

# The Influence of Emotional Quotient and Internal Locus of Control on the Level of Accounting Understanding

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## Abstract

The purpose of this study is to examine the influence of emotional quotient and internal locus of control on the level of accounting understanding. Primary data is collected using questionnaires. Respondents in this study are 98 bachelor students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana. The sampling method is non-probability sampling with purposive sampling technique. The analysis technique used multiple linear regression. Results of the analysis showed that emotional quotient and internal locus of control have positive effect on the level of accounting understanding.

**Keywords:** Level of Accounting Understanding, Emotional Quotient, Internal Locus of Control.

## 1. Introduction

Unemployment is one of the problems that can't be resolved by the Indonesian government until now. The government has been looking for lots of ways to overcome this problem, but has not been successful yet. The discrepancy between the demand and supply of labour are become the cause of the unemployment rising.

Pratiwi (2016) revealed that as time goes, the unemployment is increasing, the more concern is the high level of the scholars who are unemployed. Statistics Indonesia (in Indonesia known as Badan Pusat Statistik - BPS) launched the numbers of unemployed according to the highest education attained in the year of 2015 to 2016 as presented in Table 1.

**Table 1. Total Unemployment by Educational Attainment**

No.	The Highest Education Attained	2015		2016
		February	August	February
1	Senior High School	1.762.411	2.280.029	1.546.699
2	Vocational School	1.174.366	1.569.690	1.348.327
3	Diploma	254.312	251.541	249.362
4	Bachelor/University	565.402	653.586	695.304
Total		7.454.767	7.560.822	7.024.172

Source: Statistics Indonesia, 2016

Table 1 informed that the numbers of unemployed university graduates (bachelor) in August 2015 was as many as 653.586 people and increased in February 2016 by 695.304 people (Statistics Indonesia, 2016). This indicates that the contribution of fresh graduates in the field of unemployment is very large.

The numbers of unemployed graduates in high demand of the qualified human resources by the company reflect that employment of university graduates still can't meet the quality standards required by the human resources. In addition, there are also university graduates that do not work in accordance with their expertise. This means that being university graduates alone does not guarantee the quality of education that is owned by the job applicants.

The quality of education can be seen from the students' understanding of the sciences that have been learned at the university. University is an institution of higher education that contributes to prepare the students with emphasis in logical and understanding of knowledge based on the relationship between the theory and the practice in society, as well as play an important role in fostering the ability of the students in the learning process that being followed (Sholihah, 2013). This applies to all higher education held in the university, no exception education in the field of accounting.

Accounting education aimed to educate the students to work as professional accountants who not only have the knowledge, but also have an understanding of the accounting science properly. According to Indonesia Dictionary (2014), understand means that have much knowledge or understand correctly, while understanding is the process, how, act of comprehend or understand something that has been studied. This means that an understanding of accounting is how people can learn and understand related to accounting subjects.

One of factor that can supports the success of higher education of accounting is mental that is owned by the students in developing their personality (Ariantini, et al., 2014). The students' mental in developing their personality are often termed with emotional quotient. Goleman (2001) revealed that emotional quotient is the ability to monitor and control their feelings of themselves and others, and use those feelings to guide the thought and action. This reflects that emotional quotient is needed to complete a job and earn an outstanding performance. Emotional quotient plays an important role in determining how well someone uses the skills he/she

has with no exception of intellectual skills. According to Brackett, et al. (2011), emotional quotient is all the capabilities that affect how individuals harness the emotions to think or regulate emotions and to focus on important information. According to Rokhana (2016), emotional quotient is not opposed to intelligence quotient, but both interact dynamically at the conceptual level and in the real world.

Students who are able to control their emotions can optimize their intelligence quotient functions so that they can more easily to understand accounting (Wiyono, 2012). Swari (2013) also found that out of control emotions can make people who are good to being poor and without emotional quotient, they would not be able to use their cognitive abilities according to their maximum potential. Emotional quotient lead students to practice their ability, such as the ability to manage their feelings, to motivate themselves, the ability to control impulse and a moment of satisfaction, to face frustration and failure, to control mood and be able to empathize and cooperate with others in doing the task given. These capabilities greatly support someone in achieving the ideals and goals (Manansal, 2013). It is also consistent with the statement of Nath and Shyamanta (2015) that emotional quotient described the number of competencies related to the ability to control emotions in order to motivate, to prioritize the important thing and to get a goal in life. In a broader scope, emotional quotient not only help to achieve the desired goal, but also as popular construct and is responsible for achieving success in every aspect of someone's life (Akbar, et al. 2011).

