The Effect of Emotional Intelligence and Learning Motivation on Accounting Understanding with Lecturer Competency as Moderating Variables (Case Study on Accounting Study Program Alumni)

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Abstract

This study aimed to examine the effect of emotional intelligence and learning motivation on accounting understanding through lecturer competence as a moderating variable. This research is quantitative research with primary data in a questionnaire. The sample is a non-probability sampling method with 100 alumni respondents from several universities. Technical data analysis using Partial Least Square. The results showed that emotional intelligence and learning motivation had a significant positive effect on accounting understanding. In contrast, emotional intelligence and learning motivation through lecturer competence did not affect accounting understanding. Through the results of this study, it is hoped that universities have an essential role in increasing students' knowledge of accounting to produce quality graduates. This research is essential in the world of education, especially universities, which of course want graduates with the best quality, and so that students, when they graduate, can compete in the world of work.

I. Introduction

The accounting profession is all fields of work that use expertise in the accounting field, including the area of work of public accountants, internal accountants who work in industrial, financial, or trade companies, accountants who work for the government, or accountants as educators Bambang & Atokah (2018). Accounting plays a vital role in the economy and society because every financial decision-making must be based on accounting information. This situation makes accountants a profession that requires their existence in a business organization environment.

Independent Learning Policy – Independent Campus launched by the Minister of Education and Culture through Permendikbud No. 3 of 2020 is a framework to prepare students to become strong scholars relevant to the times' needs and improve student competencies. The implementation of this policy almost coincided with the Covid-19 pandemic. It is also known that the Covid-19 pandemic has changed the way of life and human habits almost all over the world, where people have to practice social distancing. This impact is also felt in education, usually face-to-face; now, it is done virtually by utilizing internet technology.

So in the face of increasingly fierce competition in today's business world, it encourages accounting students to change. They are required to have more quality than other students to compete in the world of work. Therefore, for a student to be ready to

compete in work, he must have more provisions to improve his competence. One way is to have a professional certificate and the importance of students to understand accounting.

Understanding accounting is how an individual can understand and understand what has been learned related to accounting courses. Students can be said to master or understand accounting if the accounting courses they have obtained so far can be applied in social life or, in other words, can be practiced in the world of work (Sarasti 2015). Accounting students are expected to understand the accounting cycle and be able to produce financial reports. However, in practice, there are still accounting students who have finished taking accounting courses but feel they still do not understand accounting optimally, one of which is in the preparation of financial statements Devi et al., (2020).

This is a problem faced by accounting graduates. Therefore universities must also improve the learning system to produce graduates who master the scientific field studied, namely accounting, to become professional accountants. Therefore, it is suggested that accounting learning materials should reflect a greater focus on general skills development to ensure the accounting profession gets qualified alumni. Ahadiat (2016).

Emotional intelligence can help individuals identify, manage, and control emotions (Salehi et al., 2015). Emotional intelligence makes the balance of self and the environment and can work together with others. According to S & Arfah (2019), emotional intelligence is a person's ability to understand, recognize, monitor, manage and control one's feelings and emotions and those of others to form an intelligent behavior that combines thoughts and actions. The intelligence possessed by students dramatically affects how the material presented can be understood by Devi et al. (2020).

A student's motivation in learning activities plays a crucial role in increasing the understanding of a student, in this case, the knowledge of accounting. Students are accustomed to memorization learning patterns but do not understand the course, so that is one of the causes of students' lack of understanding of accounting. Therefore, another factor that affects the understanding of accounting is the motivation to learn. To gain in-depth knowledge of accounting understanding, motivation plays a strategic role because no one wants to learn without the motivation of Nuraini (2017). Motivation is a conscious effort to move, direct, and maintain a person's behavior so that he is compelled to act to do something to achieve specific results or goals, Hayati et al., (2020). However, the ability of students to understand accounting is not only influenced by internal factors from these students but also by external factors that also play an essential role in improving students' accounting understanding, namely the competence of lecturers Azis (2021).

