The Influence Of Lecturer Competence And Students Quotient On Understanding Of Accounting Science (Empirical Study On Students In Accounting Department Of State Polytechnic Samarinda)

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Abstract: The two main factors forming student achievement are generally divided into internal and external factors. Internal factors are usually derived from fundamental intelligence possessed by the student concerned while external factors are the competence of educators that are related to the teaching and learning process of the student. The purpose of this study to determine the effect of the competence of lecturers consisting of personal competence, social competence, professional competence, pedagogical competence and students quotient consisting of intellectual intelligence, emotional intelligence, spiritual intelligence, social intelligence to understanding science accounting department at Samarinda State Polytechnic. Data analysis techniques are done with multiple regression analysis through instrument testing (validity and reliability), classical assumption tests (normality, multicollinearity, heteroscedasticity and autocorrelation), and hypothesis testing (partial and simultaneous). The data used is the population of the 6th semester students of 145 students who come from 2 study programs at the Accounting Department of Samarinda State Polytechnic. The results showed that the lecturers' competencies consisting of personality competencies, social competencies, professional competencies and pedagogic competencies all had a positive and significant influence on the understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. Of the intelligence variables tested, which consists of 4 (four) intelligences namely intellectual intelligence, emotional intelligence, social intelligence and spiritual intelligence, only the variables of intellectual intelligence and emotional intelligence that influence the understanding of accounting science, while 2 (two) other variables, yakti variable social intelligence and spiritual intelligence have no significant effect.

Index Terms: Lecturer Competence, Student Quotient, Accounting Science.

1 INTRODUCTION

Finally Law No. 14 of 2005 concerning Teachers and Lecturers and Government Regulation No. 19 of 2005 concerning National Education Standards, one of its mandates states that educators must have academic qualifications, competence, certificates, physically and mentally healthy, and have the ability to realize national education goals (Widyanto and Suyudi, 2014). A good educator is required to have academic qualifications that are relevant to his area of expertise and master the competencies required by the Law of Teachers and Lecturers. Minister of National Education Regulation No. 16 of 2007 which regulates educator competence as quoted by Fullan in Irianto (2015) suggests that"educational change depends on what teachers do and think...". This opinion suggests that the change and renewal of the education system is very dependent on "what teachers do and think". or in other words depending on the mastery of the competence of educators. Education is one element that is very influential on the development of human life, every human being has the talent and intelligence of each that can be useful for their lives and education can bridge the intelligence-human intelligence to develop (Yashinta and Ariyanti, 2015). Teachers or educators are the determinants of the success of each student. Improving the quality of education can not be separatedoff from the role of educators as a major element of the overall educational process. To produce quality graduates, educational institutions must improve the quality of their education systems (Satria, 2017). Education must be truly directed to produce quality and competent humans (Mediawati, 2010). Educators have the duty to guide, direct and also be good examples for students. Professional educators carry out the main task of transforming, developing and disseminating science and technology through education, research and community service (Permendikbud No. 49 of 2014, article 1 paragraph 14). The success of educators will be realized if supported by competent competencies from educators. Therefore, an educator is required to have good competence which can improve its quality. The definition of competence can be interpreted as a set of mastery of abilities, skills, values, and attitudes that must be possessed, lived and mastered by an educator that comes from education, training, and experience so that they can carry out their duties well. Simamora (2014) and Irianto (2015) stated that according to PP No.19 of 2005 concerning National Education Standards article 28 (3), the competencies that must be possessed by educators as a learning agent include: 1). Personality Competence; 2). Social Competency; 3). Professional Competency; and 4). Pedagogic Competencies. Speaking of competence, the existing perspectives in the academic environment generally believe that the dominant achievement of students is strongly influenced by external factors, namely the quality of the competence of educators. Many opinions are not in line with the statement. Some experts say that what determines achievement is not merely an external factor (competency) but internal factors are believed to play a role more in shaping achievement. Internal factors are considered to be more dominant in assessing individual quality of students which is often referred to as"intelligence". Educators who are competent if not accompanied by intelligence from students will not be able to achieve optimal performance. The problem is, now intelligence (intelligence) is considered as the only determinant of one's achievement. This paradigm makes the focus of educational programs centered only on intelligence (IQ), whereas the intelligence of a person is not the only basis for judgment. Emotions, social and spiritual are some of the

