The Effect of Emotional Intelligence and Learning Behavior on Students' Understanding of Accounting In Grade X Accounting Department

Jelita Maribet Gultom[1], La Hanu[2]
Fakultas Ekonomi, Universitas Negeri Medan, Indonesia
Email : jelitagultom544@gmail.com, lahanu@unimed.ac.id

Abstract

The problem in this study is the low understanding of accounting in class X students majoring in Accounting at SMK Negeri 1 Medan. The purpose of this study is to determine the effect of emotional intelligence on the understanding of accounting in class X students majoring in Accounting at SMK Negeri 1 Medan, and to determine the effect of learning behavior on the understanding of accounting in class X students majoring in Accounting at SMK Negeri 1 Medan. This study was conducted at SMK Negeri 1 Medan. The population in this study were all class X AKL students at SMK Negeri 1 Medan, totaling 142 people. The sampling technique used was simple random sampling with a sample size of 105 respondents. The data collection technique in this study was a questionnaire with a Likert scale. Data were analyzed using Partial Least Square (PLS) analysis techniques with the help of SmartPLS software. The tests carried out included PLS Algorithm, Bootstrapping, and hypothesis testing using p-values with significance less than 0.05. The results of the analysis showed that all outer loading values were above 0.6 and AVE above 0.5 which indicated that construct validity was met. Based on the hypothesis testing, emotional intelligence has a significant effect on students' accounting understanding with a p-value of 0.000 (<0.05), so the hypothesis is accepted. Likewise, learning behavior has a significant effect on students' accounting understanding with a p-value of 0.000 (<0.05), so the hypothesis is also accepted. Therefore, it can be concluded that emotional intelligence and learning behavior have a positive effect on the accounting understanding of class X AKL students at SMK Negeri 1 Medan.

Keywords : Emotional Intelligence, Learning Behavior, Accounting Understanding

INTRODUCTION

Student understanding is a crucial component of the learning process, demonstrating their ability to absorb and comprehend material deeply and comprehensively. According to Purwanto in Sucipto et al. (2020), understanding is defined as an individual's ability to master and interpret a concept, situation, or fact they have learned. A student can be said to have a good understanding if he is able to apply the knowledge he has, both in the form of

mastery of concepts and practical skills, in various situations in everyday life. (Maunida, Zainal, Gary, Sibarani, & Herliani, 2023). Thus, understanding does not only include the ability to remember, but also the skills to relate, interpret, and apply the knowledge acquired contextually.

Understanding concepts plays a crucial role in the accounting learning process . This is related to the characteristics of accounting as a discipline that demands logical reasoning and systematic thinking skills (Porter , 2020). It's not enough for students to simply possess theoretical knowledge ; they are also required to be able to apply accounting concepts in real-world situations. (Sucipto et al., 2020). Thus, accounting understanding encompasses two main dimensions: mastery of basic accounting concepts and theories, and the ability to apply them appropriately in recording and processing financial information. (Hafsah, Hanum, Saragih, & Ningsih, 2022).

Accounting understanding can be assessed by examining students' mastery of the theoretical and practical aspects of accounting they have learned during the learning process. One way to assess this level of understanding is through learning outcomes, which are reflected in students' grades. These grades serve as quantitative indicators that reflect students' mastery of the material throughout the learning process. (Sudira & Ratnawati, 2023).

Students are considered to have a good understanding of accounting if they can explain the concepts they have learned, classify information correctly, interpret data, provide examples of application in relevant contexts, and conclude information based on the processes and results obtained. (Anderson, LW et al., 2001:70). These indicators are an important basis for assessing students' level of understanding of accounting material, both in conceptual aspects and application skills.

The results of daily tests on the general journal material indicate that students' achievement in understanding indicators, which include the ability to explain, classify, interpret, provide examples, and conclude, is still suboptimal. The scores obtained indicate that students are unable to explain the recording process sequentially, classify accounts correctly, and interpret transaction data in the general journal. Furthermore, their ability to provide examples of journal application and summarize the transaction recording process is still low. This condition reflects that students do not yet have an optimal understanding of accounting.

