

DETERMINANTS THAT INFLUENCE THE ACCOUNTING UNDERSTANDING AMONG STUDENTS IN A PUBLIC HIGHER EDUCATION INSTITUTION IN WEST PAPUA

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Abstract – Having sufficient knowledge and skills in accounting is necessary to face the increasingly sophisticated era of digital transformation in accounting. Thus, higher education institutions play a vital role in developing the human capital of accounting students. This study aims to empirically examine the determinants of students' accounting understanding level in a public higher education institution in West Papua. A stack of 40 questionnaires received from sixth-semester bachelor accounting students from the only public higher education institution offering a bachelor's degree program in accounting in West Papua was analyzed using multiple regression analysis. The finding reveals that the lecturer's teaching style positively and significantly influences the students' accounting understanding level. While emotional intelligence, spiritual intelligence, and learning facilities negatively and significantly influence the student's accounting understanding level. Furthermore, learning and motivation behaviour positively but insignificantly influence students' accounting understanding level. This study provides insight into the factors influencing the student's accounting understanding levels in

the context of public higher education institutions in the West Papua region. Moreover, this study implies that it is essential for higher education institutions to improve the teaching quality of lecturers by strengthening interactive learning strategies and technology that can increase students' understanding of accounting.

Keywords: intelligence, learning, teaching style, accounting understanding level, West Papua

I. INTRODUCTION

Higher education plays a crucial role in shaping and developing quality human capital in facing increasingly fierce global competition. One of the essential fields of study in the academic world is accounting. A good understanding of accounting is the key to success for students who wish to develop finance, auditing, and financial management

careers. In West Papua, Indonesia, quality higher education relevant to the labour market's needs is crucial to advancing economic and social progress in this region.

The level of understanding of student accounting is a significant concern because it will reflect the quality of accounting education provided in higher education institutions. The academic world in West Papua faces various challenges, including the transition to the digital era (The Conversation, 2021), which has brought significant changes in accounting practices with the increasingly widespread use of information and communication technology (ICT). Accounting practices are being produced electronically in public and commercial sectors (Berikol & Killi, 2021). Therefore, research on the factors that influence the level of accounting understanding of students at public higher education institutions in West Papua is very relevant and essential to investigate.

Based on the cognitive theory developed by Piaget, individual learning outcomes are influenced by internal and external factors (Pramesti & Ratnadi, 2021). Internal factors are conditions within the individual needed to achieve learning outcomes and cognitive processes, while external factors are stimuli from the environment that affect individuals in the learning process. Cognitive theory is critical and related to student learning outcomes because the process and effort in learning will affect learning outcomes.

Prior studies have explored the factors that contribute to the level of students' understanding of accounting, such as emotional intelligence (Eliza & Amalia, 2022; Dhewi & Hidayah, 2022), spiritual intelligence (Eliza & Amalia, 2022; Rahmad & Zelmianti, 2021), learning behaviour (Rumatoras, 2021; Sari, 2022), learning motivation (Sari et al., 2018), lecturer's teaching style (Sari & Sartika, 2018) and learning facilities (Salleh et al., 2019). However, despite the number of studies examining the factors influencing the student's understanding level of accounting, there are mixed findings (Widyawati, 2014; Devi et al., 2020; Aulia et al., 2020; Baradja & Oktaviani, 2021). This study is still relevant and needs to be conducted due to inconsistencies in the

results of previous studies. Moreover, most previous studies were carried out in other regions and focused on something other than the educational context in West Papua.

Therefore, this study aims to empirically examine the factors that influence the student's understanding level of accounting in a public higher education institution in West Papua, i.e., emotional intelligence, spiritual intelligence, learning behaviour, learning motivation, the teaching style of lecturers, and learning facilities. Universitas Papua was chosen as the research object since it is the only public higher education institution in West Papua that offers a bachelor's degree program in accounting. Thus, it has a vital role in providing high-quality graduates and developing human capital. Based on the explanations described, the research question is "Does emotional intelligence, spiritual intelligence, learning behavior, learning motivation, teaching style of lecturers, and learning facilities partially influence the student's understanding level of accounting in Universitas Papua?"

