## The Effect of Intellectual Intelligence and Learning Behavior on Accounting Understanding in Accounting Students of Medan State University

p.ISSN: 2655-2647 e.ISSN: 2655-1470

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## Abstract

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This research is based on determine or empirical testing of intellectual intelligence and learning behavior towards the understanding of accounting. The method of this research is the survey method with a questionnaire by taking a sample of 83 students at the Medan State University. The method used in this study was purposive sampling. This research used data analysis method with SPSS software. The results of the study used multiple linear regression analysis showed that emotional intelligence and learning behavior had a significant effect on the understanding of accounting.

Keywords

intellectual intelligence; learning behavior; accounting understanding

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## **I. Introduction**

Universities are expected to continue improving the their education system quality in order to produce quality graduates (Zakiah, 2013). Accounting is important in today's workplace, especially in the contemporary environment. Accounting as a business language is useful in monitoring, sharing, and evaluating financial activity data in the workplace. Students will learn about financial statement production and examination, tax planning, and financial statement analysis in the accounting study program, which seeks to produce graduates who can understand accounting and are expected to become professional accountants.

In the higher education, It is necessary to generate graduates who not only possess academic abilities, but also technical analytical skills in the sphere of humanistic skills (the ability to show oneself compassionately in people's lives and to ensure the continuity of human and societal values) and professional skills (the capacity to carry out their profession while armed with sufficient academic knowledge in order to realize themselves in society) in order to compete in the workplace with added value (Budhiyanto and Nugroho, 2004: 260).

This is also in accordance with Suwarjono (2004) that students in higher education are expected to have not only technical capabilities, but also a mindset, as well as specific mental attitudes and personalities, in order to have a broad understanding of how to cope with difficulties in the real world.

According to Pratiningsih (2009), How effectively a student understands the material covered expresses a student's comprehension of accounting; in this context, it applies particularly to accounting courses and the Grade Point Average (GPA). A student's comprehension of accounting is proven not only by the grades he receives in the course, but also by whether or not he comprehends and can master the related ideas. Students are deemed to have mastered or understood accounting if they have received accounting knowledge in the workplace, and students are expected to have comprehensive insight as

well as a positive mental attitude and personality in order to be able to deal with difficulties in society and the workplace.

The phenomenon found in the minister of education, culture, research and technology (MENDIKBUD RISTEK) Nadiem Makarim on October 26, 2021 revealed that 80% of Indonesian students do not work according to their majors. Based on data, only 27% of university graduates have jobs in accordance with their college majors or fields of science, because the knowledge that has been studied for 4-5 years of college is not used optimally. Accounting education held in universities is aimed at producing quality graduates in the education system (Mawardi, 2011). There are several aspects that influence accounting students' understanding of accounting that have been explored by past studies in order to avoid a situation like the one described above. There are plenty others. Knowing the factors that influence students' understanding of accounting allows universities, particularly accounting majors, to design an education and learning system on campus that focuses more on the application of these supporting factors, allowing students' results to be maximized and quality graduates to be produced. and are capable of competing in the workplace.

Intellectual Intelligence and Learning Behavior while in college is considered to affect a student's academic achievement. Student learning habits or behavior are closely related to the good use of time for studying and other activities. Roestiah (in Hanifah and Syukriy, 2001) argues that efficient learning can be achieved when using the right strategy, namely the existence of good timing in teaching and learning. attending lectures, studying at home, in groups or to take exams.

Based on the description above and the background that has been explained, the researchers are interested in conducting research using the title "The Effect of Intellectual Intelligence and Learning Behavior on Accounting Understanding in Accounting Students at Medan State University".

## **II. Review of Literatures**

## **2.1 Theoretical Basis**

#### a. Gadner's Theory

Gadner's theory provides an explanation for changing and increasing the intelligence that exists in a person with the instrument in learning. Gadner, who is a professor of psychology at Harvard University, develops the learning process in the classroom, especially regarding multiple intelligences in children, with the hope that the development of intelligence can be useful in children's lives outside the classroom (Yanti, 2011). Intelligence is a person's capacity to perceive a problem and figure out how to solve it or perform things that are beneficial to others (Dwijayanti, 2009).

