

Exploring the Impact of Social Intelligence, Adversity Intelligence, and Pedagogical Approaches on Accounting Comprehension

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ABSTRACT

The objective of this study was to gather empirical evidence on the impact of social intelligence, adversity intelligence, and learning methodologies on accounting comprehension levels. The research involved a sample of 317 students from the accounting programs of the 2020 cohort at Udayana University, Pendidikan Ganesha University, Warmadewa University, Pendidikan Nasional University, and Mahasaraswati Denpasar University, selected using proportionate random sampling. Data were collected through questionnaires. The analytical approach employed was multiple linear regression. The findings revealed that social intelligence, adversity intelligence, and learning methodologies positively influence accounting comprehension. These results underscore the principles of multiple intelligences and constructivist learning theories, which suggest that levels of accounting comprehension are shaped by social intelligence, adversity intelligence, and the learning approaches employed.

Keywords: Social Intelligence; Adversity Intelligence; and Learning Methods; Accounting Comprehension

Pengaruh Kecerdasan Sosial, Kecerdasan Adversitas, Metode Pembelajaran pada Tingkat Pemahaman Akuntansi

ABSTRAK

Tujuan penelitian ini adalah untuk mendapatkan bukti empiris mengenai pengaruh kecerdasan sosial, kecerdasan adversitas, dan metode pembelajaran pada tingkat pemahaman akuntansi. Jumlah sampel yang diambil sebanyak 317 responden mahasiswa program studi akuntansi angkatan 2020 program S1 Universitas Udayana, Universitas Pendidikan Ganesha, Universitas Warmadewa, Universitas Pendidikan Nasional, dan Universitas Mahasaraswati Denpasar dengan menggunakan metode *proportionate random sampling*. Pengumpulan data dilakukan dengan kuesioner. Teknik analisis yang digunakan adalah teknik analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa kecerdasan sosial, kecerdasan adversitas, dan metode pembelajaran berpengaruh positif pada tingkat pemahaman akuntansi. Implikasi hasil penelitian ini mendukung teori kecerdasan majemuk dan teori belajar konstruktivistik yang menyatakan tingkat pemahaman akuntansi dipengaruhi oleh kecerdasan sosial, kecerdasan adversitas, dan metode pembelajaran.

Kata Kunci: Kecerdasan Sosial; Kecerdasan Adversitas; Metode Pembelajaran; Tingkat Pemahaman Akuntansi.



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INTRODUCTION

Accounting science, a domain that requires students to engage in critical thinking beyond mere memorization, necessitates a robust understanding of the subjects covered (Pratiwi *et al.*, 2021). Such comprehension is crucial for accounting students to meet the graduate profile demands of the professional workforce, thereby enhancing their competitiveness in the job market (Sari, 2023). However, many students reportedly struggle with gaining a deep understanding of accounting principles (Devi & Sujana, 2020), which adversely affects their interest in pursuing accounting careers post-graduation (Khalid & Rauf, 2020).

According to tracer study data from the Bachelor of Accounting Program at the Faculty of Economics and Business, Udayana University for the academic year 2021/2022, involving 250 alumni respondents, the initial employment roles included: Accounting or Finance (33.93%), Tax Department (4.76%), Auditor (5.36%), Administrative Department (26.19%), Teller (4.76%), Manager/Leader (2.98%), Back Office Department (2.38%), Credit Department (2.38%), Customer Service (1.79%), and various others (15.48%) such as Field Facilitator, Project Logistics Department, and more. These findings indicate a significant portion of alumni securing positions unrelated to their field of study in accounting. This observation aligns with a statement from Nadiem Makarim, the Minister of Education and Culture in 2021, noting that only 20% of graduates secure employment within their field of study, while 80% work outside their academic discipline for about four years.

