



Improving Accounting Understanding Through Mathematical Logical Intelligence and Emotional Intelligence Through Learning Interest Student At Mahkota Tricom Superior University

Debora Tambunan¹, Fiqrida Amalia², Yesika Yanuarisa³, Susan Grace Veranita Nainggolan⁴, Zakia Fadila⁵

^{1,2}Lecturer of of Accounting Study Program, Universitas Mahkota Tricom Unggul

³Lecturer of Accounting Program, Universitas Palangka Raya

⁴Lecturer of Accounting Program, STIE Eka Prasetya

⁵Lecturer of Master of Accounting Study Program, Politeknik Unggul LP3M

E-mail: tdebora64@gmail.com

ARTICLE INFO

ABSTRACT

Article history:

Received: May 30, 2022

Revised: Jun 20, 2022

Accepted: Jun 30, 2022

Keywords:

Logical-mathematical intelligence;

Emotional Intelligence,

Interest to learn,

Understanding

The purpose of this study is to determine the effect of logical-mathematical intelligence and emotional intelligence on accounting understanding through an interest in learning at Mahkota Tricom Unggul University. This type of research is associative research. The population and sample are active students at Mahkota Tricom Unggul University, totaling 195 active students for the 2020-2021 academic year. Then the sampling technique uses total sampling. Data analysis uses path analysis which is to determine the direct or indirect effect. The independent variable on the dependent variable and the role of the mediating variable. The results showed that 1. Logical-mathematical intelligence had a significant effect on students' interest in learning. 2. Emotional intelligence has a significant effect on student interest in learning. 3. Logical-mathematical intelligence has a significant effect on students' accounting understanding. 4. Emotional intelligence has a significant effect on students' accounting understanding. 5. Interest in learning has a significant effect on students' understanding of accounting. 6. Logical-mathematical intelligence has a significant effect on students' accounting understanding through an interest in learning. 7. Emotional intelligence has a significant influence on accounting understanding through an interest in learning

Copyright © 2022 Jurnal Mantik.
All rights reserved.

1. Introduction

Currently, many people think that taking higher education or university level is a way that can be done to prepare for life in the future (Nurfajri & Rochmawati, 2021). This then triggers more and more individuals or people who register and enter a university to obtain provisions that can be used later in the world of work. One of the majors that are of interest to prospective students who want to register is Accounting (T. I. A. B. P. I. Nugroho, 2021). Accounting is a major that is very useful in the world of business and business. By studying Accounting, students are equipped to be able to prepare financial reports, tax planning, and analyze financial statements (N. F. L. A. Listiadi, 2020).

It is also known that accounting is a field of science that certainly uses a lot of numbers because it relates to financial statements, the ability to count and have good logic and must have good mathematical calculation analysis to be able to make financial reports or solve accounting problems (Susanti, 2019). This is the reason that a student is expected to have logical-mathematical intelligence in understanding accounting, but in fact, this is not in line with the results of the evaluation conducted by researchers. From the data obtained, it was found that there were still many students who did not pass the economics mathematics, and accounting introductory courses. The following can be seen as a list of the number of failures for economics mathematics courses and introductory accounting 1:



Table 1:
Results of the Mathematics Economics UAS Dismissal

Years	Number of Non-Graduates
2019	75
2020	80
2021	85

Source: BAAK Universitas Mahkota Tricom Unggul (2022)

Table 2:
Results of Failed UAS Introduction to Accounting 1

Years	Number of Non-Graduates
2019	56
2020	74
2021	83

It should also be noted that in learning to account, in addition to logical-mathematical intelligence, good logical reasoning and critical thinking are also needed (Hakim, 2017). This is also the reason that studying accounting is not only centered on IQ or intellectual intelligence, but must also pay attention to emotional intelligence which consists of an attitude of optimism, toughness, patience, and a high initiative attitude (Sutrisno, 2016). In the current development, many people who have higher education and already have the required diploma as a condition in their job search, but then their careers are hampered or even worse. This is because they do not have good emotional intelligence, so companies or organizations currently prioritize college or university graduates who have high emotional intelligence as well (A. S. A. Listiadi, 2019). Furthermore, based on a preliminary survey conducted by researchers on 30 students majoring in Accounting D3 the level of student motivation are as follows:

Table 3:
Preliminary Survey Results

Question	Frequency	Percentage
Students before the lecture took place did not read the previously determined material	14	47%
Students do not complete assignments on time	5	17%
Students often play on cellphones during lecture hours	4	13%
When the lecturer asks questions, many students can't answer	7	23%
Total	30	100%

Source: Results Processed by Researchers (2022)

Based on the table above, shows that students' motivation to study accounting is still low. Before the lecture was carried out, there were still many students who did not prepare or read the material that the lecturer would explain later. Students are also still less active during lectures. This is proven when the lecturer asks questions, there are still very few students who can answer. The problem above is further exacerbated by the fact that there are still many students who are almost late to attend lectures. Students also often play on cell phones during lectures. This, of course, really interferes with a concentration in learning, because the focus is disturbed by other activities besides the lectures given by the lecturer. There are still many students who chat during lectures, this shows the low motivation of students to attend lectures which then results in a decrease in their interest in learning.

The low interest in student learning is also very influential on the level of confidence in attending lectures (Sutjahjo, 2022). Students are still less active when conducting group discussions. Many questions from lecturers or friends during group discussions went unanswered. There are also assignments given by lecturers who don't do it because they don't understand. This of course makes the teaching and learning process ineffective so that students' understanding of introductory accounting materials is low.

2. Method

This research is classified as associative research or causal research (Sugiono, 2012). Where the results of this study have the aim of knowing how big the degree of relationship or pattern between the independent variables and the dependent variable is and building a theory that functions to explain, predict

and control a symptom or problem that is happening. The population in this study were active students of the D3 Accounting study program at Mahkota Tricom Unggul University in the 2020-2021 academic year, totaling 195 people. While the sampling technique uses total sampling. Total sampling is a sampling technique that states that the entire population is selected to be the research sample. So that the sample in this study amounted to 195 respondents. Furthermore, data collection techniques in this study were carried out by checking documentation, questionnaires, and interviews. Documentation technique is carried out to see student results or grades through KHS economics mathematics and accounting introductory grades 1. The questionnaire is a set of questions that are logically related to the research problem, and each question is an answer that has meaning in testing the hypothesis. The interview technique is that the data collected is obtained by communicating directly with the object of research.

The data analysis technique used in this research is path analysis. Path analysis is also used to determine the direct and indirect effects of the variables that test and find out how much influence logical-mathematical intelligence and emotional intelligence have on learning interest with its impact on accounting understanding with the equation:

Equality I : $Y_1 = PY_1X_1 + PY_1X_2 + \epsilon_1$

Equality II : $Y_2 = PY_2X_1 + PY_2X_2 + PY_2Y_1 + \epsilon_2$

Information:

X1 = Logical-mathematical intelligence (Exogenous Variable)

X2 = Emotional Intelligence (Exogenous Variable)

Y1= Interest in Learning (Intervening Variable)

Y2= Accounting Understanding (Endogenous Variable)

P = Path Regression Coefficient

ϵ = Number of variants ($\epsilon = 1 - R^2$)

3. Results And Discussion

3.1 Description of Research Respondents

Respondents in this study involved active students of the D3 Accounting study program at Mahkota Tricom Unggul University in the 2020-2021 academic year. Furthermore, descriptions of all respondents involved in this study include gender and age. The following describes the results of the description of the respondents involved in this research:

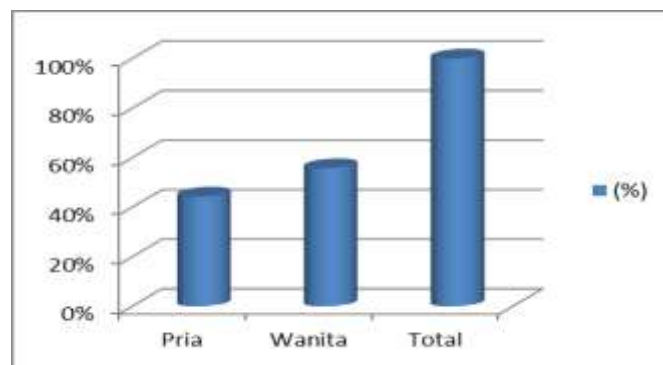


Figure 1. Description of Respondents by Gender

From the picture above, it can be explained that the respondents who were involved in this study were based on the gender category, that female student dominated. With a total of 111 respondents or 57%, while men amounted to 43 respondents or 43%.