A prior study by Rumatoras (2021) stated that in professional endeavours, an individual's performance and achievements are not solely reliant on their academic aptitude but also on their capacity to manage emotions, referred to as emotional intelligence. This facet of human behaviour can influence students' understanding level of accounting. Emotional intelligence plays a role in how individuals employ their skills and capabilities. In the present context, integrating cognitive and emotional aspects remains essential (Liviawati & Aguino, 2013), and students' emotional intelligence can aid in honing their abilities, particularly in comprehending accounting principles. Students possessing solid emotional intelligence can adapt to classroom learning even in adverse situations. Therefore, it can be inferred that a student's understanding level of accounting could improve with enhanced emotional intelligence. This statement is confirmed by (Dewi & Wirama, 2017; Rusmiani & Widanaputra, 2017; Sari & Wirama, 2019).

H1: Emotional intelligence positively influences the student's understanding level of accounting.

According to Pasek (2017), curiosity and creativity motivate someone with high spiritual intelligence to study harder. However, students with low spiritual intelligence will be less motivated and will do anything to achieve good grades. Thus, their level of understanding of accounting could be higher. Studies by Artana and Herawati (2014) and Halim et al. (2022) prove that spiritual intelligence negatively influences the student's understanding level of accounting.

H2: Emotional intelligence negatively influences the student's understanding level of accounting.

Learning is someone's process to learn or understand and to obtain changes in behaviour that are better overall due to their interactions with their environment (Suwardjono, 2014). Good learning behaviour will lead to a maximum understanding of the lesson. Contradictly, the impact of poor learning behaviour will lead to an understanding of less than optimal lessons. Febriyani & Priantinah (2017), Agustin & Sujana, 2018, and Gayatri & Wirawati, 2019 found that learning behaviour positively influences the student's understanding level of accounting.

H3: Learning behaviour positively influences the student's understanding level of accounting.

According to Matapere & Nugroho (2020), motivation in learning activities is a student's self-motivation that ensures the learning process achieves desired goals. Therefore, good learning motivation will lead to a complete understanding of accounting. However, lacking the motivation to learn will lead to a less optimal understanding of accounting. The study results by Sari et al. (2018) and Berlianawati & Putri (2022) state that learning motivation positively influences learning outcomes.

H4: Learning motivation positively influences the student's understanding level of accounting.

The teaching style is one of the factors in conveying the material taught to students or students. The lecturer's teaching style is how the lecturer provides material in the teaching and learning process in the classroom. Usually, in higher education institutions, the learning process occurs using a two-way method, where besides the teacher, students are also required to be more active in teaching and learning activities. The lecturer's teaching style influences student understanding in introductory accounting courses (Sari & Sartika, 2018); the better the lecturer's teaching style, the more it helps students to understand accounting lessons better.

H5: The Lecturer's teaching style positively influences the student's understanding of accounting.

A student will feel happy and satisfied exploring the material if adequate facilities exist. It will encourage students to be more active in learning the material (Mercado et al., 2016). A study by Salleh et al. (2019) has found that the role of learning facilities is essential in helping to overcome academic achievement problems.

H6: Learning facilities positively influence the student's understanding level of accounting.

II. METHODS

This study uses the positivism paradigm, which focuses on identifying explanatory associations or causal relationships through quantitative approaches (Park et al. (2020). Purposive sampling is used to determine the study's sample size. The criteria are bachelor students of accounting in the sixth semester that have taken accounting courses (Introduction to Accounting, Intermediate Accounting, Advanced Accounting, Auditing, and Accounting Theory) since they are considered to be at the end of their lecture period. Furthermore, the sixth-semester student has not done any internship. Therefore they have yet to practice their knowledge in the work field. Based on the criteria, 40 students met the requirements as respondents. The

research data in this study are collected using a closed questionnaire with five Likert's scale to score the responses from 1 (strongly disagree) to 5 (strongly agree). A pre-test was also carried out to ensure the suitability of each question item on the questionnaire.

