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Factors Affecting the Level of Understanding of Sharia Accounting among Accounting Students in Riau Province

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ABSTRACT

This study aims to test the hypothesis and produce evidence regarding the factors that influence the understanding of Islamic accounting among accounting and Islamic accounting students at universities in Riau Province. This study uses primary data from questionnaires distributed to accounting and Islamic accounting students at universities in Riau Province. The purposive sampling method was used in this study. The number of students who were sampled in this study was 354 students. The analysis method used to test the hypothesis was SPSS 25. The results of this study indicate that Emotional Intelligence, Teaching Style, and Learning Facilities have a significant positive effect on the understanding of Islamic accounting, but Secondary Education Background does not have a significant effect on the Understanding of Islamic Accounting.

1. INTRODUCTION

In the era of globalization and wide access to information, education plays a very important role in shaping the behavior, mentality, and various aspects of an individual's life. In Indonesia, the education system pays special attention to higher education as the highest level of education, with the hope of producing quality and creative individuals and being able to bring positive changes to the future of the nation. In particular, higher education in accounting, organized by universities, aims to equip students with in-depth knowledge in the field of accounting, so that they can become competent accounting professionals in business practices and professionalism.

The field of accounting itself has developed widely, one of which is Sharia accounting. The increasing number of Sharia Financial Institutions in Indonesia will increasingly require a practitioner in the field of Sharia accounting. The development of Sharia accounting in Indonesia is certainly inseparable from the existence of Sharia Banks. So the development of this Sharia institution is followed by Sharia-supporting instruments, including professionals in the Sharia field. So Therefore, education is an important factor that determines human quality, through a series of education from elementary school to college.

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The growth of Islamic financial institutions in Indonesia has shown a positive trend in recent years. It can be seen from the Indonesian Islamic Financial Development Report published by the OJK, in 2019 Islamic Financial Assets were IDR 1,468.07 trillion with a total of 455 Islamic Financial Institutions, in 2020 Islamic Financial Assets were IDR 1,802.40 trillion with a total of 461 Islamic Financial Institutions, in 2021 Islamic Financial Assets were IDR 2,050.44 trillion with a total of 471 Islamic Financial Institutions, and in 2022 Islamic Financial Assets were IDR 2,375.48 with a total of 473 Islamic Financial Institutions.

This is in line with the increasing public awareness of Islamic financial principles that are under Islamic teachings. Islamic banks, Islamic insurance companies, and Islamic microfinance institutions are increasingly emerging and growing rapidly. However, this growth also brings challenges, especially in terms of providing quality workers in the field of Islamic accounting. Islamic accounting practitioners are needed who master the concepts of Islamic accounting and also understand the principles of Islamic accounting.

Universities in Indonesia need to prepare graduates who are ready to contribute to the Islamic finance industry and are ready to compete in the world of work. This includes a deep understanding of Islamic accounting (Nadilla et al., 2021), the ability to implement Islamic accounting principles in practice, and the readiness to continue learning and adapting to the dynamic development of the Islamic finance industry. In this context, research on the factors that influence the level of understanding of Islamic accounting among accounting students becomes relevant. With a better understanding of the factors that influence the understanding of Islamic accounting, universities can improve their curriculum and teaching methods to produce graduates who are ready to compete in the growing Islamic finance industry.

Based on the background above, the researcher researched this title to find out the level of understanding of Accounting students studying Islamic accounting and Islamic accounting students with the factors of emotional intelligence, teaching style, learning facilities, and secondary education background of students which are certainly different. So whether the presence of these factors can affect the level of understanding of accounting students studying Islamic accounting and Islamic accounting students towards understanding Islamic accounting. Therefore, the researcher conducted a study entitled "Factors That Affect The Level Of Understanding Of Islamic Accounting Among Accounting Students Of Higher Education In Riau Province".

