



# Analysis of the Effect of Emotional Intelligence, Time Management, and Academic Stress on the Learning Behavior of Accounting Students

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**Abstract:** The purpose of this study was to analyze the effect of emotional intelligence, time management, and academic stress on students' accounting learning behaviour. In college, effective learning behavior is essential to achieve optimal learning outcomes. The method used in this study is a quantitative survey that collects data through questionnaires distributed to accounting students at several universities. Data analysis was conducted using PLS (Partial Least Square). The research shows that emotional intelligence has a significant positive influence on learning behaviour, and students with high emotional intelligence tend to be better able to manage their emotions and motivation during the learning process. In addition, good time management also contributes positively to learning behaviour, so that students can manage their time effectively. On the other hand, academic stress was shown to have a significant negative impact, as high levels of stress can affect concentration and motivation to learn. The conclusion of this study highlights the importance of developing emotional intelligence and time management skills in accounting students and the need for strategies to reduce academic stress. Recommendations for future research are to consider interventions that can improve these three components to support better learning behaviour.

**Keywords:** Emotional Intelligence, Time Management, Academic Stress, Study Behaviour, Accounting Students.

## Introduction

Student learning behavior is crucial to determining academic success and mastery of material in a particular field, such as accounting. A positive learning attitude can also be an important element for students in understanding accounting (Sulistiyawan & Rahmawati, Diana, 2020). In the midst of globalization and increasingly sharp competition, students are not only required to have in-depth theoretical knowledge, but also practical skills and the ability to adapt quickly to change. For this reason, understanding the factors that influence

student learning behavior is relevant. Three main factors that often receive attention in this regard are emotional intelligence, time management and academic stress.

Success in life is largely influenced by emotional intelligence, which is an element related to character, consisting of four main components. First, an individual's ability to recognize and encourage his or her potential. Second, having a strong level of empathy for others. Third, enjoying and even providing support for their peers to succeed, without feeling threatened. Fourth, being assertive, which means being able to express thoughts and feelings well, clearly, and directly without making others feel offended. Emotional intelligence, defined as the ability to recognize, understand, and regulate one's own emotions as well as those of others, plays an important role in many aspects of life, including in education (Bereki & Saputra, 2020). Students with high emotional intelligence are often better at dealing with the pressures and challenges of the academic environment. They have the ability to interact well with friends and lecturers, and can control negative emotions that may arise due to heavy study loads. Research shows that emotional intelligence can increase motivation to learn, participation in academic activities, and the ability to work in teams, which are essential elements in accounting study programs. (Adriana, 2021) The learning process in its various dimensions is closely related to emotional abilities. Currently, competition in the job market is fierce. Job applicants are not only judged by their academic or intellectual abilities, but there are also other aspects considered by companies, namely emotional intelligence. Many individuals have higher education and look promising in terms of knowledge and experience, but their careers are hampered or do not progress because of their low level of emotional intelligence (Salamah, 2019).

Time is something very precious. Something so precious needs to be preserved properly. One of the methods to preserve time is by explaining to many people the importance of time. The right words of wisdom have proven to be able to provide tremendous awareness to many people. Time management involves planning, organizing, implementing, and monitoring the productivity of time. Since time is one of the resources used to get work done, it is a resource that needs to be managed in an efficient and effective manner. Good time management will produce more optimal results if done seriously and of course with discipline. A strong commitment from each individual is needed to follow and implement the time management that has been set. Effective time management involves recording work or activities and determining priorities for each of these activities. We must realize that each activity has its own importance, but in the record of these activities there must be something more urgent, such as work with a deadline that must be met (MEILISA SYELVIANI, 2020). Time management is another very important skill for college students. In a crowded academic environment with various demands, the ability to plan and manage time efficiently is key to achieving learning goals. Students who are effective in time management can complete assignments on time, prepare well for exams, and maintain a balance between studies and personal life. These skills not only contribute to achieving good academic performance, but also assist students in developing organizational skills and self-discipline that are beneficial in the world of work (Seow, 2022). In the context of accounting, where deadlines and accuracy are crucial, good time management skills become even more

important.

