

The Effect Of Accounting Higher Education And Understanding Of Business And Professional Ethics On Emotional Intelligence Students Department Of Accounting (Studies At Institute Of Business (Iob), Universidade Dili (Undil) And Universidade Da Paz (Unpaz)

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Abstract

The purpose of this study was to examine and analyze the level of accounting high education and understanding of business and professional ethics affect the emotional intelligence of students majoring in Accounting IOB, UNDIL and UNPAZ. Research design can be interpreted as a structured work plan in terms of the relationships between variables comprehensively in such a way that the research results can provide answers to research questions. The plan includes the things that the researcher will do, from making hypotheses and their operational implications to the final analysis (Umar, 2007; 6). The sample is part of the number and characteristics possessed by the population. If the population is large and it is impossible for researchers to study everything in the population, for example due to limited funds, finances, time, and energy and so on, the researcher can use the sample (Umar, 2007, 78). The sampling technique used is the saturated sample technique, as many as 103 students. Majoring in accounting at three universities, IOB 36 students, UNDIL 33 students, and UNPAZ 34 students. The results of this study indicate that accounting higher education has a negative and significant effect on the emotional intelligence of accounting students and understanding of business and professional ethics has a positive and significant effect on the emotional intelligence of accounting students at IOB, UNDIL and UNPAZ.

Keywords: Higher Education in Accounting, understanding of business and professional ethics, Emotional intelligence

INTRODUCTION

Understanding in accounting courses also affects students' ability to enter the world of work, in addition to understanding and concentration of emotional intelligence also affects student achievement in learning. Emotional intelligence that exists in students is also useful for practicing self-motivation skills, being able to manage themselves when facing frustration, and being able to manage their feelings.

These abilities support a student in achieving his goals and ideals. Many examples in Timor-Leste around prove that people who have a high degree are not necessarily successful in taking part in the world of work. Often those with lower formal education, it turns out that many are more successful in the world of work. One of the factors that influence emotional intelligence is the factor of higher education in accounting. Accounting education, especially higher accounting education held in universities, is aimed at educating students to be able to work as professional accountants who have knowledge in the field of accounting. To be able to produce quality graduates, universities must continue to improve the quality of their education system. Accounting is not a field of study that only uses numbers and calculates addition or subtraction, but accounting is also a field of study that uses reasoning that requires logic.

One of the factors that can support the success of higher accounting education is the attitude and mentality of students in developing their personality (Melandy et al, 2007). achieve goals, and be able to cooperate with others. Facing mentally in not giving up in terms of facing frustration or failure in achieving learning achievement, empathizing with others who are in trouble, and caring about the surrounding environment.

In addition to accounting higher education factors that affect emotional intelligence, there is also a factor in understanding business and professional ethics. Ethics has a very important role in the development of the accounting profession. Everyone has ethical behavior, namely behavior when someone is able to act in accordance with existing norms, laws, regulations and morals. Ethical behavior must be applied in all areas of the profession, but in fact there are still many ethical abuses that can eventually cause scandals in the profession, both those who are working and those who are preparing themselves, thus a crisis will arise and this crisis is called a crisis professional ethics.

In the field of accounting, ethical behavior is also important to be applied in the world of education, especially in universities, in order to shape student behavior to become professional individuals. That way, it can produce human resources who are honest, moral, and have high ethical behavior. The ability of students in making ethical decisions needs to be trained using the discussion method or problem solving methods for cases that occur related to ethics. This method is expected so that students can later become professional individuals in the world of work and can make good ethical decisions. Accounting students' understanding

of moral behavior and ethical considerations can increase student awareness and prepare students to face challenges in the world of work (Richmond, 2001).

Research on the relationship of emotional intelligence includes research conducted by Ariantini (2014) and Manansal (2013) that emotional intelligence affects the level of accounting understanding. Widyawati's research (2014) shows that emotional intelligence based on indicators of self-control and empathy has an effect on the level of accounting understanding, while other indicators, namely self-knowledge and skills, have no effect. This shows that emotional intelligence is not fully able to increase the level of understanding of accounting.

This research needs to be done because it is a means to test prospective accountants, whether the output produced by this college is really a quality person as reflected by a high level of accounting understanding. Based on the description above, the author intends to conduct research on "The Influence of Higher Education in Accounting and Understanding of Business and Professional Ethics on the Emotional Intelligence of Students in the Accounting Department (Studies at the Institute Of Business (IOB), Universidade Dili (UNDIL) and Universidade da Paz (UNPAZ))".

