

**The Effect of Accounting Lecturers' Interest in Learning and Professionalism
on the Level of Accounting Understanding**
(Empirical Study of Accounting Students, Faculty of Economics and Business, Untan, Class
of 2021-2022)

Leni Anjani¹, Wukuf Dilvan Rafa²

¹Tanjungpura University, School of Business and Economics,
Prof. Street Dr. H. Hadari Nawawi, Bansir Laut, Southeast Pontianak, Indonesia 78124

²Tanjungpura University, School of Business and Economics,
Prof. Street Dr. H. Hadari Nawawi, Bansir Laut, Southeast Pontianak, Indonesia 78124

doi.org/10.51505/IJEBMR.2024.8815

URL: <https://doi.org/10.51505/IJEBMR.2024.8815>

Received: July 19, 2024

Accepted: Aug 02, 2024

Online Published: Aug 16, 2024

Abstract

This study aims to analyze the influence of learning interest and professionalism of accounting lecturers on the level of accounting understanding, with students of the Accounting Study Program, Tanjungpura University Pontianak. The type of research used is quantitative research. This study is based on the collection of primary data involving questions in a questionnaire format that is assessed using a Likert scale. The population of this study is all students of the Accounting study program, Faculty of Economics and Business, Tanjungpura University, Pontianak, Class of 2021 and 2022. The study used a sample of 83 students who were selected based on certain criteria, and hypothesis analysis was carried out through multiple linear regression statistical methods and data processing using SPSS 23. The findings of this study show that the interest in learning and professionalism of accounting lecturers which have a significant positive influence affects the level of accounting understanding of students of the Accounting study program, Faculty of Economics and Business, Tanjungpura University, Pontianak.

Keywords: Interest in learning, profesionalism of accounting lecturers, level of accounting understanding.

1. Introduction

State education in the field of accounting currently facing the demand to produce graduates who are not only experts in the academic field, but can also have strong analytical skills in *humanistic skills* (the ability to interact humanly in society and understand human values) and professional skills (the ability to carry out professional duties with adequate knowledge), so that they can provide added value in job market competition (Budhyanto and Nugroho, 2004:260). In today's era of globalization, competition in the workplace is getting fiercer and emphasizes the need for professionalism from every individual who wants to advance. Despite having a higher education, success in a career is not guaranteed due to the large number of competent competitors. If you are not able to compete, the risk of falling behind other competitors is huge. Therefore,

universities must be able to produce individuals who are insightful and have the skills to provide added value in the job market (Bulan, 2012).

Education aims to prepare open-minded individuals to be able to absorb various knowledge and produce innovations that can affect society. In general, educational institutions such as colleges have a responsibility to direct their human resources towards the success of the institution. The quality of education is influenced by the professionalism of lecturers in providing objective learning and communicating with students, which facilitates the transfer of knowledge and improves student achievement in the field of education. Quality education is often influenced by the level of professionalism of lecturers in providing learning to students. The ability of lecturers to deliver material objectively and communicate with students effectively reflects their level of professionalism, which ultimately facilitates the transfer of knowledge and improves student achievement in the world of education (Law No. 20 article 3).

At the college level, college students are individuals who are pursuing education with the hope of academic success for their future. One of the indicators of student success is obtaining high scores as measured through the Cumulative Achievement Index (GPA). Nadsiruddin in Diminarni (2010) stated that the Cumulative Achievement Index (GPA) is a value that reflects the achievement or learning progress of a student from the beginning to the end of his study period. However, the level of learning achievement can vary from one student to another. Factors that affect the achievement of GPA include the professionalism of accounting lecturers. The paradigm shift in student learning achievement challenges the development of the professionalism of accounting lecturers, both for those who are still in the educational process and those who are already working. A good accounting teacher must have a level of professionalism that is in accordance with his field of knowledge.