2. LITERATURE REVIEW AND DEVELOPMENT HYPOTHESES

Andragogy is a theory of learning and education that focuses on the learning process of adults. In this study, the adult learners referred to are students, according to Haifan & Hadiprajitno, (2023)In the implementation of the learning process, adult learners can be guided towards learning activities that are relevant to what is needed. These activities can be carried out such as group discussion learning, group work, simulations, and practice sessions of the abilities they have. By implementing an andragogical approach in teaching Islamic accounting, it is hoped that students will be more motivated to learn and develop a better understanding of Islamic accounting

concepts, which in turn will prepare them to become qualified and competent Islamic accounting practitioners in the Islamic financial industry.

emotional intelligence or emotional quotient (EQ) is a person's greater ability to motivate themselves, resilience in the face of failure, control emotions, delay gratification, and regulate mental states. Individuals who have strong emotional intelligence have great potential to understand something both in academic and non-academic fields. In research Gayatriemotional intelligence has a positive effect. Then in the researchTohiriah et al., (2020)emotional intelligence also has a positive effect on the level of understanding. And in the research by Laksmi & Febrian, (2018)emotional intelligence has a positive effect on the level of accounting understanding. The results of the study show the effect of emotional intelligence on the level of accounting understanding, so in this study, the researcher changed accounting to Sharia accounting and proposed the following hypothesis:

H1: *Emotional intelligence has a significant positive influence on the understanding of Sharia accounting among Sharia accounting students at universities in Riau Province*

Teaching style is the way educators convey lesson material or the approach used in teaching students. According to Tahir & Khair, (2023) The teaching style used by a teacher in the teaching and learning process has a role in the learning process and results obtained by students. With the existence of teaching techniques or styles, it is hoped that students can understand and absorb the information conveyed by educators or teachers. In researchHaifan & Hadiprajitno, (2023) teaching style has a positive effect. The teaching style possessed by an educator will affect a student's understanding, so in this study, the researcher changed accounting to Sharia accounting and proposed the following hypothesis:

H2: *Teaching style has a significant positive influence on the understanding of Islamic accounting among Islamic accounting students at universities in Riau Province.*

Learning facilities are the means and infrastructure in a school or campus that can be utilized by educators and students. According to Nurlaya, (2020), Learning facilities are the means and infrastructure used by educators in the teaching process so that they can achieve educational goals. In research, Nugroho et al., (2018)learning facilities have a positive effect on the level of accounting understanding. Completeness of learning facilities helps students in learning and lack of learning facilities will hinder learning progress, so in this study, the researcher changed accounting to Sharia accounting and proposed the following hypothesis:

H3: *Learning facilities have a significant positive influence on the understanding of Islamic accounting among Islamic accounting students at universities in Riau Province*

Secondary education background is a learning experience obtained in secondary education to help efficiency in the learning process because they already know the basics of the material. According to Farwitawati, (2020) in the study, Vitorani and Marliani (2023) Secondary education background is the experiences that a person has gained from educational programs that have been followed in the past. In the research by Laksmi & Febrian, (2018) secondary education background has a positive effect on the level of understanding of accounting, so in this study, the researcher changed accounting to Sharia accounting and proposed the following hypothesis:

H4: *Secondary education background has a significant positive influence on the understanding of Sharia accounting among Sharia accounting students at universities in Riau Province*

3. RESEARCH METHOD

The research used in this study is Quantitative research. This study will examine and observe Factors Affecting the Level of Understanding of Sharia Accounting Among Accounting and Sharia Accounting Students of Riau Province Colleges.

Population is a group of people, events, or interesting things about which researchers want to make an opinion. Population is the entire object or subject of research that has certain characteristics to be studied and drawn conclusions. The population does not have to be human but can also be animals, plants, phenomena, symptoms, or other events that have certain characteristics and requirements related to the research problem and can be used as a source of sampling. The population in this study were active accounting students who had studied Sharia accounting and Sharia accounting students at the Riau Provincial College. Based on some information obtained online, there are 4 Universities in Riau Province with Accounting Study Programs that study Sharia Accounting courses and 2 Colleges that have Sharia Accounting Study Programs. The population is active students from accounting and Sharia accounting study programs at the Riau Provincial College as many as 3,083. A sample is a part of a population that has characteristics related to the population. In determining the sampling technique, the researcher used non-probability sampling using a purposive sampling approach. The selected sample after processing using the Yamane formula was 354 respondents.

