

Effect of Emotional Intelligence and Self-Confidence on Accounting Understanding

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ABSTRACT

Background: A good understanding of accounting is essential for accounting students, as it impacts their ability to perform as accountants in the professional world. Factors such as emotional intelligence and self-confidence are believed to influence accounting comprehension. This study aims to examine the effect of emotional intelligence and self-confidence on accounting understanding among accounting students.

Aims: This research aims to analyze the effect of emotional intelligence and self-confidence on accounting understanding among accounting students.

Methods: This study employs a quantitative approach, using primary data collected through questionnaires distributed to accounting students. Data analysis was performed using multiple linear regression to examine the influence of emotional intelligence, self-confidence, and accounting understanding.

Results: The analysis results indicate that both emotional intelligence and self-confidence do not have a significant effect on accounting understanding among students. The significance value in the t-test was greater than 0.05, leading to the rejection of the hypothesis that these variables positively affect accounting understanding. Additionally, simultaneous testing showed no significant influence between both variables and accounting understanding.

Conclusion: Based on the results, it can be concluded that emotional intelligence and self-confidence do not have a significant impact on accounting understanding among accounting students. However, other factors not explored in this study may have a larger effect on students' accounting comprehension.

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INTRODUCTION

Accounting comprehension is a core competency that must be mastered by students in the accounting field, as accounting plays a crucial role in financial management across organizations and businesses. However, despite receiving formal education in this field, many students still struggle to apply accounting theories in practice or face challenges in the workforce (Herbert et al., 2021; Jackson & Meek, 2021). One of the factors influencing their comprehension is psychological aspects, namely emotional intelligence and self-confidence (Ghasemi, 2023).

Emotional intelligence enables students to manage their emotions, stay motivated when facing difficulties, and collaborate effectively within teams (Chung et al., 2023; Coronado-Maldonado & Benítez-Márquez, 2023). On the other hand, self-confidence enhances students' belief in their abilities to solve problems and apply learned concepts (Hong et al., 2021, 2023). Both factors are believed to influence the level of accounting comprehension students possess, yet research on the relationship between emotional intelligence, self-confidence, and accounting comprehension remains limited and yields mixed results.

This study is interesting because there is a need to explore in greater depth how these two psychological factors affect accounting comprehension, which in turn impacts students' readiness to enter the professional world (Damerji & Salimi, 2021; Tai & Chen, 2023). While many studies have linked emotional intelligence and self-confidence with various academic aspects, research specifically connecting these factors with accounting comprehension is still scarce (Karia, 2020; Kuo et al., 2024). Thus, this study aims to fill the gap in existing literature and provide further insight into how students' psychological aspects can support or hinder their understanding of accounting materials.

This study is based on the understanding that accounting success is not solely reliant on technical knowledge but also on emotional and psychological factors (Alzoubi & Aziz, 2021; Yao et al., 2022). Although there are numerous studies on emotional intelligence and self-confidence separately, research exploring how these two factors interact to influence accounting comprehension is still limited (de Bruyn, 2023; Ott, 2022). Students often face difficulties in translating theoretical knowledge into practice, especially in accounting, where practical application is essential (Elo et al., 2024; King et al., 2021). By exploring the effects of EI and self-confidence, this research aims to uncover strategies to improve students' ability to understand and apply accounting concepts more effectively.

Various studies have examined the role of emotional intelligence and self-confidence in academic performance. According to Pranandari et al. (2021) and Raynaldy et al. (2020), students with higher levels of emotional intelligence tend to perform better in understanding accounting principles. Bandura (2013) suggested that self-confidence enhances a student's ability to persist through challenges, which is crucial in accounting education. Despite these findings, the relationship between self-confidence and accounting comprehension remains ambiguous. For example, Widyawati et al. (2014) found that emotional intelligence contributed positively to academic success, but self-confidence did not always produce a significant effect on understanding accounting concepts. Additionally, Stankov (2013) emphasized that while emotional intelligence is essential for academic success, self-confidence alone may not improve performance without other factors such as effective learning strategies. Studies by de Bruyn (2023) suggest that emotional intelligence, particularly in managing interpersonal relationships, can enhance academic outcomes in accounting, whereas Baumeister et al. (2003) noted that self-confidence might not always lead to better understanding without strong academic habits.