The classical assumption tests consist of the normality test, multicollinearity test, and heteroscedasticity test were also tested. A good regression model is a normally distributed regression model. In this research, the one-sample Kolmogorov-Smirnov test will be used with a significant value of 5%. Data is declared to be normally distributed if significant > 0.05 (Ghozali, 2011). A good regression test model should not have multicollinearity. Multicollinearity can be detected by looking at the tolerance value and the variance inflating factor. If the tolerance value > 0.10 and the variance inflating factor (VIF) < 10, it means there are no symptoms of multicollinearity (Ghozali, 2011). A good regression model is that there is no heteroscedasticity. This test is to determine whether there is heteroscedasticity using the Glejser test method, which is carried out by regressing between the independent variables and their residual absolute values; if the significant value between the independent variables and the residual absolute value is > 0.05, then there is no heteroscedasticity problem.

The data is assessed after the standard assumption tests by putting the hypothesis to the test (F-test, t-test, and coefficient determination test). The F-test, also known as the feasibility test, attempts to establish whether the estimated model utilized is qualified (trustworthy) to explain the influence of independent variables on the dependent variable. When the value of F probability is

less than 0,05, the estimated model is viable. Meanwhile, the t-test evaluates the significance level and whether or not the hypothesis is accepted. The hypothesis is accepted if the significant coefficient value is less than 0.05 and the error rate is 5%. The purpose of coefficient determination is to illustrate how much of the independent variable explains the dependent variable.

Multiple linear regression analysis was used in this study to determine the influence of emotional intelligence, spiritual intelligence, learning behaviour, learning motivation, lecturer teaching style, and learning facilities on the understanding level of accounting. The regression formula used is as follows:

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e$$

Where:

b_0 = Constant

X_1 = Emotional Intelligence

X_2 = Spiritual Intelligence

X_3 = Learning Behavior

X_4 = Learning Motivation

X_5 = Lecturer's Teaching Style

X_6 = Learning Facilities

Y = Level of Understanding of Accounting

e = error term

b_{1-6} = Coefficient Regression

Operational definitions and variable measurements are presented in the following table.

Table 1 Operational Definitions and Variable Measurements

Variable	Definitions	Indicator
Emotional Intelligence (EI)	A person's ability to intelligently control his emotional life in order to maintain emotional harmony and express it through self-awareness, self-control, empathy and social skills (Dewi, 2017).	- Self introduction - Self control - Motivation - Empathy - Social skills
Spiritual Intelligence (SI)	The potential ability of every human being to awaken and determine meaning, values, morals, and love for greater power and fellow living beings	- Ability to be flexible - High awareness - Ability to face problems and learn

Variable	Definitions	Indicator
	because they feel as part of the whole, thus enabling humans to position themselves and live a more positive life towards full wisdom, peace, and true happiness (Umar, 2016).	from them - Ability to face and overcome pain - Quality of life - Holistic view - Curious tendencies - Ability to break conventions
Learning Behavior (LB)	Part of the learning process and is carried out by individuals repeatedly so that it becomes a good learning habit for someone (Mutia, 2015).	- Study habits - Habit of reading - A visit to the library - Habits for exams
Learning Motivation (LM)	Learning motivation is the ability to encourage learning in someone who will experience changes in themselves (Matapere & Nugroho, 2020).	- Want - Drives and needs - Hopes and dreams for the future - Award - Interesting activities in learning - Conducive learning environment
Lecturer's Teaching Style (LTS)	Ways or strategies to realize the learning objectives implemented (Marheny et al., 2022).	- Classic teaching style - Technology teaching style - Personalized teaching style - Interactional teaching style
Learning Facilities (LF)	Learning Infrastructure and Facilities (Windriarahman et al., 2015).	- Learning facilities on campus - Learning facilities at home
Understanding Level of Accounting	Understand what has been learned related to accounting courses (Pramesti & Ratnadi, 2020).	- Average score for accounting courses (introduction to accounting, intermediate accounting, advanced accounting, auditing, and accounting theory)