One of factor that may affects the level of accounting understanding is internal locus of control. Locus of control is someone's thought about why something happened or the strength to push the action both from internal factor, such as him/herself, or external factors, namely the fate of gods or other persons who have powers (Kusnadi, 2015; Fakeye, 2011). Internal locus of control is individual beliefs about the causes of success and failure that happened because of internal factors (the Goddess, 2014). Individuals with internal locus of control are individuals who believe that what happens is always in control. They tend to be more independent, do not procrastinate given tasks, always take the role and is responsible for making a decision (Sagone and Mary, 2014; Barzegar, 2011; and Kumar; 2015). They also have confidence that the events is occurred due to their decisions such as the ability, knowledge or effort (Santikawati, 2016; and Das and Puspita, 2016). Teens are often motivated by internal things such as personal interests, curiosity and values that must be obeyed (Jain, 2015). Students with internal locus of control believe in his ability and has a strong belief that with hard work, without thinking that success depends on fate, will have a high motivation in understanding the accounting. Individuals with internal locus of control is considered to have lower stress levels and tend to show a better work performance, because they have the ability to control themselves in overcome stress situations (Marcheita, 2015; Goddess, 2016 and Widyawati, 2014). Based on these problems, the purpose of this study is to determine the effect of emotional quotient and internal locus of control on the level of accounting understanding.

## **2. Literature Review and Hypothesis Development**

Motivation theory according to Gibson (in Lestari, 2016) is description of the powers contained in a person who is able to direct the behaviour of people or employees. Motivation is an effort to do something, for example employment. The motivation that someone has is strengths without weaknesses and another factors possessed by each individual. Moekijat (2005) described two sources of motivation, internal and external motivation. Internal motivation is everything related to intrinsic motivation and external motivation is a motivation that comes from outside.

Hasibuan (2005) revealed that the theory of motivation can be classified into two major theories, the theory of process and the theory of satisfaction. The theory of process describes "how to strengthen, drive, maintain and terminate individual behaviour" so that every individual is able to maintain a good job as desired by their leaders. When we look further, this theory is a process of how a person is able to do a job in order to achieve what he/she is intended later. If they work optimally, then they will get excellent results. Satisfaction theory describes what needs should be able to increase and push someone's spirit and desire in work. Something that can improve a person's motivation and morale is an obligation and demands fulfilment, satisfaction of material and non-material.

In the theory of motivation, it can be concluded that the reasons for someone is eager to do the jobs or responsibilities are under an obligation to meet the needed of life, both material and non-material. The classification of these needs from the most basic fulfilment to the higher levels of needs. There are various reasons for students to meet all the needs and the reasons that encourage students to meet their needs. If the urge is felt stronger, then the motivation will be high and the attempt to understand the accounting becomes higher, and vice versa. Based on the above descriptions, a student motivation is an inner urge to do a higher level of effort to be able to meet their needs, which is to increase intelligence in understanding the accounting. In this study, a higher level of effort is an attempt to coordinate the emotion to be able to concentrate during the learning process and efforts to work harder to understand accounting. This means that someone must have the emotional quotient to coordinate their emotions and have an internal locus of control so that someone has a willingness to try harder to understand the science of accounting.

Based on the traditional sense, intelligence includes the ability to write, read and count. Intelligence is the skill of words and numbers that focus on formal education (schools) and only lead someone to achieve success in the field of academics. The definition of success in life is not enough only to be successful in academics field. Setiawan and Yenni (2016) found that intellectual quotient is believed to be able to determine someone's success, the higher the level of intelligence quotient, the bigger the success achieved. As time goes by, the intelligence quotient is not the only factor that can determine someone's success. This proves that there are another intelligences out of intelligence quotient as emotional maturity, social acumen, talent, social relationships and others that should be developed as well. The other intelligence is intelligence quotient.