#### **b. Intelligence Theory**

The need to determine the meaning and importance of measures of human intelligence can be said to have originated in Paris in 1900 by Binet. The psychologist Alfred Binet invented a measuring device that could predict which young people would succeed and which would fail, and the IQ test was born. Since then began of the development theories intelligence from world psychologists. According to Jahja (2011: 391), "intelligence is the ability to see a pattern and describe the relationship between past patterns and future knowledge".

Intelligence that is often honed will make a person increasingly intelligent. Thus intelligence can be interpreted as the perfection of one's mind which is manifested in an ability to acquire certain skills and to solve a problem or problem in life in a real and precise manner. Gadner states intelligence is a person's ability to solve problems in life and able to create solutions to various problems and situations (Cetin, 2015).

#### **2.2 Accounting Understanding**

Accounting understanding according to Munawir (2004) in Mawardi (2011) consists of three basic concepts, the main parts: assets, debt and capital. In the sense that assets are not limited to tangible company assets, but also include expenses that have not been allocated (deffered changes) or costs that still have to be allocated to future income, as well as other intangible assets such as goodwill, patents, rights publish and so on. Accounting understanding is the extent to which the ability to understand accounting either as a knowledge or as a process or practice. Mastery of knowledge or skills developed by subjects, is usually indicated by test scores or numbers given by the lecturer.

#### **2.3 Intellectual Intelligence**

According to Syarif (2014: 48), "The term Intellect which comes from English intelligence means, among other things, 1) mental strength where humans can think, 2) a family names for cognitive processes, especially for activities related to thinking, (eg. to relate, weigh and understand), and 3) skills, especially high skills for thinking. Binet and Simon In Azwar, (2006: 5) define Intellectual Intelligence as 1) the ability to direct thoughts or direct actions, 2) the ability to change the direction of action when the action has been carried out and 3) the ability to criticize oneself or perform autocritism. Stoddard in Azwar, (2006: 6), defines intelligence as a form of ability to understand which is characterized by: 1) containing difficulty, 2) complex, containing various types of tasks that must be handled properly in the sense that intelligent individuals are able to absorb new abilities and integrate them. with the capabilities that are already owned to be used later in dealing with problems, 3) abstract, which contains symbols that require analysis and interpretation, 4) economical, which can be solved by using mental processes that are efficient in terms of time users, 5) directed at one goals, which are not carried out without purpose but follow a clear direction or target, 6) have social values, ways and results of problem solving that are acceptable to social values and norms and 7) come from sources, mindsets that evoke creativity to create something.

#### **2.4 Learning Behavior**

Suwardjono (2004) states that studying in university is a strategic choice in achieving individual goals. The motivation, way of learning, and students' attitudes towards learning are strongly influenced by the awareness of the existence of individual goals and educational institutions clear goals. Lectures are an opportunity to confirm students' understanding in the independent learning process. Control of the learning process is more important than test results or scores. If the learning process is carried out well, the value is a logical consequence of the process.

#### 2.5 Conceptual Framework and Hypotheses Development

The hypothesis according to Erlina (2011) is a preposition formulated with the intention to be tested empirically. A preposition is an expression of a question that is believed, refuted, or tested for truth about a concept or construct that explains or predicts existing phenomena. A hypothesis is a tentative explanation of a certain behavior,

phenomenon or state that has occurred or will occur. Based on the theoretical review that has been described previously, the recommended hypothesis in this study as follows:

## 1. Relationship between Intellectual Intelligence and Accounting Understanding

Pasek (2015) states that intellectual intelligence is a person's ability to acquire knowledge, master, apply it in dealing with problems. Intellectual intelligence possessed by accounting students will affect how the individual understands accounting lessons, increasing student intellectual intelligence will increase the pattern of students' ability to understand accounting lessons.

