

THE INFLUENCE OF EMOTIONAL INTELLIGENCE AND SPIRITUAL INTELLIGENCE ON THE LEVEL OF UNDERSTANDING OF SOCIAL AND ENVIRONMENTAL ACCOUNTING

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Abstract:

This Study aims to test and analyze the Direction of Emotional Intelligence and Spiritual Intelligence in Understanding Social and Environmental Accounting. This Study uses a survey method to collect information related to this Study by using a cake spread to get an overview of several aspects of the population related to the variables of Emotional Intelligence, Spiritual Intelligence, and the Level of Understanding of Social and Environmental Accounting. The location of this Study is the Faculty of Economics and the Accounting Department of Tadulako University. Respondents in this Study were students of Tadulako University, Faculty of Economics, Accounting Department, totaling 111 respondents. The research method used in this Study is quantitative research using multiple linear regression data analysis and data collection techniques using questionnaires. The Study results indicate that emotional and Spiritual Intelligence significantly affect social and environmental accounting understanding. Emotional Intelligence partially has a significant effect on the understanding of social and environmental accounting; in contrast, spiritual Intelligence partially has a significant effect on the understanding of social and environmental accounting.

Keywords: Level of Understanding of Social and Environmental Accounting, Spiritual Emotional Intelligence

INTRODUCTION

Social and environmental accounting measures and records accounting data while considering a business's social and environmental aspects. This accounting is essential because, as future business leaders, students can inform stakeholders about social responsibility and environmental preservation. As prospective company leaders, students provide financial explanations to existing creditors and investors as well as potential investors and creditors. They must also examine the social interests in the company's locations. Compared to actual practices such as those found in the world of work, accounting education taught in universities seems to be just knowledge that focuses on general mechanisms (Marwadi in Saptani, 2020). Compared to honest practices in the world of work, accounting education taught in universities seems to be just knowledge that focuses on general mechanisms (Marwadi in Saptani, 2020). The problems experienced by students resulting in a lack of interest in the course may be due to a lack of time management, perhaps unclear presentation of the material, health conditions, and personal or family problems (Wismandari in Rusmiani, 2017). The factors include the instructor's teaching style and the importance of the lessons taught in class. Students must focus in class to get good results (Artana, 2014). However, education should also be able to develop students in terms of emotions, attitudes and spiritual abilities. It can



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also be interpreted that education should be able to advance emotional Intelligence and Spiritual Intelligence so that students can become knowledgeable people with ethical behavior (Said & Rahmawati, 2018).

Emotional Intelligence is a factor that influences the level of understanding of accounting, as evidenced by the results of research by Wardani & Ratnadi (2017), which states that Emotional Intelligence has a positive impact on the level of understanding of accounting, making it easier for students to connect with everyone who can act as providers of accounting information when they have high Emotional Intelligence. Emotional Intelligence is the optimal ability to manage one's emotions when socializing. Students with emotional Intelligence will be motivated to continue learning and succeed (Jonker in Rusmiani, 2017). Likewise, spiritual Intelligence intelligence is an essential aspect of understanding accounting. The results of Saputra's (2019) study provide an overview of spiritual Intelligence influencing the level of accounting understanding. If spiritual Intelligence is better, the level of accounting understanding will also be better.

Furthermore, Mujib and Mudzakir (in Safaria, 2007) provide a statement about the tendency of spiritual Intelligence toward concepts related to how a person's Intelligence is in managing and utilizing every meaning, value or quality of their spiritual life. The meaning of spiritual life in the form of a meaningful life (the will to meaning) contributes to self-motivation to realize a life that always finds the meaning of life (the meaning of life) and craves a meaningful life (the meaningful life). Students with high spiritual Intelligence will be encouraged to think more freely and critically, show greater self-confidence and curiosity, be more tolerant, and realize the importance of the necessary processes based on faith and the nature of humans created by God.