The dependent variable is a bound variable, namely a variable that is influenced or that is the result of the existence of an independent variable. The dependent variable or bound variable is generally symbolized by (Y). In this study, the dependent variables studied are the level of understanding of Islamic accounting.

Independent variables are free variables, namely variables that influence or cause changes or the emergence of dependent/bound variables, independent variables are generally symbolized by the letter (X). In this study, the independent variables studied were: emotional intelligence, teaching style, learning facilities, and secondary education background.

Table 1
Operational Definition of Variables

No.	Variables	Indicator	scale
1.	Emotional intelligence (X1) is a person's ability to monitor their feelings and emotions both in themselves and in others, then be able to differentiate between the two, and then use that information to guide their thoughts and subsequent actions. A person with well-developed emotional intelligence (EQ) they are more likely to be successful in life because they can master thinking habits that encourage productivity.(Ratnasari et al., 2020).	1. Ability to recognize oneself 2. Ability to control oneself 3. Self-motivation skills 4. Ability to empathize	Likert

2.	Teaching Style (X2), in researchTahir & Khair, (2023)Teaching style is a characteristic, habit, or preference that is important concerning students, even teaching style is more than a habit and a special way of behaving or speaking of a teacher or lecturer.	1. Delivery 2. Relationship between students and lecturers 3. Student involvement 4. Communication style	Likert
4.	Learning Facilities (X3), according toIdris & Djafar, (2019)The development of lecture materials based on information technology, multimedia and the use of the campus environment can improve student learning outcomes and accelerate study time. The paradigm that prioritizes learning outcomes is currently being abandoned, replaced by a paradigm that prioritizes the quality of the lecture process, because learning outcomes will be good if the process is also good.	1. Study room 2. Learning support facilities 3. Study equipment 4. Learning resources and media	Likert
5.	Secondary Education Background (X4), according to Vitorani & Marliani, (2023) If a student has an accounting education background, it is estimated that his/her accounting understanding is also very good. This is because there is a relationship between one accounting subject and the accounting subject that will be followed next. Past learning experiences greatly influence the efficiency of the learning process. Without knowing the basics of accounting, students will have difficulty understanding and comprehending the topics of the next subject.	1. Previous understanding 2. Course 3. Feeling of liking 4. Interest	Likert
6.	Level of Understanding of Sharia Accounting (Y), according toMahmudah, (2021)Understanding of Islamic accounting is how much a student understands what has been learned, and a practitioner understands what has been learned and practiced regarding accounting. Students who can understand accounting are not only seen from the aspect of the value obtained, but also truly master the related accounting concepts. Students who truly understand accounting will apply and practice it when in the world of work.	1. Understanding the basic concepts of Islamic accounting 2. Understanding the Islamic financial system 3. Able to work on the basic framework for compiling and presenting Sharia accounting reports 4. Able to differentiate between Sharia	Likert

	accounting contracts

The data source in the study is the subject from which the data is obtained. The researcher uses one data source in this study, namely the primary data source, the primary data source is data obtained and processed by the researcher himself (raw data). The primary data in this study were obtained from distributing questionnaires to accounting students who had studied Sharia accounting at the Sultan Syarif Kasim Riau State Islamic University, Riau State Islamic University, Riau Muhammadyah University and Sharia accounting students at the Bengkalis Islamic Economics College and Bengkalis State Islamic College.

