

ABSTRACT

This study aims to examine whether intellectual intelligence, spiritual intelligence, emotional intelligence, interest in learning and social intelligence can affect the level of accounting understanding. The object of this research was conducted at Trunojoyo University Madura, Faculty of Economics and Business, Department of Accounting. The population and sample are students majoring in accounting who have taken accounting courses in the form of Introduction to Accounting 1, Introduction to Accounting 2, Intermediate Financial Accounting 1, Intermediate Financial Accounting 2, Advanced Financial Accounting 1, Advanced Financial Accounting 2, Auditing 1, Auditing 2, and Theory Accounting as a comparison for the calculation of the acquisition of accounting components. Data obtained by distributing questionnaires and using a Likert scale. The results of this study state that intellectual intelligence, interest in learning and social intelligence have a positive effect on the level of understanding of accounting. Meanwhile, spiritual intelligence and emotional intelligence have no effect on the level of accounting understanding.

Keywords : Intellectual intelligence, spiritual intelligence, emotional intelligence, interest in learning, social intelligence and level of accounting understanding.

DAFTAR ISI

HALAMAN JUDUL	i
LEMBAR PENGESAHAN	ii
LEMBAR PERSETUJUAN	iii
PERSYARATAN KEASLIAN KARYA TULIS SKRIPSI	iv
MOTTO HIDUP	v
HALAMAN PERSEMBAHAN	vi
DAFTAR RIWAYAT HIDUP	vii
KATA PENGANTAR	viii
ABSTRAK	xi
ABSTRACT	xii
DAFTAR ISI	xiii
DAFTAR TABEL	xvi
DAFTAR GAMBAR	xvii
DAFTAR LAMPIRAN	xviii
BAB I	1
Pendahuluan	1
1.1 Latar Belakang	1
1.2 Rumusan Masalah	7
1.3 Tujuan Penelitian	7
1.4 Manfaat Penelitian.....	8
BAB II	10
KAJIAN PUSTAKA	10
2.1. Landasan Teori	10
2.1.1 Teori Belajar Behavioristik	10
2.1.2 Kecerdasan Intelektual.....	12
2.1.3 Kecerdasan Spiritual.....	14
2.1.4 Kecerdasan Emosional	17
2.1.5 Minat Belajar.....	20
2.1.6 Kecerdasan Sosial.....	22
2.1.7 Pemahaman Akuntansi	24