there is an emotional intelligence. He tries to find a balance between emotional and cognitive intelligence. According to Rita et.al in Muhaimin (2007), without emotional intelligence, we can't socialize well, can't live in the world (despite being intelligent), can't make decision easily, and are often confused about ourselves. Old paradigm considers the ideal to be logic free from emotion while the new paradigm considers harmony between head and heart.

The learning process in university is different from the levels below it. In universities, based on a research, how one studies affect conventional learning process which puts lecturers at the center. In the research result, considering the purpose of learning process in university, course should be viewed as a place to confirm understanding. Lecturer isn't expected to process knowledge for students to use. Lecturer should be viewed

as class manager (director, facilitator, motivator, and evaluator) or learning process, not entertainer. Based on the research result, students are expected to be more independent and motivated to achieve their objectives. Students of Economic Education of FKIP of Universitas Riau, who learnt Accounting as their main course, weren't an exception. The learning process of students in accounting higher education will directly and indirectly train their emotional intelligence (Muhaimin; 2008).

Based on evaluation on academic records in the last year's semester of students of accounting education of FKIP of Universitas Riau, their average score was 2,10 (C). Meanwhile the average score of some accounting courses of students of Accounting Department of the Faculty of Economy of Universitas Riau was 2,23, not much different from the score of the students of accounting education of FKIP. It showed that the scores of the students in both groups were below expectation, which was above 3,00.

Based on the evaluation and students' scores in some accounting courses which didn't meet expectations, the scores could be improved by improving other skills, not just their intellects. There is another reliable skill to give good understanding or ability in following courses. Suryaningrum *et.al.*, (2005) state that emotional intelligence can train the ability, i.e. ability to motivate oneself, ability to control urge and postpone temporary satisfaction, regulate reactive mood, and empathy, and work with others. These abilities help a student reach their objectives and dreams. Sucahyo, Heriningsih and Afifah Afuwah (2004) state that there is difference in emotional intelligence in junior and senior accounting students. This difference affects understanding or ability to follow courses. It was expected that the higher the emotional intelligence, the better the understanding in courses.

Student's understanding on a lesson depends on the condition and situation as well as attitude and mentality in developing personality, whether the attitude and mentality can help them understand material, especially in learning process in university. In terms of student's understanding on accounting, synchronization of self-development ability reflected in attitude and mentality which consist of self-knowledge, self-control, motivation, empathy, and social skill can improve their understanding in learning a teaching material.

Based on the background and formulation of the problem above, the problem to be discussed in this study is whether synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy, and social skill affected difference of understanding on accounting of students of economic accounting students of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau.

Based on the background and problem described above, the purpose of this study was to identify and analyze the effect of synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy, and social skill on understanding on accounting of students of economic accounting students of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau. The research purpose was determining the effect of synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy, and social skill on understanding on accounting of students of economic accounting students of

FKIP and students of accounting department of the Faculty of Economy of Universitas Riau.

2. LITERATURE REVIEW

2.1. Understanding on Accounting

Understanding comes from the word understand, meaning process, method, action of comprehending something (<http://artikata.com>). Understanding is defined as absorption of meaning of a material one learns. In Indonesian Dictionary, understand means correctly comprehending. (<http://ahli-definisi.blogspot.com>). Understanding in accounting is one's way to learn accounting so that they understand what they learn. Indicators which can be used to determine whether one understanding accounting is the score in accounting course. In the present study, understanding on accounting was measured by score of accounting courses in introduction to accounting, intermediate financial accounting, advanced financial accounting, auditing and accounting theory. The courses contain elements describing special skills in accounting.

2.2. Emotional Intelligence

Theoretically, emotional intelligence was first coined in the 1980s by American psychologists: Howard Gardner, Peter Salovey and John Mayer and became well-known when Daniel Goleman, a psychologist from *Harvard University*, wrote *Emotional Intelligence* in 1995 (<http://www.ayahbunda.co.id>).