factors that are now the basis of new assessments (Hafsah, 2013). Based on this paradigm it can be seen that reason intelligence is only part of general intelligence measurement. Hasiara, Iqbal and Ali (2015) stated that The Intelligence is the accumulation of spiritual quotient (SpQ), Intellectual Quotient (IQ), Social Quotient (ScQ) and Emotional Quotient (EQ), in other words a person's intelligence is formed from several aspects, not only from the measurement of intelligence (reason) alone. Gap phenomenon this makes researchers interested in knowing what factors actually affect students' performance the most. Are external factors represented by competencies (personality, social, professional, pedagogic) or internal factors which are represented by intelligence (intellectual, emotional, social, spiritual) that affect the understanding of accounting science. Many past studies have examined both qualitatively and quantitatively the influence of Lecturer competencies on student achievement (Irianto, 2015; Mediawati, 2010; Simamora, 2014; Rofiah, 2016; Hindriari, 2015; and Yulianto, 2009) and research examining the influence of intelligence on achievements (Hamzah, 2011; Hasiara etc, 2015; Widyanto and Suyudi, 2014; Hafsah, 2013; Mardalena, 2007; Satria, 2017; Yasinta and Irianti, 2015; and Zohar and Marshal, 2007). Of the many existing studies, research that combines elements of both is still very limited. This research is one of the few researches that tries to combine and see directly the relationship between the two (competence and intelligence) towards achievement (accounting science). This research is also a continuation of previous research conducted by Widyanto and Suyudi (2014) so that this research is a combination of explanatory research and extended replication from research that has been conducted by researchers before. The results of this study are expected to provide information about what steps need to be done to improve understanding and good knowledge in the field of accounting science, not only from internal factors but also external. In addition, this research will also be expected to contribute to the development of teaching and learning processes and increase academic achievement in institutions and departments, especially for students of the Accounting Department of the State Polytechnic of Samarinda.

Problems's Identification

Are the lecturers' competence and intelligence of students simultaneously and partially influencing the understanding of accounting science for students of the Accounting Department of the State Polytechnic Samarinda?

Research Purposes

Knowing and analyzing both simultaneously and partially the influence of lecturer competence and intelligence on the understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda

LITERATURE REVIEW

Research Past

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Intellectual Intelligence (IQ)

According to Binet & Simon in Azwar (2008: 5) Intelligence is defined as an ability that consists of: a) The ability to direct the

mind or direct actions. b) The ability to change the direction of action if the action has been taken. c) Ability to criticize yourself. According to Robins & Judge (2008: 57), the ability needed to carry out various mental activities of thinking, reasoning and solving problems. Intellectual Quotient (IQ) so far is considered the most fundamental aspect. But intellectual intelligence is not a guarantee of success. Many other factors determine a person's success other than his IQ (Melandry and Aziz, 2014).

Emotional Intelligence (EQ)

In addition to IQ, other important aspect is how to develop the intelligence of the heart, such as resilience, initiative, optimism, and adaptability that have now become the basis of the new assessment.It is defined as emotional intelligence or E motional Q uotient / EQ (Dwijayanti, 2009). The ability to develop student personality is now better known as Emotional Quotient (EQ) or Emotional Intelligence.(Goleman: 2015) and Stephen Robbins & Timothy A. Judge (2008: 335) states that innate academic abilities, report card grades, and higher education graduation predictions do not predict how well a person's performance is working or how high success he achieved in life.

Spiritual Intelligence (SQ)

According to Zohar & Marshall (2007: 4) Spiritual Intelligence (SQ) is the intelligence to deal with and solve problems of meaning and value, namely intelligence to place human behavior and life in the context of broader and richer meaning, intelligence to judge that action or way of life someone is more meaningful than others. Ludigdo et al in Widyanto and Suyudi (2014) said, a student who has good spirituality will have a good level of understanding. Students who understand religious knowledge and are able to apply in daily life have the potential to have a good understanding, including in education. It This is often referred to as the Spiritual or Spiritual Intelligence Quotient (SQ).

Social Intelligence

According to Buzan in Goleman (2007: 112) Social Intelligence is a measure of self-ability in society, and the ability to interact socially with people around him. According to Goleman (2007: 113) Social Intelligence is the ability to establish relationships with other people, by ignoring what is happening when interacting. The ability to blend in in a society that is often called socializing is important. These 4 (four) aspects, if applicable in everyday life, can solve social problems that occur in society in general and individuals in particular, in this case an understanding of accounting.

