

## **Spiritual Intelligence as a Determinant in Understanding Accounting Concepts**

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### **Abstract**

Intelligence within oneself as one of the factors that influence the level of success. This study aims to determine the influence of spiritual intelligence on the understanding of accounting concepts. This study uses a quantitative approach and sampling using a purposive sampling technique. The sample in this study were 148 respondents, consisting of active students in Accounting study programs. The analytical tool used is simple regression analysis. The results showed that spiritual intelligence has a positive effect on students' understanding of accounting, meaning the better one's spiritual intelligence, the better the understanding of accounting.

**Keywords:** Spiritual Intelligence; Understanding Accounting Concepts

### **Abstrak**

*Kecerdasan dalam diri sebagai salah satu faktor yang mempengaruhi tingkat kesuksesan. Penelitian ini bertujuan untuk mengetahui pengaruh kecerdasan spiritual terhadap pemahaman konsep akuntansi. Penelitian ini menggunakan pendekatan kuantitatif dan pengambilan sampel menggunakan teknik purposive sampling. Sampel dalam penelitian ini sebanyak 148 responden, yang terdiri dari mahasiswa aktif program studi Akuntansi. Alat analisis yang digunakan adalah analisis regresi sederhana. Hasil penelitian menunjukkan bahwa kecerdasan spiritual berpengaruh positif terhadap pemahaman akuntansi mahasiswa, berarti semakin baik kecerdasan spiritual seseorang maka semakin baik pula pemahaman akuntansinya.*

**Kata Kunci:** Kecerdasan Spiritual; Pemahaman Konsep Akuntansi

## INTRODUCTION

The position of higher education in the educational hierarchy is an advanced level in preparing students to become someone who has academic abilities in applying, developing and creating knowledge, including in the fields of technology and the arts. Accounting education held in higher education aims to educate students to be able to work as professional accountants who have knowledge in the fields of financial accounting, accounting information systems, management accounting, public sector accounting, and auditing as well as other relevant knowledge (Onah, 2015). The teaching and learning process in higher education should be able to transform students into graduates who are more complete as human beings (Mawardi, 2011). Students' understanding of accounting is expressed by how much a student understands what has been learned which in this context refers to accounting courses and cumulative achievement index (Budhiyanto, Nugroho, & Paskah, 2004). Accounting understanding instruments can assess the adequacy of accounting knowledge that an accountant already has in order to carry out the role of the accounting profession, be it a corporate accountant, public accountant, government accountant or accounting educator in the business world.

Intelligence in accounting study program students certainly affects the level of student success in understanding accounting concepts. Humans are created with elements of intelligence by the creator, one of which is spiritual intelligence. Spiritual intelligence is related to a person's ability to adjust rules, the ability to judge that someone's actions are meaningful, and the ability to judge good or bad things. Lack of student motivation to learn and difficulty in concentrating on learning results in students having difficulty understanding the course, this can happen if the student's spiritual intelligence is lacking. Meanwhile, students who ignore spiritual values and only pursue achievements in the form of grades or numbers. They will justify various means to get good grades, such students tend to be dishonest in attending lectures such as cheating on exams.

The idea of this study develops the research conducted by Anwar & Osman-Gani (2015) which states that spiritual intelligence and its dimensions influence organizational citizenship behavior in the manufacturing and service industries. However, this study aims to explain the influence of spiritual intelligence on different things by offering a new variable in the form of understanding accounting concepts. Accounting concepts are the basic rules, assumptions, and conditions that define the parameters and constraints within which accounting operates.

## Theory of Reasoned Action

The theory of reasoned action (TRA) which later developed into a theory that studies human behavior known as the theory of planned behavior (TPB) is based on the assumption that individuals usually behave in a reasonable way, that they take into account available information and implicitly or explicitly consider the implications of their actions (Ajzen, 1985). Individuals tend to consider available information to consider the implications of the action. In addition, individual intentions and beliefs also influence individuals in carrying out a behavior. Some components that form these intentions and beliefs include background factors, behavioral beliefs, normative beliefs, and control beliefs. Intention is

a planned action in achieving behavioral goals. Intention is also a person's tendency to choose to do or not do a job.