The level of lecturer education indirectly affects the improvement of student achievement which has the potential to have an impact on their future careers. This helps create graduates who have integrity and independence who value values and ethics. The level of education of lecturers is considered one of the standards to assess their capacity and credibility as educators. According to Law No. 14 concerning lecturers and teachers, it is explained that lecturers are professional educators and scientists who have the task of transforming and disseminating and developing science, technology, and art with education, research, and community service. Interest in learning during college also has an impact on a student's academic achievement. The level of students' interest in learning is closely related to how they allocate time for study and other activities. A high level of interest in learning will be realized when students are aware of their responsibilities as students, which triggers an increase in motivation and self-discipline to achieve goals in understanding materials related to accounting. According to Li et al. (2011:2118), interest is influenced by internal and external factors. Wiglfied and Cambria (2010:9) also stated that interest does not only come from internal, but is also influenced by activities and contexts experienced, They emphasize that personal and environmental factors can affect learning interest positively or negatively.

Katz et al. (2006:29) conclude that interest is generally a combination of intrinsic and extrinsic interests. Accounting comprehension refers to a student's ability to understand and master accounting concepts and practices. Hanum (2011) quoted in Asih (2020) stated that the purpose of accounting understanding is to provide a clear understanding of accounting without causing confusion, as well as instill a positive attitude towards accounting knowledge that has a wide scope. The ability to understand and master accounting is measured by a student's ability to apply accounting knowledge gained during lectures in the context of the world of work. However, in reality, many accounting graduates have not fully understood and mastered accounting. This is influenced by several factors, such as internal and external motivation, lack of support from the environment and family, and lack of involvement in the accounting learning process. The impact is a lack of performance and lack of competence in carrying out work tasks.

The Faculty of Economics and Business at Tanjungpura University Pontianak is one of the leading public higher education institutions in West Kalimantan. This faculty has the main mission to produce graduates who excel in both academic, professional, and vocational fields, especially in science and technology (science and technology). The faculty offers three main majors: Economics and Development Studies, Management, and Accounting. Of these three majors, Accounting is the most popular major for prospective students. The large number of applicants for this department shows the high interest and need for accounting workers, which are indispensable for various financial and banking institutions that are growing rapidly in West Kalimantan. The role of the world of education is very important in providing knowledge, especially in the field of Accounting, to produce quality graduates. With in-depth knowledge, it is hoped that students can apply and apply the knowledge they learn when entering the world of work. Therefore, it is necessary to evaluate the extent to which students understand accounting. This level of understanding is influenced by various factors. In this study, the researcher focused on two main factors: the interest in learning and the professionalism of accounting lecturers. Previous research, such as the one in the author's reference journal by Linda Atik Rokhana (2016) about the influence of emotional intelligence, learning behavior and interest in learning on the level of accounting understanding and the author's supporting journal by Ahmad Mulyadi, Mohammad Abdul Rozak (2019) on the influence of competence and professionalism of accounting lecturers on the level of accounting understanding that has been done. The main difference between this study and the previous study, based on this description, the researcher modified to exchange the Independent variables in the two journals from the reference journal with the supporting journals of each of the journal variables, the researcher changed several variables into one that had been exchanged, The second difference is from empirical studies and in different research places. From the journal Linda Atik Rokhana (2016) to Accounting students of the Faculty of Economics and Business UNTAG Semarang, while in the journal Ahmad Mulyadi, Mohammad Abdul Rozak (2019) to Accounting students of the Faculty of Business, Law and Social Sciences, University of Muhammadiyah Sidoarjo, Indonesia. With that, the researcher modified it to "**The Influence of Learning Interest and Professionalism of Accounting Lecturers on the Level of Accounting Understanding**". This research was conducted at the Accounting Study Program, Tanjungpura University Pontianak Class of 2021-2022.

Research Objectives

The purpose of the research is to analyze the influence of learning interest and professionalism of accounting lecturers on the level of accounting understanding, with students of the Accounting study program at Tanjungpura University Pontianak Class of 2021-2022.

Theoretical Foundations

Definition of Interest

In simple terms, interest is a strong impulse and even a sense of desire so great with the existence of something, even though it is an important aspect of an individual's life, interest is rarely the main focus in the field of psychology because it is influenced by internal factors such as the occurrence of attention, curiosity, motivation, and even needs that can affect a person's level of interest in something. Thus, although important, the role of interest in psychology is often a secondary concern compared to other factors that are easier to measure or observe directly, which are as if the sense of interest itself is unconsciously attached to the real identity (Shah, 2012:152)

Definition of Learning

Learning is a process in which behavior undergoes a permanent reactive change through experience or practice. This occurs through the interaction between the stimulus, which the lecturer gives to the student, and the response, which is the student's response to the stimulus. Therefore, what lecturers give and how students respond can be observed and measured. According to Slameto (2015:2), learning is an individual's effort to change behavior as a whole through interaction with their environment. Thus, it can be concluded that learning ISLA RSITAS is a process where a person seeks to improve himself. It involves changing behavior based on experience and the effort to learn new things.