Lecturer Competence

According to Oxford Advanced Learner Dictionary (2008),"Competency is a skill that you need in a particular job for particular task". Uno (2008: 64) also believes educator competence is one of the factors that influence the achievement of learning and education goals. Competence does not stand alone, but is influenced by educational background, experience and length of teaching. Minister of National Education Regulation No. 16 of 2007 concerning Academic Qualification and Competency Standards confirms that every educator must meet the standards of academic qualifications and competencies that apply nationally. Competencies include: 1) pedagogic competence, 2) personality competency, 3) social competence, 4) professional competence.

Pedagogic Competence

So this pedagogic competence is blessed with the ability of teachers in the teaching and learning process, namely preparation for teaching which includes designing and implementing learning scenarios, choosing methods, media, and evaluation tools for students so that the educational goals are achieved both in the cognitive, affective and psychomotor domains of students.

Personality Competence

According to Usman (2012) Teachers as teaching staff whose main task is teaching, have personality characteristics that influence the success of human resource development. The personality of a teacher will provide a good example of students and their community, so that the teacher will appear as a person who deserves"digugu"(adhered to advice / speech / command) and"imitated"(in the example of his attitude and behavior).

Social Competence

Gumelar and Dahyat in Surya (2013: 138) refer to opinions The Asian Institute for Teacher Education explains that social competence is one of the resources or the ability to prepare students to be good members of the community and the ability to educate and guide them in dealing with life in the future.

Professional Competence

According to Wibowo (2016) Social competence is the ability of educators as part of the community to communicate and interact effectively with students, and to be around. Social ability is very important because humans are not individual beings. All activities must be influenced by the influence of others.

Accounting Understanding

Understand in the big Indonesian dictionary means smart or understand correctly while understanding is a process, way, understanding or understanding. According to Melandy and Aziza (2006: 9) Someone who has an understanding of accounting is someone who is smart and understands accounting properly. According to Mardahlena (2007: 25) the level of student's accounting understanding is expressed by how well a student understands what has been learned which in this context refers to accounting courses.

RESEARCH METHODS

Operational definition

a. Independent Variable (X)

Independent variables are variables that affect the dependent variable. Independent variables in this study are Personality Competence (X_1), Social Competence (X_2), Professional Competence (X_3), Pedagogic Competence (X_4), Intellectual Intelligence (X_5), Emotional Intelligence (X_6), Social Intelligence (X_7), Spiritual Intelligence (X_8).

b. Dependent Variable (Y)

According Sujarweni (2015: 75), The dependent variable is a variable that is due to the existence of an independent variable. The dependent variable in this study is the

Achievement which is represented by the cumulative achievement index of the Semester 6 Accounting Department students of the D3 Accounting Study Program and the S1 Applied Managerial Accounting Study Program as many as 145 Students

Data analysis technique

Data analysis is the most important part of the research where the data that has been obtained will be analyzed to obtain data understanding and interpretation. In analyzing the data the method used is statistics that are expected to help in making decisions to accept or reject the hypothesis (Sujarweni, 2015: 45).

Data Quality Test (Instrument Test)

