
The Effect of Intellectual Intelligence, Learning Motivation, Learning Behavior on interest in learning Computer Accounting at Imelda University Medan students

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ABSTRACT

This study aims to analyze the effect of intellectual intelligence, learning motivation, learning behavior on interest in learning computer accounting in students of Imelda University in Medan. Intellectual intelligence alone cannot be relied upon in understanding lessons to start an activity will have a feeling of laziness and no interest in continuing their activities without being matched by strong motivation and enthusiasm for learning causing concentration and attention to learning to decrease so that it is low. The total population in this study was 240 students. the sample used was 130 students using the sampling technique with the Cluster Random Sampling method. Students are required to study harder so that giving rewards is very necessary so that students are motivated to learn. Learning behavior is in accordance with educational goals, where educational goals can be achieved effectively and efficiently, so that academic achievement can increase 1. There is a positive influence on Student Motivation on Interest in Studying Computer Accounting for Imelda University Medan students. This is indicated by the price of the correlation coefficient (r_{x1y}) of 0.717 and the coefficient of determination (r^2_{x1y}) of 0.514 with a total of 130 students. The simple regression equation obtained is $Y = 0.668X_1 + 22.075$, which means that if student motivation (X_1) increases by 1 point, interest in learning computer accounting (Y) will increase by 0.668 points. 2. This study shows that there is a positive influence of intellectual intelligence on interest in learning computer accounting at Imelda University students in Medan. This shows that the higher the intellectual intelligence in participating in Computer Accounting learning, the higher the Student Interest in Learning, so it is hoped that students can increase their attention in class so that they can obtain optimal results in learning Computer Accounting. 3. This study shows that there is a positive influence of student learning behavior on Interest in Learning Computer Accounting intellectual intelligence. This shows that the better the level of student learning behavior, the better the Interest in Learning Computer Accounting will be, so it is hoped that students can maintain learning behavior and improve learning behavior so that learning activities both at school and at home can run smoothly.

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INTRODUCTION

Education is an effort to assist students in their efforts to develop and focus on knowledge abilities, skills, attitudes and behavior patterns that are useful for their lives . An educator must be sensitive to the condition of his students, because each student has different absorption abilities and conditions. According to Nyoman Suadnyana Pasek, it can be concluded that intellectual intelligence has a positive and significant effect on understanding accounting, emotional intelligence and spiritual intelligence can increase the influence of intelligence intellectual level at the level of understanding of accounting positively and significantly. so get suggestions for advice Improving intellectual intelligence can be done by giving assignments that are is a case study that better describes the real practice of accounting science. To increase emotional intelligence can be

done by, among others, by training students to be able to work in teams; Spiritual intelligence can be increased by means of, among other things, holding religious themed seminars, joint devotional service and other religious activities.; Future research is expected to be able to examine more deeply, not limited to the variables of intellectual intelligence, emotional intelligence, and spiritual intelligence in relation to understanding accounting, but the need for the addition of other variables and is expected to use wider scope of research object. In addition, in further research it is hoped that existing analytical models can be developed to obtain more in-depth results. Ethical attitudes and behavior are attitudes and behaviors that are in accordance with generally accepted social norms regarding beneficial and harmful actions. The reality that we can see, a student who is equally disciplined in entering college and has the same attention while attending college, but has different achievements or understanding of accounting . This condition of unnaturalness raises the question of what role spiritual intelligence, learning behavior, and learning motivation have for intellectual intelligence. Low interest in learning makes their motivation to understand accounting decrease, low learning motivation makes students not have the motivation to like lecture material so they will find it difficult to accept and master accounting courses.

METHOD

The analytical method used in this study is a quantitative method by testing the classical assumptions, as well as statistical analysis, namely multiple regression analysis. The variables used in this study are learning motivation, intellectual intelligence and learning behavior as independent variables and interest in learning computer accounting as the dependent variable. The total population in this study were 240 students. the sample used was 130 students using a sampling technique with the Cluster Random Sampling method. Data was collected using a questionnaire with a Likert scale as a unit of measurement.

