

Influence of Accounting Students against Spiritual Intelligence Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang)

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Abstract

The purpose of this study are among others Have influence Spiritual Intelligence Against Students Understanding Level Accounting Accounting (Accounting Student Case Study at the University of Muhammadiyah Tangerang), and whether there is a relationship between Spiritual Intelligence Accounting Students with Accounting Understanding Levels (A Case Study in Accounting Students Muhammadiyah University of Tangerang). Design or plan in this research is research in which researchers take place at the Faculty of Accounting Faculty of Economics, University of Muhammadiyah Tangerang I Independence Pioneer Road. 33 Cikokol Tangerang. In conducting the research the writer uses descriptive quantitative research methods, which were analyzed using statistical calculations (regression analysis, correlation) and hypothesis testing (t), so that it can be seen how much influence. In this study, the independent variables (independent) Spiritual Intelligence is variable (X) and the dependent variable (dependent) variable levels of understanding Accounting (Y). Based on the discussion of the results of the study as described, it can be concluded that there are significant to the Accounting Students Understanding Spiritual Intelligence Level Accounting (Accounting Case Studies Students at the Muhammadiyah University of Tangerang), there is a strong and positive relationship between Spiritual Intelligence Accounting Accounting Students by Level of Understanding (Case Study in Accounting Students Muhammadiyah University of Tangerang). From the results obtained that the Spiritual Intelligence Level Student Understanding Accounting and Accounting (Accounting Student Case Study at the University of Muhammadiyah Tangerang) well, is expected to be maintained by students in the future.

Keywords: Intelligence, Level Understanding of Accounting, Accounting Students

1. Introduction

University is an institution of higher education who also provide accounting education fairly widely expected as agency or institution that is able to create an undergraduate particularly in the scientific field of accounting to date are expected to not only give birth to a scholar capable of accounting in accounting, but also able to analyze so expect decision to be taken really - really is the result of a scientific calculation. But on the other hand is in fact the way we are accustomed to learning students learn by rote patterns that do not understand and know about these subjects and ultimately students will be more likely to forget what he had learned, while accounting itself is not a field of study that uses only figures and then calculate, but the science of accounting is also a field of study that also uses which require logical reasoning.

According to Mc. Clelland (1973) in Anggun Yuniani (2010) states that innate academic ability, grades, and higher education graduation predicate not predict how well someone after work or how high the success achieved in life. Instead a set of specific skills such as empathy, self-discipline, and initiatives capable of distinguishing people from achieving success ordinary aja. According Suryanti and Ika, (2004) in Anggun Yuniani (2010) states that the accounting courses, students will be given the provisions regarding the preparation and examination of financial statements, tax planning, and financial statement analysis. This is shown by managers in making decisions, the preparation and development of accounting information systems, and how to utilize the accounting information. Accounting much mistaken, as a field of study that many use the figures to generate financial reports. Yet not only focus on the accounting calculation problem per se, but rather on the reasoning that requires logical thinking.

Concerns were expressed Sundem (1993) in Filia Rachmi (2010) due to there are many educational programs centered on intellectual. This intellectual intelligence measured by grades and GPA. Good grades, a high GPA or frequent champion is a measure of one's success. This benchmark is not wrong but it is not one hundred percent justified. There are other factors that cause a person to become successful is their emotional intelligence and spiritual intelligence. Lack of spiritual intelligence within a student will result in students less motivated to learn and difficult to concentrate, so that students can be hard to understand a subject. Meanwhile, those who are only after achievement of value or number and ignore the spiritual value, will justify any means to mendapatkan good grades, they tend to be dishonest as cheating on tests. Therefore, spiritual intelligence is able to encourage students to achieve success in learning as spiritual intelligence is the basis for encouraging effective

functioning intelligence quotient (IQ) and emotional intelligence (EQ). (Filia Rachmi 2010). Therefore, in this study which are the subject matter or formulation of the problem in this study is whether there is the influence of spiritual intelligence accounting students to the level of understanding of accounting (accounting student case study at the University of Muhammadiyah Tangerang).