Spiritual Intelligence is knowledge about divinity and the soul. In addition, the ability to solve life's difficulties is part of the characteristics of Spiritual Intelligence. In addition, Zohar & Marshall (2007) describe Spiritual Intelligence (SQ) as Intelligence to appreciate and solve problems of meaning or value, Intelligence in positioning behavior and lifestyle according to the concept of meaning richly and broadly, Intelligence in assessing one's behavior or way of life so that it is more meaningful than others (Handayani, 2020). Mujib and Mudzakir (in Safaria, 2007) provide a statement about the tendency of Spiritual Intelligence towards concepts related to how a person's Intelligence manages and utilizes every meaning, value and quality of their spiritual life. Environmental accounting helps business people meet customer needs, create more accurate product prices or costs from desired environmental mechanisms, and reduce or even eliminate environmental costs. This also helps the business world improve its environmental performance, which may negatively impact public health and business success, as well as an effort to anticipate more environmentally friendly goods and services. This Study includes the development of research that was carried out by Saptani (2020).

Research by (Kahar et al. (2017) titled "Environmental responsibility of the University of Indonesia students in consuming prod showed that environmental awareness and attitudes significantly influenced students' interest in environmental responsibility for consuming products. Subjective norms and moral obligations did not affect students' interest in environmental responsibility for consuming products.

This Study aligns with Rusmiani's (2017) article, "The Influence of Emotional Intelligence, Intellectual Intelligence and Learning Behavior on the Level of Accounting Understanding." The Study uses primary data collected through instruments in the form of questionnaires distributed to several respondents. The respondents were non-regular students of the 2013 intake in the Accounting Department at the Faculty of Economics & Business, Udayana University. The number



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of samples obtained was 170 respondents. The data analysis model, a multiple linear regression analysis, was applied in the Study. The Study provides results through statements about emotional and intellectual Intelligence and learning behavior positively affecting the level of accounting understanding.

Research by Saputra (2019) entitled "The Influence of Emotional Intelligence, Spiritual Intelligence, and Intellectual Intelligence on the Level of Accounting Understanding (Empirical Study on Accounting Study Program Students at Yogyakarta State University)". The research data was collected using a questionnaire distribution technique. Simple and multiple linear regression analyses are the data analysis techniques used. His research provides results in the form of (1) Emotional Intelligence has a positive effect on the Level of Accounting Understanding, which is marked by the emergence of a determination coefficient of 28.1%; (2) Spiritual Intelligence has a positive effect on the Level of Accounting Understanding, which is marked by the emergence of a determination coefficient of 25.2%; (3) Intellectual Intelligence has a positive effect on the Level of Accounting Understanding, which is marked by the emergence of a determination coefficient of 25.9%; and (4) Emotional Intelligence, Spiritual Intelligence, and Intellectual Intelligence simultaneously have a positive effect on the Level of Accounting Understanding, which is marked by the emergence of a determination coefficient of 52.2%.

Research by Widayati & Ristiyana (2019) entitled "The Effect of Emotional Intelligence, Spiritual Intelligence, Social Intelligence, and Learning Behavior on the Level of Accounting Understanding." Study of Study is quantitative primary data. The data analysis method uses validity testing, reliability, classical assumption tests (data normality, multicollinearity, autocorrelation, and heteroscedasticity), multiple linear analysis, and hypothesis testing (determination coefficient, simultaneous significance test f and partial significance test t). Partial hypothesis testing provides an overview of the emotional intelligence variable, which does not significantly affect the level of accounting understanding. In contrast, spiritual Intelligence positively and significantly affects accounting understanding. Furthermore, the following two variables, namely social Intelligence and learning behavior, do not significantly affect the level of accounting understanding. However, simultaneous hypothesis testing of the four variables affects the level of accounting understanding.

