

ABSTRACT

Agus Chandra Effendi., "The Influence of Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, and Social Intelligence for Comprehension Level Accounting (Under the guidance of Mr. MY Dedi Haryanto, SE, M.Sc.)

This research was conducted aimed to determine whether there is an influence of emotional intelligence, intelligence, spiritual intelligence and social intelligence to the level of understanding of accounting. The samples in this study were selected based on purposive sampling method STIE Musi student has taken the semester six (6) or more, so it can be considered to have received the maximum benefit from the teaching of accounting. This study used multiple linear regression analysis with a significance level of 5%. The primary data of this study were 70. Data analysis using SPSS (Statistical Production Services and Solution) version 14.

Based on the results of the analysis showed that the first hypothesis (H1) of emotional intelligence does not significantly affect the level of understanding of accounting, the second hypothesis (H2) intelligence not significantly affect the level of understanding of accounting, the third hypothesis (H3) spiritual intelligence did not significantly affect level of understanding of accounting, the fourth hypothesis (H4) social intelligence does not significantly affect the level of understanding of accounting, the fifth hypothesis (H5) emotional, intellectual, spiritual, and social intelligence did not significantly affect the level of understanding of accounting.

Keywords: Emotional Intelligence, Intellectual Intelligence, Spiritual Intelligence, Social Intelligence and the level of understanding of accounting.