Intellectual intelligence will also affect how to understand accounting lessons. Increasing the intellectual intelligence of a student will also increase the student's ability to understand accounting lessons. If a student has a high level of intellectual intelligence, it is certain that they will be able to solve accounting problems even though accounting has been seen as difficult. If students have low intellectual intelligence, it will have an impact on the lack of knowledge, mastery and application of accounting lessons.

H1: Intellectual Intelligence has a significant effect on accounting understanding.

## 2. Relationship between Learning Behavior and Accounting Understanding

Learning is a process by which someone progresses from not knowing to knowing, from not understanding to understanding, and so on, in order to achieve a better overall change in behavior as a result of their interactions with the environment, with good learning behavior leading to maximum understanding of the lesson. Poor learning behavior, on the other hand, will result in a not ideal grasp of the lesson.

Hanifah et al (2001) argued that in the learning process, learning behaviors are needed that are in accordance with educational goals, where with these learning behaviors educational goals can be achieved effectively and efficiently therefore academic achievement can be increased. In all these aspects the measurement of academic achievement is very important to determine the level of success achieved by students in learning to understand accounting. Achievement is evidence of the success of the business achieved, ilf a student's academic achievement is good, it means that he or she has done well in a sequence of learning procedures. On the other side, poor learning behavior will result in a less-than-ideal comprehension of the subject.

H2: Learning behavior has a significant effect on the accounting understanding.

# **3.** The Relationship between Intellectual Intelligence and Learning Behavior on Accounting Understanding

If accounting students have high intellectual intelligence, as well as good learning behavior, it will affect a high understanding of accounting and be able to study with a good understanding. If accounting students have low Intellectual Intelligence and poor learning behavior, the level of understanding of accounting is low. If students have the ability to acquire knowledge, master lessons, and have a good willingness to learn to gain broad knowledge and insight, it can affect student understanding in accounting lessons and in dealing with the world of work.

H3: intellectual intelligence and learning behavior ahas a significant effect on the accounting understanding.

## **III. Research Methods**

#### **3.1 Types of Research**

Based on the problem formulation and research objectives described in the previous chapter, this type of research is classified as associative research. Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2012:11). The variables that are connected in this study are intellectual intelligence (X1), learning behavior (X2), Accounting understanding (Y).

## **3.2 Research Settings**

This study aims to determine and analyze the effect of emotional intelligence, and intellectual intelligence and learning behavior on the level of accounting understanding with Spiritual Intelligence as a moderating variable. To analyze this effect, the data used in this study is the result of quitonnaire by undergraduate accounting students at the Medan State University. The first research location is at the Faculty of Economics, Accounting Department at the University of North Sumatra, which is located at Jl. TM Prof. Hanafiah, SH – USU Medan Campus, the second at the Faculty of Economics majoring in accounting at the State University of Medan, which is located at Jl. Willem Iskandar Psr. V Medan The research time is February 7, 2022.

### **3.3 Variable Measurement Scale**

Measurement is one of the activities that must be carried out in the data collection process. The collection techinique used in this research is observation, questionnaires, test interview experiments or literature. Measurement of data must be carried out (Soewadji, 2012:33). The preceding indicators of operational definition comprehension serve as the foundation for creating a questionnaire in which the responses are scored as shown in the table below:

no	choice	Weight (scale)
1.	A	5
2.	В	4
3.	С	3
4.	D	2
5.	E	1

**Table 1.** Top Scores According to the Likert Scale

Source: data processed by the author, 2022

The indicators of emotional intelligence, intellectual intelligence of learning behavior and spiritual intelligence in the operational definition above become the basis for making a questionnaire where answers are scored as follows:

**Table 2.** Answers to Question Scores According to the Likert Scale

no	choice	Weight (scale)
1.	Strongly agree	5
2.	Agree	4
3.	Not sure	3
4.	Disagree	2
5.	Strongly Disagree	1

Source: data processed by the author, 2022.

Data were collected using a list of questions (an indicator that is intended as a measuring tool for the Likert scale technique. Each answer is given a numerical score (number) to determine the opinion of accounting students about the statements presented in the questionnaire. The list of questionnaires uses a Likert scale, based on Kenner's opinion in Suprapty (2012:33) Likert scale is related to the statement of a person's attitude towards something.