Emotional quotient is a skill that someone has to set up a condition, controlling emotions and a moment of satisfaction, self-motivated and survive in the face of failure, as well as social skills to interact with others (Goleman, 2016). These capabilities is different, but complementary to each other with pure academic ability that measured by intelligence quotient. Emotional quotient also has a positive effect on academic achievement which is owned by the students (Singh, 2015; Mohzan, et al., 2015; and Saklofske, et al., 2012).

Junifar (2015) conducted a study on the effect of emotional quotient, spiritual quotient and study behavior in the level of accounting understanding with sample of graduate student class of 2011 that consist of 218 students at Indonesia Economics Science Academy in Surabaya. The results indicated that emotional quotient has positive effect on the accounting understanding. This means that the higher the practice of emotional quotient, it will also increase the accounting understanding.

Good emotional quotient can be seen from someone's ability to know themselves, to motivate themselves, empathy, and social skills. Therefore, students who have a good emotional skills are highly motivated to continue to learn and be successful in life. Meanwhile, students who have poor emotional skills, will have less motivation to learn, so that it can interfere their ability to focus on individual tasks as a student.

H<sub>1</sub> : Emotional quotient has positive effect on the level of accounting understanding.

Internal locus of control is the individuals' belief that the individuals have full control of all the events that happened to them. Internal locus of control can be seen from the individuals' confidence in their ability to complete tasks and problems, such as to work hard, have more effort in solving problems and tasks assigned, and also have self-satisfaction in completing a given task without the help of others. Therefore, the students who have internal locus of control will have higher motivation to continue learn in order to improve their accounting understanding and achieve desired. It is also consistent with the results of study conducted by Ghasemzadeh and Mary (2012) which found that internal locus of control has direct and positive relationship with the students' educational achievement.

In previous study conducted by Celik, et al. (2015), internal locus of control has influenced on academic achievement, even though its influence is relatively weak. Fini and Partner (2011) also conducted study on the relationship of achievement motivation, locus of control and academic achievement of students in Bandar Abbas High School in Iran. The test results showed statistically significant the correlation between locus of control and academic achievement. The students with internal locus of control tend to have better education, better performance and be able to follow the lessons better in school than students who have external locus of control.

H<sub>2</sub> : Internal locus of control has positive effect on the level of accounting understanding.

### 3. Research Methodology

This study used a quantitative approach with the associative form of causality. The data in this study is the result of questionnaires by bachelor students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana, Bali, Indonesia. The object of this study is the level of accounting understanding that explained by emotional quotient and internal locus of control.

The dependent variable in this study is the level of accounting understanding. The level of students' accounting understanding expressed with how understand is a student to the theory that has been learned, in this context refers to the accounting subjects. The accounting understanding here is the method or process of students majoring in accounting in understanding the accounting subjects Signs that a student understands the accounting can be shown from the values that learned in the accounting subjects which have been taught.

The measurement of the level of accounting understanding is expressed by the value associated with the science of accounting, such as Introduction to Accounting I, Introduction to Accounting II, Accounting I, Accounting II, Cost Accounting, Public Sector Accounting, Management Accounting, Advanced Financial Accounting, Accounting Information Systems, Accounting for Banks and *Lembaga Perkreditasi Desa* (LPD - Village Financial Institution), Theory of Accounting, Hotel Accounting, Accounting Computer Applications and Accounting Seminar. Likert scale is used as a unit of measurement. The measurement using Likert scale the value of E (point 0) up to the value of A (point 4). The instrument used to measure the level of accounting understanding variables is questionnaire that adopted from Sari, et al., (2015).

The independent variables are variables that affect the dependent variable (Sugiyono, 2014: 59). The first independent variable in this study is emotional quotient. Emotional quotient is the ability of a person to

understand the emotion themselves, emotional self-control, self-motivated, empathy and cooperation with other people. In other words, emotional quotient is the ability that someone has to manage and coordinate the emotions themselves according to the needs. Emotional quotient is measured by five indicators, such as the amount of self-knowledge, self-control, motivation, empathy and social skills. The questionnaire has been developed by Nugraha (2013).

