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Research Article

The Effect of Emotional Intelligence and Learning Interest on Accounting Understanding Among Students

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Abstract: Accounting understanding is one of the essential competencies that accounting students must possess to support both academic and professional success. However, this level of understanding is not only affected by cognitive factors but also by non-cognitive factors such as emotional intelligence and learning interest toward the level of accounting understanding among students. This research employs a quantitative approach with a survey method involving students of the 2022 cohort from the undergraduate accounting study program, Faculty of Economics and Business, Udayana University. The population in this study consists of 2022 cohort students of the undergraduate accounting study program at Udayana University. The sample was determined using a random sampling method, and the total population was processed using the Slovin formula, resulting in 100 samples. Data analysis was conducted using SPSS. The results of this study indicate that emotional intelligence and learning interest have a positive effect on the level of accounting understanding. These findings provide empirical insights into the main factors that affect the level of accounting understanding among students.

Keywords: Accounting Understanding; Cognitive factors; Emotional Intelligence; Learning Interest; Students

1. INTRODUCTION

Accounting higher education serves as an institution that produces graduates with a comprehensive understanding of the accounting field. Academic mastery, analytical techniques, and professional skills provide significant added value in the competition of the professional world. Based on data from the Ministry of Education, Culture, Research, and Technology (Kemendikbud Ristek), the total number of students in 2024 reached 150,382, as recorded in the Higher Education Database (PDDikti). This figure increased by 1.21 percent compared to 2023, when the total number of registered students was 148,588.

According to data presented on the 2024 website of the Central Bureau of Statistics (Badan Pusat Statistik), the number of students across 56 universities in the Province of Bali reached 150,382. However, the increase in the number of graduates is not proportional to the growth in available job opportunities. As reported by detik.com, the Ministry of Education, Culture, Research, and Technology stated that 80 percent of graduates do not work in fields related to their major. This creates the perception of a gap between employers and graduates including graduates of undergraduate accounting programs. One of the factors causing this gap is the difference between the accounting competencies and understanding acquired by university graduates and those required by employers (Tanaka & Sithole, 2019).

Accounting understanding refers to the extent to which students comprehend basic accounting concepts, apply accounting methods, analyze financial information, and develop problem-solving skills related to accounting (Venna & Tobing, 2024). Accounting

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understanding can be interpreted as the way accounting students comprehend accounting courses. An accounting student is said to have accounting understanding if they master the accounting field and are able to apply it in the professional world (Hermansyah, 2025). In this study, accounting understanding becomes a strong factor that affects students' ability to compete and perform in the job market. This understanding influences the low interest of students in entering the financial sector, leading them to choose jobs that differ from their accounting major (Jariyah & Rochmawati, 2020).

According to Dalimunthe (2020), one of the factors presumed to affect accounting understanding is emotional intelligence. In this case, learning behavior in higher education can also affect one's understanding; good time management and mental organization can improve students' emotional competence. Through the attribution theory (Heider, 1958), it is explained how individuals interpret the causes of success or failure. Emotional intelligence represents a form of self-management that enables individuals to regulate their emotions, fostering the ability to remain resilient under mental pressure, control impulses, and delay short-term gratification (Ekuitas & Bernica, 2025).

Interest is a sense of liking and attraction toward something or an activity without compulsion, which leads individuals to have a better understanding of the subjects they are interested in (Prastika & Widodo, 2023). The Theory of Planned Behavior (TPB) explains human behavior through intention, which is influenced by three main subcomponents: attitude toward, subjective norm, and behavioral control. Learning interest falls within the perceived behavioral control component of the Theory of Planned Behavior (Ajzen, 1991), which explains that learning interest can manifest when students are aware of their responsibilities as learners, thereby increasing motivation and self-discipline to achieve desired learning outcomes.

Upon entering higher education, students face the challenge of choosing a major that aligns with their interests and potential. This decision serves as a crucial step in shaping their future career path. Students who make appropriate choices can maximize their learning experiences, prepare themselves to compete in the professional world, and build careers in accordance with their aspirations. Consistent with the studies conducted by Baradja & Oktaviani (2021) and Dalimunthe (2020), emotional intelligence has a positive and significant effect on the level of accounting understanding. Meanwhile, the research by Devi et al. (2020) indicates that emotional intelligence does not have a positive effect, revealing inconsistencies in previous findings. Therefore, this research focuses on learning interest, which is presumed to affect accounting understanding.

Based on previous studies, there are still inconsistent findings. Thus, the researcher considers this study important and interesting to explore further. Therefore, this research is conducted with the topic of accounting understanding, which is presumed to be affected by emotional intelligence and learning interest.