The societal concern regarding accounting students working outside their area of study during their collegiate years remains a significant polemic. Rosari *et al.* (2023) address this issue by identifying a lack of foundational accounting knowledge as a key factor driving students away from the accounting profession. This finding is consistent with Khalid & Rauf (2020), who suggest that career shifts among accounting alumni may be attributed to various factors, including the stress and difficulty associated with understanding accounting during their studies. Hasannudin *et al.* (2022) further pinpoint the need for high concentration as a fundamental challenge in mastering accounting, which is often compromised by numerous obstacles encountered in the academic environment (Pramesti & Ratnadi, 2019).

According to Noch & Sa (2020), two primary categories of factors affect the level of accounting comprehension: internal and external. An example of an internal factor is social intelligence, which Goleman *et al.* (2019) claim contributes up to 80% of a person's success. Social intelligence is crucial in the academic setting, particularly in solitary study scenarios where students face difficulties. Haq *et al.* (2020) note that social intelligence significantly eases the learning process by facilitating better interaction and communication with peers and instructors (Avlaev, 2020).

While social intelligence is crucial, it alone may not suffice for predicting success. Individuals may excel in social interactions yet struggle to recognize opportunities and overcome challenges, which are essential for achieving success (Soysub & Jarinto, 2018). This ability to evaluate and tackle difficulties is often termed adversity intelligence or adversity quotient (AQ). Those possessing high adversity intelligence are typically better equipped to manage various challenges

and convert them into opportunities (Capuras *et al.*, 2016). In the context of accounting education, students frequently encounter complex cases or calculations that demand thorough analysis and comprehension (Ashari & Nugrahanti, 2022). Such tasks present significant learning challenges that test the students' grasp of the material.

The ability of students to understand accounting is influenced not only by internal factors but also by external elements within the learning environment, such as the pedagogical approaches adopted. These teaching methods significantly impact students' comprehension levels (You *et al.*, 2016). Effective teaching involves clear delivery of material and the use of teaching methods tailored to enhance understanding. Despite the critical role of these methods, it is observed that not all instructors effectively articulate concepts or provide practical, real-world examples (Baradja & Oktaviani, 2021). Optimal teaching requires meticulous attention to the instructional strategies employed. This study underscores the importance of varied and engaging teaching methods in sustaining student interest and facilitating understanding, particularly in accounting education.

This research distinguishes itself from prior studies in several key aspects, contributing uniquely to the field. First, unlike previous studies that focused on a single university, this research encompasses five different universities, thereby broadening the demographic and contextual scope. Second, it employs the Indonesian Institute of Accountants (IAI) standard reference for measuring basic accounting comprehension, known as CAFB. This methodological choice aligns with the recommendation by Melyani & Ratnadi (2023) to utilize assessment tools beyond student course grades. Third, this study introduces learning methods as an external variable affecting accounting comprehension levels, consistent with the suggestions by Nugraha & Erawati (2023) and Pramesti & Ratnadi (2019) to incorporate external factors into similar research. These distinctions justify the re-examination of the topic.

The theoretical framework of this study is based on the theory of multiple intelligences and constructivist learning theory. The theory of multiple intelligences posits that individuals possess a variety of inherent intelligences, which can be optimally developed in a supportive environment. In the context of this research, students' ability to understand accounting extends beyond linguistic and mathematical intelligences; interpersonal and intrapersonal intelligences, including social and adversity intelligences, are also critical in shaping their comprehension levels. Constructivist learning theory asserts that learning transcends mere reception and processing of information (Sugrah, 2020). According to this theory, both lecturers and students are pivotal in selecting effective learning methods. Lecturers are tasked with creating conducive environments and methodologies to facilitate learning, while students must actively identify and utilize learning strategies that enhance their understanding of the material, as noted by (Masgumelar & Mustafa, 2021).

Prior research by Nugraha & Erawati (2023) indicates that higher levels of social intelligence in students are associated with improved accounting comprehension. This correlation is supported by Zahara (2020), who also identified a positive effect of social intelligence on accounting comprehension.

