

The Affiliation of Emotional Intelligence with Performance of Accounting Lecturers

Tiara Kusuma Dewi^{1✉}, Omia Crefioza²

¹Universitas Triatma Mulya

²Universitas Putra Indonesia YPTK Padang

kusuma.dewi@triatmamulya.ac.id

Abstract

The development of human civilization to the information age and globalization shows how big the changes are due to business people to live their lives better. Everyone plays a vital role in helping a group, organization, or society to achieve its goals. People who have great talents or qualities are expected to become leaders, such as charisma, foresight, power of persuasion, and intensity. One's emotional management has an important role to make their existence recognized by the environment. The current phenomenon of emotional intelligence becomes a major topic in the work field because it contributes to workers. This study focuses on Lecturers of the Accounting Study Program of Private Universities in the Province of Bali. The sample in this study amounted to 182 people. This study aims to analyze the effect of emotional intelligence on the performance of lecturers in the accounting study program at private universities in Bali Province. The data collection method used is a questionnaire. The analysis includes an instrument test, classical assumption test, normality test, linear regression, hypothesis testing, and coefficient of determination test using simple regression analysis with SPSS 14.0 for Windows program. The results show that emotional intelligence positively affects the performance of lecturers in the Accounting Study Program.

Keywords: Emotional intelligence, lecturer, performance, accounting.

Jurnal Ekobistek is licensed under a Creative Commons 4.0 International License.



1. Introduction

The goal-setting theory is part of the motivation theory that explains the relationship between setting goals and achieving performance [1]. This approach is used to measure the performance of individuals working in the teaching field through their ability level. The capacity of an individual to work is a reflection of their ability. In terms of psychological aspects, individual abilities can be measured from the level of individual intelligence and reality abilities.

Goal setting theory proposes that specific, challenging goals increase commitment, motivation, creative energy, and persistence toward the completion of goals [2]. Goal setting is a means to engagement, as employees can express themselves through the work physically, cognitively, and emotionally, developing a strong sense of identification with the task [3]. Goal setting has further affective properties as the standard for what constitutes self-satisfaction and performance is established in part by the employee [4]. This employee participation in helping defines the direction of the company on produces motivation and thus is a predictor of employee engagement and organizational efficacy.

Goal setting involves developing an action plan to motivate and guide a person or group toward a goal [5]. The simplest thing that makes some people better at working is they have different goals to perform. This

theory explains that a characteristic of purposeful behavior is that it continues until the behavior reaches its completion point (such as someone starting a job, and he is ambitious to finish and keep it pressing until that goal is achieved. It means that goal-setting theory implies that an individual is committed based on their goals. When an individual commits to achieving their goal, it will influence their actions and affects their performance consequences [6].

Goal setting has been frequently applied in the industry as an essential element to increase an individual's and a team's performance [7]. Goal setting, as mentioned in goal setting theory, has much less to do with intrinsic motivation and more to do with actual efforts toward goals (task performance) [8].

Emotional management is essential for making someone's existence recognized by the environment [9]. Several experts have submitted that a person should be wholesome in their involvement in an organization, particularly a leader [10]. They should include emotion in life organization and study the value of managing their emotion with another. Emotions are well organized in thought and deeds [11]. However, it cannot be separated from an element of reasoning and rationality. Emotion's role is to evoke intuition and taste want to know to help anticipate the future erratically and plan actions appropriately [12].

Since the first time introduced by Salovey and Mayer in 1990, EI has gained wide attention in the field of

psychology and management. Recent studies have shown a positive relationship between EI and performance such as job performance, leadership, stress, better health, and well-being [13]. Individuals with high EI have the ability of self-regulation and self-motivation to promote performance, improve interpersonal relationships, and are often considered more affectionate by their peers.

Emotional intelligence has been largely discussed by various management researchers as a cause that influences personal performance and job-related outcomes [14]. Emotional intelligence is proving to be the most critical component for higher performance at every level, from low-level occupations to top managerial positions, because it is not just about being nice to others, but also about behaving as effectively as possible when a problem arises [15]. Not surprisingly, emotional intelligence is positively related to the quality of relationships with friends, because it focuses on understanding and using one's own and other's emotional states to solve problems.