While much research has focused on the individual impacts of emotional intelligence and self-confidence, few studies have explored their combined effects on accounting comprehension. Existing research presents mixed results, with some studies showing a positive correlation between these factors and academic performance, while others find minimal or no impact on understanding accounting. These inconsistencies indicate that other factors, such as teaching methods or learning environments, may play a role in mediating the effects of EI and self-confidence. This gap calls for further investigation into how emotional intelligence and self-confidence work together to influence accounting comprehension. This study aims to examine the effects of emotional intelligence and self-confidence on accounting comprehension among accounting students. The study will test the following hypotheses:

- Emotional intelligence positively affects accounting understanding.
- Self-confidence positively affects accounting understanding.
- The combined influence of emotional intelligence and self-confidence has a significant effect on accounting understanding.

METHOD

Research Design

This study adopts a quantitative approach to explore the effects of emotional intelligence and self-confidence on accounting comprehension among students. The research is designed as a cross-sectional study, where data is collected at one point in time through questionnaires. This design is chosen because it allows for the investigation of relationships between psychological factors (emotional intelligence and self-confidence) and academic performance (accounting comprehension) within a defined period.

Participant

The participants of this study consist of students enrolled in accounting programs at a higher education institution. A sample of 100 students was selected for this research. The

participants were chosen using a convenience sampling method, meaning the students were selected based on their availability and willingness to participate. This method provides a representative sample from the target population of accounting students, ensuring the findings reflect general trends within the academic cohort.

Instrument

The primary data collection tool in this study is a self-administered questionnaire. The questionnaire includes three main sections. The first section evaluates emotional intelligence, using a scale adapted from Goleman's Emotional Intelligence Questionnaire. This section measures participants' ability to identify and manage emotions, as well as their capacity for empathy and effective interpersonal communication. The second section assesses self-confidence, using a scale based on Bandura's Self-Efficacy Scale. This section gauges the students' belief in their abilities to succeed in academic tasks, including their competence in understanding and applying accounting concepts. The third section measures accounting comprehension through questions related to key accounting concepts, based on the standard curriculum. The validity of these questions was ensured through expert review. To verify the accuracy and consistency of the instrument, a pilot study was conducted prior to the main data collection. Adjustments were made based on the results of the pilot testing to improve clarity and reliability.

Data Analysis Plan

The data gathered will be analyzed using various statistical techniques to test the proposed hypotheses. Initially, descriptive statistics will be used to summarize the demographic characteristics of the participants and the distribution of key variables. The main analysis will involve Multiple Linear Regression, which will allow the researcher to assess the impact of emotional intelligence and self-confidence on accounting comprehension. Specifically, the regression model will be used to test:

- The individual influence of emotional intelligence and self-confidence on accounting comprehension.
- The combined effect of both emotional intelligence and self-confidence on accounting comprehension.

Additionally, reliability analysis will be performed using Cronbach's alpha to ensure the internal consistency of the scales used in the questionnaire. Correlation analysis will also be conducted to examine the relationships between the variables. All statistical analyses will be carried out using SPSS software, with a significance level set at 0.05.

RESULTS AND DISCUSSION

Results

The analysis of the data shows the relationships between emotional intelligence, self-confidence, and accounting comprehension. The descriptive statistics for each variable are presented in Table 1 below:

Table 1. Descriptive Statistics of Key Variables

Variable	Mean	Standard Deviation	Min	Max
Emotional Intelligence (EI)	3.45	0.78	1	5
Self-Confidence (SC)	3.60	0.70	1	5
Accounting Comprehension	3.10	0.85	1	5

The descriptive statistics indicate that the students in the sample have moderate levels of both emotional intelligence and self-confidence, with emotional intelligence being slightly lower than self-confidence on average. In comparison, the students scored lower on accounting comprehension, suggesting that students may have more difficulty in understanding accounting

concepts than in their emotional or confidence levels. The Multiple Linear Regression analysis results are summarized in Table 2, which examines the impact of emotional intelligence and self-confidence on accounting comprehension.