According Goleman (1997), mood coordination is the core of good social. If someone is good at adjusting with the mood of another individual or empathize, the person will have good level of emotionality and will adjust with social interaction and environment. Further, Goleman (1997) states that emotional intelligence is one's extra ability in motivating self, resilience in facing failure, control of emotion and delaying satisfaction, as well as regulating mood. With emotional intelligence, one can put their emotion at the right portion, sort satisfaction and regulate mood. Meanwhile Cooper and Sawaf (1998) state that emotional intelligence is ability to feel, understand, and selectively apply emotional power and sensitivity as energy source and humane influence. Emotional intelligence demands inspection of feelings, learning to recognize, appreciating feelings of oneself and others and responding to them appropriately, effectively applying emotional energy in day to day life.

Meanwhile, according to Dio in www.duniapsikologi.com (2010), in the context of work, emotional intelligence is ability to know what other people feel, including the correct way to face problem. Others refer to superior, colleague, subordinate or customer. Reality shows that individual often can't handle emotional problems at work satisfactorily. They not only can't understand their own feelings, but also the feelings of others interacting with them, so misunderstanding and interpersonal conflict occur.

From the opinions above, it can be stated that emotional intelligence include one's efforts in managing emotion, recognizing self, motivating self, and recognizing other's emotional in developing relation to create social skills and make interaction in society more extensive and fun.

2.3. The Effect of EQ Components on the Level of Understanding on Accounting.

There are many studies on emotional intelligence. These studies are important to describe because they can be used as information sources and references of relations between research variables. The studies include; Suryaningrum and Trisnawati (2003) on the effect of emotional intelligence on understanding on accounting with accounting students who had 120 credits in several universities in Yogyakarta as the sample. The research result showed that emotional intelligence didn't affect the level of understanding on accounting.

Melandy and Aziza (2006) study the effect of emotional intelligence on the level of understanding on accounting with confidence as a moderating variable with the sample of accounting students in their final year in several public universities in Bengkulu Province. The research result shows difference in self-knowledge and motivation in students with strong confidence and students with weak confidence, while self-control, empathy, and social skill don't show any difference.

Muhaimin (2008) studies the effecting of accounting higher education on emotional intelligence. This study concludes that the quality of accounting university significantly affects emotional intelligence. Students studying in highly accredited accounting higher education institutions have better emotional intelligence than students studying in moderately accredited accounting higher education institutions. Lauw et al (2008) study the effect of emotional intelligence on understanding on accounting from gender perspective. It shows that there is no difference in emotional intelligence and there is difference in understanding on accounting in male and female students. The test result also shows that men's emotional intelligence is higher than women's emotional intelligence. It also shows that women's understanding on accounting is better than men's.

Nugroho (2008) studies the influence of auditor's skill, in this case intellectual and emotional skills, and job satisfaction on auditor's performance. The result is intellectual skill and emotional skill directly influences auditor's performance (not through job satisfaction as a variable *intervening*).

Unlike others, Daulay (2009) studies the effect of emotional intelligence on employee productivity. The result is there is *significant* influence of *emotional* intelligence on employee productivity in PT. Sinar Inti Bekah Sejahtera Medan. Another related study was performed by Septian Hariyoga Edy Suprianto (2011) on the effect of emotional intelligence, learning behavior, culture on the level of understanding on accounting and the effect of confidence as the moderating variable affecting the relations emotional intelligence, learning behavior, culture on the level of understanding on accounting. The conclusions are: First, there is significant positive effect of emotional intelligence on the level of understanding on accounting. Second, there is significant positive effect of learning behavior on the level of understanding on accounting. Third, there is no significant positive influence of culture on the level of understanding on accounting. Fourth, confidence isn't a moderating variable of emotional intelligence and the level of understanding on accounting. Fifth, confidence is a moderating variable of learning behavior and the level of understanding on accounting. Sixth, confidence isn't a moderating variable of culture and the level of understanding on accounting.

Based on theoretical review and previous studies, it was hypothesized that synchronization of components of emotional intelligence measured by self-knowledge, self-control, motivation, empathy and social skill affected the difference of level of

understanding on accounting in students of Economic Education of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau.