According to Hamalik (2014:36), learning is not just an outcome or goal, but a process and activity. Learning is not only about remembering, but more than that, that is, about experience. Learning outcomes are not only about mastering the material from the exercises, but also about changes in behavior. Sudjana also stated that student learning outcomes are basically changes in behavior. These changes include a wide range of aspects, including cognitive, effective, and psychomotor.

Definition of Interest and Learning

According to Slameto (2003:58), a person who has an interest in learning shows the following characteristics:

1. Tend to constantly pay attention and remember what is learned.
2. Feel like and happy about what you are interested in.
3. Get pride and satisfaction from what you are interested in.
4. Feeling attached to the activities that interest him.
5. Prefer what interests them compared to other things.
6. Demonstrate interest through participation in activities and activities.

Factors that affect interest in learning

According to Hurlock (2008:221), factors that affect learning interest include:

Parents

Parents' lack of attention to children's education can reduce children's interest in learning. Authoritarian attitudes from parents can also create a mentally unhealthy environment for children, making children feel uncomfortable at home and prefer to play outside, which ultimately reduces time and interest in learning.

Lecturer

Students' interest in lecturers is also influenced by the quality of lecturers, the relationship between lecturers and students, and the ability of lecturers to overcome student learning difficulties, such as understanding students' talents, interests, traits, and needs, as well as the teaching methods used.

Classmates

Interest and attitude towards lectures are influenced by peers. To be accepted into a group, a person often has to match interests and values to that group. If a classmate shows dislike for lectures, a person may feel compelled to follow that attitude in order to avoid negative stigma.

The Effect of Learning Interest on the Level of Accounting Understanding

Interest is an important variable that can affect the level of understanding of students in achieving their desired achievements or goals. According to KBBI (2002), learning outcomes will be much better if accompanied by interest, compared to learning without interest. In other words, a high interest in the learning process can improve the results obtained, showing how crucial the role of interest is in achieving academic success and other goals.

Linda Atik Rokhana researched the influence of emotional intelligence, learning behavior and interest in learning on the level of accounting understanding. The results of this study show that learning interest has the most dominant influence on accounting understanding. Based on this, the first hypothesis proposed is:

H1: Learning Interest has a positive effect on the level of accounting understanding.

Definition of Professionalism of Accounting Lecturer

Definition of Professionalism

According to Sedarmayanti (2011), professionalism is the basis that makes bureaucracy effective in government and a standard for assessing the performance of the apparatus. The main dimensions of professionalism include competence, effectiveness, efficiency, and responsibility. Rosvani in Aprilarasati (2003) added that professionalism is an important characteristic for every individual in the profession, with standards set by professional organizations to ensure consistency and build public trust in service quality.

Government Regulation of the Republic of Indonesia Number 37 of 2009 Article 1 concerning lecturers: According to this regulation, lecturers are professional educators and scientists who

have the main responsibility to transfer, develop, and disseminate science, technology, and art through education, research, and community service activities (Association of Laws and Regulations, 2011).

Definition of Lecturer

Lecturers are educators who provide knowledge to students in educational institutions. They are individuals who have expertise in their field and with the knowledge they have, lecturers can help students become more intelligent (Djamarah, 2010).

(Gerungan, 2000, 2000; Ivancevich, 2012; Samsunuwiyati, 2010). Lecturers who understand the philosophical values of the technical process of accounting should apply it in personal financial management. Attitude is the tendency to approach or stay away, be positive or negative towards various social circumstances, such as institutions, personalities, situations, ideas, or concepts.

Accounting Definition

Accounting is an information provider that includes all financial data to help make decisions for users who need it. According to Catur Sasongko et.al (2016:2), accounting is a series of activities that include analyzing, recording, classifying, summarizing, reporting, and interpreting financial information for the benefit of users. Meanwhile, according to Mursyidi (2010:17), accounting is the process of identifying, processing, and analyzing relevant financial data in order to produce information that supports decision-making. Sadeli Lili M (2011:2-4) in the American Accounting Association (AAA) states that accounting is the process of identifying, measuring, and conveying economic information to enable users to make informed decisions.