Table 2. Regression Analysis for Emotional Intelligence and Self-Confidence

Predictor Variable	B	SE	t	p
Emotional Intelligence	0.12	0.15	0.80	0.42
Self-Confidence	0.08	0.10	0.76	0.46

The regression analysis revealed that neither emotional intelligence nor self-confidence significantly influenced accounting comprehension ($p > 0.05$). Both variables showed positive coefficients, but the p-values suggest that their influence on accounting comprehension is not statistically significant in this sample. Further, the combined effect of both emotional intelligence and self-confidence was also tested in the regression model, which is summarized in Table 3.

Table 3. Combined Effect of Emotional Intelligence and Self-Confidence on Accounting Comprehension

Predictor Variable	B	SE	t	p
Emotional Intelligence	0.14	0.16	0.88	0.38
Self-Confidence	0.10	0.11	0.91	0.37

The combined effect of emotional intelligence and self-confidence on accounting comprehension was also found to be insignificant ($p > 0.05$). This suggests that, when considered together, emotional intelligence and self-confidence do not significantly improve accounting understanding among students in this sample.

Discussion

The results of this study present a nuanced view of the relationship between emotional intelligence (EI), self-confidence, and accounting comprehension, offering a contrast to the broader body of literature that typically associates these psychological traits with academic success. While emotional intelligence and self-confidence are often recognized as key determinants of student performance, particularly in fields like accounting, the findings of this study suggest that these factors may not play as significant a role in accounting comprehension as previously thought. This indicates that while EI and self-confidence are valuable for general academic engagement and persistence, they may not directly contribute to understanding complex accounting concepts.

Emotional intelligence has long been associated with improved academic performance, as it helps students manage their emotions, build resilience, and work collaboratively. However, the lack of significant findings in this study suggests that accounting comprehension may rely more on specific cognitive skills rather than emotional regulation. Accounting, as a discipline, involves understanding intricate rules, procedures, and technical concepts that require analytical thinking. While emotional intelligence can certainly benefit students in managing stress and interacting with others, it may not directly enhance the ability to perform tasks that require technical mastery. This aligns with the conclusions drawn by (Widyawati et al., 2014), who also found that emotional intelligence, although beneficial in broader academic contexts, did not directly affect subject-specific understanding, particularly in technical fields.

Similarly, while (Silitonga et al., 2025; Wei & Luo, 2025) highlighted the importance of self-confidence in fostering academic perseverance and engagement, the results of this study suggest that self-confidence does not necessarily translate into better accounting comprehension. Students who are confident may feel assured in their abilities, but this psychological trait may not be sufficient to master the technical demands of accounting, which require a deep understanding of principles and the ability to apply them in various contexts. Self-confidence might encourage students to attempt challenging tasks or engage more in their learning, but without the required

knowledge and problem-solving skills, it does not appear to significantly impact accounting comprehension.

The limited influence of emotional intelligence and self-confidence in this context could also be attributed to the nature of accounting education. Unlike fields that may emphasize interpersonal communication or emotional labor, accounting is heavily centered on technical skills, logical reasoning, and the application of specific rules and formulas. It is plausible that students who excel in accounting do so because of their ability to apply these technical concepts rather than because of psychological traits like emotional intelligence or self-confidence. This perspective aligns with (Raynaldy et al., 2020), who suggested that while emotional intelligence and self-confidence may enhance general academic success, the technical nature of accounting requires more specialized cognitive abilities.

Additionally, the findings of this study may be influenced by other factors that were not accounted for, such as prior academic knowledge, learning strategies, and the quality of instruction. It is likely that students with stronger foundational knowledge and more effective study habits may perform better in accounting, irrespective of their emotional intelligence or self-confidence levels. These factors were not included in the study but could be critical in explaining why emotional intelligence and self-confidence had minimal impact on accounting comprehension in this context. (Hanaysha et al., 2023) also highlighted that the learning environment, including the quality of teaching and student engagement, plays a significant role in determining academic outcomes, especially in subjects like accounting that require practical application and critical thinking.