The data collection technique in this study was to provide or distribute questionnaires. Before the questionnaire was distributed to respondents, the researcher first conducted a trial of the questionnaire instrument on 30 respondents who were not included in the research sample. The reason for conducting the trial was to determine whether the instrument of the questions in the questionnaire was valid, communicative, and could be understood well. Furthermore, after being tested, the researcher distributed the questionnaire to respondents and collected data on answers from respondents which were distributed in writing or offline. To determine the response of respondents to the statements given as directions, the Linkert scale was used.

Descriptive statistics are statistics used to analyze data by describing or depicting the data that has been collected. Used to explain the level of understanding of Islamic accounting by knowing the influence of emotional intelligence, artificial intelligence, teaching style, learning facilities, and secondary education background of students on the level of understanding of Islamic accounting.

4. RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive statistical analysis in this study uses the minimum, maximum, average, and standard deviation values of respondents' answers to each variable. The analysis provides a high, medium, or low-level assessment of accounting or Sharia accounting students' perceptions of each variable in this study.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Emotional intelligence	354	12	50	37.51	4,682
teaching style	354	13	40	28.78	4.313
Learning facilities	354	13	65	47.68	5,856
Secondary educational background	354	8	40	27.94	5,621
Understanding of Islamic accounting	354	10	50	39.68	5.130

The emotional intelligence variable (X1) obtained a minimum value of 12, a maximum of 50 and an average value (mean) of 37.51 with a standard deviation of 4.682. The teaching style variable (X2) obtained a minimum value of 13, a maximum of 40 and an average value (mean) of 28.78 with a standard deviation of 4.313. The learning facilities variable (X3) obtained a minimum value of 13, a maximum of 65 and an average value (mean) of 47.68 with a standard deviation of 5.856. The secondary education background variable (X4) obtained a minimum value of 8, a maximum of 40 and an average value (mean) of 27.94 with a standard deviation of 5.621. The variable of understanding of Sharia accounting (Y) obtained a minimum value of 10, a maximum of 50 and an average value (mean) of 39.68 with a standard deviation of 5.130.

Data Validity Test

Testing the validity of the variables of emotional intelligence, teaching style, learning facilities, secondary education background, and understanding of Islamic accounting in this study uses the relationship value of the score of each statement item with the total score of each construct. In this study the Pearson Correlation test. The Pearson Correlation test is carried out by looking at the significance value, if the significance value is below 5% or 0.05 then the statement is said to be valid.

Table 3. X1 Validity Test Table

Items	r-count	r-table	Additional information
1	0.526	0.361	Valid
2	0.785	0.361	Valid
3	0.821	0.361	Valid
4	0.865	0.361	Valid
5	0.903	0.361	Valid
6	0.785	0.361	Valid
7	0.739	0.361	Valid
8	0.867	0.361	Valid
9	0.907	0.361	Valid
10	0.765	0.361	Valid

Tabel 4. X2 Validity Test Table

Items	r-count	r-table	Additional information
1	0.680	0.361	Valid
2	0.794	0.361	Valid
3	0.852	0.361	Valid
4	0.901	0.361	Valid
5	0.846	0.361	Valid
6	0.732	0.361	Valid
7	0.851	0.361	Valid
8	0.488	0.361	Valid

Table 5. X3 Validity Test Table

Items	r-count	r-table	Additional information
1	0.691	0.361	Valid
2	0.549	0.361	Valid
3	0.732	0.361	Valid
4	0.519	0.361	Valid
5	0.569	0.361	Valid
6	0.805	0.361	Valid
7	0.901	0.361	Valid
8	0.577	0.361	Valid
9	0.745	0.361	Valid
10	0.779	0.361	Valid
11	0.829	0.361	Valid
12	0.820	0.361	Valid
13	0.801	0.361	Valid

Table 6. X3 Validity Test Table

Items	r-count	r-table	Additional information
1	0.925	0.361	Valid
2	0.602	0.361	Valid
3	0.844	0.361	Valid
4	0.936	0.361	Valid
5	0.933	0.361	Valid
6	0.915	0.361	Valid
7	0.921	0.361	Valid
8	0.786	0.361	Valid

Based on the data above, the calculated r value and the table r value of all statements in the research questionnaire are known. It is known that the calculated r value is greater than the r-table value with an r-table value of 0.361. The r-table value of 0.361 was obtained from the list of tables of r-product moment values with a significance level of 5% and 30 respondents.(Sugiyono, 2022). From these results, it can be said that all statement items in the questionnaire are valid and suitable for use as instruments in measuring research data.