2. METHOD

This research employs a quantitative approach with an associative design to examine the effect of emotional intelligence and learning interest on the level of accounting understanding among 2022 cohort students of the Accounting Study Program, Faculty of Economics and Business, Udayana University. A survey method was used to obtain primary data through the distribution of questionnaires via Google Forms. The independent variables in this study are emotional intelligence and learning interest, while the dependent variable is the level of accounting understanding. The research design aims to explain the relationship among variables empirically to either support or reject the proposed hypotheses (Sugiyono, 2019).

The research population includes all active students of the 2022 cohort in the Accounting Study Program, with the sampling technique using probability sampling through the simple random sampling method. The sample size was determined using the Slovin formula with a 10% margin of error, resulting in 75 respondents, which was rounded up to 100 participants. The type of data used is quantitative data with a four-point Likert scale, while the data source was obtained primarily from respondents' answers to the distributed questionnaire. The data collection process was conducted online to facilitate

distribution and ensure the accuracy of responses provided by participants (Sugiyono, 2019).

The data analysis techniques employed include validity and reliability tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity), as well as multiple linear regression analysis using the SPSS software. The validity test was conducted to ensure that each instrument measures the intended variable, while the reliability test used Cronbach's Alpha to assess the consistency of respondents' answers. Furthermore, the F-test was applied to evaluate model feasibility, the t-test was used to examine partial effects among variables, and the coefficient of determination (R^2) was applied to assess the extent to which independent variables explain the dependent variable. All tests were conducted at a 5% significance level to ensure the research results are valid and reliable (Ghozali, 2021).

3. RESULTS AND DISCUSSION

Overview of the Research Location or Scope

Higher education serves as an institution that produces graduates with a comprehensive understanding of the accounting field. Academic mastery, analytical techniques, and professional skills provide significant added value in the competition of the professional world. The population in this research consists of undergraduate accounting students of the 2022 cohort at Udayana University. The selection of 2022 cohort students from the undergraduate accounting study program was based on the consideration that these students have completed a sufficient period of study, allowing them to acquire adequate knowledge and skills in the financial field. The number of active 2022 cohort students in the undergraduate accounting program was determined using the Slovin formula, resulting in 100 students.

Description of Research Results

This research aims to determine the effect of emotional intelligence and learning interest on the level of accounting understanding among students. The data in this study were obtained by distributing questionnaires to 2022 cohort students of the undergraduate accounting study program at Udayana University. The researcher distributed a total of 100 questionnaires. The data were collected through respondent questionnaires completed via Google Forms. The questionnaire return rate reached 100%, with details presented in Table 1.

Table 1. Questionnaire Return Rate of the Research.

Description	Total	Percentage
Distributed Questionnaires	100	100%
Unreturned Questionnaires	0	0
Returned Questionnaires	100	100%
Invalid Questionnaire	0	0
Valid Questionnaires Used	100	100%
Response Rate	**100/100 x 100%**	**100%**
Usable response rate	**100/100 x 100%**	**100%**

Source: Processed Primary Data, (2025)

Table 1 shows that a total of 100 questionnaires were distributed to respondents, and all were successfully returned. All questionnaires were reviewed and deemed valid for analysis. The characteristics of respondents based on gender are presented in Table 2.

Table 2. Characteristics of Respondents by Gender.

Characteristics	Classification	Respondents	
		Number(0 people)	Percentage(%)
Gender	Woman	74	74%
	Man	26	26%
Total		100	100%

Data source: Processed primary data, 2025

Based on Table 2, it can be seen that the respondents in this research were predominantly female, totaling 74 respondents or 74 percent, while the male respondents numbered 26 or 26 percent.

Instrument Testing Results

Instrument testing was conducted to assess whether the measuring tools used in this research possess validity and reliability. The use of valid and reliable instruments is expected to improve the accuracy of research results (Sugiyono, 2019).

Validity Test

The validity test of the research instruments was conducted by examining the Significance (Sig.) value, calculated using the Statistical Package for the Social Sciences (SPSS) software. The research instrument is considered valid if the Pearson's Correlation value for each item exceeds the r-table value of 0.361. The results of the validity test in this research are presented in Table 3.

Table 3. Results of the Instrument Validity Test.