Based on the above background, the formulation of the problem in this study is as follows:

1. Does the level of accounting higher education affect the emotional intelligence of students majoring in accounting?
2. Does the understanding of business and professional ethics affect the emotional intelligence of students majoring in accounting?

RESEARCH METHOD

The experimental research method is the only research method that can properly test the hypothesis regarding a causal relationship (cause and effect). Hypothesis testing in this study uses an instrument in the form of case settlement. This study analyzes data regarding the relationship between variables. The influence of accounting higher education and understanding of business and professional ethics on the emotional intelligence of students majoring in accounting.

Population and Sample

In a study, the selected population has a close relationship with the problem under study. Population or universe is the total number of units of analysis whose characteristics will be predicted (Husein Umar, 2007, 78). The population in this study were students of the Accounting Study Program from universities in IOB, UNDIL and UNPAZ Dili Timor Leste. The population in this study were all students majoring in accounting in odd semesters (al: VII) with a total of 265 students from semesters 5 and 7 at three universities.

The sampling technique used is the saturated sample technique as many as 103 students majoring in accounting at three universities, IOB 36 students, UNDIL 33 students, and UNPAZ 34 students.

Types of Research and Data Sources

Qualitative data is descriptive non-numerical data in the form of written information (questionnaires) obtained from competent students to provide the information needed in this study. And quantitative data is data that has been processed from the answers to the questionnaires distributed to students of the Accounting Department of IOB, UNDIL and UNPAZ.

According to Husein Umar (2007:42) primary data are: "Primary data is data obtained from the first source either from individuals or individuals such as the results of interviews or the results of filling out questionnaires that are usually done by researchers". According to Nur Indrianto and Bambang Supomono (2013:142) primary data are: "Primary data is a source of research data obtained directly from the original source (not through intermediary media)".

Data Collection Technique

The distribution of the questionnaires was distributed by direct survey, namely visiting prospective respondents one by one, seeing whether the candidates met the requirements as prospective respondents, then asking if they were willing to fill out the questionnaire. This procedure is important because the researcher wants to keep the questionnaire filled only by respondents who meet the requirements and are willing to fill it with sincerity.

Multiple Linear Regression Analysis Model

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Y : Emotional Intelligence

X₁ : Higher Education Accounting

- X_2 : Understanding of Business and Professional Ethics
 α : Constant
 β : Regression Coefficient
 e : Error

Data Quality Test

According to Indrianto and Supomo (2013) there are two concepts of measuring data quality, namely reliability and validity. The quality of the data generated from the use of research instruments can be evaluated through validity and reliability tests. Each of these tests is to determine the consistency and accuracy of the data collected from the use of the instrument.

1. **Validity Test** According to Umar (2000) the validity test is useful to find out whether there are questionnaire questions that must be discarded/replaced because they are considered irrelevant.
2. **Reliability Test** According to Supramono and Utami (2004) in general an instrument is said to be reliable if it has a Cronbach's alpha coefficient > 0.6 .

Hypothesis Testing

1. **Test F** The F test examines the simultaneous effect of the independent variables on the dependent variable. In the ANOVA table, the F test is obtained which tests all sub-independent variables that will affect the regression equation. By using the 95% confidence level or 5% level.

Test T The partial hypothesis testing is done by t-test, which is testing the partial effect between the independent variables, on the dependent variable, with the assumption that other variables are considered constant. To find the t table with $df = N-2$, the significance level is 5%.

RESEARCH RESULTS AND DISCUSSION

Characteristics of Respondents

The questionnaires in this study were distributed to all students majoring in accounting at the Institute Of Business (IOB), Universidade Dili (UNDIL) and Universidade da Paz (UNPAZ) Timor-Leste.