### **Spiritual Intelligence**

Zohar & Marshall (2007) explained that spiritual intelligence can solve problems in placing behavior and life. Spiritual intelligence is also used to assess whether a person's actions are more meaningful. This intelligence is used as a foundation in functioning intelligence and emotional intelligence effectively. David (2008) argues that spiritual intelligence can be measured using indicators of critical thinking, production of personal meaning, transcendental awareness, and expansion of the level of consciousness. Critical thinking is a consideration of one's purpose or existence and its relationship to the universe and topics such as life, death, reality, truth, or justice. The creation of personal meaning is the ability to create meaning and purpose in life, and the ability to distinguish oneself from mental and physical experiences, even when faced with failure. Transcendental awareness is the ability to see the big picture beyond mere physical and ordinary experiences. Meanwhile, the expansion of the level of consciousness brings the power of control and progress to a higher spiritual space through meditation, prayer, or deep contemplation and consideration.

### **Understanding Accounting Concepts**

Budhiyanto, Nugroho, & Paskah (2004) argue that students' understanding of accounting can be seen from how well a student understands what they have learned, which in this case refers to their understanding of accounting courses and cumulative achievement index. Students can be assessed as having mastered or understood accounting if the accounting knowledge they acquire can be applied in life or can be practiced in the world of work. Accounting education in higher education must at least be able to prepare students to start and develop professional careers in accounting.

Djamil, Sar'i, & Irsyadsah (2010) showed that only one variable stated that there was a difference in students' understanding of the basic accounting concept of capital, the research results also showed that there was no difference in students' understanding of the basic accounting concept of assets and liabilities. The study states that students from Madrasah Aliyah understand the basic accounting concept better than students from vocational schools and students from high schools. Measurement of the level of students' accounting understanding in this study was measured based on their understanding of assets, liabilities and capital.

Previous researchers who focused on research with subjects in higher education (Zakiah, 2013; Onah, 2015; Rimbano & Putri 2016; Puspito, Kusubagio, & Qomariah, 2017; Laksmi & Sujana, 2017) showed the same results, namely that spiritual intelligence influences the understanding of certain fields. Previous research with a larger scope of research objects where up to two or three universities. Research conducted by Rachmi (2010) and Khaerani & Ery (2014) stated that spiritual intelligence influences the understanding of accounting concepts of students in the Accounting study program.

Previous research shows that spiritual intelligence influences a person's understanding in receiving accounting lessons. The better the spiritual intelligence possessed, the better the understanding accounting concepts of students in the Accounting study program will be. The hypothesis proposed is as follows:

H<sub>1</sub>: Spiritual intelligence influences students' understanding of accounting concepts.

## METHODS

The research method used is a quantitative approach. The independent variable in this study is spiritual intelligence, while the dependent variable in this study is the understanding of accounting concepts, especially for students of the Accounting study program.

The independent variable is spiritual intelligence which is measured by 24 statement items adopted from the spiritual intelligence self-report inventory (SISRI 24) questionnaire compiled by David (2008) which includes four dimensions or indicators, namely the existence of critical thinking, production of personal meaning, transcendental awareness and expansion of the level of consciousness. The dependent variable in this study is the understanding of accounting concepts measured by 30 statement items adopted from a research questionnaire conducted by Djamil, Sar'i, & Irsyadsah (2010) covering three indicators, namely assets, liabilities and capital. The scale used in this study is a 4-point Likert scale.

The types of data used are secondary data and primary data. Secondary data were obtained through <https://www.pddikti.kemdikbud.go.id/> to determine the population size in this study, which was 2,951 students. Primary data were obtained through a survey, by distributing questionnaires to active students of the Accounting study program at five universities that have Accounting study programs in Batam, Politeknik Negeri Batam, Universitas Batam, Universitas Riau Kepulauan, Universitas Internasional Batam and Universitas Putera Batam.

This study applies the Yount table to determine the number of samples to be taken. The Yount table determines the number of samples taken based on the percentage of the population size. Based on the number of active students of the Accounting study program at the five universities that are the objects of this study and based on the Yount table, the population size of this study is in the range of 1001-5000 as many as 2,951 people, so the sample size taken is 5% of the population size, which is 148 students.

**Table 1.** Yount's Version of Sample Size Determination

Population Size	Sample Size
0-100	100%
101-1000	10%
1001-5000	5%
5001-10000	3%
>10000	1%

Source: Hertanto, 2018

The sampling technique is non-probability sampling, which uses a purposive sampling technique with the criteria of students of the Accounting study program at Diploma 3 and Diploma 4 or Bachelor levels who are still actively studying. The researcher did not use a sample of master's students because the researcher considered this study more appropriate for examining samples with a level of accounting understanding at a technical level. In addition, the next criterion is that the student is at least in the 3rd semester of lectures, because the researcher assumes that students in that semester have gained sufficient understanding of accounting and have become familiar with accounting in their learning in lectures.