Students' low understanding of accounting subjects can be explained through Jean Piaget's theory of cognitive development . Piaget stated that intellectual development occurs gradually, and students' thinking is qualitatively different from that of adults due to immature cognitive structures (Pitriani, Faslah, & Masitoh, 2023) . The learning process occurs through the integration of new experiences with prior knowledge, which is then adjusted to form a structure of understanding. more mature . In the context of accounting, students' ability to interpret concepts and apply financial recording procedures is strongly influenced by their cognitive developmental stage. Learned information is processed through sensory, short-term, and long-term memory, which plays a crucial role in developing comprehensive conceptual and applied understanding (Lailiah, Wardani, & Edi Sutanto, 2021).

According to Radu & Wardani (2024) , students' understanding of accounting subjects is influenced by several factors, including emotional intelligence and learning behavior. In the educational context, there is a growing consensus among educators, researchers, and policymakers that emotional intelligence is a crucial skill that students need to develop for their well-being and future success in the workforce (MacCann et al., 2020) . A person's ability to manage their emotions can provide a mental boost that supports the achievement of desired goals, especially in the accounting context (Safitri & Listiadi, 2020) .

Goleman (2020) stated that emotional intelligence can contribute up to 80% to a person's success in life . High emotional intelligence can help students manage their emotions and maintain their optimism, leading to a better understanding of accounting. Furthermore, emotional intelligence also contributes to student achievement, making it a crucial aspect worthy of attention in accounting learning.

Research by Ningsih & Hermawan (2020) revealed that emotional intelligence contributes significantly to students' understanding of accounting. This finding is supported by the research results of Afandi et al. (2021) and Benu & Nugroho (2021) , which also showed that emotional intelligence significantly influences students' understanding of accounting.

This behavior is reflected in the stages of the process and the final results achieved. Individuals are motivated to learn when faced with new challenges or situations that cannot be addressed with prior knowledge or experience. This situation requires individuals to make changes to their previous behavior in order to achieve the desired goals (Ndait, Dethan, & Pau, 2022).

Individual learning behavior has a significant impact on the continuity of the learning process. Learning efficiency can be achieved through the implementation of appropriate strategies, such as effective time management during learning activities, independent study at home, group study, and preparation for exams . Positive learning behavior will be formed when students are aware of their roles and responsibilities in the learning process, thus being able to manage their time in a balanced manner between academic and non-academic activities. academic (Bereki, 2020).

Students' learning behavior is reflected in how they absorb the material taught by teachers and develop it through activities such as reading books, summarizing theories, and searching for references in the library (Agustin et al., 2022) . One aspect that contributes to students' academic success is their learning behavior. Students' understanding of accounting concepts will be more optimal if supported by disciplined and efficient learning behavior (Radu, 2024.

Research result Bereki & Saputra (2020) stated that learning behavior contributes positively and significantly to the level of understanding in accounting subjects. This is also supported by research from Milla & Prima (2024) , Ndait et al. (2022) , Hafsah et al. (2022) , and Maunida et al. (2023) , which shows that learning behavior has a significant influence on accounting understanding.

The problems presented in the background are the basis for the author to conduct research entitled : "The Influence of Emotional Intelligence and Learning Behavior on Accounting Understanding of Class X Accounting Students at SMK Negeri 1 Medan" .

RESEARCH METHODS

This research was conducted at SMK Negeri 1 Medan, Jalan Sindoro No. 1, Medan Kota District, Medan City, North Sumatra, 20211. The research took place in the even semester of the 2024/2025 academic year among class X students of the Accounting Department at SMK Negeri 1 Medan. According to Sugiyono (2021:126), a population is a group of individuals or objects that have similar characteristics and are the main focus in the research data collection process. This research involved a population consisting of all class X students of the Accounting Department at SMK Negeri 1 Medan, totaling 142 students. According to Sugiyono (2021), a sample is a representation of the entire population taken as a representative. This sample describes the number and characteristics of the population, so that the research results can be used to draw generally applicable conclusions. In this study, the researcher applied the Simple Random Sampling method, which is a technique for selecting samples randomly from all members of the population. This technique is carried out without differentiating or grouping members of the population into certain strata, so that each member in the population has an equal chance of being selected as a sample.

