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THE EFFECT OF EMOTIONAL INTELLIGENCE BASED ON GENDER ON THE LEVEL OF ACCEPTANCE IN INTRODUCTION TO ACCOUNTING INSTIE PEMUDA

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ABSTRACT

This study aims to determine the effect of gender based emotional intelligence on the level of understanding of introductory accounting for STIE Pemuda students. The variables used in this study were emotional intelligence as the independent variable, the level of understanding of introductory accounting as the dependent variable and gender as a dummy variable. This research is a quantitative research with data analysis techniques used, namely the t test and F test. The source of data in this study is primary data, namely the questionnaire method distributed via google form at STIE Pemuda. The population in this study were students of STIE Pemuda class 2019 with the number of samples processed, namely 46 people. The results of this study are based on the results of the T test of emotional intelligence variables obtained a significance value of 0.061. Emotional intelligence has a p-value

<alpha (1%), which means that the emotional intelligence variable has a partial effect on the level of understanding of introductory accounting. Then for the gender dummy variable, it can be concluded that the gender dummy variable has a value of 0.219> 0.1, which means that gender does not affect the level of accounting understanding or in other words there is no difference in accounting understanding between male students and female students. Based on the results of the F test, it can be seen that the significance level shows a value of 0.065 <0.1 so that it can be concluded that emotional intelligence (X) has a simultaneous effect on the level of understanding introductory accounting (Y).

Keywords: Emotional Intelligence, Introductory Accounting Understanding, Gender

I. INTRODUCTION

The education system in the era of globalization has progressed very rapidly, with the development of science and technology at this time. In this globalization era, it is hoped that the human resources produced can compete and be able to follow existing developments. Education plays an important role in realizing the national development goals of the Indonesian nation, with good education it will certainly give birth to the next generation who are intelligent and competent in their fields.

In the learning process, there are factors that affect students' understanding in receiving the material given, namely internal factors and external factors. Internal factors include physiological factors and psychological factors. Physiological factors related to physical and physical condition. While psychological factors include intelligence (IQ), attention, talent, motivation, cognitive and reasoning power. External factors include social environmental factors concerning social support and cultural influences, and non-social factors relating to learning facilities, learning equipment and learning conditions.

Several phenomena currently occurring based on research by Lauw, Shanty and Sinta (2013) show that having a high degree of intelligence and intelligence does not necessarily mean success in the world of work. Many scholars have a high Grade Point Average (GPA) but are less successful in the world of work because of their lack of emotional intelligence. In fact, sometimes there are those with less formal education that can be more successful. This can be due to the fact that most formal education is more focused on intelligent intelligence, even though a high level of intelligence is not the only factor that determines a person's success, what is actually also needed is how we develop emotional intelligence, such as toughness, self-confidence, initiative, optimism and adaptability which currently have become the basis for new assessments. A balance between intelligence intelligence and emotional intelligence is actually very necessary. Because people who have good emotional intelligence without being supported by good intelligence are not necessarily successful. Balance is the key to success.

According to Goleman (2000: 44) in Robertus (2009) Intelligence Quotient (IQ) only contributes 20% to success, while 80% is the contribution of other strengths, including emotional intelligence or Emotional Quotient (EQ), which is the ability to motivate yourself. , overcoming frustration, controlling impulse, regulating mood (mood), empathy and the ability to work together.

The level of understanding of accounting students can be seen from the introductory accounting course. Introduction to accounting is a course that studies the accounting cycle, general understanding of financial reports and financial analysis that can be used by students in everyday life and provides a strong foundation for students who will take other courses in the fields of business and finance. As a subject taught in the first semester, introductory accounting courses are expected to be the foundation for students to understand the concept of basic accounting equations which consist of three main elements, namely assets, liabilities and equity (Purwaji et al, 2017: 27). From the three materials, students are expected to be able to attend lectures properly and correctly to make it easier for students to understand all the problems that will be encountered in accounting.

Research conducted by Liviawati and Afvan (2013) in relation to emotional intelligence and the level of accounting understanding, women are considered to have more high emotional intelligence which can be seen from being diligent, punctual, thorough, patient and others and a good level of understanding of accounting compared to with men who have lower emotional intelligence, such as being late or absent at class, never doing assignments and so on, resulting in a lower level of understanding. It is the same as research conducted by Mustafa (2014) which is based on the results of women's emotional intelligence research which has more influence on the level of accounting understanding. Where these results are inversely proportional to the research of Tjun, Shanty and Shinta (2009) which states that men's emotional intelligence has more influence on the level of accounting understanding. The difference in conditions and results is what makes researchers interested in re-examining whether women's

emotional intelligence has more influence on the level of accounting comprehension. Based on this background, the title of this study takes "The Effect of Gender-Based Emotinal Intelligence on the Level of Understanding of Accounting Introductory Courses at STIE PEMUDA". This study only limits the level of understanding of students in the introductory accounting course seen from emotional intelligence based on gender in STIE Pemuda. The purpose of this study was to determine the effect of emotional intelligence based on gender on the level of understanding in introductory accounting courses.

