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

M. Doli Indra Nasution, Anggi Pratama Nasution, Puja Rizqy Ramadhan

Email: doliindranst@gmail.com
Universitas Pembangunan Panca Budi

ABSTRACT

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, and Accounting Understanding.

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.

LITERATURE REVIEW
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).

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).

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.

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. the new one.

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.

METHODS

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 areintellectual intelligence (X1), learning behavior (X2), Accounting understanding (Y). 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 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. 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.

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

RESULTS AND DISCUSSION
Result
Partial Test Result
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.

Table 1. Partial Effect Significance Test (t Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			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

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.

Simultanous Test Result

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.

Table2. Simultaneous Effect Test with *F* Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,130	3	3.377	27,345	**.000a**
	Residual	9.756	79	.123		
	Total	19,886	82			

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.

Determination Coefficient Analysis

The determination coefficient (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.

Table of Determination Coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714a	.509	.491	.3514108

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.

Discussion

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.

Relationship between Intellectual Intelligence and Accounting Understanding

In the partial test table (t statistical test) the test results show thatintellectual 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.

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.

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 is also low. And Febriyani, states that the level of student's 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.

CONCLUSION

Based on the results of research conducted by the author, the author can draw several conclusions.

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.

REFERENCES

Ali, Mohammad and Asrori Mohammad, 2004.*Adolescent Psychology of Student Development,*First Printing, Publisher PT Bumi Aksara, Jakarta.

Azwar, Saifuddin,2006. Introduction to the Psychology of Intelligence. Edition I, Printing V. Student Library, Yogyakarta.

Binet, Alfred, 1900. http://www-.Supersugar.wordpress.com. Accessed in June 2018.

Budhiyanto, Suryanti J. And Nugroho, Ika P., 2004, "The Effect of Emotional Intelligence on the Level of Accounting Understanding", Journal of Business Economics, Vol. X, No.2, pp.260-281.

Dwijayanti, AP 2009. Effect of Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, and Social Intelligence on Accounting Understanding. Thesis of the Veterans National Development University, Jakarta.

Erlina. 2011. Research Methodology, USU Press, Medan.

Febriyani Firda. 2017. "The Influence of Intellectual Intelligence, Emotional Intelligence, Spiritual Intelligence, and Learning Behavior on the Level of Accounting Understanding." Journal of Yogyakarta State University

Ghozali, Imam. 2005. Application of Multivariate Analysis with SPSS Program. Publishing Agency Diponegoro University, Semarang.

Hanifah and Syukriy, Abdullah. 2001. Effect of Learning Behavior on Academic Achievement of Accounting Students. Media Research in Accounting, Auditing, and Information. Volume 1, No. 3, 63-86.

Praptiningsih. 2009, The Relationship between Teacher Effectiveness in Teaching and Student Achievement Motivation with Student Achievement in Accounting Studies (Study at Ardjuna 1 Senior High School Malang). Malang: Department of Accounting, Faculty of Economics, State University of Malang.

Priyatno, Duwi. 2009. SPSS for Correlation, Regression, and Multivariate Analysis. Gava Media, Yogyakarta.

Purba, RB 2017. Capacity Apparatus Improvement in Managing Economics and Finance towards Independent Village. Iosr Journal Of Economics And Finance (Iosr-Jef), 27-31.

Purba, RB, and Nasution, FA 2021. Enhances Security on Fraud in the Auditors of BPKP Province North Sumatra. Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences, 4(3), 7045-7053.

Sugiono.2012. Understanding Qualitative Research. ALFABETA, Bandung.

Suwardjono.2004, Learning Behavior in Higher Education. http://www-.suwardjono.com. Accessed in June 2018.

Umar, H., Apriani, U., & Purba, RB 2021. The Roles of the Government Internal Control System to Minimize Corruption Through the Fraud Star. International Journal of Financial Research, 12(3), 407-420.

Yanti, Desi. 2011. Analysis of the Effect of Emotional Intelligence and Work Motivation on the Performance of Civil Servants at Regional Office VI of the Medan State Personnel Agency.

Zakiah, Farah. 2013. The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on Accounting Understanding (Empirical Study of Accounting Students Class of 2009 at the University of Jember). Thesis. University of Jember.