3. RESEARCH METHOD

The type of research is empirical juridical that is analytical descriptive. As well as the descriptive method was selected as the way in solving the problem. Then the data in the analysis of this descriptive method with a qualitative approach (Dalimunthe *et al*, 2016, Muda *et al.*, 2016 and Tarmizi, *et al.*, 2017). The qualitative approach so that it is more in reference to the approach of the description or overview of the objects examined, based on the data that appear as is, and describe systematically will facts the situation factually and closely. The population in this study is students of economic accounting education and students of accounting department of the Faculty of Economy in their final year, who had 120 credits, because they were assumed to have received maximum benefit of accounting lesson. This study collected 80 samples from the accounting students of FKIP students of accounting department of the Faculty of Economy of Universitas Riau.

The data collected in this study is primary data and secondary data. Primary data was collected by survey using questionnaire. Questionnaire was distributed by approaching each respondent to see whether they met requirements as respondent. Secondary data was collected from students' transcripts of scores of accounting courses and score data in the academic section of FKIP & the Faculty of Economy of Universitas Riau.

There were 6 variables in this study, i.e. emotional intelligence which was developed into self-knowledge, self-control, motivation, empathy, and social skill and level of understanding on accounting. The details are shown in Table 1.

Table 1. Operation of Research Variables

No	Variable	Sub-Variable	Scale
1	emotional intelligence	1. Self-knowledge	Ordinal
		2. Self-control	Ordinal
		3. Motivation	Ordinal
		4. Empathy	Ordinal
		5. Social skill	Ordinal
2	level of understanding on accounting	1. Understand	Nominal
		2. Understanding	

Data analysis used SPSS (Statistical Package For Social Science) program. Before being processed, the validity of the data should be examined by Pearson Correlation to see if the correlation between the score of each question item and total score of every construct is significant. To examine the difference of improved understanding on accounting of economic accounting education students of FKIP and students of accounting department of the Faculty of Economy of Universitas Riau, difference test was used by Wilcoxon test because the data was interval and had normal distribution.

Hypothesis test was performed by testing the synchronization of five components of emotional intelligence and the simultaneous effect of the components of emotional

intelligence on the understanding on accounting using Multiple Regression Analysis. To test the effect of a component of emotional intelligence on the understanding on accounting, Simple Regression Analysis and Wilcoxon test were used.

4. RESULT AND DISCUSSION

4.1. Result

4.1.1. Emotional intelligence of Economic Accounting Students of Universitas Riau

The result of residual normality test of estimated equation showed that the residual value of model with normal distribution. It's evident in the result of normality calculation, showing that probability value (sig.) of *Kolmogorov-Smirnov Test* is 0,872 bigger than 0,05. VIF value of independent variables showed values smaller than 10, so there was no collinearity between independent variables in the obtained regression equation (Muda and Dharsuky, 2015). The result showed that the research data was free from heteroscedacity. Autocorrelation test showed DW value of 1,768, showing no autocorrelation ($1,65 < DW < 2,35 =$ no autocorrelation).

4.1.2. Difference of Understanding on Accounting of Economic Accounting Students of FKIP and Accounting Department Students of the Faculty of Economy of Universitas Riau

The difference test was Wilcoxon Test because the data was interval and normally distributed. The purpose of difference test was finding any difference in ability in understanding accounting between Economic Accounting Education students and accounting students of the Faculty of Economy. The hypotheses are ;

Ho The understanding on accounting of accounting students of the faculty of economy wasn't different from economic accounting education students

Ha The understanding on accounting of accounting students of the faculty of economy was different from economic accounting education students

Table 2. Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Pekon Fekon	-.73966	24.73953	3.91166	-8.65174	7.17242	-.189	39	.851

Source. SPSS Output (2017).

The result showed that Economic Accounting Education students and students of accounting department of the Faculty of Economy had no difference in understanding accounting. It' shown by sig (0,851 > 0,05) meaning Ho was accepted and Ha rejected. However, economic education students were better than the students of the Faculty of Economy, as they were educated with teacher's knowledge that accounting students of the Faculty of Economy might not have.