(Rahayu et al., 2021) Academic stress is understood as the way individuals view the academic pressure experienced, which includes Dissatisfaction, Conflict, Pressure, Opportunity, and Self-created Burden. It also includes how they respond to these pressures, which are divided into physical, emotional, behavioral, and cognitive responses. On the other hand, many aspects contribute to a student not being able to complete their studies, both from within and from outside. Internal aspects are related to the student's personality such as; lack of perseverance, motivation, and effort from the student himself, his intelligence, and his personal potential. Meanwhile, external aspects may be caused by a lack of support from the environment such as support from parents, friends, teachers, problems in the family, and the social situation around where they live (Ariwidodo et al., n.d.). Academic stress is a common problem faced by students, especially in challenging study programs such as accounting. Research shows that high levels of stress can reduce concentration, affect sleep quality, and even lead to more severe health problems. Therefore, it is important to understand the effect of academic stress on students' learning behavior and find effective methods to deal with it (Chen, 2022).

With these three in mind, this study aims to explore the impact of emotional intelligence, time management, and academic pressure on accounting students' learning attitudes. This research is expected to provide a deeper understanding of the connections between these factors and study behavior, as well as offer suggestions for the development of assistance programs that can support students in improving their learning outcomes. For a student, especially those majoring in accounting, with dedication in learning, the habit of continuously improving understanding in accounting is very important. They not only strive to pass and learn, but also develop a love for this field, which will have a positive impact on them (Dwi Putri, 2019). This will make it easier for them to understand and apply the knowledge in practice. By knowing how emotional intelligence and time management play a role in reducing academic stress, it is hoped that students can be better prepared to face the challenges at hand and achieve success in their studies.

Through this research, it is hoped that useful information can be presented to educational institutions, teachers, and students themselves in creating a better and supportive learning atmosphere. Therefore, this research not only contributes to the development of knowledge, but also plays a role in improving the quality of education in accounting.

## Overview Theory

This literature review discusses the three main variables that are the focus of the study: emotional intelligence, time management, and academic stress and their influence on the learning behavior of accounting students. Each variable is explained based on current relevant research.

1. According to Goleman quoted by Riana Mashar (61) in his book, emotional intelligence is a person's ability to regulate his own emotional life with intelligence; maintaining emotional harmony and expression through awareness skills, self-control, personal

motivation, empathy and social skills. This emotional intelligence must be understood, acquired and taken into account in its development, given the increasingly complex living conditions today. This life that is offered increasingly complex has a very bad influence on the constellation of a person's emotional life (Davaei et al., 2022). Emotional intelligence refers to the skills of understanding oneself, managing emotions, using emotions productively, empathy and building relationships. There are also characteristics in the emotional intelligence aspect of emotional intelligence according to Goleman, quoted by Riana Mashar, revealing the characteristics of emotionally intelligent people such as:

- a. Able to motivate oneself.
  - b. Able to tolerate disappointment.
  - c. He/she is better able to manage verbal/non-verbal networkd (has three variants: communication network, competence network and network).
  - d. Able to control other impulses
  - e. Quite flexible in finding ways/alternatives to maintain goals achieved or goal changed if the initial goal is difficult to achieve things.
  - f. Still has great confidence that everything will be fine facing a difficult phase.
  - g. Has high sensitivity.
  - h. Has the courage to break down difficult tasks into small, easy-to-handle tasks.
  - i. Sensing sufficient resources to find ways to achieve goals.
2. According to (MEILISA SYELVIANI, 2020) time is one of the most valuable things. Something so precious needs to be protected in the best possible way. One way to preserve this time is to provide clues about what is important in terms of the meaning of time. Time management is planning, organizing, mobilizing and controlling (monitoring) time productivity. This is because time is one of the resources, to carry out work, and is a resource that needs to be managed effectively and efficiently. Time management will bring better results if done seriously and of course with discipline. And it does require a high commitment from employees to obey and carry out the time management that has been determined. According to (Carolus Borromeus Mulyatno, 2022) Time management is a crucial skill to better plan and execute activities. With good time management, one can set priorities, avoid procrastination, and increase productivity. König emphasizes that management includes more than just planning and organizing; it also involves managing resources and human development. This suggests that time management is not only about managing time, but also about how to utilize existing resources, such as manpower and finances, to achieve set goals. By applying the principles of time management, individuals can achieve their goals in a more structured and planned manner. This not only increases efficiency, but also provides personal satisfaction as the results achieved are in line with expectations. Therefore, it is important for everyone to develop time management skills in order to lead a more productive and balanced life.
  3. (Siregar & Putri, 2020) Expressing Students are individuals who are undergoing education in higher education. In this process, they experience changes in learning