Reliability testing is carried out with internal consistency reliability. The results of the analysis can be used to predict the reliability of the instrument.(Sugiyono, 2022). In reliability testing using the Cronbach Alpha (α) technique.

Table 7. Reliability Test Table

variable	Cronbach Alpha Value	Additional information
Emotional intelligence	0.782	High Reliability

Teaching style	0.784	High Reliability
Learning facilities	0.766	High Reliability
Secondary educational background	0.796	High Reliability
Understanding of Islamic accounting	0.791	High Reliability

The data above is the result of a reliability test using the technique*Cronbach Alpha (α)*, it can be seen that the Cronbach Alpha (α) value has shown a high and sufficient value, which means that the questionnaire used for the research can be said to be reliable.

Classical Assumption Test

Data Normality Test

The normality test is useful for determining whether the collected data is normally distributed or taken from a normal population (Agus Tri Basuki, 2020). In this study, the researcher conducted a normality test using the Kolmogorov-Smirnov test by previous research conducted by Ayu Chairina Laksmi, (2018). The normality test can be seen from the sig value, if the sig value is > 5% then it can be concluded that the residuals are normally distributed, and if the sig value is < 5% then it can be concluded that the residuals are not normally distributed. The result of the Kolmogorov-Smirnov test obtained a significance value of 0.063, which is greater than 0.05, which means that the data in this study is normally distributed.

Multicollinearity test or multiple collinearity (Multicollinearity) is the existence of a linear relationship between independent variables (x) in a multiple regression model. The multicollinearity test is to see whether or not there is a high correlation between independent variables in a multiple regression model. Detection of multicollinearity can be seen through the variance inflation factors (VIF) value (Basuki, 2020). The result of the multicollinearity test, it can be seen that each independent variable obtains a tolerance value of > 0.10 and a VIF value of < 10.00. So referring to the criteria above, the results of the multicollinearity test in this study can be concluded that there is no multicollinearity or is free in this regression model.

The Heteroscedasticity Test is to see if there is an inequality of variance from the residuals of one observation to another. A regression model that meets the requirements is one where there is equality of variance from the residuals of one observation to another observation that remains or is called homoscedasticity. According to Ghozali, (2001) in the book by Agus Tri Basuki, (2020) a good regression model is homoscedastic or does not have heteroscedasticity. The result of the heteroscedasticity test shows that the significance value between independent variables with absolute residual value > 0.05 is obtained. It can be concluded that there are no symptoms of heteroscedasticity in the regression model in this study.

Multiple Linear Regression Analysis

Multiple linear regression analysis is an analysis of the linear relationship between two or more independent variables (X1, X2…..Xn) with the dependent variable (Y).

Table 8. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	12,174	2.225	
	Emotional intelligence	.438	.062	.400
	teaching style	-.104	.070	-.088
	Learning facilities	.272	.044	.313
	Secondary educational background	.039	.049	.043