Table 1. Frequency Distribution of Respondents

Category		Frequency	Prosentase
Gender	Man	35	33,9
	Woment	68	66,1
	Total	103	100%
Age	18-20	27	26,2
	21-25	53	51,4
	26-30	15	14,5
	>31	9	8,7
	Total	103	100%
Semester	7	40	38,83
	5	33	32,03
	3	30	29,12
	Total	103	100%

Output SPSS

The frequency of male respondents is 35 (33.9%) while female respondents are 68 (66.1%), the total number is 103 (100%) respondents. Classification of respondents according to age, respondents aged 18-20 years there are 27 respondents, aged 21-25 years there are 53 respondents, respondents aged 26-30 years there are 15 respondents and respondents aged over 31 years there are 9 respondents, the total number of respondents is 103. Classification of respondents in semester 7 as many as 40 respondents, semester 5 as many as 33 respondents and semester 30 as many as 30 respondents totaling 103 respondents.

Data Quality Instrument Test

1. Validity Test Results

**Table 2. Test the Validity of Higher Education Accounting Variables
Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PTA1	21.99	35.872	.868	.812
PTA2	21.56	44.405	.460	.868
PTA3	21.42	49.618	.116	.909
PTA4	21.99	35.872	.868	.812
PTA5	21.99	35.872	.868	.812
PTA6	21.99	35.872	.868	.812
PTA7	21.56	44.405	.460	.868

The results of the validity test show that the items about accounting higher education, which amount to 7 questions, filled in by 103 respondents indicate that the questions are valid on items 1, 2, 4, 5, 6 and 7 because the Rcount is greater than the R table. The value of R table with the number of N = 103, significant 5% is 0.195. Indicator 3 is invalid because Rcount is smaller than Rtable.

**Table 3. Test the Validity of the Variable Understanding of Business
and Professional Ethics Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
PEBP1	22.09	26.296	.529	.679
PEBP2	21.94	27.016	.416	.703
PEBP3	22.51	24.860	.506	.681
PEBP4	22.09	26.296	.529	.679
PEBP5	21.94	27.016	.416	.703
PEBP6	22.51	24.860	.506	.681
PEBP7	22.56	29.758	.209	.749

The results of the validity test show that the item questions about understanding business and professional ethics, which amount to 7 questions, filled with 103 respondents indicate that all of the questions are valid because the Rcount value is greater than Rtable, the Rtable value with the number N = 103, significant 5% is 0.195.

Table 4. Validity Test Variable Emotional Intelligence
Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KE1	22.94	27.330	.504	.724
KE2	22.47	26.094	.578	.708
KE3	22.47	26.094	.578	.708
KE4	22.94	27.330	.504	.724
KE5	22.47	31.310	.240	.775
KE6	22.32	27.789	.468	.732
KE7	22.32	27.789	.468	.732

The results of the validity test showed that the item about emotional intelligence, amounting to 7 questions, filled with 103 respondents showed that all of the questions were valid because the Rcount value was greater than Rtable, the Rtable value with the number N = 103, significant 5% was 0.195.

2. Reliability Test

Table 5. Reliability Statistics

Variabel	Cronbach's Alpha	Standard	No Items	Result
HEA	0,866	0,60	7	Reliabel
E	0,729	0,60	7	Reliable
EI	0,760	0,60	7	Reliable

Keterangan:

HEA = Higher Education Accounting

E = Ethics

EI = Emotional Intelligence

The results of the analysis above show that the value of Cronbach's Alpha for all statements of higher education accounting and ethics variables on emotional intelligence IOB, UNDIL and UNPAZ > 0.60. So it can be concluded that all the instruments in the higher education accounting and ethics variables on emotional intelligence of IOB, UNDIL and UNPAZ on these questions are reliable.

Coefficient of Determination Test (R²)

Table 6. Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	.799	.795	2.726

a. Predictors: (Constant), JMLHE, JMLHPTA

b. Dependent Variable: JMLHKE

The statistical test results show the significance value is 0.000 < 0.05 and the R square is 0.799. This means that the regression equation obtained is reliable or the model used is fixed and can be used to predict the effect of higher education in accounting and understanding of business and professional ethics on emotional intelligence of IOB, UNDIL and UNPAZ is 79.9% while 20.1% determined by other factors outside this research model.

Hypothesis testing

1. Test F

**Table 6. Test F
ANOVA^a**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2951.360	2	1475.680	198.593	.000 ^b
Residual	743.067	100	7.431		
Total	3694.427	102			

a. Dependent Variable: JMLHKE

b. Predictors: (Constant), JMLHE, JMLHPTA

Based on the test results, the significance level is 0.000 or less than 0.05, so it can be concluded that the model used meets the requirements of Goodness of Fit. Based on the f test, it shows that by regression, the factors of higher accounting education and understanding of business and professional ethics together affect the emotional intelligence of IOB, UNDIL and UNPAZ.