habits that are different from when they were in high school. During lectures, students interact not only with their peers, but also with lecturers and other teaching staff. Academic stress also includes students' view of the amount of knowledge they need to master as well as their perception of the adequacy of time to learn it. In addition, another factor that can cause academic stress is self-efficacy. Belief in one's ability to complete academic tasks can increase motivation to achieve goals, but it can also be a barrier to achieving goals. Self-efficacy refers to the ability to organize and carry out the activities necessary to achieve desired goals.

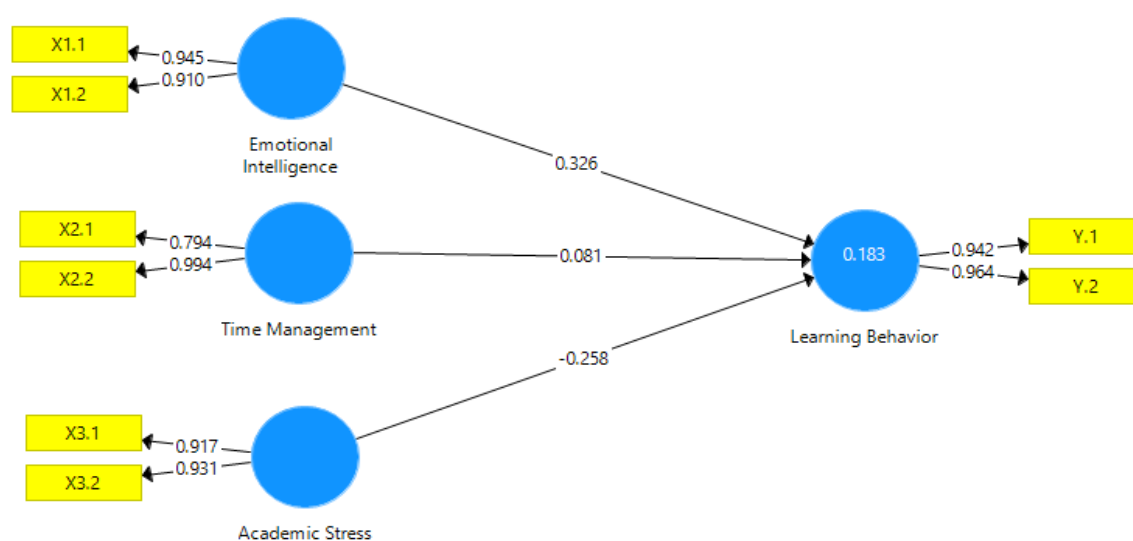
4. (Hafsah et al., 2022) suggests that students in higher education are expected not only to have technical skills, but also to have broad thinking and certain mental attitudes and personalities. This is important so that they have adequate insight in dealing with various problems in society and the world of work in the future. The learning process serves as support from educators to help students acquire knowledge and form attitudes. In the learning process, it is very important to provide encouragement that can foster student enthusiasm. Therefore, the selection of the right learning model has a significant role in the educational process. In the learning process, learning behavior is needed in accordance with educational goals so that these goals can be achieved effectively and efficiently, so that academic achievement can increase. This learning behavior is often referred to as learning habits, which is a process carried out by individuals repeatedly until it becomes automatic or takes place spontaneously.