2. Review of Literature

According to wikipedia the Internet site explaining that spiritual intelligence or commonly known as SQ (English: the spiritual quotient) is the soul of wit that helps one to develop oneself fully through the creation of the possibility to apply positive values. SQ is a facility that helps a person to overcome the problems and come to terms with the problem. [2] The main characteristic of the SQ is indicated by the awareness of a person to use his experience as a form of application of the value and meaning. Spiritual intelligence is well developed will be marked with a person's ability to be flexible and easy to adapt to the environment, has a high level of awareness, to face suffering and pain, was able to take valuable lessons from a failure, is able to realize life in accordance with the vision and mission, able to see the connection between things, independent, and ultimately make a person understand the meaning of his life.

Spiritual intelligence is found by Danah Zohar and Ian Marshall in mid-2000 Zohar and Marshall (2001) in Filia Rachmi (2010) asserts that spiritual intelligence is the foundation for building the IQ and EQ. Spirituality comes from the Latin spiritus which means the principle that memvitalisasi an organism. Meanwhile, in the SQ spiritual comes from the Latin sapientia (sophia) in Greek that means 'wisdom' (Zohar and Marshall, 2001). Zohar and Marshall in Filia Rachmi (2010) explains that spirituality does not have to be associated with the proximity of a person with an aspect of divinity, as a humanist or atheist too can have a high spirituality. Spiritual intelligence is related to the enlightenment of the soul. People who have high spiritual intelligence is able to make sense of life to give a positive meaning in any event, the problem, even agony. By giving a positive meaning to be able to evoke the spirit and deeds and positive action. Zohar and Marshall in Filia Rachmi (2010) states that there are several opinions about spiritual intelligence, according to experts, among others, as follows:

- a) Sinetar (2000). Sinetar (2000) defines spiritual intelligence as the mind gets inspiration, encouragement, inspired the effectiveness of, and appreciation of divinity that all men might be part of it.
- b) Khalil A. Khavari (2000). Khavari (2000) defines spiritual intelligence as faculty or non-material dimension of the human soul. Further explained by Khavari (2000), spiritual intelligence as a diamond that has not been honed and owned by every human being. Humans must recognize as their last rubbed so shiny with great determination, using it to wisdom, and to achieve lasting happiness.
- c) Zohar and Marshall (2001). Zohar and Marshall (2001) defines spiritual intelligence as internal innate ability of the brain and the human soul is the deepest source of the core of the universe itself, which allows the brain to find and use meaning in solving problems.
- d) Ary Gina Agustian (2001). Agustian (2001) defines spiritual intelligence as the ability to meberi meaning of worship for every behavior and activities through the steps and thoughts that are nature, towards the whole human beings and have the mindset integralistic, and principled only because of God.

From the opinions of the understanding of social intelligence can be concluded that spiritual intelligence is a very potential and ability possessed by every human being where intelligence tersebut can make someone aware and can determine the meaning, values, morals, and love for the greater force with fellow living things because they feel part of the whole, thus making human can put yourself and live more positively with wisdom, peace, and happiness of the essentials (Main, in Filia Rachmi 2010). The principles of the spiritual intelligence by Agustian in Panangian, Reza. (2012), among others:

- a) Stars principles. Reviewed principle is a principle that is based on faith in God Almighty. All actions performed only to God and not expect reward from others and do it yourself.
- b) Principle Angel (Faith). Angel principles is the principle of faith to the Angels. All tasks performed with good discipline and in accordance with the nature of angels is believed by God to carry out all the commandments of Allah.
- c) Leadership Principle. The principle of leadership is based on the principle of faith in Rasullullah SAW. A leader must have an unwavering principle, be able to become a real leader. As Rasullullah SAW is a true leader who is respected by everyone.
- d) Principles of Learning. The principle of learning is based on the principle of faith in the book. Love of reading and learning to increase knowledge and seeking truth essentials. Think critically about things and make the Qur'an as a guide in the act.
- e) Future principle. The principle of the future is based on the principle of faith to "the end". Oriented towards the goal, both short term, medium term and long term, with belief in "the end" in which each individual will receive a reply to any action taken.
- f) Regularity principle. Regularity principle is the principle of faith to "the provisions of the Lord". Make everything was organized with the plan or clear goals. Execute with discipline because consciousness itself,

not because of someone else.

The characteristics of people who have a spiritual intelligence is based on the theory of Zohar and Marshall (2001) and Sinetar (2001) in Filia Rachmi (2010) are as follows:

- a) Having a Self-Awareness. Has the self-awareness that is the high level of awareness and deep so that it can realize a variety of situations that come up and respond.
- b) Has a vision. Having a vision is to have an understanding of the purpose of life and have a quality of life that is inspired by the vision and values.
- c) Be Flexible. Being flexible is able to adapt spontaneously and actively to achieve good results, has a pragmatic view (corresponding usability), and efficient of reality.
- d) Holistic sighted. Holds a holistic namely see that myself and others are interrelated and can see the connection between the various terms. May look larger life so as to face and utilize, beyond the misery and healthy taste, and see it as a vision and a search for meaning behind it.
- e) Make Changes. Making changes is open to differences, have the ease to work against convention and the status quo as well as being free free.
- f) Source of Inspiration. The source of inspiration is capable of being a source of inspiration for others and have fresh ideas.
- g) Self Reflection. Self-reflection that has the tendency is that the fundamental and principal.

While the sense of understanding of accounting according to Suwardjono (1991) in Anggun Yuiani (2010) stated accounting is *seperangkat pengetahuan* extensive and complex. The easiest way to explain the accounting sense can begin to define it. However, this approach contains a weakness. Errors in the accounting definition may lead to understanding the true meaning of accounting errors. Accounting is often interpreted too narrowly as a recording process that are technical and procedural knowledge and not as a device that involves reasoning in creating principles, procedures, technical, and specific methods.

According Budhiyanto and Ika Easter (2004) in Anggun Yuiani (2010), the level of understanding of accounting students how to understand expressed by a student against what has been learned that in this context refers to the subject-accounting subjects. Sign an accounting student understands not only shown from the values in get it in the course, but also when the students understand and can master the concepts associated. Students can be said to master or understand the accounting when accounting knowledge already obtain it as long as it can be applied in social life or in other words can be practiced in the world of work. Accounting education should at least be able to prepare learners to initiate and develop a multifaceted professional career in the field of accounting.

3. Methodology Research

The design or plan in this research is research in which researchers take place in the Accounting Department of the Faculty of Economics, University of Muhammadiyah Tangerang in Independence Pioneer Road I / 33 Cikokol Tangerang. In conducting the research the writer uses descriptive quantitative research methods, which analyzed using statistical calculations (regression analysis method, correlation) and hypothesis testing (t), in order to know how much influence. In this study, the independent variable (independent) Spiritual Intelligence is variable (X) and the dependent variable (dependent) variable rate is understanding Accounting (Y). The data collection techniques in this research is to use the data as follows:

3.1. Primary data, that is data obtained directly from the object under study and collected by using:

- a) The interview, conducted by asking directly to the final year students of the Faculty of Economics Accounting Department of Muhammadiyah University of Tangerang, on matters related to the research mentioned above,
- b) The questionnaire, carried out by distributing questionnaires to students so that they can know a problem faced by students with a number of final year students who will enroll a hearing in October 2013 as many as 133 people, so it can be said that the population in this study were as many as 133 students, which to determine the size or number of samples of the population, researchers used the formula proposed Slovenian (in Sevilla, 2003) as follows:

$$n = \frac{N}{1 + Ne^2}$$

Where:
n = sample size
N = Size of population

e = critical value (limit accuracy) that cool (percent leeway carefully situations because of lack of sampling error of the population).