The phenomenon is the number of accounting graduates who work not follow the accounting field. Based on the results of the distribution of questionnaires that have been carried out to respondents, it is stated that only 18 respondents work in the accounting field. Therefore, accountants in the millennial generation must strengthen their expertise (mastering skills), open their minds (opening mind), and instill strong values & ethics (instilling solid values & ethics) and, survive in the face of change and continue to contribute to civilization, "said Head of the Research and Development Directorate of BPK RI Dwi Setiawan Susanto.

This is the author's motivation to prove that with many inconsistencies with previous studies, it is important to investigate whether emotional intelligence and learning motivation affect accounting understanding because student success is not only influenced by intellectual intelligence (IQ) but also emotional intelligence, learning motivation and lecturer competence.

II. Review of Literature

2.1 Theory of Planned Behavior

The theory of planned behavior refers to the degree to which an individual feels that the appearance or failure of the intended behavior is under his control. According to Ajzen (1991), the Theory of Planned Behavior (TPB) indicates three independent conceptual factors of intention, namely 1) attitude is considered as the first antecedent of behavioral intention. Individual beliefs determine attitudes about the consequences of displaying a behavior (behavioral beliefs). 2) subjective norms are assumed to function as beliefs that a person agrees explicitly or disagrees with to display behavior. 3) perceived behavioral control or perceived behavioral control. Perceived Behavioral Control (PBC) indicates a person's motivation is influenced by how he perceives the level of difficulty or ease of displaying a specific behavior. Perceived Behavioral Control (PBC) can influence behavior directly or indirectly through intentions (David, Adriani, 2016).

2.2 Understanding of Accounting

According to Henry (2019:15), accounting is often considered a business language in which business information is communicated to stakeholders through accounting reports. At first, a business transaction will be identified (analyzed), recorded, and then reported through accounting reports, which are accounting information communication media. Manansal (2013) the level of student accounting understanding is expressed by how well a student understands what has been learned, and students can be said to master or understand accounting if the accounting knowledge they have acquired so far can be applied in social life or other words can be practiced in the world of work. Satria's (2017) accounting understanding is the extent to which the ability to understand accounting both as a body of knowledge and as a process or practice.

In this study, the variable of accounting understanding was measured by referring to Presidential Regulation Number 8 of 2012 concerning KKNI, Minister of Education and Culture Number 3 of 2020 concerning National Standards for Higher Education, and Shatu (2016) by using dimensions (1) utilization of accounting knowledge and information technology; (2) basic knowledge of accounting; (3) decisions in the field of accounting; and (4) ethical issues in accounting.

2.3 Emotional Intelligence

Emotional intelligence includes abilities that are different but complementary to academic intelligence (academic intelligence), which is purely cognitive abilities as measured by IQ. Emotional intelligence or emotional intelligence refers to the ability to recognize one's feelings and the feelings of others, motivate oneself, and manage emotions well in oneself and relationships with others.

Puspito et al. (2017) state that emotional intelligence (emotional intelligence) is the intelligent use of emotions to make those emotions useful by using them as guides for our behavior and thinking so that our results improve. Baradja & Oktaviani (2021) state that emotional intelligence in students can train their ability to manage feelings, motivate themselves, be tough in dealing with frustration, control impulses and delay momentary gratification, and follow moods to be able to empathize and cooperate with others.

To develop emotional intelligence in the level of accounting understanding, the dimensions that can be used are Goleman (2020:42-43), namely (1) self-awareness and impulse control; (2) persistence (self-regulation); (3) enthusiasm and self-motivation; (4) Empathy, and (5) Social skills.

2.4 Learning Motivation

Motivation comes from the Latin word movere which means drive or driving force. Motivation in management is only aimed at human resources in general and in particular subordinates (Purba and Sudibjo, 2020).

Motivation and learning are two things that influence each other. According to Sardiman (2020: 75), learning motivation is the overall driving force in students that causes learning activities, which ensure the continuity of learning activities and provide direction to learning activities so that the goals desired by the learning subjects can be achieved.

Matapere & Nugroho (2020) learning motivation is a psychological condition that can encourage students to study happily and study seriously, which will form a systematic way of learning, with total concentration and ability to select their activities. Leunupun et al. (2021) that learning motivation is an internal and external encouragement for individuals learning to make a behavior change.