II. RESEARCH METHODOLOGY

This research is included in the type of quantitative research with a descriptive approach (survey), this is in accordance with Singarimbun and Effendi (2013: 3), that using a sample size of a population and using a questionnaire as a means of collecting data is the main type of survey research. In this research, the pupils are students majoring in accounting at STIE Pemuda, totaling 62 students. In this study the samples were taken using convenience sampling, where each sample has the same characteristics and rights. The sample in this study were accounting students of class 2019. Determination of the size of the research sample using the formula from Solvin. In this study, the data collected are primary data and secondary data. The techniques used are: questionnaires and literature study. In this study using multiple linear regression analysis method, this shows the relationship (correlation) between one event and another. then the following equation will be obtained:

$$Y = \alpha + \beta 1 EQ + \beta 2D\_EQ + e$$

As in the previous explanation, this research is a study of STIE Pemuda Surabaya students. In this study the respondents who were the research subjects were STIE Pemuda students class of 2019. The distribution of questionnaires to respondents was carried out via the google form link due to the COVID-19 pandemic which did not allow researchers to distribute questionnaires directly.

III. RESEARCH AND DISCUSSION

The following shows the number and percentage of respondents as follows:Table 1. Questionnaire Data Collection Results

Description	Amount	Percentage
Incomplete questionnaire	8	14,81 %
Processed questionnaires	46	85,19 %

Source: Internal by the researcher

Based on the questionnaire distributed, respondents at STIE Pemuda based on genderwere as follows:

Table 1 Characteristics of Respondents

Gender		Percentage
Man	15	32,61%
Women	31	67,39 %
Total	46	100%

Source: Internal by the researcher

Table 2 shows that from the questionnaire that has been filled in by the respondents, the number of male respondents was 32.61% and female respondents

were 67.39% of the total respondents of 46 people. This is possible because the number of female students is more than male students. The results of the validity test show that all items in the introductory accounting understanding level variable tested are declared valid because the Corrected Item Total Correlation value> from r table is at a significance of 0.05 (5%).

Table 3. Reliability test results

Variabel	Cronbach's Alpha	N of Items	Keterangan
Level of Understanding Introductory Accounting (Y)	0, 875	12	Reliabel
Emotional Intelligence (X)	0,891	37	Reliabel

Based on the results of the reliability test, it shows that the variable level of understanding of introductory accounting and emotional intelligence has Cronbach's Alpha> 0.60, this indicates that all variables in this study have met reliability or reliability.

Tabel 4. Hasil Uji t Coefficientsᵃ

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	35.873	8.115		4.420	.000
	X	.113	.059	.276	1.921	.061
	dummy_women	-2.253	1.807	-.179	-1.247	.219

a. Dependent Variable: Y

Based on the results of table 4, the multiple linear regression equation can be prepared as follows:

$$\hat{Y} = 35{,}873 + 0{,}113X - 0{,}2253D + e$$

From the regression equation above it can be interpreted:
1) Constant = 35.873, meaning that if the emotional intelligence variable does not exist, there will be an increase of 35.873.
2) Emotional intelligence regression coefficient = 0.113 means that if emotional intelligence increases by 1 point, the level of accounting understanding will also increase by 0.113.
3) Gender dummy regression coefficient = - 0.2253, meaning that if gender increases by 1 point, the level of accounting understanding will decrease by 0.2253.

The results above show that the emotional intelligence variable has a partial effect on the level of understanding introductory accounting, which means that if emotional intelligence is increased, the level of accounting understanding will also increase. Meanwhile, the gender dummy variable does not have a partial effect on the level of accounting understanding.

IV. CONCLUSION

Based on the results of data analysis, it is obtained the results of multiple linear equations $\hat{Y}$ = 35.873 + 0.113X - 0.2253D + e. that the emotional intelligence variable has a partial effect on the level of introductory accounting

understanding, which means that if emotional intelligence is increased, the level of accounting understanding will also increase by

0.113. Meanwhile, the gender dummy variable does not have a partial effect on the level of accounting understanding. The results of the research T test for emotional intelligence variable obtained a significance value of 0.061. Emotional intelligence has a p-value <alpha (1%), which means that the emotional intelligence variable has a partial effect on the level of understanding of introductory accounting. Then based on the path coefficient value of the emotional intelligence variable, it has an effect of 27.6% on the level of understanding of introductory accounting and the remaining 72.4% is outside the influence of emotional intelligence. The results of the T test can be concluded that the gender dummy variable has a value of 0.219> 0.1, which means that gender has no effect on the level of accounting understanding. So it can be concluded that the average understanding of accounting is the same significantly between male and female respondents or in other words there is no difference in accounting understanding between male students and female students. sehingga dapat disimpulkan bahwa kecerdaan emosional (X) berpengaruh secara stimultan terhadap tingkat pemahaman akuntansi pengantar (Y).

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