Figure 2. Description of Respondents by Age

From the picture above, it can be explained that all active student respondents of the D3 Accounting study program at Mahkota Tricom Unggul University in the 2020-2021 academic year, have an age range of approximately 25 years with a total of 195 people.

3.2 Research Instrument Test

Table 4.
Research Validity Test Results

Variabel	Statement	Corrected Item Total Correlation	R_{tabel}	Validitas
Logical Intelligence – Mathematical (X1)	Item 1	0,508	0,148	Valid
	Item 2	0,539	0,148	Valid
	Item 3	0,467	0,148	Valid
	Item 4	0,460	0,148	Valid
	Item 5	0,460	0,148	Valid
	Item 6	0,580	0,148	Valid
Emotional Intelligence (X2)	Item 1	0,508	0,148	Valid
	Item 2	0,580	0,148	Valid
	Item 3	0,467	0,148	Valid
	Item 4	0,460	0,148	Valid
	Item 5	0,428	0,148	Valid
	Item 6	0,600	0,148	Valid
Interest in Learning (Y1)	Item 1	0,628	0,148	Valid
	Item 2	0,580	0,148	Valid
	Item 3	0,544	0,148	Valid
	Item 4	0,450	0,148	Valid
	Item 5	0,561	0,148	Valid
	Item 6	0,600	0,148	Valid
Accounting Understanding (Y2)	Item 1	0,730	0,148	Valid
	Item 2	0,502	0,148	Valid
	Item 3	0,482	0,148	Valid
	Item 4	0,730	0,148	Valid
	Item 5	0,488	0,148	Valid
	Item 6	0,404	0,148	Valid
	Item 7	0,501	0,148	Valid
	Item 8	0,521	0,148	Valid

Source: Results Processed by Researchers (2022)

From the table above, it can be explained that the value of statement validity for logical-mathematical intelligence, emotional intelligence, interest in learning, and overall accounting understanding of the statement items is valid. This can be proven by the overall validity value being greater than the r_{tabel} value. The value of r_{tabel} can be determined by $(n-2 = 195 - 2 = 193)$ the value of 193 is then viewed through the list of r_{tabel} values, and the value becomes 0.148. Furthermore, after the validity test is carried out, the entire value of $r_{count} > r_{tabel}$. This indicates that all statement items contained in the research questionnaire are valid and can be used for further research.

Table 5.
Research Reliability Test Results

Variable	Nilai Cronbach Alpha
Logical Intelligence – Mathematical (X ₁)	0,853
Emotional Intelligence (X ₂)	0,853
Interest to learn (Y ₁)	0,837
Accounting Understanding (Y ₂)	0,854

Source: Results Processed by Researchers (2022)

Based on the table above, it can be seen the Cronbach Alpha value for all variables in the study is > 0,6 (Rusiadi, Nur Subianto, 2014). This certainly indicates that the five variables in the study are logical-mathematical intelligence, emotional intelligence, interest in learning, and reliable or reliable accounting understanding.

3.3 Research Data Analysis Method

a. Direct Influence

The results of the research data analysis by looking at the direct effect are as follows:

Table 6.
Direct Effect

Connection	Value Significance	Information
Logical-mathematical intelligence on interest in learning	0,001	Significant
Emotional intelligence on interest in learning	0,000	Significant
Logical-mathematical intelligence on accounting understanding	0,000	Significant
Emotional intelligence on accounting understanding	0,001	Significant
Interest in learning about accounting understanding	0,000	Significant

Source: Results Processed by Researchers (2022)

Logical-mathematical intelligence has a positive and significant effect on the learning interest of D3 Accounting students at Mahkota Tricom Unggul University. The results of this study are certainly in line with the results of research conducted by (Sutjahjo, 2022)(Andayani, 2021) which states that the logical-mathematical intelligence possessed by students has a positive effect on students' understanding of accounting material. A student or students will have a higher interest in learning accounting material if they have good logical-mathematical intelligence as well. The results of this study are not in line with research conducted by (Nurfajri & Rochmawati, 2021) that it turns out that logical-mathematical intelligence does not affect students' interest in learning and understanding accounting. The results based on descriptive analysis also show that lecturers or teaching staff must often give assignments individually or in groups for the accounting material given. This of course will foster a higher interest in learning for students or students. Practice questions are also very necessary to be able to respond and provide stimulation so that students can think and are interested in taking the accounting course. Students become enthusiastic about following the material and lectures given by the lecturer.