Research by Syaifudin (2021) entitled "The Influence of Emotional Intelligence, Spiritual Intelligence, Intellectual Intelligence on Accounting Understanding (Empirical Study on Accounting Students of the Faculty of Economics and Business, Islamic University of Malang)." This research is classified as quantitative research using questionnaire media on Google Forms as an instrument for testing hypotheses. Multiple linear regression analysis was applied to the analysis of research data. Thus, the results show that emotional Intelligence partially hurts the level of accounting understanding, marked by a significance figure of 0.011 (less than 0.05). Spiritual Intelligence also does not significantly affect the level of accounting understanding, as indicated by a significance figure of 0.059 (more than 0.05). Likewise, intellectual Intelligence does not significantly affect the level of accounting understanding, as indicated by a significance figure of 0.395 (more than 0.05)). Then, emotional Intelligence, Spiritual Intelligence, and intellectual Intelligence significantly affect the level of accounting understanding, marked with a significance figure of 0.046 (less than 0.05).

Research by Ratnasari et al. (2022) with the research title "The Influence of Intellectual Intelligence, Emotional Intelligence, and Spiritual Intelligence on the Level of Accounting Understanding of Students in Batam City." The research method uses a survey method through multiple linear regression analysis techniques. The research population is all accounting study program students in semester V (five) in Batam City, with a sample selected through a census



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sampling technique of 195 people. Data processing uses the SPSS (Statistical et al.) application, so the research provides results that indicate that intellectual Intelligence intelligence has a positive and significant effect on the level of accounting understanding. Emotional Intelligence has a positive but insignificant effect on accounting understanding. Spiritual Intelligence intelligence has a positive and significant effect on accounting understanding.

METHODS

This type of research uses a survey method to collect information related to this research by using a cake spread to get an overview of several aspects of the population related to the variables of Emotional Intelligence, Spiritual Intelligence, and Level of Social and Social Understanding. Environmental accounting. The location of this research is the Faculty of Economics and Accounting Department of Tadulako University. The time of this research took place from April to May 2024. The research time was chosen because it was considered appropriate and effective for researchers, so it is expected to complete this research according to the researcher's target.

There is also a data collection method, namely by using a questionnaire and using a Likert scale through points, with answers (SS) = 5 (Strongly Agree), (S) = 4 (Agree), (RR) = 3 (Undecided), (KS) = 2 (Disagree), (TS) = 1 (Disagree) when giving answers to the questionnaire given a value (p). The population of this Study was accounting students (2018-2021). This sample consisted of 111 respondents of accounting students from the 2018-2021 intake of the Faculty of Economics, Tadulako University (Nahak et al., 2023).

Based on these criteria, the number of classes in 2018-2021 can be determined. The population in this Study were students of the Social and Environmental Accounting study program from the 2018-2021 intake in the Accounting Department, Faculty of Economics and Business, Tadulako University, totaling 742 people. So, the number of respondents in this Study was 111, with 111 respondents determined using the Slovin formula. The data sources in this Study are primary data, namely data obtained directly from respondents, and secondary data containing information and various supporting theories. This Study includes three variables, namely the influence of Emotional Intelligence and Spiritual Intelligence on the Level of Understanding of Social and Environmental Accounting.

Table 1. Operational Variables

Variables	Indicator	Measurement Scale	Questionnaire Item Number
Intelligence Emotional (X1) Goleman (2016)	1. Introduction self	Ordinal	1,2,3
	2. Control self		4,5,6
	3. Motivation		7,8
	4. Empathy		9,10
	5. Skills Social		8,9 111,12,13



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Variables	Indicator	Measurement Scale	Questionnaire Item Number
			14,15
			16,17
	1. Ability To become flexible		18,19,20
	2. Awareness high self		
	3. Ability To confront and exploit suffering		
Kecerdasan Spiritual (X2) Zohar dan Marshall (2007)	4. Ability to face and overcome pain	Ordinal	21,22
	5. Quality life		
	6. Reluctance For giving rise to doubt that is not needed		23,24
	7. Own view holistic		25,26
	8. Trend For ask		
	9. Field independent		
			27,28
			29,30
			31,32
Understanding Accountancy Social and Environmental (Y) Saputra, et al (2019)	Course Grades	Intervals	AE