Additionally, findings from Widatik *et al.* (2016), Herli *et al.* (2016), and Ariantini *et al.* (2017) affirm that social intelligence significantly influences accounting comprehension. Students possessing strong social intelligence tend to interact effectively and establish positive relationships, fostering a supportive environment that enhances mutual motivation and understanding of learning materials. Consequently, the more motivated the environment, the greater the likelihood of students developing a comprehensive understanding of accounting.
H₁: Social intelligence positively influences accounting comprehension levels.

Regarding adversity intelligence, research suggests it too positively affects accounting comprehension levels (Jelantik & Dewi, 2023). This finding is corroborated by studies from Devi & Sujana (2020), Husnurrosyidah, & Rahmawaty (2015), Libraeni & Yadnyana (2018), and Capuras *et al.* (2016), all of which report a positive impact of adversity intelligence on accounting comprehension. Students with high adversity intelligence are better equipped to navigate and transform various challenges and problems into opportunities for success (Devi & Sujana, 2020).

H₂: Adversity intelligence positively influences accounting comprehension levels.

Research into the efficacy of learning methods on accounting comprehension has been extensively explored. Studies by Fitriana *et al.* (2022), Suripah *et al.* (2022), Sari & Astuti (2018), and Hidayat & Hati (2017) collectively assert that learning methods have a beneficial impact on students' understanding of accounting. The success of educational outcomes hinges on meaningful teaching and learning activities, which are best achieved through the application of educational methods or strategies tailored to meet the specific needs and objectives of students (Hartini *et al.*, 2022). Further supporting this, research by Gregorio *et al.* (2018) and Hu (2020) demonstrates that learning methods significantly enhance accounting comprehension.

H₃: Learning methods positively influence accounting comprehension levels.

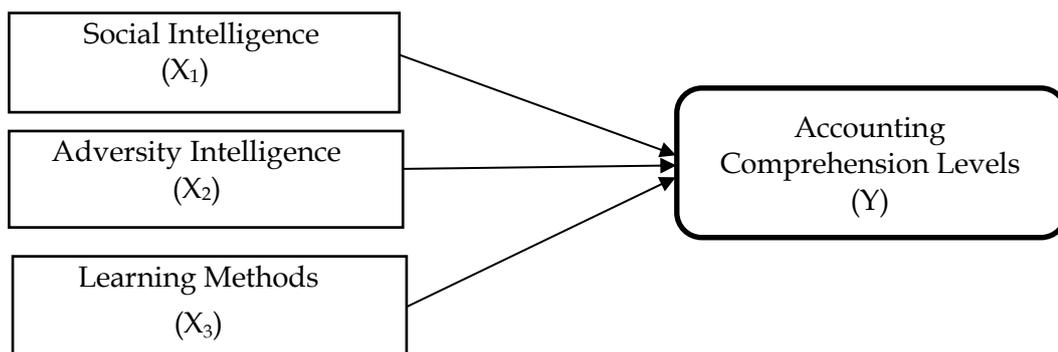


Figure 1. Research Model

Source: Research Data, 2024

RESEARCH METHOD

The study was conducted at universities in Bali, which are ranked among the top five nationally according to uniRank, a global higher education directory that offers rankings for over 14,000 universities worldwide (4icu.org/id/). The top five

universities in Bali in 2023, as per the uniRank rankings, include Udayana University, Pendidikan Ganesha University, Warmadewa University, Pendidikan Nasional University, and Mahasaraswati Denpasar University.