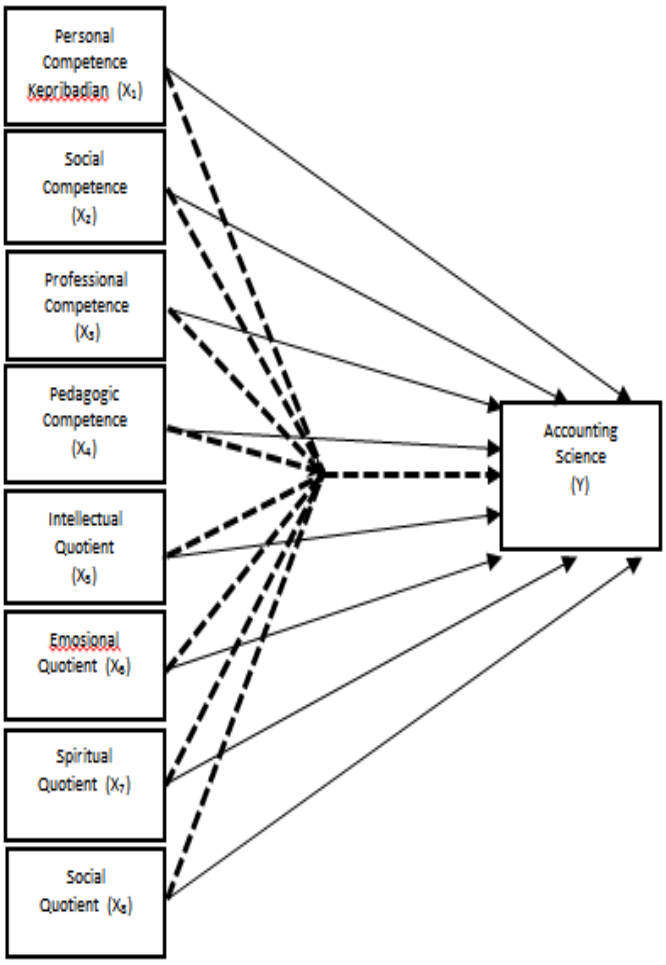
Validity test

Calculate the correlation between the scores of each question item with the total score of each construct (Ghozali, 201 3). This test uses the Pearson Correlation method.

Reliability Test

This reliability test uses internal consistency reliability, namely the Cronbach Alpha (α) technique. If the cronbach alpha value of the test results> 0.6 then it can be said that the construct or variable is reliable (Nunnaly, 1969 in Ghoza li, 201 3)

Research Model



Classic Assumption Test

Before obtaining a regression equation from the multiple analysis stage, first testing the classical assumption of regression is done. This is done because theoretically the regression model of the research will produce the estimator model parameter values which, if fulfilled by the classical regression assumption that the data is normally distributed, there is no multicollinearity, there is no heteroscedasticity and autocorrelation does not occur (Thoifah, 2015: 221). The classic assumption tests used in this study include: Normality Test, Multicollinearity Test, Heteroscedasticity Test, Autocorrelation Test

Hypothesis Test

a) Simultaneous Test (F Test)

F test is intended to test the regression model on the influence of independent variables simultaneously on the dependent variable (Thoifah, 2015: 223). Decision making is based on the probability value obtained from the results of data processing through the SPSS program by using the F test at 95 % confidence level or α = 5%

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b) Partial Test (t test)

Decision making hypothesis testing partially is also based on the probability value obtained from the results of data processing through the SPSS program using the t test at a 95% confidence level or α = 5% (Thoifah, 2015: 223)

RESULTS AND DISCUSSION

Object of Research

In this study, data were obtained through questionnaires distributed to students semester 6 and 8 Accounting Department of Samarinda State Polytechnic, both diploma level 3 and S1

Descriptions of Research Results

Distribution and Receipt of Respondent Questionnaires

The data processed is primary data in the form of questionnaires from the results of respondents' answers related to emotional intelligence, intellectual intelligence, spiritual intelligence, social intelligence, personality competence, social competence, competence professional, pedagogic competence and understanding of accounting. The questionnaire as a research instrument was distributed directly by researchers to students in the accounting department of the State Polytechnic. From the number of 1 45 questionnaires distributed, the number of questionnaires that meet the requirements and can be made part of this study are 1 16 questionnaires. Some questionnaires were not returned or could not be processed because of incomplete entries. So it can be said that the questionnaire that can be processed in this study is 80%.

Frequency Distribution of Resident Identity

Based on the data obtained from 1 16 respondents, the following can be explained about the frequency distribution of the respondent's identity based on gender, age, GPA, generation in a row.

Frequency distribution of respondents' identities based on gender

Gender	total	Percentage
- Man - Woman	28 students 88 students	24.13 % 75.87 %
Total	1 16 students	100%

Source: *data processed*

From the data that has been processed, obtained results that male respondents amounted to 2 8 students or 2 4.13 % and women numbered 88 students or by 7 5.87 %. Based on the table above, it can be explained that the majority of respondents are women

Frequency distribution of respondent identity based on age

Age	Total	Percentage
19 years 20 years 21 years 22 years 23 years > 23 years	2 students 31 students 54 Students 27 Students 1 Student 1 Student	1.72% 26.72 % 46.55 % 23,28 % 0.86% 0.86%
TOTAL	116 students	100, 00%

Source: *data processed*

From a population of 116 students identified 2 students or 1,72% of respondents aged 19 years, 31 students or 26.72% of respondents aged 20 years, 54 students or 46.55% of respondents aged 21 years, and 27 students or 23,28 % of respondents aged 27 years, 1 student or 0.86 % of respondents aged 23 years and 1 student or 0.86 % of respondents aged over 23 years.