The Influence of Accounting Lecturers' Professionalism on the Level of Accounting Understanding

Lecturer professionalism is one of the factors that directly affects student achievement according to Wulandari (2008). Other research, Widyastuti (2003) and Wulandari (2008), emphasized the importance of mastering and applying knowledge, skills, and character for teaching accountants.

Previous research by Ahmad Mulyadi, Mohammad Abdul Rozak also highlighted the professionalism of Accounting Lecturers and the Level of Student Achievement. The results of the analysis showed that there was a positive and significant influence between the professionalism of Accounting Lecturers and the Level of Student Achievement. Based on this, the second hypothesis proposed is:

H2: The professionalism of Accounting Lecturers has a positive effect on the level of accounting understanding.

Theoretical Thinking

Framework In this study, the relationship between the level of accounting understanding and the variables that affect and refer to the background of the problem and the development of the research hypothesis, can be illustrated in the framework of other thinking as follows. Figure 1.

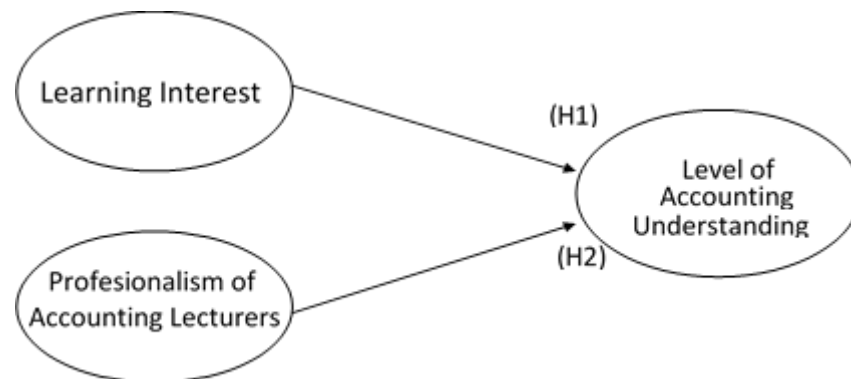


Figure 1 Mindset

2. Method

This research was applied at the Faculty of Economics and Business (FEB) Tanjungpura University, which is located at Jl. Prof. Dr. H. Hadari Nawawi, Bansir Laut, Southeast Pontianak District, Pontianak City, West Kalimantan 78124. The focus of this study is students' perception of the level of professionalism of accounting lecturers.

The population in this study consists of all Accounting students of the Faculty of Economics and Business Untan Pontianak Class of 2021-2022 who include regular students and PPAPK. The sample of this study amounted to 83 student respondents who were selected using the purposive sampling method to ensure that the sample was in accordance with the criteria that had been set. The sample criteria in this study are accounting students who have studied related to a material related to Financial Statements, Current Assets, Revenue, Liabilities, Profit and Loss, Expenses, and Capital.

Research Variables and Variable Measurement

In this study, the independent variable (X) includes the learning interest and professionalism of accounting lecturers, while the dependent variable (Y) is accounting understanding. Both of these variables were measured using a Likert scale with a score range of 1 to 5.

Data Collection Methods

The data collection method in this study was carried out through a survey. Questionnaires were selected as the most appropriate data collection technique to be applied. This technique gives the responsibility to the respondent to read and answer the given questions.

Testing of Research Instruments

His test aims to ensure that the instruments used are valid and reliable, because the quality of the processed data greatly affects the results of the research. The validity of the data is measured by comparing calculation with r table (*r product moment*), where:

- a. If r calculates $>$ r table, then the question or indicator is valid.
- b. If r calculates $<$ r table, then the question or indicator is invalid.

The results of the validity test can be seen in Table 1. From Table 1, it is known that all items in the indicator of each variable have a value of r calculation $>$ r table (0.220), so it can be concluded that all items in each variable are valid.

Meanwhile, reliability is tested by the one-shot method, which is done only once. The reliability calculation was carried out using the SPSS 23 program with the *Cronbach alpha* (α) statistical test. A variable is considered reliable if the *Cronbach alpha* value \geq 0.953 (Hair *et al*, in Jumaili, 2005). The results of the reliability test are described in Table 2.