The data collection technique is a survey technique by distributing questionnaires to respondents who are the research samples. The questionnaire is distributed in two ways, by distributing paper questionnaires directly to respondents and by filling out the questionnaire on the web form. Distributing questionnaires in these two ways can make it easier to collect data and can also save time. The collected data will be tabulated and only data that meets the requirements will be processed further.

## RESULTS AND DISCUSSION

The questionnaires collected in this study amounted to 151 questionnaires. Table 2 shows the number of questionnaires collected and used for data processing.

**Table 2.** Response Rate

Description	Frequency
Direct questionnaire to students	107
Questionnaire via web form	44
Questionnaire collected	151
Questionnaire eliminated	3
Questionnaire used	148
Response rate	98%

Source: Data Processing, 2024

Table 2 shows the number of questionnaires collected by direct distribution to students as many as 107 questionnaires and those via web form as many as 44 questionnaires, so that the total questionnaires collected were 151 questionnaires. The number of questionnaires that could not be processed or not used for research analysis from the total questionnaires that had been collected was 3 questionnaires, so that the number of questionnaires that could be processed or used for research analysis was 148 questionnaires.

**Table 3.** Distribution of Questionnaire Data

Description	Frequency
Politeknik Negeri Batam	23
Universitas Batam	8
Universitas Riau Kepulauan	31
Universitas Internasional Batam	33
Universitas Putera Batam	56

Source: Data Processing, 2024

Table 3 illustrates the distribution of respondents, showing that the questionnaires were filled out by students from five universities in Batam, including Politeknik Negeri Batam with 23 questionnaires, Universitas Batam with 8 questionnaires, Universitas Riau Kepulauan with 31 questionnaires, Universitas Internasional Batam with 33 questionnaires and Universitas Putera Batam with 56 questionnaires.

## Descriptive Statistics

Descriptive statistics include the characteristics of respondents and descriptive research variables. Respondent characteristics are used by researchers to provide information on demographic data of respondents, namely the name of the college, gender, age, semester of study and grade point average (GPA).

**Table 4.** Respondent Characteristics

Respondents	Description	Frequency	Percentage
<b>College</b>	Politeknik Negeri Batam	22	14.86%
	Universitas Batam	8	5.41%
	Universitas Riau Kepulauan	31	20.95%
	Universitas Internasional Batam	33	22.30%
	Universitas Putera Batam	54	36.49%
		<b>148</b>	<b>100%</b>
<b>Sex</b>	Male	26	17.57%
	Femal	122	82.43%
		<b>148</b>	<b>100%</b>
<b>Age</b>	19 years old	1	0.68%
	20 years old	56	37.84%
	21 years old	73	49.32%
	22 years old	18	12.16%
		<b>148</b>	<b>100%</b>
<b>Semester</b>	3	39	26.35%
	5	88	59.46%
	7	21	14.19%
		<b>148</b>	<b>100%</b>
<b>GPA</b>	3.00 - 3.25	4	2.70%
	3.26 - 3.50	16	10.81%
	3.51 - 3.75	92	62.16%
	3.76 - 4.00	36	24.32%
		<b>148</b>	<b>100%</b>

Source: Data Processing, 2024

Table 4 illustrates that the respondents of this study consisted of 148 students, with details: Politeknik Negeri Batam (22), Universitas Batam (8), Universitas Riau Kepulauan (31), Universitas Internasional Batam (33) and Universitas Putera Batam (54). The respondents in this study were mostly 21 years old and most were in their 5th semester of study. The respondents' GPA in this study were mostly in the range of 3.51-3.75, then in this study the highest GPA value of the respondents reached 4.00 while the lowest GPA value was 3.00.

**Table 5.** Descriptive Statistics of Variables

Variables	Min.	Max.	Ave.	Std Dev.
Spiritual Intelligence	60	95	79.11	7.76
Understanding Accounting Concepts	71	119	99.24	10.75

Source: Data Processing, 2024

Table 5 illustrates the spiritual intelligence variable with a minimum value of 60, while the maximum value is 95. The average value of the spiritual intelligence variable is 79.11 ( $79.11/24$  items = 3.29). The meaning of the value of 3.29 is that the average respondent has spiritual intelligence in the good category, in addition the spiritual intelligence variable has a standard deviation of 7.76. The minimum value of the accounting understanding variable is 71, while the maximum value is 119. The average value of the accounting understanding variable is 99.24 ( $99.24/30$  items = 3.30). The meaning of the value of 3.30 is that the average respondent has an accounting understanding in the good category, in addition the accounting understanding variable has a standard deviation of 10.75.