While emotional intelligence and self-confidence did not show significant effects on accounting comprehension, the study still has important implications for educational practices. Educators should consider the value of emotional intelligence and self-confidence in maintaining student motivation, resilience, and well-being. However, the results suggest that more emphasis should be placed on developing cognitive and technical skills in accounting students, focusing on critical thinking, problem-solving, and the application of accounting principles in real-world scenarios. Emotional intelligence training may still offer benefits in terms of student engagement and emotional regulation, but improving accounting comprehension will likely require a more targeted approach focused on the subject's technical aspects.

Implications

The results of this study suggest that emotional intelligence and self-confidence, while essential for general academic success, may not be directly linked to accounting comprehension. Therefore, educators should consider incorporating teaching strategies that focus more on developing critical thinking, problem-solving, and practical skills in accounting. While emotional intelligence and self-confidence are beneficial for students' overall development, their influence on specific academic tasks like accounting may not be as significant as other factors, such as effective study techniques and teaching methods. However, emotional intelligence training could still play an important role in improving students' interpersonal skills, stress management, and motivation, even if it does not directly enhance their technical understanding of accounting concepts.

Limitations

This study has several limitations. The sample size of 100 students may not be large enough to generalize the results to the broader population of accounting students. The use of self-reported data introduces the possibility of bias, as participants may respond in socially desirable ways or overestimate their emotional intelligence or self-confidence. Furthermore, the study is cross-sectional, meaning it captures a snapshot of students' emotional intelligence, self-confidence, and accounting comprehension at a single point in time, without accounting for any changes over time.

The study also did not explore other important variables such as teaching methods, prior knowledge, or study habits, all of which could influence accounting comprehension.

Suggestions

Future research should consider a longitudinal approach to examine how emotional intelligence and self-confidence evolve over time and how they influence academic performance in accounting in the long run. Incorporating qualitative research methods such as interviews or focus groups could offer a deeper understanding of how these psychological factors shape students' experiences in learning accounting. Additionally, exploring other factors like motivation, study strategies, and learning environment would help paint a more comprehensive picture of what contributes to accounting comprehension. Expanding the sample size and including students from various institutions would increase the generalizability of the results. Lastly, future studies could investigate the effectiveness of emotional intelligence training specifically designed to enhance accounting comprehension.

CONCLUSION

The findings of this study underscore the complexity of the relationship between emotional intelligence, self-confidence, and accounting comprehension. While emotional intelligence and self-confidence are recognized as vital for general academic performance, this research indicates that these factors do not directly contribute to accounting comprehension. It suggests that the ability to understand accounting concepts may be influenced more by cognitive abilities and specific knowledge of the subject. This study provides valuable insights into how emotional intelligence and self-confidence intersect with accounting education, highlighting the need for future investigations to consider additional variables such as learning techniques, motivation, and teaching effectiveness. Future research employing longitudinal studies and exploring a broader array of psychological and cognitive factors will be crucial for developing targeted strategies to enhance accounting comprehension.

AUTHOR CONTRIBUTIONS STATEMENT

Agus Kurniawan Contributed to the study's conceptualization and design, providing the overall framework for the research. He was responsible for the development of the research methodology, including the creation of the data collection instruments. Agus Kurniawan also conducted the data analysis, including performing statistical tests (such as Multiple Linear Regression and descriptive statistics), and interpreting the results. He contributed to writing the discussion section and drafting the conclusions of the paper. Additionally, he reviewed and edited the manuscript. **Mutiara Febyanti** Played a key role in conducting the literature review, synthesizing relevant research, and identifying gaps in the current literature. She assisted in the data collection process, including preparing and distributing the questionnaires. Mutiara Febyanti contributed to drafting the introduction, including the rationale for the study, and assisted in the writing and revision of the manuscript. She also ensured the clarity and coherence of the overall text and provided critical feedback during the revision stages.

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