Validity test

Validity testing used in the Pearson product moment correlation test. The significance level used or r table in this study is 0.1 535 (test 2 sides N-2) with the following conditions:

a. If p is positive and p> 0.1 535 then the question item is declared valid
b. If p is negative and p <0.1 535 then the question item is declared invalid

Statistical results for testing the validity of the questionnaire data instruments can be seen in the following table:

Item-Total Statistics				
Indicator	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	23.64	17,033	.946	.974
X1.2	23.65	16,404	.921	.977
X1.3	23.91	17,165	.885	.979
X1.4	23.69	17,433	.944	.975
X1.5	23.82	17.123	.916	.976
X1.6	23.72	16,310	.937	.975
X1.7	23.72	17,575	.938	.976
X2.1	22.91	17,930	.910	.986
X2.2	23.02	17.408	.952	.983
X2.3	23.03	17,825	.964	.982
X2.4	23.09	18.149	.962	.982
X2.5	23.06	18,631	.947	.984
X2.6	23.11	18.153	.946	.983
X2.7	22.96	18.129	.949	.983
X3.1	24.67	16,135	.880	.973
X3.2	24.59	15,966	.920	.970
X3.3	24.43	15,882	.880	.973
X3.4	24.65	14,648	.937	.969
X3.5	24.52	15,591	.951	.968
X3.6	24.54	15,242	.968	.967
X3.7	24.43	14,978	.859	.976
X4.1	22.47	17,799	.857	.984
X4.2	22.18	17,871	.968	.975
X4.3	22.10	18,667	.943	.978
X4.4	22.16	18,086	.955	.976
X4.5	22.29	18,244	.911	.979
X4.6	22.21	17,452	.965	.975
X4.7	22.07	18,082	.925	.978
X5.1	23.11	18,500	.935	.985
X5.2	23.09	18,340	.962	.984
X5.3	22.97	18,112	.960	.984
X5.4	23.14	19.146	.914	.987
X5.5	23.00	18,243	.968	.983
X5.6	22.95	17,910	.935	.986
X5.7	23.02	17,948	.974	.983
X6.1	23.61	19,526	.977	.981
X6.2	23.74	20,506	.927	.985
X6.3	23.76	20,341	.908	.986
X6.4	23.64	19,398	.976	.981
X6.5	23.62	19,820	.969	.982
X6.6	23.51	20,217	.914	.985
X6.7	23.64	18,981	.957	.983
X7.1	23.45	16,389	.908	.979
X7.2	23.39	16,640	.951	.976
X7.3	23.31	16,929	.938	.978
X7.4	23.39	16.153	.954	.976
X7.5	23.32	16,080	.966	.975
X7.6	23.27	16,737	.938	.977
X7.7	23.12	17,133	.852	.983
X8.1	23.88	18.124	.929	.984
X8.2	23.67	18,987	.938	.983
X8.3	23.80	18,804	.948	.983
X8.4	23.84	18,063	.946	.983
X8.5	23.76	18,811	.950	.982
X8.6	23.72	18,675	.965	.981
X8.7	23.67	18,866	.942	.983

Source: *Data Processed (2018)*

Test analysis table The above validity shows that all questions> 0.1 535, the questionnaire has a positive correlation coefficient or r count> r table. Thus all the questions are declared valid and all questions can be trusted.

Reliability Test

Reliability test is used to determine the extent to which the measurement results remain consistent when measuring twice or more against the same symptoms. Reliability shows a stability of observations. Reliability testing uses reliability analysis through the Cronbach Alpha method. According to Nunnally (1960), the questionnaire is said to be reliable if cronbach alpha is greater than 60 (<60). The results of the reliability test statistics for data instruments can be seen as follows:

Reliability Statistics		
Variables	Cronbach's Alpha	N of Items
X1	.979	7
X2	.986	7
X3	.975	7
X4	.981	7
X5	.987	7
X6	.986	7
X7	.981	7
X8	.985	7

Source: *Data processed (2018)*

from the table above shows that the cronbach Alpha value is entirely above 0.60, which means that all lists of questions in this questionnaire are reliable

Classic assumption test

Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		116
Normal Parameters[a,, b]	Mean	.0000000
	Std.Deviation	.64458073
Most Extreme Differences	Absolute	.073
	Positive	.073
	Negative	-.058
Kolmogorov-Smirnov Z		.785
Asymp. Sig. (2-tailed)		.569

a. Distribution test is Normal.

b. Calculated from data.