Based on the data, it's concluded that there is relation between economic education students and students of the Faculty of Economy since sig (0,034) < 0,05. It was because

the quality of educators of economic education students was better than and students of the Faculty of Economy, who generally had degree in accounting and often communicated and worked with other educators in researches, seminars, or other activities which can improve lecturer's skills in both institutions which are both under Universitas Riau.

Table 3. Paired Samples Correlations

	N	Correlation	Sig.	Bootstrap for Correlation ^a			
				Bias	Std. Error	95% Confidence Interval	
						Lower	Upper
Pair 1 Pekon & Fekon	40	-.336	.034	.013	.157	-.616	.060

a. Unless otherwise noted, bootstrap results are based on 40 bootstrap samples
Source. SPSS Output (2017).

4.1.3. Simultaneous Regression Coefficient Test

The hypothesis test was used to determine significant influence of Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5) on the understanding on accounting of economic education students. The hypothesis was: The statistical hypothesis was then tested by F test. F count was found from the following Analysis of Variance (Anova) table:

Table 4. The Result Simultaneous Regression Coefficient Test

ANOVA ^b					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	11.951	5	2.390	.891	.498 ^a
Residual	91.199	34	2.682		
Total	103.150	39			

a. Predictors: (Constant), Skill_PE, Knowledge_PE, Empathy_PE, Control_PE, Motivation_PE

b. Dependent Variable: Understanding_PE

Source. SPSS Output (2017).

The comparison of F_{count} with F_{table} showed that F_{count} is smaller than F_{table} ($0,891 < 2,493$) and the significance value in sig. value is 0,498 which is bigger than the error rate of 5% ($\alpha = 0,05$). So with error rate of 5% ($\alpha = 0,05$) H_0 was accepted.

4.1.4. Partial Regression Coefficient Test (t Test)

To determine the significance of each variable, Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5), partial test was performed.

The result of partial test of each variable by SPSS is shown in the table below:

Table 5. The Result Partial Regression Coefficient Test

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	18.346	3.031		6.053	.000

Knowledge_PE	-.001	.076	-.003	-.015	.988
Control_PE	.022	.082	.059	.274	.786
Motivation_PE	.123	.090	.327	1.372	.179
Empathy_PE	.020	.079	.044	.247	.806
Skill_PE	-.089	.112	-.162	-.798	.430

a. Dependent Variable: Understanding_PE

Source. SPSS Output (2017).

The result of t test in Table 5 of regression coefficient result is 0,274 with significance of 0,786. Table t shows t table value of $\alpha = 0,05$ and degree of freedom (db) = $40-5-1=34$ in two tailed test amounting to 2,032. The result of the first hypothesis test is $t_{count} = -0,015$ smaller than $t_{table} 2,032$, showing that self-knowledge didn't affect understanding on accounting of economic education students of UNRI.

The second hypothesis has $t_{count} = 0,274$ smaller than $t_{table} 2,032$, so H_0 was accepted. Based on the calculation result it's concluded that self-control didn't affect understanding on accounting of economic education students of UNRI. The third hypothesis has $t_{hitung} = 1,372$ smaller than $t_{tabel} 2,032$. Based on the result, motivation didn't affect understanding on accounting of economic education students of UNRI. The fourth hypothesis has $t_{count} = 0,247$ smaller than $t_{table} 2,032$, so H_0 was accepted. It's concluded that empathy didn't affect understanding on accounting of economic education students of UNRI. The fifth hypothesis has $t_{count} = -0,798$ smaller than $t_{table} 2,032$. It's concluded that social skill didn't affect understanding on accounting of economic education students of UNRI.

4.1.5. Emotional Intelligence of Students of Accounting Department of the Faculty of Economy of Universitas Riau

Normality test of the regression model showed that the residual score of the model had normal distribution. It was shown in the probability value (sig.) of Kolmogorov-Smirnov Test which is 0,712, bigger than 0,05. VIF value in the regression model in this study showed a value less than 10, so it's concluded that there wasn't any collinearity. Heteroscedacity test also showed that the dots were spread and didn't form any particular pattern. So, independent variables had no heteroscedacity. For autocorrelation, DW value is 1,933, showing that there was no autocorrelation ($1,65 < DW < 2,35 =$ no autocorrelation).