2 Test T

**Table 7. Test T
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.985	1.253		3.977	.000
JMLHPTA	-1.117	.083	-1.359	-13.500	.000
JMLHE	1.917	.103	1.874	18.618	.000

a. Dependent Variable: JMLHKE

If the significance value is <0.05, it can be stated that the hypothesis is accepted, so that there is a significant effect between the independent variables on the dependent variable.

1. The Effect of Accounting Higher Education on Emotional Intelligence IOB, UNDIL and UNPAZ

In hypothesis 1 (H1) it is stated that accounting higher education has a negative and significant effect on emotional intelligence. The test results show that accounting higher education has a negative and significant effect on emotional intelligence. This is shown to be statistically significant at the 5% level (tcount = -13.500; sig.0.000).

Based on the results of these tests, hypothesis 1 (H1) which is formulated that accounting higher education has a negative and significant effect on emotional intelligence, is accepted.

2. The Influence of Understanding Business and Professional Ethics on Emotional Intelligence IOB, UNDIL and UNPAZ

In hypothesis 2 (H2) it is stated that understanding business and professional ethics has a positive and significant effect on emotional intelligence. The test results show that understanding business and professional ethics has a positive and significant effect on emotional intelligence. This is shown to be statistically significant at the 5% level (tcount = 18.618; sig.0.000).

Based on the test results, hypothesis 2 (H2) which is formulated that understanding business and professional ethics has a positive and significant effect on emotional intelligence, is accepted.

Discussion

1. The Effect of Accounting Higher Education on Emotional Intelligence IOB, UNDIL and UNPAZ

The results of this study based on the data above show that higher accounting education has a negative and significant effect on the emotional intelligence of IOB, UNDIL and UNPAZ students, meaning that students who attend education in accounting higher education institutions that are well accredited have better emotional intelligence when compared to students. who attend education in accounting higher education institutions that are sufficiently accredited or not accredited.

This research is supported by researcher Muhaimin (2008) The Effect of Higher Education in Accounting on the Emotional Intelligence of Students at the Ex Residency of Pekalongan. The results showed that accounting higher education had no

significant effect on students' emotional intelligence. Titien Damayanti (2010) The Influence of Accounting Higher Education on Emotional Intelligence With On-The Job Training as a Moderating Variable, the results showed that accounting higher education had a significant effect on students' emotional intelligence.

The results of this study are in line with researcher Titien Damayanti (2010) that higher accounting education has a significant effect on students' emotional intelligence. The results of this study are contrary to the researcher Muhaimin (2008) that accounting higher education has no significant effect on students' emotional intelligence.

2. The Influence of Understanding Business and Professional Ethics on Emotional Intelligence IOB, UNDIL and UNPAZ

The results of this study based on the data above show that understanding business and professional ethics has a positive and significant impact on the emotional intelligence of accounting students at IOB, UNDIL and UNPAZ, meaning that the more students have good ethics in terms of learning, the better they understand the material provided by the lecturer. . Students have good student behavior or behavior, namely appropriate actions, which must be carried out by students in accordance with general moral provisions.

This research is supported by researcher Dian Kartikasari, 2014 The Effect of Ethics Education on Students' Perceptions About Ethics in Financial Reporting with Emotional Intelligence as a Moderating Variable, the results of the study show that ethics education on students' perceptions of ethics in preparing financial statements. Emotional intelligence further strengthens the relationship of ethics education to students' perceptions of ethics in the preparation of financial statements.

The results of this study are supported by the theory of ethics according to Bertens (in Ludigdo, 2007) which are moral values and norms that serve as guidelines for a person or a group in regulating their behavior.

The professional code of ethics is the rules that form the basis for the existence of the profession and as the basis for the formation of public trust because by complying with the code of ethics, accountants are expected to produce the best quality performance for the community.

CONCLUSION

Based on the results of research findings and hypothesis testing that have been proposed, it can be concluded that:

1. Higher accounting education has a negative and significant effect on emotional intelligence of IOB, UNDIL and UNPAZ.
2. Understanding of business and professional ethics has a positive and significant impact on the emotional intelligence of IOB, UNDIL and UNPAZ.

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