This study used a simple random sampling technique to select a representative sample of 142 students of class X AKL. This study is a quantitative study. According to Sugiyono (2021) , quantitative research is a type of research based on positivism and conducted on a specific population or sample. Data is collected using measuring instruments and then analyzed using quantitative or statistical techniques to test the validity of previously formulated hypotheses.

This type of research is ex post facto research. According to Sappaile (2010) stated that this type of research examines cause-and-effect relationships without any intervention or treatment from the researcher. The causal relationships analyzed are based on a theory in which one variable is assumed to be influenced by another variable or to be a causal factor in another variable. This research aims to determine and observe the influence of the independent variables, namely emotional intelligence and learning behavior, on the dependent variable, namely the level of accounting understanding.

This research uses primary data as the main source. According to According to Sugiyono (2021) , primary data is information obtained directly by researchers from primary sources through field data collection to address research objectives. This study uses quantitative data, which is data obtained and presented in numerical form and then analyzed using statistical methods to produce objective and measurable conclusions.

The initial step in the research process is to collect information that is relevant to the topic being researched . This process is carried out using methods such as distributing questionnaires or surveys, as well as giving tests to measure the level of accounting understanding.

RESULTS AND DISCUSSION

Research result

The research results are presented in two parts, namely the validity and reliability test of the questionnaire instrument and descriptive analysis of the research variables.

Data analysis

Measurement Model

This study used the Structural Equation Modeling (SEM) method based on Partial Least Square (PLS) to process the obtained data. This technique was chosen to evaluate the measurement model and test the structural model (inner model). The measurement model using reflective indicators was analyzed through a regression relationship between item scores or component scores generated through data processing with the help of PLS software. To support the analysis process of the measurement model, algorithm data generated from the PLS system output was used as follows.
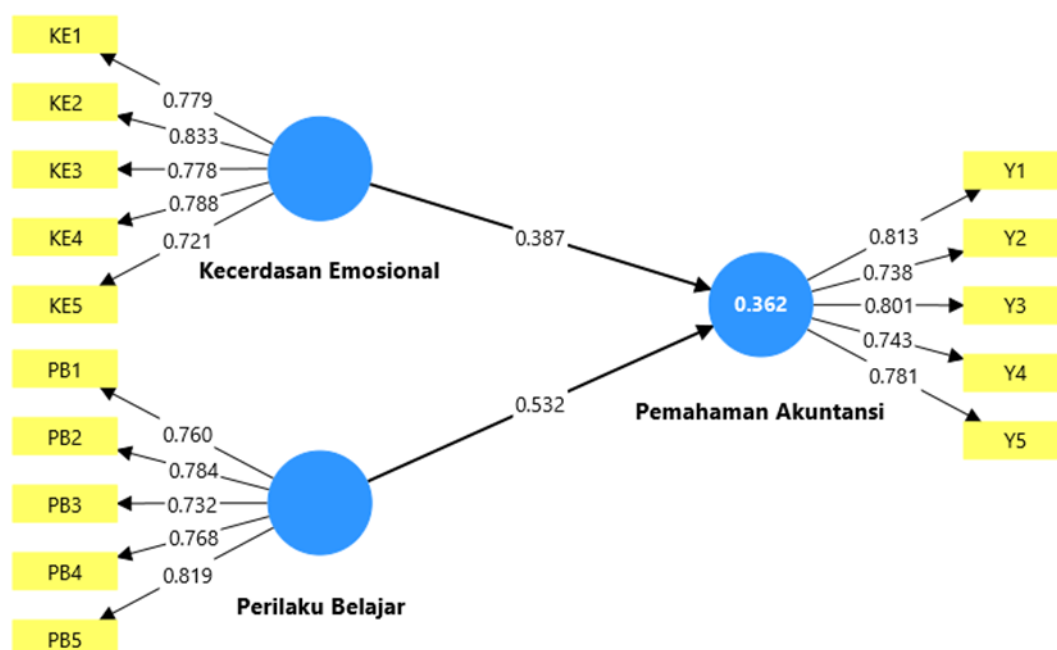