The focal point of this research is the level of accounting comprehension, analyzed through the variables of social intelligence, adversity intelligence, and learning methods. The dependent variable in this study is the level of accounting comprehension (Y), assessed based on students' perceptions across six accounting courses. This assessment utilizes six statements adapted from questionnaires by Devi & Sujana (2020) and the Indonesian Institute of Accountants (IAI) in 2021. Additionally, this variable incorporates indicators of social awareness and facilities, represented by eight statements. Social intelligence, another independent variable (X1), is measured using eight questions derived from the research questionnaire by Nugraha & Erawati (2023). Adversity intelligence (X2) is the subsequent independent variable, quantified using indicators of control, origin-ownership, reach, and endurance, based on eight statements from the questionnaire by Libraeni & Yadnyana (2018). The final independent variable, learning methods (X3), is evaluated using three indicators—learning, skills, assessment, and workload—represented by ten statements adopted from the research questionnaire by Sari & Astuti (2018).

The population for this study comprises active undergraduate accounting students from the 2020 cohort at the top five universities in Bali, as ranked nationally by uniRank in 2023. The selected students have not participated in remedial classes for key subjects such as Financial Accounting, Cost Accounting, Management Accounting, Taxation, and Accounting Information Systems, totaling 1,526 students. The sample selected for this study includes 317 accounting students. The sampling technique employed is probability sampling, specifically proportionate random sampling.

Table 1. Number of Accounting Student Samples from the 2020 Cohort at the Top Five Ranked Universities in Bali

University Names	Number of Students	Number of Samples
Udayana University	275	57
Pendidikan Ganesha University	248	51
Warmadewa University	330	69
Pendidikan Nasional University	270	56
Mahasaraswati Denpasar University	403	84
AMOUNT	1.526	317

Source: Research Data, 2024

Data collection was conducted through a survey utilizing e-questionnaires (Google Forms). The responses to the independent and dependent variables were measured using a four-point Likert scale. For the independent variables, the scale ranged from "strongly disagree" (point 1) to "strongly agree" (point 4). For the dependent variable, the scale ranged from "very unclear" (point 1) to "very clear" (point 4). Prior to distribution, the instrument was subjected to validity and reliability testing to ensure its accuracy and consistency. Data analysis was performed using multiple linear regression, preceded by tests of classical assumptions. These included tests for normality, multicollinearity, and

heteroscedasticity to verify the suitability of the regression model for the data. The regression model equation employed in this analysis is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \dots\dots\dots(1)$$

Explanation:

- Y = Accounting Comprehension Level
- α = Constant
- $\beta_1, \beta_2, \beta_3$ = Regression coefficients for X_1, X_2, X_3
- X_1 = Social Intelligence
- X_2 = Adversity Intelligence
- X_3 = Learning Methods
- e = Standard error

RESULTS AND DISCUSSION

The validity test shows that the correlation coefficient values with the total score of all statement items are greater than 0.30 with a significance of less than 0.05. This indicates that the statement items in the research instrument are valid and suitable to be used as a research instrument.

Table 2. Hasil Uji Reliability

No.	Variable	Cronbach's Alpha	Explanation
1	Accounting Comprehension Level (Y)	0.941	Reliable
2	Social Intelligence (X_1)	0.629	Reliable
3	Adversity Intelligence (X_2)	0.778	Reliable
4	Learning Methods (X_3)	0.909	Reliable

Source: Research Data, 2024

The results of the reliability test in Table 2 show that all research instruments have a Cronbach's Alpha coefficient greater than 0.60. This means that all variables have met the reliability requirements and can be used in the research.

Table 3. Descriptive Statistics Results of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting Comprehension Level (Y)	317	2.00	4.00	3.168	0.354
Social Intelligence (X_1)	317	2.00	4.00	3.330	0.354
Adversity Intelligence (X_2)	317	2.00	4.00	3.316	0.382
Learning Methods (X_3)	317	2.00	4.00	3.344	0.396

Source: Research Data, 2024

In this study, descriptive statistics were calculated for each variable, as presented in Table 3. The variable representing accounting comprehension levels (Y) yielded an average value of 3.168. According to the predetermined criteria, this suggests that respondents generally demonstrated understanding in their responses to the questionnaire statements. For the social intelligence variable (X_1), the average value was 3.330, indicating that respondents tend to strongly agree with the related questionnaire statements. The adversity intelligence variable (X_2) recorded an average value of 3.316, suggesting a general agreement with the statements. Lastly, the learning method variable (X_3) had an average value of 3.344, which implies that respondents tend to strongly agree with the statements pertaining to learning methods.