The dimensions used to measure learning motivation can be classified as internal encouragement and external encouragement Uno (2011:31). The inner urge to learn is interpreted as a way to get grades and achieve academic achievement regardless of whether the material or assignment is exciting or not. External encouragement refers to various behaviors related to a person or infrastructure and not because of oneself to achieve a goal. External drive relates to something that comes from outside and is separate from one's behavior.

2.5 Lecturer Competence

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 concerning National Standards for Higher Education, lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science, technology through education, research, and community service.

Nugroho et al. (2018) Competent educators are educators who have reinforcement skills, questioning skills, variation skills, explaining skills, and opening and closing lessons. Hatip et al. (2018) lecturer competence is the ability (both knowledge, attitudes, and abilities) that must be possessed by a lecturer to carry out and account for his duties by predetermined instructions. According to Janawi (2019:36), lecturer competence is the absolute ability, expertise, and skill possessed by a person (in this case, the lecturer), which includes cognitive, affective, and actions or psychomotor aspects that bind a person to the scientific discipline he has practiced.

Based on the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 3 of 2020 and Law of the Republic of Indonesia Number 14 of 2005, lecturer competence can be measured using the following dimensions: (1) Pedagogic competence is the ability to manage student learning. (2) Personality competence is the ability of a strong personality, noble, wise, and authoritative, and being a role model for students. (3) Professional competence is the ability to master the subject matter broadly and deeply. (4) Social competence is communicating and interacting effectively and efficiently with students.

The Influence of Emotional Intelligence on Accounting Understanding

The theory of planned behavior refers to the degree to which an individual feels that the appearance or failure of the intended behavior is under his control. This proves that accounting is not only a field that uses numbers and focuses on calculation problems alone,

but accounting is also a field of study that uses reasoning that requires logic Devi et al., (2020). In this case, emotional intelligence is needed, namely how students can motivate themselves and others, interact with others, and control themselves from behavior or actions that should not be done.

Following the research of Hermawan et al. (2021), Baradja & Oktaviani (2021), Rahmad (2021), and Devi et al. (2020) stated that emotional intelligence has a positive and significant effect on the level of accounting understanding, which means the higher intelligence is. Student's emotional state, the higher the knowledge he has, in this case, is about accounting. Based on the description above, the hypotheses proposed in this study are:

H1 Effect of emotional intelligence on accounting understanding

The influence of emotional intelligence on accounting understanding through lecturer competence as a moderating variable

The theory of planned behavior states that pressure or influence from outside parties on individuals can display certain behaviors. Parents, friends, and lecturers as outsiders are things that will provide an individual benefit. If the pressure around pushes someone to understand accounting more strongly, then it will affect their intention to understand accounting. Someone will feel confident and create a feeling of confidence when the outside party in this research is the lecturer who provides the material competent in their field. Based on the description above, the hypotheses proposed in this study are:

H2 The effect of emotional intelligence on accounting understanding through lecturer competence as a moderating variable

The effect of learning motivation on accounting understanding

The Theory of Planned Behavior explains that a behavior displayed by a person will arise because there is an intention to behave. Perceived behavioral control is the ease or difficulty in performing a behavior. Although the number of accounting students is large, but if the understanding of accounting is only shown from the values obtained in each subject without being able to master the concepts that are related and can be applied in social life or in other words can be practiced, then this will affect the intentions of students. to understand accounting.

Leunupun et al. (2021) stated that learning motivation has a significant effect on the level of accounting understanding. Physics (2018) suggests positive and significant learning motivation on accounting understanding. Based on the description above, the hypotheses proposed in this study are:

H3 The effect of learning motivation on accounting understanding

The effect of learning motivation on accounting understanding through lecturer competence as a moderating variable

According to Islamiyah (2019), the success of students or students is measured based on their learning process, in the learning process, and social interaction, placing the lecturer as a facilitator in teaching and learning activities during lectures. In the process of constructing the knowledge that students have with the experience and new knowledge, they have acquired during college. Students need a tool called scaffolding, namely assistance in the form of charts, guidelines, instructions, media, teaching materials to facilities that help students during the learning process.