Figure 1. Path Diagram (PLS Algorithm)

The data in Figure 4.1 presents the measurement results of each indicator against the construct, which can be explained as follows: self-awareness (KE1) is able to reflect emotional intelligence with a loading factor of 0.779. Self-control (KE2) is able to reflect emotional intelligence with a loading factor of 0.833. Motivation (KE3) is able to reflect emotional intelligence with a loading factor of 0.778. Empathy (KE4), is able to reflect emotional intelligence with a loading factor of 0.788. Social skills (KE5) are able to reflect emotional intelligence with a loading factor of 0.721.

Following lessons in class (PB1) is able to reflect learning behavior with a loading factor of 0.760. Repeating lesson material (PB2) is able to reflect learning behavior with a loading factor of 0.784. Reading learning resources (PB3) is able to reflect learning behavior with a loading factor of 0.732. Searching for references in the library (PB4) is able to reflect learning behavior with a loading factor of 0.768. Independence during exams (PB5) is able to reflect learning behavior with a loading factor of 0.819.

Explaining (PA1) is able to reflect accounting understanding with a loading factor of 0.813. Classifying (PA2) is able to reflect accounting understanding with a loading factor of 0.738. Interpreting (PA3) is able to reflect accounting understanding with a loading factor of 0.801. Exemplifying (PA4) is able to reflect accounting understanding with a loading factor of 0.743. Concluding (PA5) is able to reflect accounting understanding with a loading factor of 0.781.

Discussion of Research Results

The Influence of Emotional Intelligence on Accounting Understanding

In general, the first hypothesis indicates that emotional intelligence has a positive effect on accounting comprehension among accounting students at SMK Negeri 1 Medan. The higher the emotional intelligence, the higher the level of accounting comprehension achieved by students. Low emotional intelligence tends to result in lower accounting comprehension among students.

The research results indicate the influence of emotional intelligence on accounting comprehension. Therefore, this section will explain the role of each emotional intelligence indicator in influencing students' level of accounting comprehension. Self-awareness indicators reflect emotional intelligence, thus influencing accounting understanding, especially in explaining transactions in the general journal correctly. Students with self-awareness are able to recognize their own emotions and manage them to stay focused during learning. With maintained focus, students can think more clearly, logically, and systematically, making it easier to accurately understand the flow of recording transactions in the general journal.

Self-control indicators reflect emotional intelligence, thus influencing accounting comprehension, particularly in describing the journaling process for various transaction cases independently and accurately. Students' ability to manage emotions such as nervousness or rushing enables them to prepare journal entries more carefully, patiently, and in accordance with applicable accounting principles. Thus, students are better prepared to face the challenges of solving accounting problems independently.

Motivation indicators reflect emotional intelligence, thus influencing accounting comprehension, particularly in interpreting the purpose and impact of each transaction recorded in the general journal. Students with a strong learning motivation will be driven to understand not only how to record transactions but also the meaning and implications of each transaction. With this internal drive to learn more deeply, students will be more thorough in assessing how a transaction affects their financial position, thus enabling them to provide a precise and comprehensive interpretation of the recording process.

Empathy indicators reflect emotional intelligence, thus influencing accounting understanding, particularly in explaining and exemplifying journal entries accurately. Students with empathy are able to understand others' perspectives, including in group discussions or when explaining material to peers. This sensitivity makes students more thorough and communicative in conveying the transaction recording process, as well as providing examples of journal entries that comply with applicable accounting principles.

Social skills indicators reflect emotional intelligence, thus influencing accounting understanding, particularly in summarizing the process of recording transactions in the

general journal. Students with strong social skills are able to collaborate, discuss, and exchange ideas effectively with others. Through these interactions, students can deepen their understanding and draw appropriate conclusions regarding the transaction recording process, from identification to systematic and correct journaling.