Emotional intelligence has a positive and significant effect on students' or students interest in learning. The results in this study are certainly in line with previous research which states that the emotional intelligence contained in students is influenced by an interest in learning (T. I. A. B. P. I. Nugroho, 2021)(Andayani, 2021). Furthermore, the results of this study are not in line with research conducted by (Tanjung, 2020) which states that emotional intelligence has no direct effect on students' interest in learning. Based on the results of the descriptive analysis of the research that to increase student interest in learning, it is better in the learning process for the students or students can focus and calmly pay attention to the lecturer in explaining the material. Lecturers must also be able to create a pleasant learning atmosphere and must be able to pay more attention to students during the learning process. Students or students are prohibited from using communication tools such as cellphones during the teaching and learning process. This is of course to be able to create a comfortable and calm learning atmosphere.

The results of this study state that logical-mathematical intelligence has a positive and significant effect on accounting understanding. The results of this study are certainly in line with previous research conducted by (Lusiani, 2021)(Safitri, 2020) which proves that logical-mathematical intelligence has a positive and significant effect on students' accounting understanding. Furthermore, the results of this study are not in line with research conducted by (Nurfajri & Rochmawati, 2021) which states that logical-mathematical intelligence does not affect students' accounting understanding. The implication of the findings in this study



states that students who have mathematical intelligence in arithmetical questions will be more interested in accounting material. This logical-mathematical intelligence needs to be continuously sharpened or strengthened in students or students. Lecturers must be able to stimulate enthusiasm for students by providing questions or exercises that can attract students' interest in learning. Lecturers in giving explanations about the calculation must be clear and easy to understand so that students or students are enthusiastic and not confused to follow it.

The results showed that emotional intelligence had a significant positive effect on students' accounting understanding. The results of this study are certainly in line with research conducted by (Indriyani, 2021)(N. M. M. P. I. Nugroho, 2020) which states that emotional intelligence affects students' accounting understanding. Furthermore, this research is not in line with research conducted by (Nuha, 2020) which states that emotional intelligence does not affect the accounting understanding of students or students. The implications and findings in this study state that the emotional intelligence contained in these students have existed and been inherent in students since they were in high school. This also makes lecturers have to be more creative to create an interesting learning process. With an interesting learning process, it can foster the motivation of students or students in learning to account. Lecturers must also be able to pay attention to students or students in dividing study groups. Study groups consist of students who can also help group friends to be able to understand the material or accounting questions given by the lecturer.

Interest in learning in this study has a significant effect on understanding accounting. The results of this study are in line with research conducted by (Dalimunthe, 2020)(Feranika, 2020). Furthermore, the results of this study are not in line with research conducted by (Anggara, 2022) which states that interest in learning does not affect students' or students accounting understanding. The student's interest in studying in the Accounting course is very much influenced by the support of the lecturers who are effective or teach the accounting course. Lecturers must be skilled and creative in making the lecture atmosphere interesting and motivating students to actively participate in the lecture. Lecturers are also expected to act decisively against students who do not follow the rules set during the lecture.

b. Indirect Influence

The results of the analysis of the data contained in this study can be seen in the following figure:

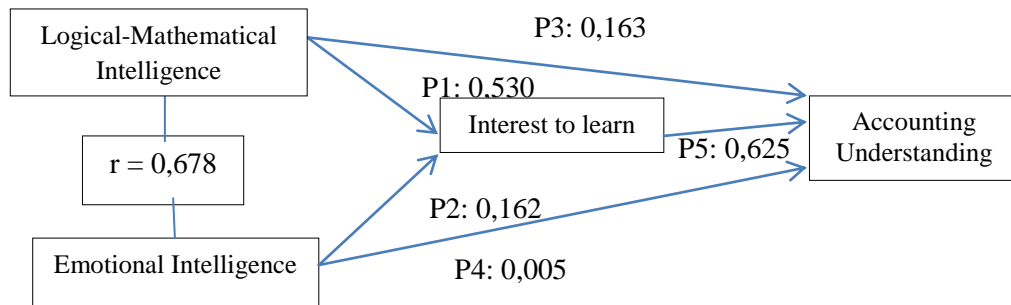


Figure 4. Results of Research Path Analysis

The direct effect of logical-mathematical intelligence on accounting understanding is by looking at the value of the regression coefficient of P3 contained in the picture above. The regression coefficient value of P3 is P3: 0.163. The indirect effect of logical-mathematical intelligence on accounting understanding through an interest in learning can be seen from the multiplication of the regression coefficient of logical-mathematical intelligence on interest in learning with the regression coefficient value of the interest in learning on accounting understanding, namely $P1 \times P5 = 0.530 \times 0.625 = 0.331$. It can be concluded that the value of indirect effect coefficient $P1 \times P5 > P3$ ($0.331 > 0.163$). This indicates that interest in learning has an indirect effect on accounting understanding. The results of this study indicate that interest in learning has an indirect effect on accounting understanding. The results of this study are in line with research conducted by (Afifudin, 2021)(Majojo, 2021)(Nurfajri & Rochmawati, 2021). The results of this study imply that students' interest in learning will be able to develop well if lecturers or teaching staff can also attract students' interest in learning by providing continuous training to respond that students can quickly perform accounting calculations related to numbers. In this case, it states that interest in learning has a role in mediating logical-mathematical intelligence on accounting understanding.

The direct effect of emotional intelligence on learning interest is by looking at the regression coefficient value of $P4 = 0.005$. The indirect effect of emotional intelligence on accounting understanding through an interest in learning is seen from the multiplication of the regression coefficient of emotional intelligence on accounting understanding, namely $P2 \times P5 = 0.162 \times 0.625 = 0.101 > 0.005$. This indicates that interest in learning has an indirect effect on accounting understanding. The results of this study indicate that interest in learning has an indirect effect on accounting understanding. The results of this study support the results of research conducted (Sitawati, 2017)(Nurfajri & Rochmawati, 2021) which states that interest in learning has a mediating role in emotional intelligence on accounting understanding. The implication of this study also states that students must be motivated and enthusiastic in attending lectures. Lecturers must be able to create an effective learning atmosphere and attract students' interest. Lecturers in providing practice questions must be able to explain in detail and completely so that students can follow the material provided.

4. Conclusion

Based on the results of the description and explanation of previous research, this study concludes that logical-mathematical intelligence partially has a significant effect on learning interest in D3 Accounting students at Mahkota Tricom Unggul University. Emotional intelligence partially has a significant effect on learning interest in D3 Accounting students at Mahkota Tricom Unggul University. Logical-mathematical intelligence influences accounting understanding through an interest in learning in D3 Accounting students at Mahkota Tricom Unggul University. This means that interest in learning has a role in mediating logical-mathematical intelligence on accounting understanding. Furthermore, some suggestions that can be used in this research are 1) Efforts to foster interest in learning, especially in accounting material, can be done by lecturers by taking classes or learning processes interesting and motivating students to be enthusiastic about following lecture material. Lecturers are also expected to continue to provide practice questions that aim to arouse student interest in following lecture material. Lecturers in delivering lecture material can also provide examples of questions that are clear and easily understood by students. 2) Efforts to continue to increase student learning motivation can also be done by continuing to provide a relevant teaching system. Improve the modules or books used for teaching guides according to the demands or developments of the times. The questions or exercises given to students also need to be continuously improved and updated to suit the conditions and developments of the current era. 3) Lecturers can also create an interesting and not boring teaching system by applying several learning models. Lecturers must also continue to be provided with useful training to improve competence in the process of learning activities. Furthermore, supporting facilities also need to be considered to be able to increase student motivation to take part in these lectures. A special laboratory for accounting materials also needs to be provided to support the teaching system to the current demands of the company. Lecturers provide a lot of input and continue to encourage students to stay enthusiastic about attending lectures until they are finished.

