Analysis of Factors affect the understanding of International Financial Reporting Standard (IFRS) of accounting students of higher education in Makassar

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Abstract—This study aims to determine the effect of learning behavior, emotional quotient, learning motivation, lecturer competency to understanding of IFRS accounting students. The type of this research is quantitative research using primary data. The population in this study containing by student majoring in accounting UIN Alauddin Makassar, State University Makassar, and Hasanuddin University, purposive sampling method that used in this study and obtained 240 respondents. Hypothesis testing using multiple regression. The results of this study show that simultaneously learning behavior, emotional quotient, learning motivation, lecturer competency have a positive and significant effect on the understanding of IFRS accounting student. Partially emotional quotient, learning motivation, lecturer competency have a positive and significant effect on the understanding of IFRS accounting student. However, learning behavior have a negative and significant effect on the understanding of IFRS accounting student. The result of this research also shows that the independent variables can explain the effect the understanding of IFRS accounting student equal to 92.6% the rest effect by other factor not examined in this research.

Keywords—IFRS, learning behavior, emotional quotient, learning motivation, lecturer competency.

I. INTRODUCTION

Each country has different accounting standards in the manner, methods, presentation and reporting, the existence of these differences will cause big problems when the accounting standards of each country are different from the accounting standards used in other countries (Susanti, 2018). On this basis, the issue of convergence of the Financial Accounting Standards Guidelines (PSAK) emerged into the International Financial Reporting Standards (IFRS). This convergence is expected to be a bridge to understanding financial statements so that there are no more misperceptions in interpreting financial statements. In order to have the same perception of accounting in each country, an international accounting standard was formed known as the International Financial Reporting Standards (IFRS), which would aim at facilitating business reconciliation across countries, and now one country at a time in the world has begun to adopt IFRS (Sanjaya and Ulupui, 2016). Business development on a national and international scale, the Indonesian Institute of Accountants (IAI) has condemned the implementation of the International Financial Reporting Standards (IFRS) convergence program, which took full effect on January 1, 2012.

The implementation of IFRS in Indonesia also requires that accountants and auditors in Indonesia have sufficient knowledge of events and business transactions and the company’s economy fundamentally before making judgments, besides that accountants must also understand the ethical and legal implications in implementing standards. (Gayatri et al, 2016). For this reason, education becomes the foundation for improving quality. Moreover, for students who are still expected to study before graduating, students must be equipped with IFRS so that they can compete with job seekers after graduating from college (Ermawati and Kuncoro, 2017). In the learning process there must be several factors originating from the students themselves about how the student is able to understand IFRS.

Some previous studies have also been found by Sunarti (2018) that emotional intelligence and with that...
intelligence can support understanding of IFRS, asking for high learning can support understanding of IFRS. Previous research was also found by Ernawati and Kuncoro (2017) who revealed that students who have emotional intelligence have no effect on IFRS understanding. Student interest has no effect on IFRS understanding.

II. LITERATURE STUDY AND HYPOTHESIS
1. Theory of Multiple Intelligences (theory of multiple intelligences)

The theory of multiple intelligences or theory of multiple intelligences is a theory of intelligence commonly used as a reference to better understand an individual's talent and intelligence. This theory was put forward by Howard Gardner in 1893 in his book entitled Frames of Mind: The Theory of Multiple Intelligences.

2. Learning Theory of Learning

In this theory meaningful is a process of linking new information to relevant concepts contained in a person's cognitive structure. His theory is related to the nature of meaning to learning only if the various concepts originating from the outside world have been able to be transformed into content frameworks by students which involve two processes, namely: reception, which are generated through meaningful verbal learning and discoveries involved in concept formation in solution to problem. Ausubel is more focused on verbal learning methods in speaking, reading and writing, so that in terms of memorization based learning does not help students in gaining knowledge, this theory was developed by David P. Ausubel.