The second independent variable in this study is internal locus of control. Internal locus of control is the individuals' belief that they are in control of all the causes of success and failures that are happened around them. Internal locus of control is measured by three indicators, such as 1) the confidence that possessed by students in their ability to complete assignments, 2) hard worker and have more effort in completing assignments and achievement, and 3) do not believe in destiny and trying to be independent in learning and completing assignments without relying on anyone else. This questionnaire is a modification of the questionnaire that was developed by the Institution (2016).

Quantitative data are data in the form of numbers. The quantitative data in this study are the numbers of bachelor students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana, Bali, Indonesia. Primary data are data that come directly from the data source, compiled specifically and directly related to the problems that are being studied. Sources of the data in this study are bachelor students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana. Primary data in this study are the answers of the respondents on the questionnaire that has been distributed. Secondary data are data that obtained indirectly through an intermediary medium. Secondary data in this study are the history of the Faculty of Economics and Business, University of Udayana that obtained by accessing the website of Udayana University.

The population in this study are bachelor students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana. The sample is determined by purposive sampling technique. The criteria for sample in this study are: 1) students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana, 2) students have taken courses such as Introduction to Accounting I, Introduction to Accounting II, Accounting I, Accounting II, Cost Accounting, Public Sector Accounting, Management Accounting, Advanced Financial Accounting, Accounting Information Systems, Accounting for Banks and LPD, Theory of Accounting, Hotel Accounting, Accounting Computer Applications and Accounting Seminar. The selection of students majoring in accounting in non-regular program class of 2013 at Faculty of Economics and Business, University of Udayana because they have been in their final semester and have followed all of the required accounting courses, so they are expected to have an overview of the highest benefit from the learning of accounting process.

The data collection methods in this study are survey method with questionnaire technique. This study used multiple linear regression analysis. Multiple linear regression model equation is as follows.

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + e \quad (1)$$

Notation:

Y	= Level of accounting understanding
$\alpha$	= Constant value
$\beta_1$	= Regression coefficient of emotional quotient
$\beta_2$	= Regression coefficient of internal locus of control
$X_1$	= Emotional quotient
$X_2$	= Internal locus of control
e	= Standard error

#### 4. Result and Discussion

To find out how high the level of accuracy and consistency of the data that are collected, it is necessary to test the instrument first. The instrument used to collect primary data must meet two requirements that is valid and reliable. Based on the validity test, it is known that all the indicators of emotional quotient, internal locus of control and the level of accounting understanding have correlation coefficient more than 0,30, so it can be concluded that all indicators in the questionnaire is valid. Reliability test on variables emotional quotient, internal locus of control and the level of accounting understanding have Cronbach's alpha coefficient more than 0,70. This means that all the questions in the questionnaire are reliable.

Before analyze the data using multiple linear regression analysis techniques, to produce linear unbiased estimator with minimum variance (Best Linear Unbiased Estimator - BLUE), it is necessary to test the classical assumption, so that the regression model does not contain problem (Ghozali, 2013). Classic assumption test results are presented in Table 2.

In the manufacturing sector today, human capital is still essential for most factories to carry out a variety of manual operations, in spite of the rapid advancement of automation technology and robotics. Futuristic vision of "unmanned manufacturing" (Deen, 1993) is forbiddingly expensive, because all its hardware

components need to be computer controlled so as to freely communicate with each other; and yet, most of the outcomes are not promising (Sun & Venuvinod 2001). By and large, factories equipped with relatively simple machinery controls will require continuous attendance of human operators; for examples, textile mills, leather products, and medical appliances. With limited capital investments in production equipment, the main budget of their fixed costs lies on the workforce size (Techawiboonwong et al. 2006).

With regard to cost-effectiveness, labour planning always opts for the minimum amount of workers needed to deal with the daily operations, as well as the probable rate of disturbance (Lim *et al.* 2008). The workforce disturbance is often ascribed to absenteeism and turnover, which may result in considerable loss of productivity for any labour-intensive division (Easton & Goodale 2002). Buffering with redundant skilled workers (Molleman & Slomp 1999) or relief workers (Redding 2004) might be a direct solution to absenteeism; however, the rising labour cost must be justifiable due to the fact that underutilisation of labour during low demand seasons is considered a waste of resources. Absenteeism is the measure of unplanned absences from workplace due to some reasons like personal emergency, accident, illness, etc. Turnover occurs when an active worker resigns from the company of his own accord, thus leaving a vacant post until a replacement is found. If such disturbance has caused a large number of tasks become unattended and overdue, the company is then vulnerable to overtime cost, shrunk capacity and productivity, extra queuing time, lost business income, etc. In order to prevent these deteriorative effects, optimising the number of workers can be helpful. As a fundamental branch of knowledge in manufacturing business, workforce management will never fall behind the times. Therefore, it is worth an attempt to incorporate a novel methodology, such as HMS, into the state of the art of workforce sizing.