5. References

- Afifudin, L. A. N. N. D. (2021). Pengaruh Kecerdasan Emosional, Perilaku Belajar Dan Minat Belajar Terhadap Tingkat Pemahaman Akuntansi (Studi pada Mahasiswa Fakultas Ekonomi dan Bisnis Jurusan Akuntansi Universitas Islam Malang). *E-JRA*, 10(02), 81–95.
- Andayani, R. A. A. E. S. (2021). Pengaruh Kecerdasan Logika-Matematis, Kecerdasan Intrapersonal Dan Kecerdasan Interpersonal Terhadap Tingkat Pemahaman Pengantar Akuntansi. *Jurnal Perspektif*, 19(1), 91–98. <https://doi.org/10.31294/jp.v19i1.9786>
- Anggara, A. A. N. A. K. I. W. G. W. P. (2022). Moderasi Persepsi Kegunaan dan Kemudahan Pembelajaran terhadap Pengaruh Minat Belajar pada Tingkat Pemahaman Akuntansi. *E-Jurnal Akuntansi*, 32(1), 1–16. <https://doi.org/10.24843/eja.2022.v32.i01.p07>
- Dalimunthe, M. I. (2020). Pengaruh Kecerdasan Emosional Dan Minat Belajar Terhadap Pemahaman Akuntansi Pada Mahasiswa Program Studi Akuntansi Di Universitas Medan Area. *Jurnal Mutiara Akuntansi*, 5(2), 99–108.
- Feranika, D. H. A. (2020). Pengaruh Pengendalian Diri, Motivasi, Perilaku dan Minat Belajar terhadap Tingkat Pemahaman Akuntansi (Studi Empiris Pada Mahasiswa IAI Nusantara Batanghari dan Universitas Dinamika Bangsa Jambi). *BIEJ: Business Innovation & Entrepreneurship Journal*, 2(4), 232–241.
- Hakim, D. A. P. L. (2017). Pengaruh Kecerdasan Logis-Matematis, Hasil Belajar Pengantar Akuntansi, Dan Penggunaan Media Pembelajaran Terhadap Tingkat Pemahaman Akuntansi Di SMK Negeri 1 Surabaya. *Jurnal Pendidikan Akuntansi (JPAK)*, 5(2), 1–8. <https://jurnalmahasiswa.unesa.ac.id>