From the data above, the Asymp value is known. Sig. (2-tailed) of 0.853. It is far above 0.05, which means that the data in this study are normally distributed

Multicollinearity Test

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	53,024	.485		109,432	.000		
Individual	.291	.101	.364	2,886	.005	.586	1,706
Social_comp	.629	.157	.809	4,009	.000	.539	1,854
Professional	.402	.081	.479	4,957	.000	.592	1,690
Pedagogic	.747	.083	.960	8,994	.000	.452	2,215
Intellectual	.163	.061	.212	2,661	.009	.375	2,666
Social_qnt	-146	.093	-.197	-1,570	.119	.193	5,170
Spiritual	.177	.132	.219	1,337	.184	.232	4,302
Emotional	.390	.132	.510	2,957	.004	.326	3,065

a. Dependent Variable: Accounting

From the above table, the value of tolerance above 0.1 and VIF entirely under 10. g's Den therefore not occur multikolinieritas disimpulka n.

Heteroscedasticity H test

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.308	.307		1,005	.317
Individual	-122	.064	-1,371	-1.903	.060
Social_comp	.045	.099	.523	.453	.651
Professional	.038	.051	.404	.732	.466
Pedagogic	-.006	.053	-.069	-112	.911
Intellectual	.002	.039	.023	.050	.960
Social_qnt	-.071	.059	-860	-1.198	.234
Spiritual	.092	.084	1,022	1,093	.277
Emotional	.029	.084	.344	.349	.728

a. Dependent Variable: RES2

From the table above it can also be seen that the variables of all variables are above 0.05 or 5%. This indicates that there is no heteroscedasticity in this model

Auto Correlation Test

Summary Model [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.986 [a]	.972	.970	.668	1,775

a. Predictors: (Constant), Emotional, Pedagogic, Intellectual, Professional, Individual, Social_Qnt, Spiritual, Social_Comp

b. Dependent Variable: Accounting

From the data above, it can be seen that the Durbin-Watson value is 1,775. This value is in the range of -2 and +2. In addition, the value of 1.775 is also between the values of 1.5528 and 1.8465. Thus there is no correlation in the research variables

Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	53,024	.485		109,432	.000
Individual	.291	.101	.364	2,886	.005
Social_comp	.629	.157	.809	4,009	.000
Professional	.402	.081	.479	4,957	.000
Pedagogic	.747	.083	.960	8,994	.000
Intellectual	.163	.061	.212	2,661	.009
Social_qnt	-146	.093	-.197	-1,570	.119
Spiritual	.177	.132	.219	1,337	.184
Emotional	.390	.132	.510	2,957	.004

Based on the table above, the regression model obtained is as follows:

$$Y = 53.024 + 0.291X_1 + 0.629X_2 + 0,402X_3 + 0,747X_4 + 0,163X_5 - 0,146X_6 - 0,177X_7 + 0,390X_8$$

Constants (α) of 53,024 give sense if emotional intelligence, intellectual intelligence, spiritual intelligence, social intelligence, competence individual, social competence,

professional competence and pedagogic competence in students constant or equal to zero (0), then the level of understanding of accounting for students is 53,024 units.

Inter-variable relations

Summary Model [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.986 [a]	.972	.970	.668

a. Predictors: (Constant), Emotional, Pedagogic, Intellectual, Professional, Individual, Social_Qnt, Spiritual, Social_Comp

b. Dependent Variable: Accounting

From the data, the R value is 0.986. That is, the relationship between variables is 98.6% which is in the very strong category. From the table above also known the adjusted R square value of 0.970 This can be interpreted as the influence of intelligence and competency variables on understanding accounting is 97% while 3% is influenced by variables that are not included in this study

Hypothesis testing

Simultaneous Test

ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1652,176	8	206,522	462.485	.000 [a]
	Residual	47,781	107	.447		
	Total	1699,957	115			

a. Predictors: (Constant), Emotional, Pedagogic, Intellectual, Professional, Individual, Social_Qnt, Spiritual, Social_Comp

b. Dependent Variable: Accounting

Based on the calculation results obtained a probability value of 0,000. Because the value is less than 0.05 then Ha accepted. This means that the independent variable collectively have a significant effect on the dependent variable.