Variables	Instrument	Pearson Correlation	Description
Emotional Intelligence (X1)	X1,1	0.519	Valid
	X1,2	0.703	Valid
	X1.3	0.766	Valid
	X1.4	0.672	Valid
	X1.5	0.723	Valid
Learning Interest (X2)	X2.1	0.761	Valid
	X2,2	0.776	Valid
	X2.3	0.870	Valid
	X2.4	0.845	Valid
	X2.5	0.808	Valid
Level of Accounting Understanding (Y)	Y,1	0.482	Valid
	Y,2	0.840	Valid
	Y,3	0.846	Valid
	Y,4	0.795	Valid
	Y,5	1	Valid

Source: Primary Data Processed 2025

Table 3 shows that the research instruments for the variables of emotional intelligence, learning interest, and the level of accounting understanding are considered valid, as all Pearson's Correlation values exceed 0.361. It can be concluded that the statements in the questionnaire meet the validity requirements.

Reliability Test

The reliability test is a method used to assess the quality of data in determining whether the questionnaire used can be trusted. The results of the instrument reliability test conducted in this study are shown in Table 4.

Table 4. Results of the Instrument Reliability Test.

Variables	Number of Items	Cronbach's Alpha	Information
X1	5	0.710	Reliable
X2	5	0.871	Reliable
Y	5	0.804	Reliable

Source: Primary Data Processed 2025

Table 4 indicates that the research instruments for emotional intelligence and learning interest have Cronbach's Alpha values exceeding 0.60. Therefore, it can be concluded that the statements in the questionnaire meet the reliability criteria.

Research Data Analysis Results

Descriptive Statistical Analysis

The descriptive statistical test was conducted to observe and describe the minimum value, mean, maximum value, and standard deviation. The results of the descriptive statistical analysis are presented in Table 5.

Table 5. Results of Descriptive Statistical Analysis.

	N	Minimum	Maximum	Mean	std, Deviation
Emotional Intelligence (X1)	100	8	20	15.62	2,891
Learning Interest (X2)	100	6	20	16.00	2,909
Accounting Understanding Level (Y)	100	9	20	16.41	2,279
Valid N (listwise)	100				

Source: Processed Data (2025)

Based on the results of the descriptive analysis test, the conclusions presented in Table 5 can be summarized as follows:

1) Emotional Intelligence (X1)

The emotional intelligence variable has a minimum value of 8 and a maximum value of 20. The emotional intelligence variable in the table shows an average value of 15.62, indicating that the mean tends to approach the maximum value. This suggests that the respondents' answers to the questions in the emotional intelligence variable questionnaire indicate that the majority of respondents possess high emotional intelligence in relation to accounting understanding. The standard deviation value of emotional intelligence is 2.891, which is lower than the mean, indicating that

the distribution of respondents' answers to the emotional intelligence statements is evenly spread.

2) Learning Interest (X2)

The learning interest variable has a minimum value of 6 and a maximum value of 20. The learning interest variable in the table shows an average value of 16.00, indicating that the mean tends to approach the maximum value. This suggests that the respondents' answers to the questions in the learning interest variable questionnaire indicate that the majority of respondents have a high level of learning interest in accounting understanding. The standard deviation value of learning interest is 2.909, which is lower than the mean, indicating that the distribution of respondents' answers to the learning interest statements is evenly spread.

3) Accounting Understanding Level (Y)

The accounting understanding level variable has a minimum value of 9 and a maximum value of 20. The accounting understanding level variable in the table shows an average value of 16.41, indicating that the mean tends to approach the maximum value. This suggests that the respondents' answers to the questions in the accounting understanding level variable questionnaire indicate that the majority of respondents have a high level of accounting understanding. The standard deviation value of accounting understanding is 2.279, which is lower than the mean, indicating that the distribution of respondents' answers to the accounting understanding statements is evenly spread.

Results of Classical Assumption Tests

The classical assumption test is conducted to determine whether the data used for hypothesis testing meet the necessary statistical assumptions so that further analysis can be carried out. The classical assumption tests include the normality test, multicollinearity test, and heteroscedasticity test.

1) Normality Test

The normality test aims to determine whether the regression model is normally distributed. This test uses the non-parametric Kolmogorov-Smirnov statistical method. A regression model is said to be normally distributed if the significance value is greater than 0.05. The results of the normality test are presented in Table 6.

Table 6. Normality Test Results.

	Unstandardized residual
N	100
Test Statistics	0.101
Asymp,Sig, (2-tailed)	0.246

Source: Processed Primary Data (2025)

Based on Table 6, the significance probability value (Asymp. Sig. 2-tailed) is 0.246. This indicates that the regression model is normally distributed because the significance value exceeds 0.05. Therefore, the normality assumption is fulfilled.