Source: Processed Data Researcher based on questionnaire, 2024

RESULT AND DISCUSSION

Analysis descriptive variable study. An explanation of the description of respondents can seen in the following table:

Table 2. Respondent Description

No.	Description	Frequency	Percentage
1	Gender	37	32.7 %
	Man	74	67.3 %
	Woman	111	100.00 %
2	Age		
	20 years	9	0.81 %
	21 years	25	22.52 %
	22 years	33	29.72 %
	23 years	27	24.32 %
	24 years old	7	6.3 %
	25 years	4	0.4 %
	26 years	2	0.18 %
	28 years	1	0.10 %
	29 years	2	0.18 %



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	30 years	1	0.10 %
		111	100.00 %
	Force		
3	2018	21	18.91 %
	2019	32	28.82 %
	2020	38	34.23 %
	2021	20	18.04 %
		111	100%

Source: Processed Data Researcher based on questionnaire, 2024

Based on the description, it is known that a percentage of 32.7% of respondents are men, and as many as 67.3% of respondents are Women. For the range of age respondents, data obtained as follows For a percentage of 0.18% is 20 years old, 22.52% of respondents are 21 years old, 29.72% of respondents are 22 years old, 24.32% of respondents is aged 23 years, 0.63% of respondents are age 24 years, 0.4% of respondents are 25 years old, 0.18% of respondents are age 26 years, 0.10% of respondents ad Leah age 28 years, 0.18% of respondents is age 29 years, and 0.10% of respondents is 30 years old. Whereas For force respondents, data was obtained as follows: 18.91% of respondents in the class of 2018, 28.82% of respondents in the class of 2019, 34.23% of the class of 2020, and as many as 18.04% of respondents are in the class of 2021.

Research results from the questionnaire on variables, such as Intelligence, emotional (x1), and mean score total, were obtained. The variable is 3.86, according to the primary interpretation in Table 3.8. This value enters an outstanding category. On variables spiritual Intelligence (x2), the average mean obtained from the score of the whole variable is 4.05 based on the interpretation basis in Table 3.8, which is in the outstanding category.

The data analysis questionnaire is valid if his statements disclose something that will be measured. Intelligence Emotional is variable independent, the first to be researched and represented by the 12 statement items proposed in the questionnaire study.

Table 3. Validity Test Results Variable Intelligence Emotional (X1)

Variable	Statement Items	r- count	Sig. On Alpha 0.05	Status
Intelligence Emotional (X1)	X1.1	0.43	Sig.	Valid
	X1.2	0.413	Sig.	Valid
	X1.3	0.445	Sig.	Valid
	X1.4	0.501	Sig.	Valid
	X1.5	0.609	Sig.	Valid
	X1.6	0.399	Sig.	Valid
	X1.7	0.469	Sig.	Valid
	X1.8	0.656	Sig.	Valid
	X1.9	0.582	Sig.	Valid
	X1.10	0.732	Sig.	Valid
	X1.11	0.747	Sig.	Valid
	X1.12	0.688	Sig.	Valid

Source: Processed Data Researcher based on questionnaire, 2024



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The validity test results for the variable Intelligence Emotional (x1) show that all instruments or statement items on Intelligence Emotional are worthy (valid) for entering the Study. This is because the overall alpha's coefficient corr-count on (the – count) was 0.05. Spiritual Intelligence is variable independent; both are researched and represented by the 15 statement items proposed in the questionnaire study.