Partial Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	53,024	.485		109,432	.000
	Individual	.291	.101	.364	2,886	.005
	Social_comp	.629	.157	.809	4,009	.000
	Professional	.402	.081	.479	4,957	.000
	Pedagogic	.747	.083	.960	8,994	.000
	Intellectual	.163	.061	.212	2,661	.009
	Social_qnt	-146	.093	-.197	-1,570	.119
	Spiritual	.177	.132	.219	1,337	.184
	Emotional	.390	.132	.510	2,957	.004

To determine whether there is influence between the independent variable on the dependent variable used the t test. Based on the above table it can be seen that the significance values for intelligence variables and competency variables on accounting comprehension all show values above 0.0 5, so it can be said that all variables in this study did not significantly influence the understanding of accounting

INTERPRETATION

1. **The Influence of Lecturer Competence and Student Intelligence on Accounting Understanding**
   From the results of the data analysis, it is known that the sig value of the student intelligence variable and the lecturer competency is 0,000. This means that students' intelligence and lecturer competence have a significant influence on the understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. These results prove that the factors that determine student understanding in accounting science are influenced by 2 (two) factors both internal and external. First, understanding can be achieved if the lecturers' competence is very supportive of the creation of the situation. Second, the intelligence needed to understand accounting science does not only arise from external factors such as lecturer competence, but also from internal factors in which student intelligence plays an equally important role.

2. **Effect of Emotional Intelligence To Understanding Accounting**
   From the results of the data analysis, it was found that the sig value of the emotional intelligence variable was 0.004. This means that emotional intelligence has a significant influence on the variable understanding of accounting science in students of Accounting Department of State Polytechnic Samarinda. This research supports the results obtained by Riswandi and Lakoni (2017); Hafsah (2013); Yashinta and Ariyanti (2015); Satria (2017); Warnadi and Ratnadi (2015); Khaerani (2014) and Dwijayanti (2009). From the interviews, it was found that the majority of students were able to control their emotions in situations and conditions. They also introspect themselves if they make mistakes. In addition, they are open to criticism and advice. If there is a problem, it can usually be solved without having to create conflict. In daily activities this is because almost none of them have very intense conflicts that require them to come to physical contact. One of them is because the majority of respondents in this study are female sex in their daily relationships, they also empathize with others. Furthermore, the results of the interviews also show that respondents have varying emotional levels. Some are impatient, indifferent, not empathic, sensitive to others and also angry and others.Although they are different in emotional character, all agree that the emotional nature they have, they feel is very influential in achieving their value masiv

3. **Effect of Intellectual Intelligence Toward Understanding Accounting**
   From the results of the data analysis, it is known that the sig value of the intellectual intelligence variable is 0.009. This means that intellectual intelligence has a significant influence on the variable understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. This research supports the results obtained by Riswandi and Lakoni (2017); Hafsah (2013); Yashinta and Ariyanti (2015); Widyanto and Suyudi (2014); Warnadi and Ratnadi (2015); Khaerani

(2014) and Dwijayanti (2009). From the results of the interview, it is known that the majority of students generally decide something based on analytical and critical. Every time a problem arises, they will try to find a solution to a complex problem logically. By using their intellectual intelligence, they are able to show their knowledge in dealing with problems that arise. They are also able to make the right decisions even from the least options. In solving problems, students are also able to solve problems optimally, read situations comprehensively and are accompanied by clear thoughts. These attitudes are very supportive in solving problems, not only in life but also in studies, including in solving complex problems during the exam

4. **Effect of Spiritual Intelligence Toward Understanding Accounting**

From the results of the data analysis, it was found that the sig value of the spiritual intelligence variable was 0.184. This means that spiritual intelligence does not have a significant influence on the variable understanding of accounting science in students of Accounting Department of State Polytechnic Samarinda. This study supports the results obtained by Widyanto and Suyudi (2014); and reject the results obtained by Riswandi and Lakoni (2017); Khaerani (2014) and Dwijayanti (2009). The majority of respondents feel that spiritual must be separated from things related to learning. This is what causes them to assume that the spiritual aspect does not have a strong influence on understanding the results of the study. The logical reason why the spiritual aspect does not have an influence on understanding accounting is because the population in this study is still young. Only some of them apply aspects of spirituality in daily life. Besides that students tend to be sincere with every value given by the lecturer. This added that to achieve good grades, it is not enough to just pray but also to be smart, disciplined and try. It becomes a thought that non-technical factors outside human effort are not enough to help increase performance

5. **Influence of Social Intelligence To Understanding Accounting**

From the results of data analysis, it is known that the sig value of the social intelligence variable is 0.119. This means that social intelligence does not have a significant influence on the variable understanding of accounting science in students of Accounting Department of State Polytechnic Samarinda. This study supports the results obtained by Widyanto and Suyudi (2014); The reason why this variable has no effect because they assume that understanding a science is still possible without having many colleagues. Not even a few consider that they feel more able to perform without rocks from friends in the form of discussion, group work or forming study groups. The opinion that someone can be smart because they are in smart people is not something absolute, including in achieving certain achievements or understanding of science. Being someone who is able to blend in with the surrounding community, including fellow students and even lecturers is not a guarantee of achieving the expected achievements. In contrast to the closed and quiet nature that makes them tend to focus more on something. This trait is also not necessarily able to bring them to achieve the expected achievements. So it is very possible for them to think that there is no close connection between socialization and social attitudes towards their scientific understanding.