3. Motivation Theory

Humans have five levels of needs, namely: (1) physiological needs; such as hunger, thirst, rest and sex, (2) the need for security; not only in the physical sense, but also mentally, psychologically and intellectually, (3) social needs, (4) self-esteem needs, which are generally reflected in various status symbols, and (5) self-actualization needs, in the sense of the availability of opportunities for someone to develop the potential contained in him so that it turns into real abilities. The above hierarchy is based on the assumption that when people have satisfied a certain level of needs, they want to shift to a higher level of need, this theory put forward by Abraham Maslow.

4. Student Learning Behavior

Learning behavior is often also called learning habits, is a dimension of learning that individuals do repeatedly so that it becomes automated or spontaneous (Agustina and Yanti, 2015). Learning behavior is a way or activity undertaken by students in conducting learning, especially accounting, one's learning behavior becomes one of the factors of a person in understanding accounting, because understanding accounting is valued by using values, then one's behavior in the accounting learning process can also determine a person's understanding of accounting (Nugroho et al, 2018).

5. Emotional Intelligence

Emotional intelligence is the ability to feel and understand effectively in terms of applying emotional power and sensitivity as a source of humane energy, information, connections and influences (Suprianto and Harryoga, 2015). Emotional intelligence can determine how well a person is using the skills he has, including intellectual skills (Horri et al, 2018). Emotional intelligence is able to train students to be able to manage their feelings, the ability to motivate themselves, the ability to be tough in dealing with frustration, the ability to control impulse and delay gratification for a moment, regulate relative moods, and be able to empathize and cooperate with others.

6. Motivation

Motivation means using the deepest desires to move and guide towards goals, help take initiative and act effectively, and to survive facing failure and frustration (Sari et al, 2017). Students who have an effort to improve themselves show a fighting spirit towards self-improvement which is the core and motivation for achievement. Every time students study regularly to find ways to improve themselves, they excel. Those who are driven by the need to achieve achievement are always looking for ways to find their success.

7. Lecturer Competence

Lecturer competence is generally seen from how the ability of the lecturer to master the material in applying appropriate learning models for the material to be taught or studied by students (Sudaryono, 2019). Because the purpose of teaching and learning activities one of which is the achievement of a lecturer in providing material well and can be accepted by students will provide feedback and good learning outcomes.

8. Understanding of IFRS

Understanding is one form of learning outcomes. This understanding is formed as a result of the learning process. Understanding has a very basic meaning that puts the parts of learning in portions, without it, then knowledge, skills and attitudes will not be meaningful. Improving understanding requires a good and correct learning process. Understanding IFRS is a person's ability to recognize,
understand and understand the basis, standards and provisions that apply IFRS. The level of understanding of IFRS can be measured by the extent to which someone knows and understands IFRS.

9. Hypothesis Formulation

This research hypothesis explains the factors that influence the understanding of IFRS in accounting students of State Universities in Makassar.

9.1 Effect of Learning Behavior on IFRS Understanding.

Learning behavior is a way or activity carried out by students in conducting learning especially accounting, one's learning behavior becomes one of the factors a person has in understanding IFRS. This learning behavior is also supported by learning and learning theories developed by David P. Asubel. Based on the description above, researchers formulated a hypothesis:

H1: Learning behavior affects the understanding of IFRS accounting students at State Universities in Makassar.

9.2 Effect of Emotional Intelligence on IFRS Understanding.

This emotional intelligence is able to train students to be able to manage their feelings, the ability to motivate themselves, the ability to be tough in dealing with frustration, the ability to control impulse and delay gratification for a moment, regulate relative moods, and be able to empathize and cooperate with others. In this case it is supported by the theory of multiple intelligences or the theory of multiple intelligences developed by Howard Gardner in his book entitled Frame of Mind: The Theory of Multiple Intelligences. Based on the description above, researchers formulated a hypothesis:

H2: Emotional intelligence has an effect on IFRS understanding of State University accounting students in Makassar.