### **Research Methods**

This study uses a quantitative approach with a survey method, in which data are obtained through the distribution of questionnaires designed to measure emotional intelligence, time management, academic stress, and learning behavior of accounting students. The sample was taken randomly from accounting students. Where there were 108 respondents who responded to the questionnaire. After data collection, the analysis was carried out using the Partial Least Squares (PLS) technique to test the effect of emotional intelligence, time management, and academic stress on learning behavior, as well as to assess the relationship between variables in the research model. The instrument used in this study is a questionnaire consisting of several sections such as the respondents' demographic data section (name, age, gender, and class), the questionnaire section to measure emotional intelligence, which consists of 2 items adapted from a measuring instrument that has been tested for validity and reliability, the questionnaire section to measure time management, which consists of 2 items also adapted from relevant instruments, the questionnaire section to measure academic stress, which consists of 2 items taken from a scale that has been proven valid and the questionnaire section to measure learning behavior, which consists of 2 items specifically designed for this study.

## Results and Discussion

In this study, we examined the relationships between various constructs, including Emotional Intelligence, Time Management, Student Behavior, and Academic Stress, utilizing Partial Least Squares (PLS) analysis to derive insights from the Outer Weights and reliability metrics. The findings reveal significant contributions of specific indicators to each construct, highlighting the importance of Emotional Intelligence and Time Management in influencing Student Behavior and mitigating Academic Stress.



**Figure 1.** Path Analysis Interpretation

This path analysis diagram represents the relationships between latent variables and observed variables;

Latent Variables:

- Emotional Intelligence: This latent variable is associated with observed variables X1.1 and X1.2, with path coefficients of 0.945 and 0.910 respectively.
- Time Management: This latent variable is associated with observed variables X2.1 and X2.2, with path coefficients of 0.794 and 0.994 respectively.
- Academic Stress: This latent variable is associated with observed variables X3.1 and X3.2, with path coefficients of 0.917 and 0.931 respectively.
- Learning Behavior: This latent variable is associated with observed variables Y.1 and Y.2, with path coefficients of 0.942 and 0.964 respectively.

Path Coefficients:

- 0.326: The path coefficient from Emotional Intelligence to Learning Behavior indicates a positive effect of Emotional Intelligence on Learning Behavior.
- 0.081: : The path coefficient from Time Management to Learning Behavior indicates a positive effect of Latent Time Management on Latent Learning Behavior.
- -0.258: The path coefficient from Latent Variable 3 to Learning Behavior indicates a negative effect of Academic Stress on Learning Behavior.



## Interpretation:

- The observed variables X1.1 and X1.2 are strongly influenced by Emotional Intelligence.
- The observed variables X2.1 and X2.2 are strongly influenced by Time Management.
- The observed variables X3.1 and X3.2 are strongly influenced by Academic Stress.
- Emotional Intelligence has a positive impact on Learning Behavior.
- Time Management has a positive impact on Learning Behavior.
- Academic Stress has a negative impact on Learning Behavior

This analysis suggests that Emotional Intelligence and Time Management have a positive influence on Learning Behavior, while Academic Stress has a negative influence.

**Table 1.** Construct Realibility and Vabidity

	<b>Cronbach's Alpha</b>	<b>Rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
Emotional Intelligence	0.840	0.875	0.925	0.861
Time Management	0.838	3.233	0.893	0.809
Academic Stress	0.829	0.834	0.921	0.854
Learning Behavior	0.900	0.934	0.952	0.908

The reliability of the constructs was assessed using two main methods: Cronbach's Alpha and Composite Reliability. The analysis results show that all constructs have Cronbach's Alpha values above 0.7, which is the accepted minimum threshold for indicating good internal consistency. Emotional Intelligence achieved a value of 0.840, while Learning Behavior reached 0.900, demonstrating that the measurement instruments used in this study are reliable. Composite Reliability also yielded good values, with Emotional Intelligence reaching 0.925, which exceeds the recommended threshold.

**Table 2.** Outer Loadings

	<b>Emotional Intelligence</b>	<b>Time Management</b>	<b>Learning Behavior</b>	<b>Academic Stress</b>
X1.1	0.945			
X1.2	0.910			
X2.1		0.794		
X2.2		0.994		
X3.1				0.917
X3.2				0.931

	<b>Emotional Intelligence</b>	<b>Time Management</b>	<b>Learning Behavior</b>	<b>Academic Stress</b>
Y.1			0.942	
Y.2			0.964	

The analysis results indicate that all indicators used to measure the constructs have significant loading values. For example, the Emotional Intelligence indicators (X1.1 and X1.2) show loading values of 0.945 and 0.910, respectively, indicating a very strong contribution to the construct. The Time Management indicators (X2.1 and X2.2) also demonstrate high loading, with X2.2 reaching 0.994, signifying that these indicators are highly relevant in measuring the Time Management construct.