The decision criteria for validity used in this study is to compare the calculated r-value with the table r value for degree of freedom ( $df = n-2$ ). If the calculated r is greater than the table r and the value is positive, then the statement item or indicator is declared valid (Ghozali, 2013). The description of the table r-value with  $N = 148$ , the critical value of the correlation coefficient (r) product moment at a significance level of 5% obtained the number r-table = 0.1614. The research instrument is declared valid if the statement item has a correlation coefficient greater than 0.1614.

Statistical tests show that all statement items to measure spiritual intelligence have a calculated r value greater than r table with a value of 0.1614, this means that all statements to measure spiritual intelligence are declared valid. The test results also show that all statement items to measure accounting understanding have a calculated r-value greater than r-table with a value of 0.1614, this means that all statements to measure accounting understanding are declared valid.

**Table 6.** Reliability Test

Variables	Cronbach Alpha	Cut off Cronbach Alpha	Result
Spiritual Intelligence	0.880	0.70	Reliable
Understanding Accounting Concepts	0.911	0.70	Reliable

Source: Data Processing, 2024

The Cronbach alpha value in Table 6 for all variables is greater than 0.70. It can be concluded that all question items in this research variable are reliable. This means that the variables in this study are reliable and can be reused in further research with the same discussion.

Heteroscedasticity test using scatterplot graphic analysis. If the data is spread randomly above and below zero on the Y-axis, then there is no heteroscedasticity or if the significance value is greater than 0.05, then there is no heteroscedasticity (Ghozali, 2013). The results of the scatterplot test produce a picture of data spread randomly above and below zero on the Y-axis. These results indicate that there is no heteroscedasticity in the regression model.

**Table 7.** Regression Test

Variables	Regression Coefficient	t count	Sig.
Constants	55.446	6.639	0
X1	0.554	5.269	0
R <sup>2</sup>	0.16		

Source: Data Processing, 2024

The R-square value is 0.160. This value means that spiritual intelligence can be explained by accounting understanding by 16%, while 84% of the accounting understanding variable is explained by other variables outside this regression model.

## Data Analysis

The significance level test between the independent variable and the dependent variable is 0.000, which is smaller than 0.05, while the calculated t of 5.269 has a value greater than the t table value of 1.97635, so the hypothesis is accepted. This positive effect means that the higher the spiritual intelligence possessed, the better the accounting understanding possessed.

This study is in line with previous studies by researchers, including those conducted at their respective universities, namely Zakiah (2013), Onah (2015), Rimbanan & Putri (2016), Puspito, Kusubagio, & Qomariah (2017), and research by Laksmi & Sujana (2017) showed the same results, namely that spiritual intelligence has a positive effect on understanding accounting concepts of students in the Accounting study program. Previous studies with a larger scope of research objects such as research conducted by Rachmi (2010) and Khaerani & Ery (2014) also stated that spiritual intelligence has a positive effect on understanding accounting concepts of students in the Accounting study program.

## CONCLUSION

This study examines the effect of spiritual intelligence on understanding accounting concepts of students of Accounting study program at college. The number of samples used in this study was 148 students of Accounting study program. Based on the discussion that has been described, it can be concluded that spiritual intelligence has a positive effect on accounting understanding of students of Accounting study program at college.



This positive effect shows that the better a person's spiritual intelligence, the better their accounting understanding.

Some limitations in this study that require improvement and development in further research. Some of these limitations are that this study only distributed questionnaires to five universities in Batam that have Accounting study programs. The respondents studied were only Diploma 3 and Diploma 4 or Bachelor's level, not for master's students. In addition, the author used a purposive sampling technique. This study only used two variables, namely the spiritual intelligence variable as the independent variable and the accounting understanding variable as the dependent variable. Some suggestions for further research are that further research should increase the number of research samples. In addition, further research can add criteria in sampling, not only for students of the Accounting study program, but also for other study programs with various levels of education. Further research is expected to add other variables that have a higher level of influence on the accounting understanding variable compared to the spiritual intelligence variable, such as intellectual intelligence and emotional intelligence.

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