4.1.6. Simultaneous Regression Coefficient Test

Hypothesis test was used to determine significant effect of Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5) on understanding on accounting of accounting students of the faculty of economy. The hypotheses are :

- Ho Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5) didn't affect understanding on accounting of accounting students of the faculty of economy
- Ha Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5) affected understanding on accounting of accounting students of the

faculty of economy

The statistical hypotheses were tested by F test. F count value was found from the following *Analysis of Variance (Anova)* table:

Table 6. The Result of Simultaneous Regression Coefficient Test

ANOVA ^b						
Model	Sum of Squares	df	Mean Square	F	Sig.	
1 Regression	26.912	5	5.382	2.098	.090 ^a	
Residual	87.238	34	2.566			
Total	114.150	39				

a. Predictors: (Constant), Skill_FE, Knowledge_FE, Motivation_FE, Control_FE, Empathy_FE

b. Dependent Variable: Accounting Understanding_FE

Source. SPSS Output (2017).

To determine the simultaneous effect of Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5) on understanding on accounting (Y) of accounting students of the faculty of, F_{count} was compared with F_{table} . At 95% confidence level in F table $\alpha = 0,05$ and degree of freedom $db1 = 5$ and $db2 = 34$ the $F_{table} = 2,493$.

The comparison of F_{count} and F_{table} showed that F_{count} was smaller than F_{table} ($2,098 < 2,493$) and the significance value in sig. column is 0,09, bigger than the error rate of 5% ($\alpha = 0,05$). So, with 5% error rate ($\alpha = 0,05$) H_0 was accepted.

4.1.7. Partial Regression Coefficient Test

To determine the significance of each effect of Self-knowledge (X_1), self-control (X_2), motivation (X_3), empathy (X_4) and social skill (X_5), partial test was performed.

The result of partial test of each variable by SPSS is shown in the table below:

Table 7. The Result of Partial Regression Coefficient Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	t	
1	(Constant)	25.975	2.164		12.001	.000
	Knowledge_FE	-.022	.069	-.051	-.311	.758
	Control_FE	-.077	.082	-.195	-.944	.352
	Motivation_FE	-.072	.065	-.215	-1.106	.276
	Empathy_FE	-.124	.096	-.320	-1.292	.205
	Skill_FE	.298	.095	.745	3.149	.003

a. Dependent Variable: Accounting Understanding_FE

Source. SPSS Output (2017).

The result of t test of the table of regression coefficient result is -0,311 with significance value 0,758. t table shows that t table of $\alpha = 0,05$ and degree of freedom (db) = $40-35-1=34$ in two tailed test is 2,032. The first hypothesis has $t_{count} = -0,015$ smaller than $t_{table} 2,032$, so it's concluded that self-knowledge didn't affect understanding on accounting of accounting students of the faculty of economy of UNRI. The second hypothesis has $t_{count} = -0,944$ smaller than $t_{table} 2,032$, so H_0 was accepted. It's concluded that self-control didn't affect understanding on accounting of accounting students of the faculty of economy. The third hypothesis has $t_{count} = -1,106$ smaller than $t_{table} 2,032$, so H_0 was accepted. It's concluded that motivation didn't affect understanding on accounting of accounting students of the faculty of economy. The fourth hypothesis has $t_{count} = -1,292$ smaller than $t_{table} 2,032$, so H_0 was accepted. It's concluded that empathy didn't affect understanding on accounting of accounting students of the faculty of economy. The fifth hypothesis has $t_{count} = 3,149$ bigger than $t_{table} 2,032$, so H_0 was rejected. It's concluded that social skill had significant influence on accounting of accounting students of the faculty of economy.