Competent and productive lecturers will be able to foster student learning motivation which will result in a high level of accounting understanding. Hayati et al., (2020). The

results of this study indicate that motivation plays an important role in the success of the teaching and learning process as measured by accounting understanding.

Based on the description above, the hypotheses proposed in this study are:

H4 The effect of learning motivation on accounting understanding through lecturer competence as a moderating variable

III. Research Method

This study is a quantitative study with primary data obtained from questionnaires. The population in this study were alumni of the accounting study program at the University of Muhammadiyah Tangerang (UMT), Pramita Indonesia University (UPI), BISMA LEPISI College of Economics and Mercu Buana University (UMB). The sample used is 100 respondents with non-probability sampling method.

This research makes the alumni of the undergraduate accounting study program for the academic year 2020/2021 as respondents. There were 135 questionnaires distributed, but only 113 questionnaires were returned successfully, and 100 questionnaires could be processed because 13 questionnaires could not be processed. The data analysis method used is Smart PLS software version 3.2.9.

The reason for using these respondents is assuming that accounting alumni have experienced a long learning process and get the maximum benefit from studying accounting and have diversified goals, aspirations, and life dreams, think rationally before acting, all of which can be related to the accounting content.

IV. Results and Discussion

4.1 Description of Respondent Profile

Based on the results of the distribution of questionnaires that have been carried out by researchers, a description of the respondent's profile based on gender and field of work is presented. Of the 100 respondents, 22 respondents, 22% were male and 78 respondents, 78% were female. Based on field of work, 18 respondents worked in accounting, 14 respondents worked in finance, 19 respondents worked in administration, and 49 respondents worked in other fields.

4.2 Descriptive Statistical Analysis

Descriptive statistics or analysis is very important to do in a study because descriptive statistics have a useful purpose to analyze the responses of respondents to each indicator item in the questionnaire.

Researchers will analyze based on the average value per variable and group them into 5 categories as follows: (1) Very Not Good (1.00 – 1.80); (2) Not Good (1.81 – 2.60); (3) Poor (2.61 – 3.40); (4) Good (3.41 – 4.20); (5) Very good (4.21 – 5.00). The interval in this category is obtained from the calculation of the maximum value – minimum value / number of categories (5-1/5) = 0.8. The maximum and minimum values in the calculation of the interval above are obtained from the Likert scale score, where it is known that the maximum score on the Likert scale is 5 and the minimum score is 1.

Table 1. Average Variables

No	Variabel	Average	Category
1.	Emotional intelligence	4,22	Very good
2.	Learning motivation	4.14	Good

3.	Lecturer competency	4,23	Very good
4.	Understanding of accounting	3,95	Good
	Average Total	**4,13**	**Good**

Based on the table above describing the descriptive statistics of each variable, it is known that the average emotional intelligence variable is 4.22, which is included in the very good category. This shows that respondents agree that emotional intelligence in the dimension of self-awareness about the strengths and weaknesses possessed can help to understand accounting. Likewise, the variable of learning motivation is known to be 4.14, which is included in the good category; this shows that according to respondents, learning motivation is something that is really needed in understanding accounting.

The competence of lecturers has an average of 4.23, which is included in the very good category; this shows that the competence of lecturers is something that is very much needed in how students understand accounting. Understanding of accounting has an average of 3.95 included in the good category; this shows that respondents have a good understanding of accounting means that some respondents have understood the concepts and basic knowledge of economics and business as well as general knowledge of financial accounting and accounting information systems.

4.3 Evaluation of the Outer Model
Validity Test & Reliability Test

Validity test is a test that aims to measure whether or not a research instrument is valid. There are two ways to test the validity, namely convergent validity and discriminant validity Ghozali (2021:68-71). Convergent validity is considered valid if the loading factor value for each indicator is between 0.6 - 0.7 and the average variance extracted (AVE) value must be greater than 0.5. Based on the results of the analysis, it is concluded that each variable in this study has met the criteria for convergence validity because it has a factor value of more than 0.6 and has an average variance extracted (AVE) value of more than 0.5. From the test results using discriminant validity, it shows that each indicator has a high correlation with their respective constructs compared to other constructs, so the results are valid.