#### **3.4 Population and Research Sample**

According to Erlina (2011:81) "Population is a complete group of entities which can be in the form of people, events, or objects that have certain characteristics, which are in an area and meet certain requirements related to research problems. The population in this study were all undergraduate students who were still active in the Department of Accounting, Faculty of Economics at State Universities (PTN) Medan. The number of Classes for 2018/2019 at USU and Unimed was 464 people, of which 284 students from the 2018/2019 USU certificate and 180 students from the 2018/2019 UNIMED registration data were obtained from USU students and Unimed's directory.

According to Erlina (2011) "Sample is part of the population used to estimate population characteristics". The sampling technique in this study used a purposive sampling method "a sampling technique based on a criterion that is used as a particular consideration. The criteria for determining the sample are as follows:

- 1. Undergraduate students majoring in accounting for the 2018-2019 class who are still active, because these students have gone through a long learning process and are currently doing their final project before graduation.
- 2. Has completed the courses Introduction to Accounting, Accounting Systems, Accounting Information Systems, Cost Accounting, Management Accounting, Public Sector Accounting, Government Accounting, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Advanced Financial Accounting 1, Advanced Financial Accounting 2, Auditing 1, Auditing 2, Auditing 3, Accounting Theory. This course is a course in which there are sufficient elements to describe Accounting in general.
- 3. Students who have taken 120 credits as a requirement to compose the Thesis and Comprehensive Examination. The reason for selecting this sample.

Students who have taken 120 credits as a requirement to compose the Thesis and Comprehensive Examination. The reason for selecting this sample

Therefore, the research took a sample of accounting students at State Universities (PTN) Medan as many as 83 people. The number of student samples was obtained using the Slovin formula as follows:

$$n = N$$

$$1 + N (e)^{2}$$

$$n = 464$$

$$1 + 464 (0.1)^{2}$$

$$n = 464$$

$$5,64$$

$$= 83$$

n : sample size
N : population size
e : possible inaccuracy due to tolerable sampling error (e = 10%).

#### **3.5 Data Type**

In this study, the type of data used is qualitative data. Qualitative data is a type of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are research subjects or respondents. The data used in this study is primary data, the source of data collected directly from questionnaires that have been filled out by respondents, Undergraduate Accounting students at State University (PTN) of Medan. Questionnaires were distributed to obtain respondents' self-data and assessment of Intellectual Intelligence, Learning Behavior, on Accounting Understanding.

## **IV. Discussion**

#### 4.1 Results

#### a. Descriptive Statistics

According to Erlina (2011) "Descriptive statistics is a process of transforming research data in tabulated form, so that it is easy to understand and interpret".

#### **b.** Respondents Descriptive Statistics

The characteristics of the respondents are used by researchers to provide information about the demographic data of respondents (number of credits taken, gender, and year of class), while descriptive variables are useful for supporting the results of data analysis that presents the distribution of respondents' answers to research questionnaire questions. Research respondents were students majoring in accounting for the 2018 and 2019 year at the Faculty of Economics, North Sumatra University and Medan State University. The number of respondents in this study were 83 students. Below are the demographic statistics of accounting students majoring in 2018 and 2019 at the Faculty of Economics, Accounting Department at the University of North Sumatra and the State University of Medan.

	Criteria	Frequency
	137	12
	141	52
Credits taken	144	19
	Man	60
Gender	Woman	23
Year	2018/2019	83

 Table 1. Respondent Description

Source: Data processed by the author

#### c. Research Descriptive Statistics

Descriptions of research variables are useful to support the results of data analysis. The variables used in this study were Intellectual Intelligence, Learning Behavior and Accounting Understanding.