Table 4. Validity Test Results Variable Spiritual Intelligence

Variable	Statement Items	r- count	Sig. On Alpha 0.05	Status
Intelligence (X2)	X2.1	0.357	Sig.	Valid
	X2.2	0.494	Sig.	Valid
	X2.3	0.592	Sig.	Valid
	X2.4	0.344	Sig.	Valid
	X2.5	0.454	Sig.	Valid
	X2.6	0.576	Sig.	Valid
	X2.7	0.539	Sig.	Valid
	X2.8	0.523	Sig.	Valid
	X2.9	0.508	Sig.	Valid
	X2.10	0.521	Sig.	Valid
	X2.11	0.533	Sig.	Valid
	X2.12	0.526	Sig.	Valid
	X2.13	0.55	Sig.	Valid
	X2.14	0.353	Sig.	Valid
	X2.15	0.561	Sig.	Valid

Source: Processed Data Researcher based on questionnaire, 2024

Validity test results Spiritual Intelligence (X2) shows that all over instrument or statement items on variables Spiritual Intelligence is worthy (valid) for entered in Study This Because coefficient correlation (r- count) overall alpha of 0.05.

Reliability test results using the computer program SPSS for Windows version 21 show that the reliability of independent (X) and dependent (Y) variables is very high.

Table 5. Reliability Test Results

No.	Variable Study	Alpha Cronbach's	Alpha Tolerance	Item Status
1	Intelligence emotional	0.799	0.6	Reliable
2	Spiritual Intelligence	0.769	0.6	Reliable

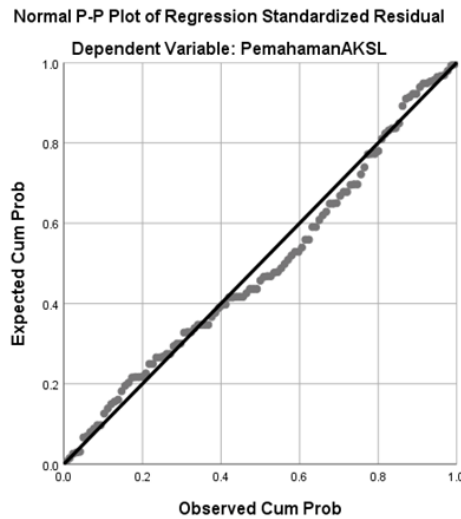
Source: Processed Data Researcher based on questionnaire, 2024

Reliability test results on variables used in Study This obtained Cronbach alpha value is more significant than 0.60, which proves that the variables studied can be reliable.



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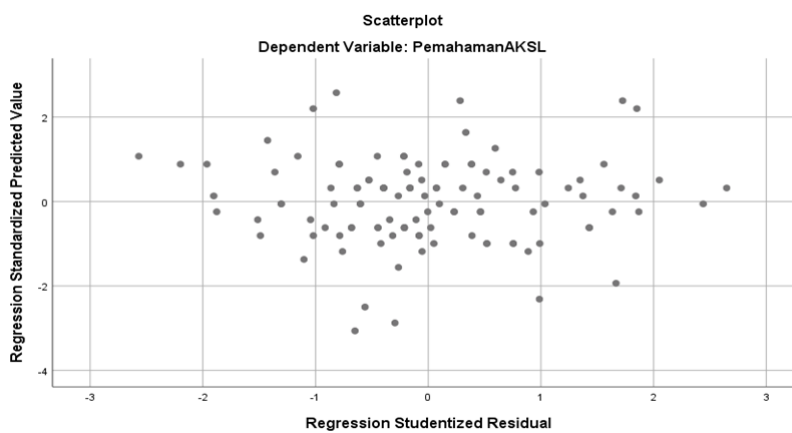
Assumption Test Results Classic. Normality test purposeful data: Knowing is variable bound and free, which gives a steady contribution in method regression. Analysis graphics and statistics are two ways to detect if the residue is distributed in a typical way (Ghozali, 2013, p. 160).



Source: SPSS 21 For Windows Output
Figure 1. Normality test results

Normality test results show that data is used in the Study. This fulfills the condition standard probability plot. Based on matter In this case, the data is spread around the diagonal line and follows the direction of the diagonal line. It can concluded that the modal regression is used in Studythe. This must fulfill the normality assumption (normal distribution), meaning the data originates from customarily distributed samples.