Based on Table 2, it is known that each variable has a *Cronbach alpha* value of more than 0.953. Therefore, the results of the reliability test show that all variables are reliable.

3. Results

The calculation of multiple linear regression between learning interest and professionalism of accounting lecturers on the level of accounting understanding with the help of the program produces the results shown in Table 3.

The model of multiple linear regression equations can be formulated as follows:

$$Y = 8.851 + .666 + .991 + e$$

The results of the multiple linear regression equation indicate that:

- a. b_1 (the value of the regression coefficient X_1) is positive, which means that if the interest in learning increases, then the level of accounting understanding will also increase.
- b. b_2 (regression coefficient value X_2) is positive, which means that if the professionalism of accounting lecturers increases, then the level of accounting understanding will also increase.

Table 1. Validity Test Results

| Variable | Items | r calculate | R table | Information |
|---|-------|-------------|---------|-------------|
| Learning Interest | X1.1 | 0,626 | 0,220 | Valid |
| | X1.2 | 0,663 | 0,220 | Valid |
| | X1.3 | 0,724 | 0,220 | Valid |
| | X1.4 | 0,729 | 0,220 | Valid |
| | X1.5 | 0,653 | 0,220 | Valid |
| Professionalism of Accounting Lecturers | X1.6 | 0,717 | 0,220 | Valid |
| | X1.7 | 0,624 | 0,220 | Valid |
| | X1.8 | 0,692 | 0,220 | Valid |
| | X1.9 | 0,795 | 0,220 | Valid |
| | X1.10 | 0,472 | 0,220 | Valid |
| Level of Understanding of Accounting | X1.11 | 0,836 | 0,220 | Valid |
| | X1.12 | 0,829 | 0,220 | Valid |
| | X1.13 | 0,749 | 0,220 | Valid |
| | X1.14 | 0,849 | 0,220 | Valid |
| | X1.15 | 0,779 | 0,220 | Valid |
| | X1.16 | 0,857 | 0,220 | Valid |
| | X1.17 | 0,823 | 0,220 | Valid |
| | X1.18 | 0,733 | 0,220 | Valid |

| | | | |
|-------|-------|-------|-------|
| X1.19 | 0,774 | 0,220 | Valid |
| X1.20 | 0,742 | 0,220 | Valid |

Table 2. Reliability Test Results

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's | |
| Alpha | N of Items |
| .953 | 20 |

Source: Primary data processed in 2024

Table 3. Multiple Linear Regression Test

| Coefficients ^a | | | | | | |
|---------------------------|---|----------------|------------|--------------|-------|------|
| Type | | Unstandardized | | Standardized | | |
| | | Coefficients | | Coefficients | | |
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 8.851 | 3.483 | | 2.541 | .013 |
| | Learning Interest | .666 | .204 | .329 | 3.257 | .002 |
| | Professionalism of Accounting Lecturers | .991 | .217 | .461 | 4.567 | .000 |

Dependent Variable: Level of Accounting Understanding

Source: Primary data processed in 2024

Table 4. Normality

| One-Sample Kolmogorov-Smirnov Test | | | |
|------------------------------------|--------------------------|------------------|-------------------------|
| | | | Unstandardized Residual |
| N | | | 83 |
| Normal Parameters ^{a,b} | Mean | | .0000000 |
| | Std. Deviation | | 5.98824367 |
| | Most Extreme Differences | Extreme Absolute | |
| | | Positive | .089 |
| | | Negative | -.072 |
| Test Statistic | | | .089 |
| Asymp. Sig. (2-tailed) | | | .158 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber: Data primer, 2024

Tabel 5. Uji Multikolinieritas

| Coefficients ^a | | | |
|---------------------------|---|-------------------------|-------|
| Model | | Collinearity Statistics | |
| | | Tolerance | VIF |
| | Learning Interest | .599 | 1.669 |
| | Professionalism of Accounting Lecturers | .599 | 1.669 |