In this calculation, the researchers set a limit of maximum 10% error with a population of 133 people, then the sample (n) obtained amounted to 57 students, with measures calculated as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{133}{1 + 133 \times (0.1)^2}$$

$$n = \frac{133}{1 + 133 \times (0.01)}$$

$$n = \frac{133}{2,330}$$

$$n = 57,081 \text{ rounded up to } 57 \text{ people}$$

In this study to measure spiritual intelligence instrument used questionnaire, which is done by distributing questionnaires to 57 respondents, to obtain information about the spiritual intelligence of students to the level of understanding of accounting. The method chosen in this study is the selection of a random sample (Random Sampling), the method of selecting a random sample.

3.2. Secondary data, using the techniques of documentation through Research Library (literature study) is to hold or conduct a literature study to explore the material taken from books or other resources related to the field of research to be conducted. In this study the level of understanding of accounting determined by academic achievement (IP) students based on the value of the course Introduction to Accounting I and II, Accounting I, Accounting II, Financial Accounting I Financial Accounting II, information systems Accounting, Public Sector Accounting, Theory Accounting and Accounting Behavior with the intention of specializing in the subject-accounting subjects.

The data analysis techniques in this study are as follows:

a) Regression analysis. Make a simple regression equation of X on Y change from the above calculation that forms a simple regression equation of X to Y is $Y = a + bx$, calculate the value of a where :

$$a = \frac{(\sum Y)(\sum X^2) - (\sum X)(\sum XY)}{n(\sum X^2) - (\sum X)^2}$$

Regression coefficients which determine the

$$b = \frac{n(\sum XY) - (\sum X)(\sum Y)}{n(\sum X^2) - (\sum X)^2}$$

b) Analysis Correlation Coefficient. After preparing the questionnaire results, the authors calculate it carefully. The correlation formula used is:

$$r = \frac{(n \cdot \sum xy) - (\sum x \cdot \sum y)}{\sqrt{(n \cdot \sum x^2) - (\sum x)^2} \cdot \sqrt{(n \cdot \sum y^2) - (\sum y)^2}}$$

Information :

r = simple correlation coefficient

x = the independent variable (Consumer Perception)

y = the dependent variable (Consumer Interests)

n = number of Number of Samples

According Sugiyono (2007: 257) explains that in order to be able to give the interpretation of the strength of the relationship, it can use the guidelines as shown in the table below:

Table 1 Interval Correlation Coefficient

| interval coefficient | Relationship level |
|----------------------|--------------------|
| 0.00 – 0.199 | very low |
| 0.20 – 0.399 | low |
| 0.40 – 0.599 | moderate |
| 0.60 – 0.799 | strong |
| 0.80 – 1.000 | very strong |

Source: Sugiyono (2007: 257)

The hypothesis test (t) is performed to determine whether the hypothesis is accepted or not is by using the hypothesis (Ha and Ho). Terms hypothesis testing in this study are as follows: If: t count > t table, so Ha is received, Ho is rejected and if: t count < t table, then Ha is rejected, Ho received the sentence descriptions are as follows: Ha: There Influence of Spiritual Intelligence Accounting Students on The Level understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang), and Ho: There is no intelligence Effect of Accounting Students against Spiritual understanding Level Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang). Therefore the writer in testing the hypothesis

according to J. Supranto (2000: 180), with the following formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Information :

t = t value

r = simple correlation coefficient

n = Number of Samples

l = variable constants

4. Results and Discussion

In presenting the data, previous researchers have made questions that are closely related to theories and in accordance with the theme of the research so that data generated and described no relevance of the research object in accordance with the answers of all respondents. An overview of the results of this research will be interpreted by describing the objective data from the results of questionnaires that have been processed statistically. Then, as the primary data collected in the form koesioner all, researchers conducted a dynamic transformation of the data (questions) to static data (number) so that it can be analyzed statistically. To make it easier to perform statistical calculations author measurement scale by providing emblem figures, from the questionnaire used is using a Likert scale modeling studies. Where Likert scale is intended to measure respondents' attitudes toward an object under study. To determine the value of the three research instruments has five possible answers are:

- If respondents choose Strongly Agree weight 5
- If respondents choose Agree weight 4
- If respondents choose Enough Agree weights 3
- If respondents choose Disagree weight of 2
- If respondents choose weights Strongly Disagree 1.

From the recapitulation of the social intelligence (variable X) is obtained a score of 1,993, thus it can be said that the average - average each respondent answers for each item are rounded 3496 3 or quite agree (1993: 57: 10), so that the average - average respondents answered questions with answers quite agree. From the results of the grade level of understanding of accounting (variable Y) showed student achievement index for 1915, thus it can be said that the average - average each respondent to answer each item is rounded 3,32 3 or better (189.3: 57) , so the average - average index value student achievement respondents answering questions with good answers. To know the Spiritual Intelligence There Effects of Accounting Students On The Level Understanding of Accounting (Accounting Student Case Study on Muhammadiyah University of Tangerang), it would require an analysis. To analyze the influence of the Spiritual Intelligence Accounting Students On The Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang) used the analysis of the results of calculations can be concluded that the shape of a simple regression equation of X to Y is as follows: $Y = a + bx$ then $y = 2.02 + 0,04x$, so if the value of $x = 1$, then: $Y = a + bx$ then $y = 2.02 + 0.04 (1)$ so that $y = 2.02 + 0.04 = 2 , 05$. From the simple regression equation above it can be concluded that when the spiritual intelligence of students Increased 1 it will Affect the level of understanding of accounting students at 2.05. From the above calculation can be seen that there is a positive correlation of 0.76 To be Able to give the interpretation of the strength of the relationship, it can be used to provide interpretation guidelines correlation coefficient author quotes from a book by the educational research methods Sugiono (2001: 257).

Based on the table above, the correlation coefficient was found to be 0.76, including the strong category. So there is a strong and positive relationship. The hypothesis test (t) is performed to determine whether the hypothesis is accepted or not is by using the hypothesis (H_a and H_o) is used in the description is the following sentence: H_a : There Spiritual Intelligence Effect Of Accounting Students Understanding Level Accounting (Case Study in Accounting Students Muhammadiyah University of Tangerang) H_o : There is no intelligence Spiritual Influence Accounting Students On The Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang). The conditions of testing the hypothesis in this study is as follows: If: $t_{count} > t_{table}$, then H_o is rejected and H_a accepted and if $t_{count} < t_{table}$, then H_o accepted and H_a rejected. From the above calculation results obtained t_{count} of 8.74, while the price t_{table} with $\alpha = 0.1$ (10%) with degrees of freedom (df) ($n-2$) is $57-2 = 55$ is obtained $t_{table} = 1.2971$ (list t distribution attached). From the above calculation obtained $t > t_{table}$, namely $8.23 > 1.2971$ then it is clear that H_o is rejected and H_a accepted. The test shows tangible results, so that the authors can conclude that there are significant Spiritual Intelligence Accounting Students On The Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang).

5. Conclusion

Based on the discussion of the results of the study as described, it can be concluded that there are significant Spiritual Intelligence Accounting Students On The Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang), there is a strong and positive relationship between Spiritual Intelligence Accounting Students with Level Understanding Accounting (Case Study on Accounting Students Muhammadiyah University of Tangerang). The result is that the Intelligence Spiritual Accounting Students and Level Understanding of Accounting (Accounting Student Case Study at Muhammadiyah University of Tangerang) is good, it is expected to be maintained by students in the future.

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