**Table 3.** Discriminant Validity

	<b>Emotional Intelligence</b>	<b>Time Management</b>	<b>Learning Behavior</b>	<b>Academic Stress</b>
Kecerdasan Emosional	0.928			
Manajemen Waktu	-0.028	0.900		
Perilaku Mahasiswa	0.353	-0.017	0.953	
Stress Akademik	-0.114	0.346	-0.267	0.924

Discriminant validity was tested by comparing the Average Variance Extracted (AVE) values and the correlation values among the constructs. The analysis results indicate that all constructs possess good discriminant validity, with the AVE value for Emotional Intelligence being 0.861, which is higher than the correlation values with other constructs. This finding suggests that each construct can be clearly distinguished from the others, with no significant overlap between the measured constructs.

**Table 4.** Collinearity Statistics (VIF)

	<b>VIF</b>
X1.1	2.105
X1.2	2.105
X2.1	2.088
X2.2	2.088
X3.1	2.008
X3.2	2.008
Y.1	3.018
Y.2	3.018

Variance Inflation Factor (VIF) analysis was conducted to assess the presence of multicollinearity among the indicators. The results indicate that there are no significant



multicollinearity issues among the indicators used. All VIF values are below the threshold of 5, suggesting that each indicator can be considered independent and does not excessively influence one another. This is crucial to ensure that each measured construct provides a unique contribution to the model without redundancy.

**Table 5.** Model Fit

	<b>Saturated Model</b>	<b>Estimated Model</b>
SRMR	0.049	0.049
d_ULS	0.085	0.085
d_G	0.165	0.165
Chi-Square	122.473	122.473
NFI	0.698	0.698

The model fit was evaluated using several statistics, including SRMR (Standardized Root Mean Square Residual), d\_ULS (distance-based goodness of fit), and Chi-Square. The obtained SRMR value is 0.049, indicating that the model fits the data well, as an SRMR value below 0.08 is considered to indicate a good fit. Additionally, the d\_ULS and Chi-Square values also suggest that the proposed model adequately explains the data, providing confidence that the identified relationships within the model are valid.

**Table 6.** Outer Weights

	<b>Emotional Intelligence</b>	<b>Time Management</b>	<b>Learning Behavior</b>	<b>Academic Stress</b>
X1.1	0.602			
X1.2	0.473			
X2.1		0.161		
X2.2		0.877		
X3.1				0.518
X3.2				0.564
Y.1			0.464	
Y.2			0.584	

- Emotional Intelligence: Indicator X1.1 has a higher weight (0.602) compared to X1.2 (0.473), indicating that X1.1 contributes more to this construct.
- Time Management: Indicator X2.2 (0.877) has a very high weight, showing significant influence on the Time Management construct, while X2.1 (0.161) has minimal influence.
- Student Behavior: Both indicators (X3.1 and X3.2) have relatively balanced weights, but X3.2 (0.564) is slightly more influential.
- Academic Stress: Indicator Y.2 (0.584) shows a greater influence compared to Y.1 (0.464).

**Table 7. F Square**

	<b>Emotional Intelligence</b>	<b>Time Management</b>	<b>Learning Behavior</b>	<b>Academic Stress</b>
Kecerdasan Emosional			0.128	
Manajemen Waktu			0.007	
Perilaku Mahasiswa				
Stress Akademik			0.071	

Data analysis indicates a significant relationship between emotional intelligence, time management, and student behavior concerning academic stress. The obtained correlation coefficients are as follow:

- Emotional Intelligence (F-Square = 0.128): This value indicates a moderate effect size, suggesting that emotional intelligence has a meaningful impact on academic stress. A higher emotional intelligence score is associated with lower levels of academic stress, highlighting its importance in helping students manage stress effectively.
- Time Management (F-Square = 0.007): The very low F-Square value for time management suggests that it has a negligible effect on academic stress. This indicates that time management alone does not significantly contribute to explaining the variance in academic stress levels among students.
- Student Behavior (F-Square = 0.071): The F-Square value for student behavior indicates a small effect size. While there is a positive relationship between student behavior and academic stress, the impact is not as substantial as that of emotional intelligence. This suggests that while positive student behavior can contribute to reducing stress, it is not a primary factors:

**Table 8. Model Selection Criteria**

	<b>AIC (Akaike's Information Criterion)</b>	<b>AICu (Unbiased Akaikes Information Criterio)</b>	<b>AICc (Corrected Akaikes Information Criterion)</b>	<b>BIC (Bayesian Information Criteria)</b>	<b>HQ (Hannan Quinn Criterion)</b>	<b>HQc (Corrected Hannan- Quinn Criterion)</b>
Perilaku Mahasiswa	-14.399	-10.321	94.201	-3.745	-10.081	-9.341

In this study, several model selection criteria were employed to determine the most appropriate model for data analysis, including:

- AIC (Akaike's Information Criterion): -14.399, it can be concluded that the value at AIC (-), then the value is considered good for the AIC test, because the low value passes the AIC test on the model selection criteria.
- AICu (Unbiased Akaikes Information Criterion): -10.321 this value indicates that the evaluated model has a good performance in explaining the data. But the AICu value

itself has no absolute meaning

- AICc (Corrected Akaike's Information Criterion): 94.20. A high AICc value indicates that this model may be less good at explaining the data than other models. You need to compare it with the AICc of other models to determine its appropriateness. If there is another model with a lower AICc, then this model may not be feasible.
- BIC (Bayesian Information Criteria): -3.745, it can be concluded that the value in BIC (-) is considered feasible for the BIC test, because the lower value of the compared value is feasible in the test and it is found that the BIC value is the lowest value than other values.
- HQ (Hannan Quinn Criterion): -10.081. The Hannan-Quinn Criterion (HQ) also shows lower values, indicating that the model performs well. HQ gives a smaller penalty than BIC but larger than AIC.
- HQc (Corrected Hannan - Quinn Criterion): -9.341 These criteria assist in selecting the most suitable model by considering model complexity and data fit.

**Table 9.** R Square

	<b>R Square</b>	<b>R Square Adjusted</b>
Learning Behavior	0.183	0.159

The R-Square value obtained in this study is 0.183, indicating that approximately 18.3% of the variation in academic stress can be explained by the variables of emotional intelligence, time management, and student behavior. Meanwhile, the Adjusted R-Square value of 0.159 suggests that after accounting for the number of variables in the model, the proportion of explained variation decreases slightly, yet still indicates that this model has a reasonably good relevance.

## Conclusion

Three factors have a significant role in shaping the way students learn and adapt to existing academic demands.

1. **Emotional Intelligence:** Emotional intelligence is proven to contribute to students' ability to recognize and manage their own emotions as well as the emotions of others. Students with high emotional intelligence tend to be better able to interact with peers and lecturers, which can create a more positive learning environment. Although there is no significant direct relationship between emotional intelligence and understanding of accounting material, the ability to manage emotions can help students in facing academic challenges and increase motivation to learn.
2. **Time Management:** Time management is a crucial skill that has a great influence on students' study behavior. Students who are able to manage their time well can plan their study activities effectively, thus avoiding the accumulation of tasks and excessive pressure. With good time management, students can create a balance between study, rest, and social activities, which in turn can reduce academic stress levels.

3. Academic Stress: Academic stress is a factor that cannot be ignored in the context of higher education. High levels of stress can impair students' concentration, motivation, and mental health, all of which negatively impact learning behavior. However, students who have good coping strategies and strong social support can cope with stress more effectively. Research shows that students who are able to manage stress well tend to have better academic performance, as they are able to stay focused and motivated despite high academic pressure.

Interaction Between the Three Factors: These three factors interact and influence each other. Emotional intelligence can help students in better time management, as they can better understand their priorities and the emotions that influence their decisions. On the other hand, good time management can reduce academic stress, which in turn can improve students' emotional intelligence in facing challenges. Therefore, developing these three aspects simultaneously is crucial to creating a conducive learning environment and supporting students' academic success.

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