

ABSTRACT

This research is replicated from Mellandy dan Aziza (2006). This research aim to examine impact of emotional intelligence, spiritual intelligence, and behavioral learning towards the level of understanding of accountancy student. This study used a survey method that uses primary data collected from questionnaires. The population in this study were students at the end of the Faculty of Economics Department of Accounting at Yogyakarta and Semarang. The number of samples taken in this study are 100 students from Gajah Mada University and Diponegoro University. Measurement of emotional intelligence consists of aspects of self-knowledge, self-control, motivation, empathy and social skills. Measurement of spiritual intelligence consists of aspects of divinity, trust, leadership, learning, future-oriented, and regularity. Meanwhile, the measurement of learning behavior consists of aspects of the habit of following the lesson, the habit of reading books, visiting libraries, and habits for exams. Results of hypothesis examination indicate that emotional intelligence, spiritual intelligence and learning behavior affects the level of understanding of accounting.

Key words: emotional intelligence, spiritual intelligence, learning behavior, the level of accounting understanding