The reliability test was carried out to prove the accuracy, consistency, and accuracy of the instrument in measuring the construct of Ghozali (2021:69). Based on construct reliability and validity, it is known that the composite reliability value of emotional intelligence is 0.793, learning motivation is 0.835, lecturer competence is 0.924, and accounting understanding is 0.929. So in accordance with the composite reliability value of 0.6-0.7 so it can be said that reliable or the questionnaire information used can be trusted as a collection tool and is able to reveal actual information.

4.4 Evaluation of the Inner Model

The evaluation of the inner model is measured using the predictive relevance value (Q2). The results of the predictive relevance (Q2) are presented in table 2.

Table 2. Predictive Relevance (Q2)

Variabel	R. Square
Lecturer competence	0,455
Accounting understanding	0,483
Predictive Relevance	0,391

After the R-square value is entered into the predictive relevance formula, the results obtained are the Q2 value of 0.391, which means that the evaluation of the model can be relied upon in explaining the variables of accounting understanding and lecturer competence. Based on the coefficient of determination in the table above, it can be concluded that 45.5% of lecturer competence can be determined by emotional intelligence and learning motivation. While the remaining 45.5% is explained by other variables outside of this study. The value of the accounting understanding coefficient of 48.3% is caused by emotional intelligence, learning motivation, and lecturer competence, while 51.7% is influenced by the external variables of this study. The predictive relevance value in this research model is 0.391 or 39.3%, which means that the model can explain the phenomenon of accounting understanding related to emotional intelligence, learning motivation, and lecturer competence. This research model has been categorized appropriately and can be used to test hypotheses

4.5 Hypothesis Testing

Hypothesis testing in this study is based on the output of the smartpls software version 3.2.9. The criteria for testing the hypothesis in this study is to use a significance level of 5%; the hypothesis is said to be accepted if the P-value is less than 0.05 and has at-statistic value greater than the t-table 1.96. The following table provides the results of hypothesis testing:

Table 3. Hypothesis Test Results

No	Hipotesis	Original Sample	Mean	Standart Deviation	T Statistic	P Values	Conclusion
H1	The effect of emotional intelligence on accounting understanding	0,246	0,251	0,109	2,263	0,024	Significant influence
H2	The effect of emotional intelligence on accounting understanding through lecturer competence as a moderating variable	0,127	0,128	0,092	1,380	0,168	No significant influence
H3	The effect of learning motivation on accounting understanding	0,242	0,265	0,101	2,388	0,017	Significant influence
H4	The effect of learning motivation on	-0,007	-0,002	0,099	0,075	0,940	No significant influence

No	Hipotesis	Original Sample	Mean	Standart Deviation	T Statistic	P Values	Conclusion
	accounting understanding through lecturer competence as moderating variable						

a. Emotional Intelligence has a Significant Effect on Accounting Understanding

Based on this, the first hypothesis is accepted, which means that emotional intelligence has a significant effect on accounting understanding. It can be explained that the better the level of emotional intelligence, the higher the understanding of accounting. The results of this study are in accordance with the theory of planned behavior, where an individual feels that whether or not a behavior appears is under his control. Furthermore, the results of this study are also supported by Goleman (2020:512), who explains that emotional intelligence or emotional intelligence refers to the ability to recognize our own feelings and the feelings of others, the ability to motivate ourselves, and the ability to manage emotions well in ourselves and in relationships. With other people. Emotional intelligence includes abilities that are different but complementary to academic intelligence.

This proves that accounting is not only a field that uses numbers and focuses on calculation problems alone, but accounting is also a field of study that uses reasoning that requires logic Devi et al., (2020). In this case, emotional intelligence is needed, namely how students have the ability to motivate themselves and others, interact with others, and control themselves from behavior or actions that should not be done.