Table 4. Normality Test Results

	<i>Unstandardized Residual</i>
N	317
<i>Test Statistic</i>	0.036
<i>Asymp.Sig.(2-tailed)</i>	0.200

Source: Research Data, 2024

The significance value, as reported in Table 4, is 0.200. Since this value from the Kolmogorov-Smirnov test exceeds 0.05, it can be concluded that the distribution of the regression model is normal.

Table 5. Multicollinearity Test Results

Variables	Tolerance	VIF	Explanation
Social Intelligence (X ₁)	0.673	1.486	free from multicollinearity
Adversity Intelligence (X ₂)	0.719	1.392	free from multicollinearity
Learning Methods (X ₃)	0.672	1.487	free from multicollinearity

Source: Research Data, 2024

The results of the multicollinearity test, as displayed in Table 5, indicate that the Variance Inflation Factor (VIF) values for the independent variables are as follows: 1.486 for social intelligence, 1.392 for adversity intelligence, and 1.487 for the learning method. Since all VIF values are below the threshold of 10, it can be concluded that there is no evidence of multicollinearity affecting the regression model in this study.

Table 6. Heteroskedasticity Test Results

Variables	Significance	Explanation
Social Intelligence (X ₁)	0.131	free from heteroskedasticity
Adversity Intelligence (X ₂)	0.169	free from heteroskedasticity
Learning Methods (X ₃)	0.113	free from heteroskedasticity

Source: Research Data, 2024

The significance values for the variables social intelligence, adversity intelligence, and learning method are all greater than 0.05, suggesting that there is no significant influence of the independent variables on the absolute residuals. Consequently, the model exhibits no symptoms of heteroskedasticity, as evidenced in Table 6.

Furthermore, the regression coefficients for each independent variable are positive, with t-test significance values below 0.05. This demonstrates that all independent variables significantly and positively affect the dependent variable. An overview of the multiple regression analysis results is provided, including assessments of model feasibility (F-test), coefficient of determination (R²), and hypothesis testing (t-test). Detailed results from the multiple linear regression analysis are presented in Table 7.

Table 7. Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.280	0.186		6,876	0,000
Social Intelligence (X ₁)	0.308	0.058	0.316	5,307	0,000
Adversity Intelligence (X ₂)	0.128	0.052	0.142	2,462	0,014
Learning Methods (X ₃)	0.131	0.052	0.150	2,517	0,012
<i>R Square</i>			0.252		
<i>Adjusted R Square</i>			0.245		
<i>Significance F</i>			0.000		

Source: Research Data, 2024

The F-test for the three independent variables yields a significance value of 0.00, which is below the threshold of 0.05. This result indicates that the regression model employed in this study is suitable for analysis. Additionally, the Coefficient of Determination (R^2), as indicated by an Adjusted R-value of 0.245, reveals that 24.5% of the variation in accounting comprehension levels can be attributed to variations in social intelligence, adversity intelligence, and learning methods. The remaining 75.5% of the variance is explained by other factors not included in this research model.

Hypothesis 1 (H1) posits that social intelligence positively influences accounting comprehension levels. The hypothesis test shows a significance value of 0.000 and a beta coefficient of 0.316. Given that the significance value is less than 0.05, H1 is accepted. This finding corroborates the research of Nugraha & Erawati (2023), which asserts that higher social intelligence enhances students' understanding of accounting. Similar conclusions are drawn by Zahara (2020) and supported by the studies of Widatik, et al. (2016), Herli, et al. (2016), and Ariantini, et al. (2014), all of which demonstrate a positive impact of social intelligence on accounting comprehension. Increased social intelligence facilitates the teaching and learning process, thereby positively affecting students' accounting comprehension levels.