	N	Mini mum	Maxi mum	mean	Std. Deviati on
Intellectual Intelligence (X1)	8 3	2.000 0	4.600 0	3.357 831	.522685 5
Student Learning Behavior (X2)	8 3	2.000 0	4.588 2	3.323 175	.429655 7
Accountant Understanding	8 3	2.000 0	4.785 7	3.339 071	.492457 2
(1)					
Valid N (listwise)	8 3				

 Table 2. Descriptive Statistics

Source: Data processing with SPSS Results

The minimum value of intellectual intelligence is 2, while the maximum value of intellectual intelligence is 4.6. The average intellectual intelligence is 3.3578, with a standard deviation of 0.5226. It is known that the minimum value of student learning behavior is 2, while the maximum value of student learning behavior is 4,5882. The average student learning behavior is 3.3231, with a standard deviation of 0.4296. It is known that the minimum value of understanding accounting is 2, while the maximum value of understanding accounting is 2, while the maximum value of understanding accounting is 4.7857. The average understanding of accountants is 3.3390, with a standard deviation of 0.4924.

#### d. Classic Assumption Test

This classical assumption test was conducted to determine the condition of the data in this study and to determine the most appropriate analytical model to use. The classical assumption test used in the study consists of:

#### e. Normality Test

The normality test aims to test whether in the regression model, the confounding variable or residual has a normal distribution. The t and F test and assumes that the residual value follows a normal distribution. In this study, the normality test of the residuals used the Kolmogorov-Smirnov test. The significance level used  $\alpha = 0,05$ . The basis for making decisions is to look at the probability numbers, with the following conditions.

If the probability value is 0.05, then the assumption of normality is met.

If probability < 0.05, then the assumption of normality is not met.

Table 3.	Normant	y Test
		Unstandardiz ed Residual
Ν		83
Normal	mean	.0000000
Parameters,,b	Std.	.34492267
	Deviati	
	on	
Most Extreme	Absolut	.053
Differences	e	
	Positive	.053
		020
	negativ	038
Value a a garage Card	C	401
Koimogorov-Smi	ITNOV Z	.481
asymp. Sig. (2-ta	iled)	.975

<b>Table 5.</b> Normality 163	Table	3.	Normality	y Tes
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Source: Results of data processing with SPSS

In the normality test table, the probability value  $\mathbf{p}$  or Asymp.Sig is known. (2-tailed) of 0.975. Because the probability value  $\mathbf{p}$  which is 0.975, is greater than the significance level, which is 0.05. This means that the assumption of normality is met.

#### f. Multicollinearity Test

This test aims to test whether the regression model found a correlation between the independent variables. A good regression model should not have a correlation between the independent variables check whether there is multicollinearity or not, it can be seen from the value of the variance inflation factor (VIF). A VIF value that is more than 10 indicates that an independent variable has multicollinearity (Ghozali, 2013). The following are the results of the multicollinearity test of the model in this study:

	Collinearity Statistics			
Model	Tolerance	VIF		
1 (Constant)		I		
Intellectual Intelligence (X1)	.707	1.415		
Student Learning Behavior (X2)	.736	1.358		

 Table 4. Multicollinearity Test Table

Source: Results of data processing with SPSS

In the multicollinearity test table, it can be seen that the VIF value of the intellectual intelligence variable is 1.415 and the VIF value of student learning behavior is 1.358. Since each VIF value is not greater than 10, there are no severe symptoms of multicollinearity.

#### g. Heteroscedasticity Test

The Glejser statistical test was chosen because it can guarantee the accuracy of the results more than the graph plot test which can cause bias. The Glejser test is carried out by regressing the independent variable to the absolute value of its residual on the dependent variable (Ghozali, 2013). The criteria used to state whether there is heteroscedasticity or not among the observational data can be explained by using a significance coefficient. The significance coefficient must be compared with the level of significance previously determined (5%). If the significance coefficient is greater than the specified significance level, it can be concluded that there is no heteroscedasticity (homoscedasticity). If the significance coefficient is less than the specified significance level, it can be concluded that there is heteroscedasticity.