2) Multicollinearity Test

The multicollinearity test is conducted to identify whether there is a correlation among independent variables in the regression model. An ideal regression model should not display any correlation between the independent variables. Multicollinearity can be detected by examining the Tolerance and Variance Inflation Factor (VIF) values in the coefficient table. If the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that multicollinearity does not occur..

Table 7. Multicollinearity Test Results.

Variables	Tolerance	VIF
Emotional Intelligence (X1)	0.861	1,161
Interest in Learning (X2)	0.861	1,161

Processed Primary Data Sources (2025)

As shown in Table 7, the tolerance value for each independent variable exceeds 0.10, and the VIF value for all independent variables is below 10. This means that the regression model does not contain multicollinearity, indicating that there is no strong or perfect correlation among the independent variables in the regression model.

3) Heteroscedasticity Test

The heteroscedasticity test aims to determine whether there is inequality of variance in the residuals from one observation to another. A good regression model should show homoscedasticity, meaning no heteroscedasticity occurs. In this study, heteroscedasticity was tested using the Glejser Test. The model is considered free from heteroscedasticity if the significance value is greater than 0.05 for the absolute residual values.

Table 8. Heteroscedasticity Test Results

Variables	Sig.
Emotional Intelligence (X1)	0.162
Learning Interest (X2)	0.170

Source: Processed Primary Data (2025)

Based on Table 8, the significance values for the emotional intelligence variable (0.162) and learning interest variable (0.170) are both greater than 0.05. Therefore, it can be concluded that the regression model is free from heteroscedasticity symptoms, indicating that there is no variance inequality among residuals from one observation to another.

Results of Multiple Linear Regression Analysis

The multiple linear regression analysis was conducted to determine the effect of independent variables on the dependent variable. This study used two independent variables, namely emotional intelligence and learning interest, and one dependent variable, namely accounting understanding level. The results of the multiple linear regression analysis are presented in Table 9.

Table 9. Results of Multiple Linear Regression Analysis.

Variables	Unstandardized Coefficients	Standardized Coefficients			
	B	Std, Error	Beta	t	Sig,
(Constant)	9,737	1,379		7,062	0.000
Emotional Intelligence (X1)	0.225	0.077	0.286	2,919	0.004
Learning Interest(X2)	0.197	0.077	0.252	2,569	0.012

Source: Processed Primary Data (2025)

In Table 9, the values of the unstandardized coefficients can be seen, which are then used to form the multiple linear regression equation. Therefore, the regression equation in this study can be formulated as follows:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \varepsilon \quad (1)$$

$$Y = 9.737 + 0.225X_1 + 0{,}197X_2 + \varepsilon \quad (2)$$

Explanation :

Y = Accounting Understanding Level

α = Constant

$\beta 1$- $\beta 2$ = Regression coefficients for each independent variable

$X1$ = Emotional Intelligence

$X2$ = Learning Interest

ε =Standard error

Based on the results of the multiple linear regression equation above, the interpretation can be described as follows:

1) The coefficient value of the constant (α) is positive at 9.737, meaning that if emotional intelligence and learning interest are equal to zero, the accounting understanding level of students increases by 9.737.
2) The regression coefficient of emotional intelligence ($\beta 1$) is positive at 0.225, meaning that if emotional intelligence increases, the accounting understanding level of students also increases by 0.225, assuming other independent variables remain constant.
3) The regression coefficient of learning interest ($\beta 2$) is positive at 0.197, meaning that if learning interest increases, the accounting understanding level of students also increases by 0.197, assuming other independent variables remain constant.

Model Feasibility Test (F Test) Results

The Model Feasibility Test (F-Test) aims to evaluate whether the regression model used is appropriate and capable of describing the relationship between the dependent and independent variables. This test was conducted by analyzing the F significance value from the regression output using the SPSS program. The significance level used in the test is 0.05. If the significance value is > 0.05, the regression model is considered unsuitable for use in the study; conversely, if it is < 0.05, the regression model is deemed feasible and can be used in the study. The results of the model feasibility test in this research are presented in Table 10.

Table 10. Model Feasibility Test (F-Test) Results.

Model	Sum of Square	df	Mean Square	F	Sig,
Regression	102.102	2	51,051	12,017	0.000b
Residual	412,088	97	2,248		
Total	514,190	99			

Source: Processed Primary Data (2025)

Based on the results shown in Table 10, the calculated F value is 12.017 with a significance level of 0.000, which is smaller than 0.05. This indicates that the regression model is feasible to be used in this study.

Coefficient of Determination (R^2) Test Results

The Coefficient of Determination (R^2) is used to measure how well the model explains the variation in the dependent variable. This study uses the adjusted R^2 value as a measure of the determination coefficient. The results of the coefficient of determination (R^2) test are presented in Table 11.