9.3 Effect of Motivation on IFRS Understanding

Effect of Motivation on IFRS Understanding

Students who have an effort to improve themselves show a fighting spirit towards self-improvement which is the core and motivation for achievement. Every time a student learns routinely to find ways of self-improvement and achievement, this is supported by the motivation theory proposed by Abraham Maslow. Based on the description above, researchers formulated a hypothesis:

H3: Motivation influences the IFRS understanding of State University accounting students in Makassar.

9.4 Effect of Lecturer Competence on IFRS understanding

Teaching and learning activities one of which is the achievement of a lecturer in providing material well and can be accepted by students will provide feedback and good learning outcomes, hereby supported by learning and learning theories developed by David P. Asubel. Based on the description above, researchers formulated a hypothesis:

H4: Lecturer competence influences the IFRS understanding of State University accounting students in Makassar.

9.5 The influence of learning behavior, emotional intelligence, motivation and competence of lecturers on IFRS understanding.

Learning habits, are dimensions of learning carried out by individuals repeatedly which will be accompanied by intelligence or the ability to feel and understand effectively and the deepest desire to move and guide and the ability of the lecturer to master the material in applying appropriate learning models to the material will affect understanding IFRS. Based on the description above, researchers formulated a hypothesis:

H5: Learning behavior, emotional intelligence, motivation and competence of lecturers influence the understanding of IFRS accounting students at State Universities in Makassar.

III. RESEARCH METHODS

The first paragraph under each heading or subheading should be flush left, and subsequent paragraphs should have a five-space indentation. A colon is inserted before an equation is presented, but there is no punctuation following the equation. All equations are numbered and referred to in the text solely by a number enclosed in a round bracket (i.e., (3) reads as "equation 3"). Ensure that any miscellaneous numbering system you use in your paper cannot be confused with a reference [4] or an equation (3) designation.

1. Types of research

This research is a quantitative study using a survey method, in which the main data from a sample of a population is collected using a questionnaire instrument in the field. The data used in this study are primary data. Primary data obtained directly from the original source through the distribution of questionnaires to respondents.

2. Research sites

Research Locations This research was conducted at the State Universities in Makassar, South Sulawesi Province
namely, Hasanuddin University, Makassar State University and Alauddin State Islamic University Makassar.

3. Population and Sample

The population in this study is the Accounting Students of State Universities in Makassar who are in semesters 4 and 6 with a population of 555 students. The sampling method is done by Perposive sampling, so to find out the research sample, using the Solvin formula

\[ n = \frac{N}{1 + N(e)^2} \]

Information:
- \( n \) = Sample Size
- \( N \) = Population Size
- \( E \) = Percent Allowance for inaccuracy due to sampling errors that can still be tolerated

\[ n = \frac{555}{1 + 555(10)^2} \]
\[ n = \frac{555}{655} = 84.73 \] adjusted by researchers to 100 respondents.

4. Data Analysis Method

This study uses multiple linear regression analysis and descriptive analysis to explain the results of research through data that has been collected previously. Multiple linear regression analysis is useful to measure the effect of independent variables on the dependent variable and predict the dependent variable using the independent variable. The data that has been obtained will be processed using SPSS software. Before conducting multiple linear regression analysis, conducting validity tests, reliability tests to measure how reliable the questionnaire can be used and after testing the classical assumption test is the normality test, multicollinearity test, and heterokedasticity test. Then the f test, the coefficient of determination (R2) and the t test are performed. After testing the classical assumptions and assessments then the hypothesis test is then performed.

5. Variable Operations

The dependent variable used in this study is Understanding IFRS. While the independent variables in this study are Learning Behavior (X1), Emotional Intelligence (X2), Motivation (X3), Competence of Lecturers (X4). Measurement of each variable in the study of sweet potato using a five-point Likert scale, namely: 1 = strongly disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = strongly agree (SS).