III. RESULTS AND DISCUSSION

As the instrument used in data collection, the questionnaires are distributed to all 40 bachelor accounting students, and all 40 questionnaires are returned. Therefore, the response rate is 100%. Moreover, the instrument used in this study is valid and reliable, with a value significance observation of less than 5% and a Cronbach's alpha value greater than 0.60. The results of the classical assumption test in Table 2 show that the research data is normally distributed with a one-sample Kolmogorov-Smirnov value of 0.081 with a significant value of 0.200 ($0.200 > 0.05$). The results also show that each independent variable has a VIF value less than 10 and a tolerance value greater than 0.10. Therefore, there is no multicollinearity between the independent variables in the regression model. The result of the heteroscedasticity test also showed that the significant value obtained for each variable

was greater than 0.05. It means there is no heteroscedasticity.

The degree or strength of the relationship between the independent variable and the independent variables is then determined using multiple linear regression analysis. Table 3 shows the model's feasibility test (goodness of fit) in this study. It demonstrates that the calculated value of F is 6.943, with a significant probability of 0,000, less than 0.05. As a result, the estimated regression model used in this study is feasible or can be used to predict the student's understanding of accounting. Furthermore, the independent variables of emotional intelligence, spiritual intelligence, learning behaviour, learning motivation, lecturer teaching style, and learning facilities have a 47.8% influence on the student's understanding level of accounting. In contrast, the remaining (52.2%) is influenced by other factors that are not investigated.

Based on the study results and data processing, the coefficient value of emotional intelligence

(X1) is -0.192, with a significance level of 0.004 ($0.04 < 0.05$). Thus emotional intelligence negatively and significantly influences the student's understanding level of accounting (H1 is rejected). It means that the higher the emotional intelligence, the lower the level of understanding. Reversely, the lower the emotional intelligence, the level of understanding will increase. It might be because emotional intelligence and understanding level of accounting are considered separate and distinct attributes. Emotional intelligence is understanding and managing emotions in oneself and others. As for the level of understanding of accounting, it is the ability to understand accounting. Therefore, the challenges in understanding accounting are unrelated to emotional intelligence. This finding aligns with research

by Laksmi & Sujana (2017), which states that emotional intelligence has a negative and significant influence on the level of student accounting comprehension.

Spiritual intelligence (X2) has a negative and significant influence on the student's understanding level of accounting (H2 is accepted) since the regression coefficient value is -0.414 with a significance level of 0.000 ($0.000 < 0.05$). Individuals with higher spiritual intelligence may have different cognitive strengths and weaknesses, making certain aspects of accounting, such as numerical analysis or financial calculations, more challenging for them. Study results by Artana & Herawati (2014) and Halim et al. (2022) align with this study's findings, which found that spiritual intelligence negatively influences the level of understanding of accounting.

Table 2 Classical Assumption Test Results

Variable	Kolmogrov-Smirnov Test	Collinearity Test		Heteroscedasticity Test
		Tolerance	VIF	Sig.
Emotional Intelligence (EI)		0.860	1.163	0.113
Spiritual Intelligence (SI)		0.634	1.577	0.735
Learning Behavior (LB)		0.344	2.908	0.537
Learning Motivation (LM)		0.347	2.879	0.167
Lecturer Teaching Style (LTS)		0.697	1.434	0.712
Learning Facilities (LF)		0.796	1.256	0.166
Kolmogrov-Smirnov Z	0.081			
Asymp. Sig. (2-tailed)	0.200 ^{c,d}			

Table 3 Hypothesis Test Results

Model	Coefficient	T	Sig.	Result
(Constant)	35.146	6.78	0.000	
Emotional Intelligence (EI)	-0.192	-3.12	0,004	Reject H1
Spiritual Intelligence (SI)	-0.414	-5.05	0.000	Accept H2
Learning Behavior (LB)	0.172	1.51	0,141	Reject H3
Learning Motivation (LM)	0.091	1.14	0,262	Reject H4
Lecturer Teaching Style (LTS)	0.164	2.67	0,012	Accept H5
Learning Facilities (LF)	-0.194	-4.36	0.000	Reject H6
F-Test	6.943		0,000b	Feasible
Adjusted R Square	0,478			