- Indriyani, F. (2021). Analisis pengaruh pengetahuan awal, efikasi diri, kecerdasan emosional, perilaku belajar, dan budaya terhadap tingkat pemahaman akuntansi mahasiswa perbankan syariah. *Journal of Accounting and Digital Finance*, 1(1), 1–14. <https://doi.org/10.53088/jadfi.v1i1.8>
- Listiadi, A. S. A. (2019). Kepercayaan Diri Memoderasi Kecerdasan Emosional, Perilaku Belajar Akuntansi, Dan Hasil Belajar Akuntansi Dasar Terhadap Tingkat Pemahaman Akuntansi Siswa. *Jurnal Pendidikan Akuntansi*, 07(03), 512–519.
- Listiadi, N. F. L. A. (2020). Pengaruh Hasil Belajar Pengantar Akuntansi, Matematika Ekonomi Dan Minat Belajar Terhadap Tingkat Pemahaman Akuntansi Mahasiswa Pendidikan Akuntansi Universitas Negeri Surabaya. *Jurnal Pendidikan Akuntansi*, 8(1), 533–539.
- Lusiani. (2021). Perbedaan Hasil Belajar ditinjau dari Pemahaman Konsep dan Perhitungan Matematis pada Pembelajaran Fisika Terapan. *Edukatif: Jurnal Ilmu Pendidikan*, 3(6), 4786–4793. <https://doi.org/10.31004/edukatif.v3i6.1493>
- Majojo, K. S. F. D. M. Y. (2021). Pengaruh Kecerdasan Intelektual, Minat Belajar Dan Perilaku Belajar Terhadap Tingkat Pemahaman Akuntansi. *Akrab Juara*, 6, 5–24.
- Nugroho, N. M. M. P. I. (2020). Pengaruh Hasil Belajar Pengantar Akuntansi Terhadap Tingkat Pemahaman Akuntansi Mahasiswa Prodi Akuntansi UKSW Dengan Motivasi Belajar Sebagai Variabel Moderasi. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 4(1), 257–270.
- Nugroho, T. I. A. B. P. I. (2021). Pengaruh Kecerdasan Emosional Dan Motivasi Belajar Terhadap Prestasi Belajar Dengan Tingkat Pemahaman Akuntansi Sebagai Variabel Intervening. *Jurnal Akuntansi Profesi*, 12(1), 223–238. <https://doi.org/10.23887/jap.v12i1.32829>
- Nuha, P. G. A. D. C. G. A. (2020). Tingkat Pemahaman Akuntansi Berdasarkan Kecerdasan Intelektual, Kecerdasan Emosional Dan Kecerdasan Spiritual. *International Journal of Hypertension*, 1(1), 1–171. <http://etd.eprints.ums.ac.id/14871/%0Ahttps://doi.org/10.1016/j.cell.2017.12.025%0Ahttp://www.depkes.go.id/resources/download/info-terkini/hasil-riskedas-2018.pdf%0Ahttp://www.who.int/about/licensing/%0Ahttp://jokeunila.com/wp-content/uploads/2016/12/Dea-Nur>
- Nurfajri, E., & Rochmawati. (2021). Pengaruh Kecerdasan Emosional dan Kecerdasan Logis Matematis terhadap Tingkat Pemahaman Akuntansi Mahasiswa dengan Minat Belajar sebagai Variabel Intervening. *Edukatif: Jurnal Ilmu Pendidikan*, 3(4), 1612–1622.
- Rusiadi, Nur Subiantoro, R. H. (2014). *Metode Penelitian Manajemen, Akuntansi dan Ekonomi Pembangunan (Konsep, Kasus dan Aplikasi SPSS, Eviews, Amos, Lisres)*. USU Press.
- Safitri, E. F. F. A. (2020). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, dan Kecerdasan Spiritual Terhadap Pemahaman Mata Kuliah Pengantar Akuntansi (Studi Pada Mahasiswa Jurusan Akuntansi Universitas Muhammadiyah Bengkulu). *Jurnal Ilmiah Ekonomi Dan Bisnis*, 8(2), 160–170.
- Sitawati, A. P. R. (2017). Pengaruh Sarana Prasarana Pendidikan Dan Kecerdasan Emosional (Eq) Terhadap Tingkat Pemahaman Akuntansi Mahasiswa Dengan Minat Belajar Sebagai Variabel Intervening (Studi Kasus Mahasiswa AMIK JTC Semarang Angkatan 2012 - 2014). *Infokom*, 1(13), 51–60.
- Sugiono. (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Alfabeta.
- Susanti, H. A. S. A. D. (2019). Hubungan Kecerdasan Logis-Matematis Dan Efikasi Diri Dengan Ket- Erampilan Berpikir Tingkat Tinggi Pada Pembelajaran Akuntansi. *Tata Arta*, 5(3), 1–11.
- Sutjahjo, S. L. R. W. N. S. Y. S. E. N. S. G. (2022). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Dan Kecerdasan Spiritual Terhadap Tingkat Pemahaman Akuntansi Keuangan Pada Mahasiswa Akuntansi Universitas Bhayangkara Surabaya Skripsi. *Angewandte Chemie International Edition*, 6(11), 951–952., 4(2019), 440–448. <https://doi.org/10.20885/ncaf.vol4.art55>
- Sutrisno, L. A. R. S. (2016). Pengaruh Kecerdasan Emosional, Perilaku Belajar Dan Minat Belajar Terhadap Tingkat Pemahaman Akuntansi (Studi Empiris Pada Mahasiswa Akuntansi Fakultas Ekonomika Dan Bisnis UNTAG Semarang). *Media Ekonomi Dan Manajemen*, 31(1), 26–38.
- Tanjung, N. B. R. S. D. S. (2020). Hubungan Kecerdasan Emosional Dengan Minat Belajar Siswa Kelas Iv Sdn 173418 Pollung. *School Education Journal Pgsd Fip Unimed*, 10(4), 306–313. <https://doi.org/10.24114/sejpsd.v10i4.20861>