Heteroskedasticity testing aims to determine whether there is a constant variance in a regression model from one observation to another.



Source: SPSS 21 For Windows Output
Figure 2. Heteroscedasticity Test Results



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The heteroscedasticity test results show that the points on the diagram are scattered and do not show a specific or systematic pattern. Thus, it can be concluded that the data used in the Study Does not have symptom heteroscedasticity so that it can be used in further analysis.

Multicollinearity Test test There is no linear relationship between variables independent inequality regression Ghozali (2006) used.

Table 6. Multicollinearity Test Results

No.	Variable	Tolerance	VIF	Information
1	Intelligence emotional	0.86	1,162	No Multicollinearity
2	Spiritual Intelligence	0.86	1,162	No Multicollinearity

Source: Processed Data Researcher based on questionnaire, 2024

The VIF (Variance Inflation Factor) calculation shows no correlation between independent variables, and multicollinearity does not occur.

Analysis of multiple linear regression: How: To see diligence, emotion,ons and spiritual toward, influence standing student accountountancy'sd environmental Tadulako University Faculty of Economics and Business.

Table. Analysis Results Multiple Linear Regression

No.	Variable Independent	Coefficient Regression	t- count	Sig.
1	X1	0.231	2,427	0.017
2	X2	0.243	2,553	0.005
Constant = 2.465		F- count = 9.904		Sig F = 0.001
Multiple-R = .394		R Square = .155		$\alpha = 0.05$
		Adjusted R square = .139		

Source: Processed Data Researcher based on questionnaire, 2024

The constant value (a) of 2.465 shows that If variable free (X1 and coefficient regression Intelligence Emotional (X1) is 0.231. It is marked positive, so every enhancement or decline of Intelligence Emotional (X1) will happen enhancement or decline Intelligence Emotional (X1). It is also followed by enhancement or decline in understanding of AccountancyAccountancy social and environmental.

Coefficient regression SpiritualIntelligence (X2) is 0.243 and is marked positive. It means enhancement following every enhancement Spiritual Intelligence (X2) understanding AccountancyAccountancy social and environmental.

Coefficient value correlation (R) in research This is 0.394, which is a significant correlation between Intelligence, Emotional Spiritual Intelligence and Understanding Accountancy, Social and Environmental of 0.394 or 394%. So, relationships are tightly between variable Intelligence, emotional and spiritual, with a strong understanding of social and environmental accountability.

Table 8. Interpretation Coefficient Correlation

Coefficient Interval	Relationship Level
0.000-0.199	Very low
.200-.399	Low
.400-.599	At the moment
.600-.799	Strong



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0,800-1,000 Very strong
 Source: Processed Data Researcher based on questionnaire, 2024

Hypothesis Test Results, t-test (partial test). Based on the results calculation of the second t-test statistic variable referred to as independent in the regression model, it is visible that the variable Intelligence emotional (X1) obtained a mark equal to 2.427 > t table amounted to 1,982 and level its significance is more minor from level 5% confidence is 0.006 < 0.05. Therefore , That variable competence source Power humans (X1) affects the understanding of Accountancy social and environmental (Y), meaning the higher the level of Emotional Intelligence, the better understanding of AccountancyAccountancy social and environmental.

Variable Spiritual Intelligence (X2) gained a mark count amounting to 2,553 > table amounted to 1.982, and level significance more minor from level 5% confidence is 0.001 < 0.05. Therefore , the variable Spiritual Intelligence influences a way Partial to the level of understanding AccountancyAccountancy social and environmental. It means more spiritual Intelligence than a higher understanding of accountancy, social, and environmental.

F Test (Simulation Test). Based on the ANOVA table (Analysis of Farians) or F test is obtained mark Fcount amounting to more than 9,904 big from Ftable only of 3.0804, and level significance is more minor from level No confidence 5% (0.000<0.05). Thus, emotional and spiritual Intelligence are influential and significant in understanding social and environmental accountancy.