The constant value of understanding of Islamic accounting (Y) is 12.174 which states that if the variables X1, X2, X3, X4, namely emotional intelligence, teaching style, learning facilities and secondary education background are equal to zero, then the variable of understanding of Islamic accounting (Y) is 12.174. The coefficient of emotional intelligence (X1) is 0.438 which means that every time there is an increase in variable X1 (emotional intelligence) by 1%, the understanding of Islamic accounting increases by 0.438 (43.8%) or vice versa if there is a decrease in variable X1 (emotional intelligence) by 1%, the understanding of Islamic accounting decreases by 0.438 (43.8%). The teaching style coefficient (X2) is -0.104, which means that for every 1% increase in variable X2 (teaching style), the understanding of Islamic accounting decreases by 0.104 (10.4%) or vice versa, if there is a decrease in variable X2 (teaching style) by 1%, the understanding of Islamic accounting increases by 0.104 (0.4%). The learning facility coefficient (X3) is 0.272, which means that for every 1% increase in variable X3 (learning facilities), the understanding of Islamic accounting increases by 0.272 (27.2%) or vice versa if there is a decrease in variable X3 (learning facilities) by 1%, the understanding of Islamic accounting decreases by 0.272 (27.2%). The coefficient of secondary education background (X4) is 0.039, which means that for every 1% increase in variable X4 (secondary education background), understanding of Islamic accounting increases by 0.039 (3.9%) or vice versa if there is a decrease in variable X4 (secondary education background) by 1%, understanding of Islamic accounting decreases by 0.039 (3.9%).

Hypothesis testing (t-test) was conducted to determine the extent of the influence of the independent variables, namely emotional intelligence, teaching style, learning facilities, and secondary education background on the dependent variable, namely the understanding of Islamic accounting among accounting and Islamic accounting students in Riau province.

Table 9. T-Test Table

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	12,174	2,225		5,472	,000
	X1	,438	,062	,400	7,021	,000
	X2	,104	,070	,088	1,892	,037

X3	,272	,044	,313	6,211	,000
X4	,039	,049	,043	,801	,424

a. Dependent Variable: Y

Based on the table above, the first hypothesis states that Ha1 = emotional intelligence has a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value> t table (7.021> 1.645) and a significance value of 0.000, this value is below the alpha value of 0.05 (0.000 <0.05) which means Ho1 is rejected and Ha1 is accepted. The second hypothesis states that Ha2 = teaching style has a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value> t table (1.892> 1.645) and a significance value of 0.037, this value is above the alpha value of 0.05 (0.037 <0.05) which means Ho2 is accepted and Ha2 is accepted. The third hypothesis states that Ha3 = learning facilities have a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value > t table (6.211 > 1.645) and a significance value of 0.000, this value is below the alpha value of 0.05 (0.000 < 0.05) which means Ho3 is rejected and Ha3 is accepted. The fourth hypothesis states that Ha4 = secondary education background does not have a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value < t table (0.801 < 1.645) and a significance value of 0.424, this value is above the alpha value of 0.05 (0.424 > 0.05) which means Ho4 is accepted and Ha4 is rejected.

F Test

The f (simultaneous) test is useful to show whether all independent variables have a simultaneous effect on the dependent variable. The f test in this study was tested at a significance level of 0.05. With the criteria that if the significance value is <0.05 then all independent variables have a simultaneous effect on the dependent variable and vice versa if the significance value is >0.05 then all independent variables do not have a simultaneous effect on the dependent variable.

Table 10. F Test Table

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2961,670	4	740,417	40,827	,000b
	Residual	6329,259	349	18,135		
	Total	9290,929	353			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

Based on the table above, it can be seen that f count > f table (40.827 > 2.74) and the significance value is 0.000 < 0.05. This means that the variables of emotional intelligence, teaching style, learning facilities, and secondary education background have a significant positive effect together on the understanding of Sharia accounting of accounting and Sharia accounting students at universities in Riau Province.

The coefficient of determination (R2) explains how much proportion of the variation of the dependent variable in explaining the variation of the independent variable. The coefficient of determination (R2) is a coefficient that shows the

percentage of influence of all independent variables on the dependent variable. The greater the value of the coefficient of determination (R2), the better the independent variable is in explaining the dependent variable. The result of the R Square test shows that that the r square value is 0.619 (61.9%). While the adjusted square value is 0.611 (61.1%) meaning that the magnitude of the influence of the independent variable on the dependent variable is 61.1%. While the rest (100% - 61.1% = 38.9%) is influenced by other variables that are not included in this regression model.