IV. RESULTS AND DISCUSSION

1. Characteristics of Respondents

Of the 240 questionnaires distributed, all questionnaires returned to researchers. The respondents of this study consisted of 64 men and 176 women. Respondents from this study were scattered in three state universities in Makassar, among others, Alauddin Makassar State Islamic University with 80 people, Makassar State University with 80 people, and Hasanuddin University with 80 people. Students from the three universities are divided into 101 people who are still sitting in semester 4, 137 people in semester 6 and 2 people who are still sitting in semester.

2. Validity test

The results of testing the validity of this study, in Table 2 shows the variable learning behavior (X1) with 6 statements, Emotional Intelligence (X2) with 9 statements, learning motivation (X3) with 10 statements, Competence of lecturers (X4) with 9 statements, and Variables Understanding IFRS (Y) with 5 statements, and all variables get a significant value of 0,000 or <0.05 so that all statements are said to be valid.

3. Reliability Test

Reliability test is a test to determine whether the research questionnaire that will be used to collect research data is reliable or not. The questionnaire is said to be reliable if the questionnaire is re-measured, it will get the same results. The data is said to be seen from the reliability of the value of cronbach’s alpha> 0.6

The results of this study's reliability testing, in table 3 shows the variable learning behavior (X1) with a cronbach's alpa value of 0.846, emotional intelligence (X2) with a cronbach's alpa value of 0.832, learning motivation (X3) with a cronbach's alpa value of 0.845, lecturer competence (X4) with cronbach's alpha value 0.844, and IFRS understanding variable (Y) with cronbach's alpha value 0.863. All variables get a cronbach's alpa value> 0.6, this value indicates the data meet the reliability or can be used to manage the data thereafter.

4. Normality test

Testing for normality in this study uses the Kolmogorov-Smirnov Test approach. A data is said to be normally distributed if the Asymp value. Sig. (2-tailed) is greater than α 5%. (Umar: 2000 in Ariyani; 2013). Table 4 shows that the Sig Kolmogrov – Simirnov (K-S) Assymp value of 0.200 is greater than α 5%. Thus it can be justified that the overall data used in this study is normally distributed.
5. Multicollinearity Test
The results of Multicollinearity testing in table 5 show that learning behavior (X1) with a VIF value of 2.081 and tolerance 0.480, emotional intelligence (X2) with a VIF value of 5.721 and tolerance 0.175, learning motivation (X3) with a VIF value of 3.045 and tolerance 0.328, Competency of lecturers (X2) X4) with a VIF value of 1.568 and tolerance 0.638, all variables are known to show a VIF <10 and a tolerance value> 0.1, so there is no multicollinearity

6. Uji Heteroskedastisitas
The results of the heteroscedasticity testing of this study in table 6 show the variable learning behavior (X1) with sig 0.827, emotional intelligence (X2) with sig 0.789 motivation to learn (X3) with sig 0.0338, lecturer competence (X4) with sig 0.205. All variables get sig> 0.05, so overall it can be concluded that there is no heteroscedasticity problem in this study

7. Autocorrelation Test
The autocorrelation test aims to find out whether there is a correlation between variables in the prediction model and the change in time. A good regression model is characterized by no occurrence of autocorrelation. It is said that autocorrelation does not occur if the Durbin-Watson value is between dl - du and 4-du or du <dw <4- du.

Based on the results of the study in table 7 it is known that the Durbin-Watson value is 1.834 and du 1.809, so that the Durbin Watson value is located between du and 4 - du = 1.809 <1.834 <2,166. It can be concluded that no autocorrelation was found in the regression model.

8. Determination Coefficient Test
The determination coefficient test or R Square is useful to predict and see how much the contribution of the influence of the given variable x simultaneously (together) to the variable Y.

From table 8 we can get Adjuster R square value (coefficient of determination) of 0.926 or equal to 92.6%. This means that learning behavior factors (X1), emotional intelligence (X2), learning motivation (X3), Competence of lecturers (X4) contribute simultaneously to the understanding of accounting students about IFRS

9. F Test
The f test is used to test whether the regression model that we like is good / significant or not good / non-significant, is said to be significant in terms of the magnitude of sig <0.05. The results of the study in table 9 show the F value obtained F = (4; 236) = 2.409895 while the F calculated in the F test obtained processed data is equal to = 751,306 and significant 0,000 so Fcount = 0,000 <0.05 or 751,306> 2, 409895 there is a significant influence of learning behavior variable (X1), emotional intelligence (X2), learning motivation (X3), lecturer competence (X4) contributing simultaneously to the understanding of accounting students about IFRS.