Furthermore, table 3 shows that learning behaviour (X3) has a 0.172 regression coefficient value with a 0.141 significance level ($0.141 > 0.05$). Thus, learning behaviour has a positive but insignificant influence on the student's understanding level of accounting (H3 is rejected). These findings support previous research conducted by Sahara (2014) that learning behaviour has no significant influence on the level of understanding of accounting. It is due to students' lack of learning strategies because each has different learning behaviours, interests, and talents.

Learning motivation (X4) also has a positive but insignificant influence on the student's understanding level of accounting (H4 is rejected). The regression coefficient value is 0.091, with a significance level greater than 0.05 ($0.262 > 0.05$). The findings align with a study by Matapere and Nugroho (2020).

Lecturer teaching style (X5) has a regression coefficient value of 0.164 with a significance level less than 0.05 ($0.012 < 0.05$). Thus, the lecturer's teaching style positively and significantly influences the student's understanding level of accounting (H5 accepted). This result aligns with a study by Sari & Sartika (2018), who also found that lecturers' teaching style influences the level of understanding of accounting. The lecturer's teaching style will determine the delivery of learning material to students, directly affecting the understanding of the material provided to students. The better the lecturer's teaching style, the better the students understand the material.

Finally, learning facilities (X6) have a negative and significant influence on the level of understanding of accounting (H6 is rejected), with a regression coefficient of -0.194 and a significance of less than 0.05 ($0.000 < 0.05$). It shows that learning facilities at the level of student understanding of accounting are not unimportant. Adequate learning facilities are still relevant in creating a supportive and effective academic environment. However, in this context, other factors are more dominant, such as the lecturer's teaching style, in influencing students' understanding of accounting. In addition, another reason is that the quality and availability of learning

facilities are inadequate, so it has no impact on the achievement of their learning outcomes. A study by Utami (2020) supported the finding, which states that the available learning facilities only partially influence the level of understanding.

Based on the findings, the aspect that most directly aligns with cognitive theories of learning is the influence of the lecturer's teaching style on students' understanding level of accounting. Cognitive theories emphasize the role of effective instructional methods, clear explanations, engaging activities, and well-structured content in promoting learning and understanding. When a lecturer's teaching style effectively conveys complex concepts, it supports students' cognitive processes related to comprehension and memory. While important, the other factors —emotional intelligence, spiritual intelligence, learning facilities, learning and motivation behaviour— are more related to socio-emotional aspects, environmental conditions, and personal attributes. They might indirectly influence cognitive processes but are not as directly tied to cognitive learning theories as the teaching style is.

IV. CONCLUSION

The study focuses on student perceptions of the determinants that influence the student's understanding level of accounting. The results show that of the six variables studied, only the lecturers' teaching style positively and significantly influences the student's understanding level of accounting. While emotional intelligence, spiritual intelligence, and learning facilities negatively and significantly influence the student's understanding level of accounting. Furthermore, learning behaviour and motivation have a positive but insignificant influence on the level of understanding of accounting.

This study is expected to provide deeper insight into the factors that influence the understanding of accounting in the context of

public higher education in the West Papua region, particularly in Universitas Papua. Moreover, the implications of this finding are expected to assist tertiary institutions and lecturers in developing more effective learning strategies and support the development of students' understanding of accounting skills. This study recommends that teachers must be literate with today's technology to update their teaching methods so that student learning processes are more effective and up-to-date.

Furthermore, the study's limitations are that it only focuses on sixth-semester students at public higher education in West Papua and only examines six factors (emotional intelligence, spiritual intelligence, learning behaviour, learning motivation, lecturer's teaching style, and learning facilities) on the level of understanding of accounting. Therefore, further research can broaden the sample at private higher education in West Papua and examine other variables such as culture, lecturer competency, and adversity intelligence.

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