RESULTS AND DISCUSSION

Research result

This research has a population of 240 respondents, University Accounting Computerized D3 Program Imelda Medan, while the sample required is 130 respondents. Researchers distributed 130 questionnaires and returned all of them to researchers in good condition and can be used as they should. random sampling technique that uses the slovin formula. Research data was collected by distributing 240 questionnaires which were directly distributed to students. Data collection was carried out using a questionnaire. Data analysis using MRA analysis.

Descriptive Statistics

Descriptive statistics provide an overview of the data such as the highest (maximum) value, lowest (minimum) value, average (mean), and standard deviation of the variance of the data studied, both the dependent variable and the independent variable.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Intellectual Intelligence	130	15.00	25.00	20.1511	2.54215
Learning Motivation	130	13.00	25.00	19.3309	2.78814
Learning Behavior	130	32.00	69.00	54.1727	7.51320
Interest In Learning Computer Accounting	130	21.00	28.00	23.3398	2.21490
Valid N (listwise)	159				

Table 2. Test results Classic Assumption

Normality Test Results

		Unstandardized Residual
N		130
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.77432238
Most Extreme Differences	Absolute	.062
	Positive	.042
	Negative	-.062
Test Statistic		.062
Asymp. Sig. (2-tailed)		.400 ^{c,d}

From the results of the SPSS One Sample Kolmogorov-Smirnov Test in the table above, it shows that the Kolmogorov-Smirnov value is 0.200 where the value is greater than $\alpha = 0.05$ (Asymp. Sig = 0.400 > 0.05) so it can be concluded that the data is normally distributed.

Multiple Linear Regression Test Results

Table 3. Multiple Linear Regression Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
1 (Constant)	14.867	1.529		9.102	.000
Intellectual Intelligence	-.0146	.077	-.151	- 1.648	.102
Learning Motivation	. 0.020	.074	.013	.140	.889
Learning Behavior	. 0.167	.029	.593	6.014	.000

Based on the table, the coefficient values are obtained so that we can construct the regression equation as follows:

$$Y = 14.867 - 0.146X_2 + 0.020X_3 + 0.167X_6$$

From the linear regression equation above it can be explained that:

1. Constant (α). A constant value of 14.867 means that the independent variable is considered zero (0) then the value of the accounting understanding variable will increase by 14.867
2. Intellectual Intelligence (X_1) on interest in learning Computer Accounting (Y) The self-knowledge coefficient value is negative 0.146, meaning that for every one unit increase in self-control value, the value of the accounting comprehension variable will decrease by 0.146 assuming the other independent variables in the regression model are constant.
3. Learning Motivation (X_2) on interest in learning Computer Accounting (Y) The value of the motivation coefficient is positive 0.020. This shows that if each motivation value increases by one unit, the value of the accounting understanding variable will increase by 0.020 assuming the other independent variables in the regression model are constant.
4. Learning Behavior (X_3) on interest in learning Computer Accounting (Y) The value of the learning behavior coefficient is positive at 0.167. This shows that if there is an increase in the value of learning behavior by one unit, the value of accounting understanding will increase by 0.167 assuming the other independent variables in the regression model are fixed.

CONCLUSION

There is a positive influence on Student Motivation on Interest in Learning Computer Accounting at Imelda Medan University students. This is indicated by the price of the correlation coefficient (r_{x_1y}) of 0.717 and the coefficient of determination ($r^2_{x_1y}$) of 0.514 with a total of 130

students as respondents. The simple regression equation obtained is $Y = 0.668X_1 + 22.075$ which means that if student motivation (X_1) increases by 1 point, interest in learning computer accounting (Y) will increase by 0.668 points. 2. This study shows that there is a positive influence of intellectual intelligence on Interest in Learning Computer Accounting at Imelda Medan University students. This shows that the higher the intellectual intelligence in participating in Computer Accounting learning, the higher the Student Interest in Learning, so that students are expected to be able to increase their attention in class so they can obtain optimal results in Computer Accounting learning. This research shows that there is a positive influence of student learning behavior on Interest in Learning Computer Accounting intellectual intelligence. This shows that the better the level of student learning behavior, the better the Interest in Learning Computer Accounting, so it is hoped that students can maintain learning behavior and improve learning behavior so that learning activities both at school and at home can run smoothly.

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