	Uns dize Coe nts	tandar ed fficie	Standa rdized Coeffi cients		
Model	В	Std. Error	Beta	t	Si g.
1 (Constant)	- .40 0	.200		- 1.9 97	.04 9
Intellectual Intelligence (X2)	.06 4	.049	.162	1.3 08	.19 5
Student Learning Behavior (X3	.03 1	.058	.064	.52 8	.59 9

**Table 5.** Heteroscedasticity Test

Source: Results of data processing with SPSS

In the heteroscedasticity test table, it can be seen that the probability value or Sig. Glejser of intellectual intelligence is 0.195 and the probability value or Sig. Glejser of student learning behavior is 0.599. It is known that all Sig Glejser values are > 0.05, so it is concluded that there is no heteroscedasticity.

#### h. Hypothesis Testing Model

## **1. Determination Coefficient Analysis**

The determination coefficient  $(\mathbb{R}^2)$  is a value (the value of the proportion that measures how much the ability of the independent variables used in the regression equation to explain the variation of the dependent variable). The coefficient of determination ranges between 0 and 1. The value of the determination coefficient is

adjusted  $R^2$  which is small (close to zero) means the ability of the independent variables simultaneously in explaining the variation of the dependent variable is very limited. The value of the coefficient of determination adjusted  $R^2$  which is close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

Mod el	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.71 4a	.509	.491	.3514108

Table 6. Determination Coefficient

In the  $R^2$  determination coefficient table, it is known that the value of the coefficient of determination is  $R^2 = 0,509$ . This value means that all independent variables, intellectual intelligence and student learning behavior simultaneously affect accounting understanding by 50.9%, the remaining 49.1% is influenced by other factors.

#### 2. Simultaneous Significance Test (F Test)

If the f statistical significance value is > 0.05 then H0 is accepted and Ha is rejected. This means that the independent variables simultaneously have no significant effect on the dependent variable.

If the f statistical significance value is < 0.05 then H0 is rejected and Ha is accepted. This means that the independent variable simultaneously has a significant effect on the dependent variable.

Mo	del	Sum of Squares	df	Mean Square	F	Sig
1	Regre ssion	10,130	3	3.377	27, 345	.00 0a
	Resid ual	9.756	7 9	.123		
	Total	19,886	8 2			

Table 7. Simultaneous Effect Test with F Test

In the simultaneous effect test table with the test, it is known that the value of Sig. is 0.000 and the value  $F_{count} = 27,345$ . Because Sig. 0.000 < 0.05 and  $F_{count} = 27,345 > F_{table} = 2,72$ (F table is presented in the appendix), it is concluded that the simultaneous effect of all independent variables, namely intellectual intelligence and student learning behavior is statistically significant on accounting understanding.

## i. Multiple Linear Regression Analysis and Partial Significance Test (t Test)

The analysis used in this study is multiple linear regression analysis or Moderated Regression Analysis (MRA) to determine the description of the influence of intellectual intelligence and learning behavior on accounting understanding, meanwhile, the t-test was conducted to determine whether each independent variable had a partial effect on the dependent variable. The t-test value can be seen by comparing  $t_{count}$  with  $t_{table}$ . Table 4.8 presents the value of the regression coefficient, as well as the value of the t statistic for partial effect testing.

	Unstan Coeffic	dardized cients	Standardized Coefficients			Collinearity S	tatistics
Model	В	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	.101	.361		.278	.781		
Intellectual Intelligence (X1)	.251	.088	.267	2.844	.006	.707	1.415
Student Learning Behavior (X2)	.445	.105	.388	4.225	.000	.736	1.358

 Table 8. Partial Effect Significance Test (t Test)

Based on the table above, the following multiple linear regression equation is obtained.

 $Y = 0,101 + 0,251X_1 + 0,445X_2$ 

And the value of df is obtained by df = n - k = 83 - 4 = 79 The next step is to read the t table by looking at the significance value and the degree of freedom (df) = 79. The t table value obtained is 1.99. Based on the results in the table above:

This means that intellectual intelligence has a positive effect on accounting understanding. It is known that the tcount value is 2.844 > t table 1.99 (t table is presented in the appendix) and Sig 0.006 <0.05, then intellectual intelligence has a significant effect on accounting understanding. The coefficient value of compensation is 0.445, which is positive. This means that student learning behavior has a positive effect on accounting understanding. It is known that the value of  $t_{count} 4,225 > t_{table} 1,99$  (t table is presented in the appendix) and Sig 0,000 < 0,05, so student learning behavior has a significant effect on accounting understanding.

