

ABSTRACT

This study aims to examine empirically the effect of emotional intelligence, spiritual intelligence, intellectual intelligence, and learning behavior on the understanding of accounting. This analysis uses independent variables namely emotional intelligence, spiritual intelligence, intellectual intelligence. The dependent variable is the understanding of accounting.

The sample of this study were accounting students in 2014 at the University of Muhammadiyah Yogyakarta (UMY), Indonesian Islamic University (UII), and Ahmad Dahlan University (UAD) located in DIY Province. The sample is done by purposive sampling method. Data collection was conducted with a questionnaire distributed directly to students as many as 35 questionnaires at each University. The statistical method uses Multiple Linear Regression Analysis.

The results of this study indicate that emotional intelligence, spiritual intelligence, and intellectual intelligence do not have a positive effect on the understanding of accounting, while learning behavior shows a positive effect on understanding accounting.

Keywords: Emotional Intelligence, Spiritual Intelligence, Intellectual Intelligence, Learning Behavior, and Accounting Understanding