10. T Test
The t test is used to test how the effect of each independent variable independently of the related variable. Said to be influential seen from the size of sig <0.05 or tcount> t table. The results of the study in table 10 of the t test show that the results of multiple linear regression analyzes can be calculated systematically. The equation is as follows:

Y = 0.130 - 0.175 X1 + 0.686 X2 + 0.116 X3 + 134 X4 + e

10.1 Learning behavior, towards IFRS understanding of State University accounting students in Makassar.

Based on the results of research that learning behavior has a negative effect on the understanding of accounting students about IFRS (H1 accepted). The learning process requires learning behavior that is in line with educational goals. It means that the learning behavior of students decreases, so IFRS understanding also decreases. This learning behavior has a significant but negative effect on students’ understanding of IFRS. This is understandable because students do not learn in a disciplined manner, another thing that can be understood is because each student has its own constraints in absorbing the material provided so that the results of the exam in the form of grades are used as a measure of understanding of IFRS.

According to David P. Ausubel in learning theory learning reveals that through verbal learning in speaking, reading and writing so that in terms of learning based on memorization does not help students in gaining knowledge. The connection with this research is that although a lecturer has good competence in terms of mastery of the material or the concept of learning to be taught to students, but the learning behavior of a student that is not good such as lazy learning behavior, lazy reading and other negative behaviors associated with max learning behavior students will not or difficult to understand the material provided by lecturers with good learning concepts.

10.2 Emotional intelligence, on IFRS understanding of State University accounting students in Makassar

Emotional intelligence has a positive effect on the understanding of accounting students about IFRS (H2 accepted) meaning that the higher the emotional intelligence causes the better understanding of students about IFRS which shows that increasing emotional intelligence then the level of understanding of IFRS will
also increase. Someone who is able to control his emotional intelligence well, then understanding accounting will also increase. The ability of students to manage their feelings, motivate themselves, be able to empathize and work together with others can support students in understanding accounting. The results of this study are in accordance withresearch conducted by Anaharulla (2013) that emotional intelligence has a significant positive effect on the level of accounting understanding. Emotional intelligence drives a person to motivate himself to make progress. For students who have good emotional intelligence, their social skills can be a source for absorbing a lot of information, including about IFRS, which is learned from the ability to control from a good mental and sociable, making it easier to connect with people who can be a source of information.

According to Howard Gardner in 1893 in his book entitled Frames of Mind: The Theory of Multiple Intelligences states that the theory of multiple intelligences is a theory of intelligence commonly used as a reference to better understand an individual's talents and intelligence? The connection with this research is the high level of emotional intelligence of a student, so the level of understanding in determining the skills he has to understand a problem, object and so forth. Likewise with the results of this study when a student has a high or high level of emotional intelligence, he has the ability to determine what he must do to understand IFRS with the skills he has and be able to know the impact of his understanding of IFRS.

10.3 Motivation, towards IFRS understanding of State University accounting students in Makassar. Motivation, towards IFRS understanding of State University accounting students in Makassar.

Learning Motivation has a positive effect on students' understanding of accounting about IFRS (H3 accepted) motivation in learning is an important factor in students' understanding of IFRS, because motivation is a condition that drives students to do learning. But in this case student understanding is not only influenced by motivation to learn, because many other things outside of motivation that sometimes give greater pran to student achievement, encouragement from outsiders can also affect even the learning environment can also affect student achievement.

Students who have an effort to improve themselves show a fighting spirit towards self-improvement which is the core and motivation for achievement. Every time students study regularly to find ways to improve themselves, they excel. Those who are driven by the need to achieve achievement are always looking for ways to find their success.