6. **Effect of Competence Pedagogy Against Understanding Accounting**

From the results of the data analysis, it is known that the sig value of the Pedagogic competence variable is 0,000. This means that personality competence has a significant influence on the variable understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. This study supports the results obtained by Lestari and Purwanti (2018); Ekawati (2017); and Kuswadi (2014); Fathorrahman (2017); and Irianto (2015) The reason why this variable is influential is because students assume that their lecturers have the ability to master the class and students very well, namely mastering the material being taught. In addition to mastering the material, students also assume that their lecturers have the right, effective and efficient learning techniques. Students think their lecturers can evaluate their learning outcomes well, are able to develop material in accordance with the available curriculum, and more importantly, they also assume that lecturers are able to develop their potential and use it to master material that can be absorbed optimally.

7. **Influence of Social Competence Of Understanding Accounting**

From the results of the data analysis, it is known that the sig value of the Social competence variable is 0,000. This means that social competence has a significant influence on the variable understanding of accounting science in students of the Accounting Department of the State Polytechnic of Samarinda. This study supports the results obtained by Lestari and Purwanti (2018); Ekawati (2017); and Kuswadi (2014). However, this research is not in line with the results obtained by Fathorrahman (2017); and Irianto (2015) The reason why this variable is influential is because students think that their lecturers in everyday life are not discriminatory. Lecturers do not discriminate between students regarding ethnicity, religion, gender and others. Lecturers also have a high sense of tolerance and tolerance. In addition, lecturers are also open to students and are democratic. In everyday life, lecturers can blend and socialize with anyone with fellow lecturers, educational staff and students. In socializing, lecturers communicate with polite language in their daily lives. Lecturers are also able to adapt well according to existing conditions

8. **Effect of Professional Competence Of Understanding Accounting**

From the results of the data analysis, it is known that the sig value of the Professional competence variable is 0,000. This means that the Professional competence has a significant influence on the variable understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. This study supports the results obtained by Lestari and Purwanti (2018); Ekawati (2017); and Kuswadi (2014); Fathorrahman (2017); and Irianto (2015); The reason why this variable is influential is because students think that

their lecturers are able to create a conducive lecture climate. Lecturers are also able to deliver material in a structured and easily understood manner. With the metose it has, dosne is also able to develop material in such a way that is in accordance with the objectives to be achieved. In addition to the above, students assess that the lecturer uses teaching methods that are easy to understand and liked by students. Lecturers also in the teaching process are able to maximize the available information technology media. Students also assess that lecturers are able to evaluate and provide direction for improving the quality of student studies and the most important is that lecturers have extensive knowledge in all aspects, especially those related to their competence.

9. The influence of personality competence Toward Understanding Accounting

From the results of the data analysis, it is known that the sig value of the personality competence variable is 0.005. This means that personality competence has a significant influence on the variable understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda. This study supports the results obtained by Lestari and Purwanti (2018); Ekawati (2017); and Kuswadi (2014). However, this research is not in line with the results obtained by Fathorrahman (2017); and Irianto (2015) The reason why this variable is influential is because students assume that their lecturers are strict individuals. Lecturers also always try to be honest with students. From daily life, lecturers can also be role models for students. In accordance with his profession, the lecturer also has a stable personality, both in terms of thought and attitude. This is reflected in adult attitudes, wise and wise. Lecturers in the eyes of students also have a high sense of responsibility towards work. In addition, the majority of lecturers are very sincere in dealing with students.

CONCLUSION

1. Partially, the competence of lecturers influences the understanding of accounting science for students of Accounting Department of State Polytechnic Samarinda
2. Only intellectual intelligence and emotional intelligence affect the understanding of accounting science. Whereas social intelligence and spiritual intelligence have no significant effect on understanding accounting science in Accounting Department students of the State Polytechnic Samarinda
3. Simultaneously, lecturer competence and student intelligence affect the understanding of accounting science for students of the Accounting Department of the State Polytechnic of Samarinda

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