## **ABSTRACT**

College student live success not influence by intellectual intelligence (IQ) only, but also influence by other intelligence such as emotional intelligence (EQ). Aim of this research was to found whether emotional intelligence influence accountancy understanding level. Emotional intelligence measured began from self introduction, self control, motivation, empathy, and social ability, whereas accountancy understanding level was measured based on Cumulative Achievement Index value (IPK).

Population within this research was extension accountancy student of Economy Faculty Diponegoro University 2007 about 120. That population sampling collection was about 100. Data obtained through questionnaire method by scale *likert*, which adopted from Bulo (2002). Sampling definition used double linear analysis method. Independent variable within this research was self introduction, self control, motivation, empathy, and social ability; whereas adhered variable was accountancy understanding level of student (Cumulative Achievement Value). Data obtained supported by *software SPSS 13*.

Based on the result, from five hypothesis stated, hypothesis 1, 2, and 3 were accepted which stated that self introduction, self control, motivation were have influence to accountancy understanding level of student. Whereas both hypothesis 4 and 5 were rejected which stated that both empathy and social ability have no influence to accountancy understanding level. Much emotional intelligence factors which influence to individual daily live, in this case was student. For example mental depression factor, social intercourse environment, failure trauma, personal problem, activity out of campus (working), culture or could be caused by learning student behavior.

**Keywords:** Emotional intelligence (EQ), Accountancy Understanding Level (IPK), self introduction, self control, motivation, empathy and social ability.