The results of this study align with the statement made by Damanik et al. (2023) , which states that students who are able to control their emotions can understand accounting better because they are less easily affected by pressure while studying. A similar sentiment was also conveyed by Hafsah et al. (2022) , who explained that good emotional management allows students to remain focused and consistent, thus supporting their understanding of accounting material. This is also in line with research conducted by Astiti (2020) The research results show that emotional intelligence influences accounting understanding with a significance value of 0.045 (0.045 < 0.05). Research results by Hanum (2022) also shows that emotional intelligence has a positive effect on accounting understanding with a significance value of 0.000 (0.000 < 0.05).

The Influence of Learning Behavior on Accounting Understanding

In general, the first hypothesis indicates that learning behavior positively influences accounting comprehension among accounting students at SMK Negeri 1 Medan. Students with positive learning behavior tend to have a higher level of accounting comprehension. Conversely, suboptimal learning behavior can hinder their understanding of accounting material.

The research results indicate the influence of learning behavior on accounting understanding. Therefore, this section will explain the role of each learning behavior indicator in influencing students' level of accounting understanding. Classroom attendance indicators reflect learning behavior, thus influencing accounting understanding, particularly in explaining the steps for recording transactions in a journal sequentially. Students who actively participate in class will more easily understand the material presented by the teacher, enabling them to remember and explain the transaction recording process, from identification to journaling, in a logical and structured manner.

Repetition of course material reflects learning behavior, thus influencing accounting comprehension, particularly in explaining and summarizing comprehensive journaling procedures. Students who regularly review material will more easily grasp the accounting process from start to finish. This habit helps strengthen memory and build a comprehensive understanding of the steps in the journaling process.

Indicators of reading learning resources reflect learning behavior, thus influencing accounting understanding, particularly in classifying accounts into debits and credits correctly. Students who actively read various sources, such as textbooks, modules, or other supplementary materials, will have a broader understanding of account types and basic recording principles. This helps students determine account positions more confidently and avoid errors in the journaling process.

Library reference seeking indicators reflect learning behavior, thus influencing accounting understanding, particularly in accurately interpreting various types of accounting transactions. Students who actively utilize the library as a learning resource tend

to gain a deeper understanding from various references. This helps them more accurately interpret the context and purpose of transactions in accordance with accounting principles.

Independent indicators during exams reflect learning behavior, thus influencing accounting comprehension, particularly in summarizing learned material and applying it independently when working on general journal problems. Students who demonstrate independent learning are able to reprocess their acquired understanding without relying on assistance from others. This enables them to answer accounting problems confidently and accurately based on sound understanding.

The results of this study align with the statement made by Radu & Wardani (2024) , who stated that students with regular learning behaviors have a better understanding of accounting, as evidenced by their ability to answer concept-based questions . A similar finding was also conveyed by Sucipto et al. (2020) , who explained that active learning behaviors, such as note-taking, reviewing material, and reading additional sources, significantly contribute to improving students' understanding of accounting. This is also in line with research conducted by Astiti (2020) , The research results show that learning behavior influences accounting understanding with a significance value of 0.031 (0.031 < 0.05). The research results of Haryati et al. (2020) also shows that learning behavior has a significant influence on accounting understanding with significance value of 0.0 24 (0.0 24 < 0.05) .

Research Limitations

This study has the following limitations:

1. The scope of this study uses two independent variables as shown in Figure 4.1. The coefficient of determination (R^2) obtained is 0.362 or equivalent to 36 %, which indicates that this model has been quite good in explaining the accounting understanding variable, although it is not completely perfect. The higher the R^2 value approaching 1, the better the model in explaining the dependent variable. These results indicate that accounting understanding is not only influenced by the two independent variables studied, but also by other variables not included in this study, namely 6.4 % . According to Wi, Peng et al. (2021) , these other variables can come from internal factors, such as intelligence level, as well as external factors, such as teacher teaching style, learning methods, and learning media used.
2. This study only measures students' understanding of accounting on general journal material, so the results obtained cannot describe the level of students' understanding of the entire accounting material taught in class X.

CONCLUSION

Based on the research results and discussion, the following conclusions can be drawn:

1. Emotional intelligence influences the accounting understanding of class X accounting students at SMK Negeri 1 Medan.
2. Learning behavior influences the accounting understanding of class X accounting students at SMK Negeri 1 Medan.

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