**Table 2 Classical Assumption Test Results**

Variables	Normality Test		Multicollinearity Test		Heteroscedasticity Test
	Kolmogorov-Smirnov	Sig.	Tolerance	VIF	Sig.
Emotional Quotient (X <sub>1</sub> )	0,8	0,134	0,447	2,239	0,954
Internal Locus of Control (X <sub>2</sub> )					0,627

Source: Data Processed

Classic assumption test results showed that the regression model free from the multicollinearity problem, normal distribution of data and free from heteroscedasticity. Multiple linear regression analysis is an analysis that used to determine the effect of emotional quotient and internal locus of control on the level of accounting understanding. Table 3 below showed the results of multiple linear regression test.

**Table 3 Multiple Linear Regression Test Results**

Variables	Regression Coefficients		T	Sig.
	B	Std. Error		
Constants	12,377	1,841	6,724	0,000
Emotional Quotient	0,189	0,030	6,379	0,000
Internal Locus of Control	0,630	0,089	7,038	0,000
Dependent Variable	The Level of Accounting Understanding			
F Statistics	175,803			
Sig. F	0,000			
R <sup>2</sup>	0,787			
Adjusted R <sup>2</sup>	0,783			

Source: Data Processed

Based on Table 3, the regression model is as follows.

$$Y = 12,377 + 0,189X_1 + 0,630X_2 \quad (2)$$

Notation:

Y = Level of accounting understanding

X<sub>1</sub> = Emotional quotient

X<sub>2</sub> = Internal locus of control

The value of F-count is 175,803 with the significant value of F-test that is equal to 0,0000, which is less than 0,05. This results explained that emotional quotient and internal locus of control is fit to predict the level of accounting understanding of students in Faculty of Economics and Business, University of Udayana.

The value of t-count on emotional quotient is 6,379 with significant level of 0.000, which means that H<sub>0</sub> is rejected and H<sub>1</sub> is accepted. The value of t-count on internal locus of control is 7,038 with significant level of 0,000, which means that H<sub>0</sub> is rejected and H<sub>1</sub> accepted. This indicates that internal locus of control has positive effect on the level of accounting understanding. The value of adjusted R<sup>2</sup> is 0,783. This means that 78,3 percent of variations in the level of accounting understanding can be explained by emotional quotient and

internal locus of control, while the remaining 21,7 percent is influenced by other variables outside the research model.

The results of this study are consistent to the study that conducted by Junifar (2015), which revealed that emotional quotient has positive effect on the level of accounting understanding. This reflected that emotional quotient is very important, because the higher emotional quotient resulting in an increase in students' ability to manage their emotions and be able to assist in optimizing the function of intellectual quotient in understanding the accounting subjects. The results of this study are also consistent with the study that conducted by Fini and Mitra (2011). The results of the test showed statistically significant correlation between locus of control and educational achievement. Students with internal locus of control will have a better education, a better performance and be able to follow the lessons better in school than students who have external locus of control.

## 5. Conclusions and Recommendations

The results of data analysis using multiple linear regression showed that emotional quotient has positive effect on the level of accounting understanding. The better the emotional quotient possessed by students, it also increases the level of accounting understanding. The students' ability to manage their emotions can help in optimizing the function of intellectual quotient. Internal locus of control has positive effect on the level of accounting understanding. The better the internal locus of control that owned by the students, it also increases the level of accounting understanding. This is due to the awareness of students to the high effort that will affect the results achieved, so that the students seriously and work hard in studying accounting subjects.

Suggestions for further study is to conduct study in different sites as comparison with this study. The further researcher also need to add another variables associated with the level of accounting understanding such as variables of cultural and learning behaviour.

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