The Influence of Emotional Intelligence on Understanding of Islamic Accounting

The first hypothesis Ha1 = emotional intelligence has a significant positive effect on Sharia accounting. From table 4.13, the results of the calculated t value> t table (7.021> 1.645) and a significant value of 0.000 where this value is smaller than the alpha value of 0.05 (0.00 <0.05) which means that Ho1 is rejected and Ha1 is accepted. As for emotional intelligence with several aspects, namely, the ability to recognize oneself, the ability to control oneself, the ability to motivate oneself, and the ability to empathize. The better the ability to recognize oneself, the ability to control oneself, the ability to motivate oneself, and the ability to empathize with each accounting and Sharia accounting student, the better the level of understanding of Sharia accounting obtained by the student.

The Influence of Emotional Intelligence on Understanding of Islamic Accounting

The first hypothesis Ha2 = teaching style has a significant positive effect on Islamic accounting. From Table 4.13, the results of the t-test value> t-table (1.892> 1.645) and a significance value of 0.037, this value is above the alpha value of 0.05 (0.037 <0.05) which means Ho2 is accepted and Ha2 is accepted. The teaching style with aspects of Delivery, Student Relationship with the Lecturer, Student Involvement, and Communication Style owned by the Lecturer. Clear and structured delivery of material by lecturers allows students to more easily understand the concepts taught, including in the context of Islamic accounting which has special characteristics. A good relationship between students and lecturers also plays an important role, because students tend to be more active and open in asking questions and discussing, which can improve their understanding. Student involvement in the learning process, such as participation in discussions, case studies, or simulations, can strengthen their understanding through direct experience and practical application.

The Effect of Learning Facilities on Understanding of Sharia Accounting

The third hypothesis states that Ha3 = Learning Facilities have a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value> t table (6.211> 1.645) and a significance value of 0.000, this value is below the alpha value of 0.05 (0.000 <0.05) which means that Ho3 is rejected and Ha3 is accepted. According to Sari (2005) (Kristianto & Suharno, 2020), Learning facilities are the availability of learning resources for students, adequate space and place for learning, use of media or learning aids, and utilization of the library. Based on this study, learning facilities have an important role in improving the understanding of Islamic accounting. Adequate facilities, such as comfortable classrooms, sophisticated technological devices, and relevant teaching materials, can facilitate a more effective teaching and learning process. Learning facilities that support group discussions and teamwork, such as discussion rooms and online forums, allow students to discuss and share understanding.

The Influence of Secondary Education Background on Understanding of Sharia Accounting

The fourth hypothesis states that Ha4 = secondary education background does not have a significant positive effect on the level of understanding of Islamic accounting. From table 4.13, the results of the calculated t value < t table (0.801 < 1.645) and a significance value of 0.424, this value is above the alpha value of 0.05 (0.424 > 0.05) which means that Ho4 is accepted and Ha4 is rejected. Universities have designed a comprehensive and uniform curriculum for teaching Islamic accounting so that students with different secondary education backgrounds still get the same foundation of knowledge. So that students from vocational high schools majoring in accounting, high schools majoring in science, high schools majoring in social studies, Islamic high schools (MA), and Islamic boarding schools have an understanding of Islamic accounting that is not different.

5. CONCLUSION

Based on the study and review of supporting theories, the following conclusions can be drawn: Simultaneously or together, the variables of emotional intelligence (X1), teaching style (X2), learning facilities (X3), and secondary education background (X4) have a significant positive effect on understanding Islamic accounting (Y).

Emotional intelligence has a significant positive effect on the understanding of Islamic accounting among accounting and Islamic accounting students in Riau Province. Teaching style has a significant positive effect on the understanding of Islamic accounting among accounting and Islamic accounting students in Riau Province. Learning facilities have a significant positive effect on the understanding of Islamic accounting among accounting and Islamic accounting students in Riau Province. Secondary education background does not have a significant effect on the understanding of Sharia accounting among accounting and Sharia accounting students in Riau Province.

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