According to Abraham Maslow, Humans have five levels of needs, namely: (1) physiological needs. (2) the need for a feeling of security. (3) social needs, (4) needs for self-esteem, and (5) needs for self-actualization. The connection with the results of this study is to focus on the need for self-esteem in which to obtain a self-esteem or achievement against the background with a good level of intelligence or understanding. With the motivation to get self-esteem or achievement, a student must have intelligence and a level of understanding, one of them is understanding IFRS.

10.4 Lecturer Competence, towards IFRS understanding of State University accounting students in Makassar.

Lecturer competence has a positive and significant effect on the understanding of accounting students about IFRS (H4 accepted). Lecturers have a central role in the lecture process. Even though the students' knowledge is not entirely dependent on the lecturer, the role of the lecturer is still large in producing competent students in their field. It is explained in Law Number 14 of 2005 concerning Teachers and Lecturers and Government Regulation of the Republic of Indonesia Number 37 of 2009 concerning Lecturers which states that lecturers are professional educators and scientists with the main task of transforming, developing, and disseminating science, technology, and art through education, research and community service. Therefore, lecturers need to continue to develop their competencies in order to produce students who are potential human resources. This study is in line with the research of Budiadi and Sulistyawati (2013), Harimurti and Rispantyo (2014), which shows the results that lecturer competence has a significant effect on the level of accounting understanding. It can be interpreted that lecturers need to improve their competence in providing knowledge to students, because lecturer competencies can improve accounting understanding.

Menuru David P. Ausubel in the theory of learning and learning revealed that through verbal learning in speaking, reading and writing so that in terms of memorization based learning does not help students in gaining knowledge. The connection with the results of this study is that a lecturer in influencing students must have the ability generally seen from how the teacher's ability to master the material in applying the appropriate learning model for the material to be taught or studied by students.

10.5 Learning behavior, emotional intelligence, motivation and competence of lecturers influence the understanding of IFRS accounting students of State Universities in Makassar

The results of this study indicate that there is a significant influence on learning behavior variables (X1), emotional
intelligence (X2), learning motivation (X3), lecturer competence (X4) contributing simultaneously to the understanding of accounting students about IFRS (H5 Accepted).

All variables X have a significant effect on Y or learning behavior (X1), emotional intelligence (X2), learning motivation (X3), lecturer competence (X4) contribute simultaneously to the understanding of accounting students about IFRS. Even though partially the learning behavior has a negative effect on this study, however, the learning behavior can also positively influence students' understanding of IFRS.

Based on the partial test results in this study said that each variable in this study had a significant positive effect but the level of influence of each variable would have a higher effect on students' understanding of IFRS when each variable contributed or together to influence the level of student understanding accounting for IFRS as the results of this study indicate that the contribution of all X variables in influencing the Y variable was 92.6%.

V. CONCLUSION

Based on the results of the research above, it is recommended as follows:

1. Based on the test results of the coefficient of determination of learning behavior (X1), emotional intelligence (X2), motivation to learn (X3), Competence of lecturers (X4) contribute simultaneously to the understanding of accounting students about IFRS by 92.6%

2. Based on the F test, there are significantly different variant (X1, X2, X3, X4) to the variable (Y).

3. Based on the t test the variable of learning behavior gives a negative and significant effect on the Y variable, the variable of emotional intelligence gives a positive and significant influence on the Y variable, learning motivation gives a positive and significant effect on the Y variable, the lecturer competence influences positively and significantly with respect to the variable Y,

This study has several limitations. First the sample used in this study only came from three tertiary institutions so that a larger sample is needed in order to analyze what factors influence IFRS understanding. Both of these studies only focus on the S1 education level.

Based on the research conclusions and limitations, the authors recommend the following suggestions, first adding variables such as infrastructure, self-confidence, and others. The second broadens this research by enlarging the scope of research such as all universities in Makassar, a state university in Indonesia and others.

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