Hypothesis 2 (H2) suggests that adversity intelligence positively influences accounting comprehension levels. The hypothesis test reveals a significance value of 0.014 and a beta coefficient of 0.142. With the significance value falling below 0.05, H2 is accepted. This outcome aligns with findings from Jelantik & Dewi (2023), Devi & Sujana (2020), and Libraeni & Yadnyana (2018), who all found that adversity intelligence positively impacts accounting comprehension. Supporting evidence from Capuras *et al.* (2016) and Husnurrosyidah & Rahmawaty (2015) also suggests that higher adversity intelligence improves students' ability to manage challenges and fosters a strong curiosity and resilience against failure, as noted by (Oktavianti, 2017).

Hypothesis Testing Three reveals that the learning method has a significance value of 0.012 with a beta coefficient of 0.150. Given that the significance value is below the threshold of 0.05, Hypothesis 3 (H3) is accepted, indicating that the learning method has a positive and significant influence on students' accounting comprehension levels. This result corroborates findings from Fitriana *et al.*, (2022), Suripah *et al.*, (2022), Sari & Astuti (2018), and Hidayat & Hati

(2017) which assert that learning methods positively affect accounting comprehension. Effective communication between students and lecturers fosters a harmonious relationship, enhancing students' ability to tackle various educational challenges, including material comprehension. Additional support for this finding is provided by Gregorio *et al.*, (2018) and Hu (2020), who also demonstrate a positive impact of learning methods on accounting comprehension.

The implications of this research suggest that the variables of social intelligence, adversity intelligence, and learning methods collectively enhance the understanding of accounting among students. These findings align with the theory of multiple intelligences and constructivist learning theory, which postulate that a combination of these factors is crucial for universities to develop competent graduates. According to these theories, social intelligence, adversity intelligence, and learning methods are key determinants of students' accounting comprehension levels.

The theory of multiple intelligences posits that students' success in achieving a robust understanding of accounting is not solely dependent on intellectual intelligences such as linguistic and mathematical capabilities. It also involves other forms of intelligence, including interpersonal and intrapersonal intelligence. Social intelligence and adversity intelligence, which are components of these intelligences, play a significant role in influencing students' levels of accounting comprehension.

Furthermore, constructivist learning theory suggests that the effectiveness of teaching and learning practices at universities heavily relies on the role of lecturers. It is imperative that accounting lecturers and students collaborate to select suitable learning methods that enhance comprehension of the material. Lecturers are also encouraged to create conducive environments and adopt teaching strategies that facilitate an improved understanding of accounting concepts. Enhancements in these three aspects are crucial for developing competent human resources who are well-prepared to function as professional accountants in society.

This research provides valuable insights for accounting students, particularly in navigating the collegiate educational process, by emphasizing the importance of fostering social intelligence. It also offers recommendations to higher education institutions, especially within accounting programs, to refine teaching and learning methodologies. This is aimed at ensuring students can effectively grasp each component of the course material presented. Additionally, the findings are expected to serve as a resource for other researchers, enriching the academic literature and supporting future investigations in this field.

CONCLUSION

Based on the results of the research and hypothesis testing, several key conclusions have been drawn. First, social intelligence positively impacts accounting comprehension levels, indicating that higher social intelligence among students correlates with better understanding of accounting. Similarly, adversity intelligence positively influences accounting comprehension, suggesting that students with greater adversity intelligence tend to have superior comprehension.

Additionally, the application of effective learning methods by lecturers and adherence by students leads to improved accounting comprehension levels.

Given the Adjusted R-value of 24.50 percent in this study, which leaves 75.50 percent of the variance unexplained, it is recommended that future research explore additional variables that might impact accounting comprehension levels. This could include investigating external factors such as the social environment and campus facilities, which may significantly affect student learning outcomes. These areas of focus could provide deeper insights into the factors that enhance or impede accounting education.

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