

ABSTRACT

This study aims to examine the Influence of Intelligence and Learning Behavior on the Level of Management Accounting Understanding at the University of Palembang. Data collection was done using questionnaires. The questionnaires distributed in this study were 250 questionnaires and the returned questionnaire and questionnaire were 147 questionnaires. Determination of samples in this study using the technique of Convenience Sampling. the technique in the researchers have no other considerations except based on convenience alone. Data processing techniques performed using analysis with the help of SPSS 16 (Statistica Product and Service Solutions). The results of this study indicate that Emotional Intelligence significantly influence while Learning Behavior has no significant effect on Understanding Management Accounting .

Keywords: Emotional Intelligence, Learning Behavior, Level of Accounting Understanding.