Dependent Variable: Level of Understanding of Accounting

Tabel 6. Uji Heterokedastisitas

| Coefficients ^a | | | | | |
|--|-----------------------------|------------|---------------------------|--------|------|
| Model | Unstandardized Coefficients | | Standardized Coefficients | | Sig. |
| | B | Std. Error | Beta | t | |
| (Constant) | 13.424 | 2.033 | | 6.601 | .000 |
| Learning Interest | -.098 | .119 | -.105 | -.820 | .415 |
| Lecturer Professionalism of Accounting Lecturers | -.374 | .127 | -.380 | -2.952 | .004 |

Dependent Variable: ABS_RES

Source: Primary data processed in 2024

Tabel 7. Uji F

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 3085.195 | 2 | 1542.598 | 41.969 | .000 ^b |
| | Residual | 2940.443 | 80 | 36.756 | | |
| | Total | 6025.639 | 82 | | | |

a. Dependent Variable: Level of Understanding of Accounting

b. Predictors: (Constant), Lecturer Professionalism, Learning Interest

Source: Primary data processed in 2024

Tabel 8. Uji Koefisien Determinasi (R²)

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .716 ^a | .512 | .500 | 6.063 |

a. Predictors: (Constant), Lecturer Professionalism, Learning Interest

b. Dependent Variable: Level of Understanding of Accounting

Source: Primary data processed in 2024

4. Discussion

Normality Test

The results of the residual regression normality test shown in Table 4, show that the significance value of Kolmogrov – Smirnov is $0.158 > 0.05$. Therefore, it can be concluded that the data is distributed normally.

Multicollinearity Test

Based on the results shown in Table 5, the independent variables in this study (learning interest and professionalism of accounting lecturers) did not experience multicollinearity because the Tolerance value > 0.10 and VIF < 10.00 .

Heterokedasticity Test

Based on Table 6, the significance value of each independent variable > 0.05 so that the regression model does not experience Heterokedasticity problems.

Goodness of Fit (Model Test) Test F

Based on Table 7, the significance value of F is $0.000 < 0.05$. This shows that all independent variables (X) together have an influence on the dependent variable (Y), Thus, the regression model in this study is said to be feasible to use.

Coefficient of Determination (R²)

Based on Table 8, the value of the coefficient of determination in this study is shown by the Adjusted R Square value of 0.500. This means that the variables of learning interest and professionalism of accounting lecturers can explain 50% of the variation in accounting understanding, the rest is influenced by other factors that are not observed in this study, such as self-understanding, learning patterns, and others.

Hypothesis Test (t-test)

Based on Table 3, it can be seen that each independent variable (X) has a significant influence on the related variable (Y) because the calculated t value for the independent variable (X) is greater than the t-table and the probability is less than 0.05. Thus, since t is greater than t in the table and the probability is below 5%, all independent variables (X) partially have a significant effect on the level of accounting understanding (Y).

The Effect of Learning Interest on the Level of Accounting Understanding

Based on the results of data analysis, it was found that learning interest had a significant positive influence on the level of accounting understanding in Accounting students, Faculty of Economics and Business, Tanjungpura University, Pontianak.

The results of the hypothesis test individually showed that learning interest had a significance level of $0.000 < 0.05$, because this significance level was less than 0.05, this proves that learning interest has a significant positive influence on the level of accounting understanding. These findings are in line with research conducted by Isaac (2013), which also shows that learning intentions affect the level of accounting understanding.

The interest in learning of accounting students at Tanjungpura University, based on research conducted by researchers, is influenced by several factors. These factors include a pleasant

feeling towards the material that has been followed, as well as attention to learning during lectures, lecture materials and lecturers who are able to create a teaching and learning process that attracts student enthusiasm, as well as the benefits of the course for the students themselves.

The Influence of Accounting Lecturer Professionalism on the Level of Accounting Understanding

Based on the results of the hypothesis test above, it was found that the variable of accounting lecturer professionalism had a significant positive influence on the level of accounting understanding in Accounting students, Faculty of Economics and Business, Tanjungpura University, Pontianak.

This indicates that professionalism can affect the level of accounting understanding. The results of this study are consistent with previous research conducted by Ahmad Mulyadi, Mohammad Abdul Rozak (2019), which also found that the variables of professionalism of accounting lecturers affect the level of accounting understanding.

Acknowledgments

This research was not funded by external parties.