#### 4.2 Discussion

#### a. Hypothesis

The results of the research hypothesis test can be seen in the simultaneous significant test (F statistic test). It can be seen that simultaneously the independent variables, intellectual intelligence and learning behavior, jointly affect the dependent variable the accounting understanding.

#### b. Relationship between Intellectual Intelligence and Accounting Understanding

In the partial test table (t statistical test) the test results show that intellectual intelligence has a positive effect on accounting understanding. Zakiah (2011) states intellectual intelligence is a person's ability to acquire knowledge, master and apply it in dealing with problems experienced by students. In this way, the intellectual intelligence

factor as measured by the ability to solve problems, verbal intelligence, and practical intelligence is a factor that will affect the understanding of accounting.

The results of this study are supported by Gadner's theory where Gadner states intelligence is a person's ability to solve problems in his life and be able to create solutions to various problems and situations experienced (Cetin, 2015).

A student still needs to have high intellectual intelligence so that a student can get a bachelor's degree and after that look for a job that matches his major. So far, many people thinkthat if a person has a high IQ level, then that person has a greater chance of achieving success than other people.

#### c. Relationship between Learning Behavior and Accounting Understanding

The learning behavior variable has a coefficient of compensation value of 0.445, which is positive. This means that student learning behavior has a positive effect on accounting understanding. This result uses the theory of intelligence, Binet states that the essence of intelligence is the ability to set and maintain a goal which is carried out as a form of adjustment to achieve that goal. Where in theory learning behavior is showing learning behavior which consists of the habit of following lessons, the habit of reading books, visiting the library and the habit of facing exams repeatedly so that it becomes automatic or spontaneous. Learning behavior is not felt as a burden but as a necessity, therefore good learning behavior will lead to a good understanding of the lesson.

The results of this study are supported by research by Rachmi (2010) and Nugraha (2013) which state that learning behavior has a positive and significant effect on accounting understanding.

## d. The Relationship between Intellectual Intelligence and Learning Behavior on Accounting Understanding

Intellectual intelligence and student learning behavior simultaneously affect the understanding of accountants by 50.9%, the remaining 49.1% is influenced by other factors. The results of this study indicate that the influence of Intellectual Intelligence and Learning Behavior simultaneously has a positive effect on Accounting Understanding. The results of this study support the research conducted by Febriyani (2017) if students have positive Intellectual Intelligence then Accounting Understanding will also increase, because Intellectual Intelligence is the ability of a person who acquires knowledge, masters and applies it and faces the problems experienced. On the other hand, if the level of Intellectual Intelligence is low, the level of Accounting Understanding will increase if the student has good learning behavior. This agrees with research from Rokhana and Sugeng (2016) which concludes that learning behavior has a significant positive effect on the level of accounting understanding.

A student majoring in accounting who has high intellectual intelligence and good learning behavior will increase the level of understanding of accounting students in the department of accounting will increase. Based on the results of the analysis and description above, it can be concluded that the third hypothesis in this study is accepted because there is a positive influence on Intellectual Intelligence and Learning Behavior together on the level of Accounting Understanding in Accounting Students at State University (PTN) of Medan.

## V. Conclusion

Based on the results of the study, it can be concluded that:

- 1. Intellectual intelligence partially positive and statistically significant effect on accounting understanding. If students have a high level of intellectual intelligence, they will be able to understand accounting and solve accounting problems
- 2. Learning behavior has a partial positive and statistically significant effect on accounting understanding. If the student's learning behavior is good, then the student has obtained good results from a series of learning processes he has taken
- 3. Intellectual intelligence and student learning behavior simultaneously affect the understanding of accountants by 50.9%, the remaining 49.1% is influenced by other factors.

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