The results of this study are consistent with previous studies conducted by Hermawan et al. (2021), Baradja & Oktaviani (2021), Rahmad (2021), Devi et al. (2020), S & Arfah (2019), Satria (2017), and Suprianto & Harryoga (2016) found that emotional has a positive and significant effect on accounting understanding. In contrast to the results concluded by Harwathy (2021), Syamsuddin (2019), Biduri and Rahayu (2019), and (Nuraini, 2017) state that emotional intelligence has no effect on accounting understanding.

b. Emotional Intelligence has no Significant Effect on Accounting Understanding through Lecturer Competence

The second hypothesis is rejected, which means that emotional intelligence has no effect on accounting understanding through lecturer competence. It can be explained that competent lecturers are still an important aspect and are needed to help students gain more knowledge of both theory and practice, but through this research, lecturer competence is only one tool in improving accounting understanding.

The theory of planned behavior states that pressure or influence from outside parties on individuals can display certain behaviors. But based this research shows that emotional intelligence has no effect on accounting understanding through lecturer competence, in this case, is the lack of a person's ability in terms of how to view failure or setbacks as a situation that can be controlled rather than as a personal deficiency, unable to recognize and appreciate the success of others and not able to listen well, not trying to understand each other, and not willing to share complete information with others.

c. Learning Motivation has a Significant Effect on Accounting Understanding

Based on this, the third hypothesis is accepted, which means that learning motivation has a significant effect on accounting understanding. It can be explained that the better the motivation to learn, the better it will be in terms of understanding accounting.

Learning motivation has a significant effect on accounting understanding in accordance with the theory of planned behavior, which explains that behavior displayed by someone will arise because there is an intention to behave; the results of this study are also supported by Sardiman (2020: 75) who explains that learning motivation is the overall driving force in the students that give rise to learning activities, which ensure the continuity of learning activities and which provide direction to learning activities so that the goals desired by the learning subjects can be achieved.

This research is in line with the research that has been done by Leunupun et al. (2021), which states that learning motivation has a significant effect on the level of accounting understanding. Physics (2018) suggests positive and significant learning motivation on accounting understanding.

d. Learning Motivation has no Effect on Accounting Understanding through Lecturer Competence

The fourth hypothesis is rejected, which means that learning motivation has no effect on accounting understanding through lecturer competence. Students who have a high level of intelligence may not necessarily be able to understand a concept well if it is not followed by good learning motivation. Current student motivation seems to want an instant learning process and does not require more effort to acquire knowledge. Students prefer to look for lecture materials on the internet whose sources are not valid rather than reading books and scientific articles. Students prefer to study only when there will be an exam so that what happens is not a process of understanding but a process of memorizing lessons.

This study shows that learning motivation has no effect on accounting understanding through lecturer competence. In this case, it is shown in external encouragement, namely the lack of appreciation for the achievements made and the lack of recognition or praise from lecturers to students. Therefore, making the spirit of learning in terms of understanding accounting is not optimal.

V. Conclusion

Based on the formulation of the problem, data analysis, and hypothesis testing, it can be concluded that several important things in this study include: (1) Emotional intelligence has a significant effect on accounting understanding. It can be explained that the better the level of emotional intelligence, the higher the understanding of accounting. (2) Learning motivation has a significant effect on accounting understanding. So it can be said that the better one's learning motivation, the better in understanding accounting. (3) Emotional intelligence and learning motivation have no significant effect on accounting understanding through lecturer competence. (4) A re-analysis was carried out and gave the results that the competence of the lecturers had an effect on the understanding of accounting. This shows that the competence of lecturers is not a moderating variable but an independent variable.

Limitations

Some of the limitations of this study are (1) This study was limited to only four universities. (2) In the second and fourth hypotheses in this study, there is no previous research that examines the competence of lecturers as a moderating variable on emotional intelligence, learning motivation, and accounting understanding.

Practical Contribution

From the results of this study, the contribution that can be made to universities is to produce quality graduates universities have an important role in improving students' accounting understanding through emotional intelligence and learning motivation so that students when graduating are able to compete in the world of work according to the field of science.

It is better for respondents, in this case, alumni of the accounting study program, to prioritize the quality of emotional intelligence and competence in order to be able to compete in the world of work. Contributions for further researchers are (1) This research is expected to be used as a reference for further research by expanding the research sample not only at four universities in order to obtain more accurate results (2) Researchers hope that further researchers monitor the questionnaires distributed to all of them so that the results of the study can be obtained become even more accurate.

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