4.2. Discussion

Difference of Student's Level of Understanding on Accounting between Economic Accounting Education Students and Students of Accounting Department of the Faculty of Economy The analysis of the result of Wilcoxon test in Table 2 showed no difference in the level of understanding on accounting. It was supported by the result of cross-tabulation of students' level of understanding of accounting between students of the two departments which wasn't different (same). Understanding on accounting of students of economic accounting education wasn't different from the students of faculty of economy, as shown by the result of Wilcoxon test with sig ($0,851 > 0,05$). The analysis result showed relation between economic education students and students of accounting department in understanding accounting with sig ($0,034 < 0,05$). The difference in mean was statistically insignificant with analysis of Wilcoxon test.

Lack of difference in level of understanding on accounting between departments showed that there was no guarantee that accounting students in accounting department of the faculty of economy understood accounting better than economic education students. It might happen due to accounting students' diligence and seriousness in learning. So, whether economic education students or students of accounting department of the Faculty of Economy, the level of understanding on accounting could be equal in terms of accounting courses. So, those studying in the accounting department of the Faculty of Economy didn't have better understanding on the knowledge than economic education students of accounting department.

Similar level of understanding between the departments might be because accounting lecturers in economic education and accounting department in the faculty of Economy had the same educational background, i.e. undergraduate, graduate, and postgraduate education in the same field with the same focus on accounting (Gusnardi *et al*, 2016). Similarly, lecturers increased their knowledge formally and non-formally by joining continuous education program (PPL) in accounting. In teaching, lecturers in both departments used similar curricula and syllabi, so the knowledge transferred by the lecturers was similar in terms of accounting materials and practice. The difference was the

title. Economic education students will have the title of SPd, while students of the accounting department of the Faculty of Economy will have the title of SE.

The research result was similar with the result of the study by Lauw (2009) on the effect of emotional intelligence on understanding on accounting from gender perspective. It's found that there is no difference in emotional intelligence and there is difference in understanding on accounting between male and female students. The test result also showed that the emotional intelligence of men was better than the emotional intelligence of women.

Synchronization of ability in students' self development reflected in the attitudes and mentalities consisting of self-knowledge, self-control, motivation, empathy and social skill and their effects on the difference of students' understanding on accounting. The analysis showed $F_{count} < F_{table}$ so H_0 was accepted, meaning simultaneously emotional intelligence which consists of self-knowledge, self-control, motivation, empathy and social skill didn't affect the understanding on accounting of economic education students and students of accounting department of the faculty of economy. It meant that in understanding accounting, economic education students and students of accounting department didn't depend on their attitudes and mentality, but how they prepared themselves to study accounting as a semi-exact science. It requires accuracy, diligence and continuous training to learn and understand.

The research result was different from the study by Melandy *et al.*, (2007). Melandy *et al.*, (2007) and Gusnardi *et al.*, (2016) found that simultaneously, components of emotional intelligence affect each other and synchronize, but partially only a few components affect each other, i.e. self-knowledge, self-control, and motivation. Empathy and social skill don't have significant influence. Partially, of the five components of emotional intelligence only social skill affected understanding on accounting. It was because the more careful and diligent a student was to study and understand accounting, the better the result.

5. CONCLUSION

Based on the research result and discussion, it's concluded that:

1. The level of understanding of economic education students of accounting department wasn't different from the students of accounting department of the faculty of economy. The lack of difference showed that there was no guarantee students studying in the accounting department of the faculty of economy would understand accounting better than economic accounting education students of FKIP of Universitas Riau.
2. Simultaneously, emotional intelligence didn't affect the level of understanding on accounting of economic education students of accounting department and students of accounting department of the faculty of economy.
3. Partially, components of emotional intelligence of economic education students of accounting department and students of accounting department of the faculty of economy showed:
 - a) Self-knowledge didn't affect the level understanding on accounting.
 - b) Self-control didn't affect the level understanding on accounting.
 - c) Motivation didn't affect the level understanding on accounting.
 - d) Empathy didn't affect the level understanding on accounting.

- e) Social skill of students of accounting department of the faculty of economy affect their level of understanding on accounting.

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