The explanation above shows that emotional and spiritual Intelligence influence one another in a way that is simultaneous to understanding accountancy and social and environmental factors. Intelligence Emotional Influential Regarding the Level of Understanding AccountancyAccountancy social and environmental. First hypothesis This states that Intelligence and emotions have a positive and significant level of understanding. AccountancyAccountancy is social and environmental, with a coefficient of 0.231. It means Good application, Intelligence, and Emotion, so understanding society and the environment will be Good. This matters because students in accountancy have an introduction high self or are always introspective, which impacts the acquisition mark eye studying AccountancyAccountancy social and environmental dominant get grade A. These results show that the more Intelligence, emotions, and spirituality there are, the more understanding there is of accountancy, society, and the environment. This matter is in line with research conducted by Ariantini et al . (2017), who stated that students who have Intelligence and Emotional Good could increase their success in understanding accountancy, social and environmental as well as their motivation To reach their desired achievement. The more good application, Intelligence, and emotional understanding of accountability, social and environmental, the better. Research results explain that emotional Intelligence requires you to recognize and appreciate your feelings and those of others and apply emotional energy effectively in daily life.

The second hypothesis states that Spiritual Intelligence influences a positive and significant level of understanding of accountancy social and environmental Study. This aligns with research conducted by Laksmi and Sujana (2017), who stated that Spiritual Intelligence influences the Understanding of Accountancy, Social and Environmental. This matters because a Study found that variable spiritual Intelligence on indicators of the measurement, i.e., the ability To face and exploit suffering (trials that come from the Lord considered as exam faith) obtain mark dominant, so can explain that student accountancy through the ability to face his suffering (because considered as exam faith) will impact on achievement mark acquisition eye studying accountancy high social and environmental levels.



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Based on the Study, It can be concluded that Intelligence and emotional influence is significant to understanding AccountancyAccountancy Because the more somebody manages Intelligence emotional so understanding accounting is also increasing increase, p the showed with student alum accounting that has motivation For always enterprising Study so that eye college ever taught during studying can understood with Good Where matter the can increase understanding AccountancyAccountancy.

Research result This can conclude that spiritual Intelligence possessed by students with excellent accounting can influence their understanding of AccountancyAccountancy social and environmental Because spiritual Intelligence is a necessary foundation for functioning Intelligence intellectually and Intelligence emotionally in a way as practical as it can be seen from habit prayer, no do loss towards others, and an honest attitude so that matter the can push trust self in learn and help in face obstacles related accounting that can increase understanding AccountancyAccountancy social and environmental.

CONCLUSION

Based on the results of the analysis and discussions that have been carried out previously, researchers can draw the following conclusions:

1. Emotional Intelligence influences the level of understanding of social and environmental accounting in students of the Accounting Department, Faculty of Economics and Business, Tadulako University. Thus, Emotional Intelligence requires a person to learn to recognize and appreciate his or her feelings and the feelings of others in order to apply emotional energy effectively in everyday life.
2. Spiritual Intelligence influences the level of understanding of social and environmental accounting of Accounting Department Students, Faculty of Economics and Business, Tadulako University. Spiritual intelligence factors include a flexible nature, high awareness, ability to face and utilize suffering, fear, quality of life, reluctance to cause harm, holistic view, tendency to question and leadership full of devotion and responsibility.

As a result of the observations and knowledge obtained by the researcher during the research, the researcher suggests the following:

1. Share all which students in Study This is Tadulako University Bachelor of Accounting Program student or expected can conduct a survey not only through questionnaire but also with observations and interviews with respondents, possibility vital will give more accurate results.
2. The Study further recommended replacing some indicators or several independent variables that could influence the understanding of accountancy, social and environmental, facility learning, and teaching methods.
3. Research Next recommends using indicators from different assessments, such as giving respondents a test about material Accounting, social and environmental.

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