Table 11. Coefficient of Determination (R^2) Test Results.

Model	R	R Square	Adjusted R Square	Std, Error of the Estimate
	0.446a	0.199	0.18	2,061

Source: Processed Primary Data (2025)

Based on the results presented in Table 11, the determination coefficient value is 0.18, which means that 18 percent of the variation in the dependent variable accounting understanding level is affected by emotional intelligence and learning interest, while the remaining 82 percent is influenced by other factors outside the research model.

Hypothesis Test (t-Test) Results

Table 12. Hypothesis Test Results.

Variables	**Unstandardized Coefficients**	**Standardized Coefficients**			
	B	**Std, Error**	**Beta**	**t**	**Sig,**
(Constant)	9,737	1,379		7,062	0.000
Emotional Intelligence (X1)	0.225	0.077	0.286	2,919	0.004
Learning Interest (X2)	0.197	0.077	0.252	2,569	0.012

Source: Processed Primary Data (2025)

The t-test is used to assess the effect of each independent variable on the dependent variable. This test is conducted based on a significance level of 0.05. If the obtained significance value is less than 0.05, then the independent variable has a significant effect on the dependent variable, thus H0 is rejected. Conversely, if the significance value is greater than 0.05, then the independent variable does not have a significant effect on the dependent variable, and H0 is accepted. Based on the results shown in Table 12, the t-test results for each variable can be explained as follows:

1) The Effect of Emotional Intelligence on Accounting Understanding (H1)

The first hypothesis states that emotional intelligence has a positive effect on accounting understanding. This can be seen in Table 12, which indicates that the variable of emotional intelligence has a positive coefficient value of 0.225 and a significance value of 0.004, which is less than 0.05. This means that H0 is rejected and H1 is accepted. It can be concluded that emotional intelligence has a positive and significant effect on students' accounting understanding.

2) The Effect of Learning Interest on Accounting Understanding ((H2)

The second hypothesis states that learning interest has a positive effect on accounting understanding. This can be seen in Table 12, which shows that the learning interest variable has a positive coefficient value of 0.197 and a significance value of 0.012, which is less than 0.05. This means that H0 is rejected and H2 is accepted. It can be concluded that learning interest has a positive and significant effect on students' accounting understanding.

Discussion of Research Results

The Effect of Emotional Intelligence on Accounting Understanding

The hypothesis testing results indicate that emotional intelligence has a positive and significant effect on the level of accounting understanding; therefore, H1 is accepted. The findings show that the higher the emotional intelligence possessed by students, the higher their level of accounting understanding will be. Based on this explanation, the level of

accounting understanding is influenced by students' emotional intelligence and their ability to manage emotions. This result is consistent with the findings of previous studies (Baradja & Oktaviani, 2021; Benu & Nugroho, 2021; Hafsah et al., 2022).

The results are also in line with Attribution Theory, which refers to how individuals explain the factors influencing others' or their own behavior. Heider (1958) argued that a person's behavior is determined by internal and external factors. One internal factor affecting emotional intelligence is an individual's ability to manage emotions by regulating stress levels. In line with the development of AI-based learning media that offers various conveniences to its users in this case, students as users of learning platforms these media can be effectively utilized to help reduce stress levels when learning accounting materials.

The Effect of Learning Interest on Accounting Understanding

The hypothesis testing results also show that learning interest has a positive and significant effect on students' accounting understanding; thus, H2 is accepted. This is reflected in students' personal characteristics, such as their motivation to improve and their willingness to learn with the expectation that the knowledge gained will be useful in the future, whether in professional practice or further studies. These findings are consistent with and support the studies conducted by Haryati & Feranika (2020), Hermansyah (2025), and Indah Suciati et al. (2022), which suggest that learning interest can explain students' enthusiasm and enjoyment in studying voluntarily, resulting in positive changes in knowledge, skills, and behavior in this case, their level of accounting understanding.

The results also align with the Theory of Planned Behavior (TPB), which states that one of the factors influencing behavior is interest. Through the perceived behavioral control dimension of TPB, in the context of learning interest, it explains that students' positive attitudes toward accounting courses will form stronger learning interest when supported by social encouragement from their environment (Ajzen, 1991).

4. CONCLUSION

Based on the results of data analysis and the discussion presented, the following conclusions can be dr.

1) Emotional intelligence has a positive effect on the level of accounting understanding. The higher the emotional intelligence of the students, the higher their level of accounting understanding.
2) Learning interest has a positive effect on the level of accounting understanding. The higher the students' learning interest, the higher their level of accounting understanding.

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