References

- Ayu Adriana (2021) Pengaruh Kecerdasan Emosional dan Perilaku Belajar Terhadap Tingkat Pemahaman Medan Area. Ahmad Mulyadi, Mohammad Abdul Rozak (2019) Pengaruh Kompetensi dan Profesionalisme Dosen Akuntansi Terhadap Tingkat Pemahaman Akuntansi Mahasiswa Akuntansi (Fakultas Bisnis Hukum dan Ilmu Sosial, Universitas Muhammadiyah Sidoarjo, Indonesia).
- Ernawati Pramesti and Endang Satyawati (2023) Student Perception of the Professionalism of Accounting Lecturers in Private Universities in Surakarta.
- Gusti Ngurah Abina and Ni Ketut Rusmini (2019) The Influence of Knowledge Skills and Character on the Level of Professionalism of Lecturers in Higher Education.
- Isni Ischayati (2011) The Influence of Students' Perception of Lecturer Competence and Learning Facilities on Motivation to Learn Intermediate Financial Accounting. On FKIP-UMS Students (Accounting Education Study Program Class of 2008/2009)
- Endang Sri Utami (2015) Pengaruh Kompetensi, Independensi, Profesionalisme, dan Integritas Auditor Terhadap Kualitas Audit.
- Maria Vincentia Zai, Fitriayah Nurhidayah (2020) Model Pembelajaran Untuk Kesulitan Belajar Mata Kuliah Pengantar Akuntansi.
- Jerry May Christian Waruwu (2023) Pengaruh Perilaku Belajar, Kecerdasan, Spiritual, Kecerdasan Intelektual dan Kecerdasan Emosional Terhadap Tingkat Pemahaman Akuntansi. Pada Mahasiswa Akuntansi Fakultas Ekonomi dan Bisnis Universitas Tanjungpura Pontianak.
- Saliyanto, (2018). Ekonometrika Terapan: Teori dan Aplikasi dengan SPSS. Edisi 1. Yogyakarta: ANDI Yogyakarta.
- Suroso, Eko. (2014), Psikolinguistik. Yogyakarta.
- Suwardjono. (2014). Perilaku Belajar di Perguruan Tinggi, Jurnal Akuntansi, edisi Maret, STIE YKPN: Yogyakarta.

- Syah, Muhibbin. (2017). Widayati, Neneng., & Rida, Ristiyana. (2019). Pengaruh Kecerdasan Emosional, Kecerdasan Spiritual, Kecerdasan Sosial dan Perilaku Belajar Terhadap Tingkat Pemahaman Akuntansi. Psikologi Belajar bandung: PT Remaja Rosdakarya.
- Wismandari, Fajar Yuliana. (2013). Konsentrasi Belajar Mahasiswa. Artikel ini tidak dipublikasikan.
- Budhiyanto, Suryanti J., & Nugroho, Ika P. (2014). Pengaruh Kecerdasan Emosional terhadap Tingkat Pemahaman Akuntansi. Jurnal Ekonomi Bisnis. Vol. X. No.2, Hal. 260-281. Darmadi. (2018). Membangun Paradigma Baru Kinerja Guru, Guepedia Publisher.
- Daud, Muhammad (2020). Pengaruh Kecerdasan Intelektual, Emosional, dan Spiritual Terhadap Pemahaman Akuntansi (Studi Pada Mahasiswa Fakultas Ekonomi Universitas Muhammadiyah Maluku Utara). Skripsi.
- Dwijayanti, Arie Pangestu. (2013). Pengaruh Kecerdasan Emosional, Kecerdasan Intelektual, Kecerdasan Spiritual, dan Kecerdasan Sosial Terhadap Tingkat Pemahaman Akuntansi Pemahaman Akuntansi. Skripsi. Fliana., & Nurhayati. (2022), Kecerdasan Emosional, Kecerdasan Spiritual dan Perilaku Belajar berpengaruh terhadap tingkat pemahaman Akuntansi. Skripsi.
- Gayatri, Laksmi., & Putu, Wirawati (2019), Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional, Kecerdasan Spiritual, dan Perilaku Belajar Terhadap Pemahaman Akuntansi. Skripsi.
- Ginjar, Agustian Ary. (2013). Rahasia Sukses Membangun Kecerdasan Emosional dan Spiritual. Jakarta: Penerbit Arga.
- Ghozali, Imam. (2016). Aplikasi Analisis Multivariate Dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.