Emotional intelligence can be described as a capability that explains significant differences in a person's problem-solving and social relationships [16]. Emotional intelligence is the capability to identify, understand, and use emotions positively to manage anxiety, communicate well, empathize, overcome issues, solve problems, and manage conflicts [17]. According to the ability EI model, it is the perception, evaluation, and management of emotions in yourself and others [18]. Emotional Intelligence (EI), or the ability to perceive, use, understand, and regulate emotions, is a relatively new concept that attempts to connect both emotion and cognition. Emotional intelligence is the ability to monitor one's own and others' emotions to discriminate among them and to use the information to guide one's thinking and actions [19]. People who have developed their emotional intelligence can use their emotions to direct thoughts and behavior and to understand their feelings and others' feelings accurately [20].

A lecturer is required to be able to solve crucial problems or make important decisions as well as in a short time. In addition, lecturers must also have the ability to influence other parties [21]. Teaching can also be interpreted as the ability to persuade and impart knowledge to others through direct or indirect communication to move these people to understand, awareness, and willingness to follow the lecturer's wishes.

Emotional intelligence is the ability to recognize personal and others, to motivate personally, and manage emotions well in oneself and relationships with others. A person with well-developed emotional intelligence is likely to be successful in life emotions are great organizers of thought and action [22]. However, it cannot be separated from the elements of

reasoning and rationality. Emotions have a role to stimulate intuition and curiosity, then will able to help anticipate an uncertain future and plan appropriate actions. Meanwhile, emotional intelligence is the ability to feel, understand and effectively apply the power and sensitivity of emotions as a resource [23].

As a concept, EI has roots in social intelligence. This construct was originally introduced in the work of Thorndike in 1920, who described it as the ability to understand and manage men and women, boys and girls – to act wisely in human relations [24]. However, Salovey and Mayer in 1990 were among the earliest to distinguish EI from IQ and described the concept of EI as part of social intelligence that requires people to monitor their feelings as well as the feelings of others for better judgment and decision-making [25]. In particular, research in advance described four categories of EI as follows: (1) realization of self-emotions and expressing them clearly to others; (2) effectively using EI in the decision-making process; (3) understanding others' emotions and (4) effectively controlling emotions to provide a healthy work environment.

Lecturer performance is marked by a large number of competencies and skills that they have to acquire throughout their professional careers [26]. In addition, teachers adapt to the continuous changes that today's society undergoes, to guarantee the full development of the student body. Likewise, continuous contact with students, parents, or legal guardians or relations with peers, generates an accumulation of stress and tension that often leads to Burnout Syndrome (BS). In this sense, teaching in educational settings is considered to be that which requires great professional competence, since it requires its code of ethics, which is included in a set of principles, which deal with human behavior.

However, nowadays, the development of EI in the work performance of lecturers in educational environments can generate an effect that positively influences both linguistic performance and the state of the emotional well-being of the students [27]. The importance of emotions for correct intellectual functioning, and the importance that EI exerts on the processing of information and its effectiveness. Also, it has been in recent years as well where greater importance has been given to the ability to perceive, use, understand, and regulate emotions, as well as the implications that this has in our daily lives [28]. This is necessary to regulate emotions, which in turn favors the intellectual and emotional development of subjects. It shows the intimate relationship that this has with all the teaching-learning processes, being necessary for the knowledge of emotions within educational institutions.

If the higher education institutions academicians couldn't get to work independently, how are they going to produce and try the future talent to work

independent? This may directly and indirectly bring a negative impact on our economy. Workers must be equipped with wide cognitive and affective skills in the modern workplace. Widely known as the “21st Century Skills” developed by US National Research Council (USNRC) [29]. These skills comprise problem-solving, analytical, communication, interpersonal, adaptability, management, and self-learning skills. In 2012, the National Research Council of the national academies compressed adaptability, complicated communication and social, atypical problem solving, self-management and self-development and system thinking skills into three broad clusters namely: cognitive skills (memory and reasoning), interpersonal skills (interpreting, expressing and responding to third party) and intrapersonal skills (self-management) [30]. The social and scientific communities have intensively explored the topic of emotional intelligence (EI) in the last few decades. The probable positive effect of EI has been uncovered in the family, institute and even office [31]. EI as social intelligence enables a human being to get on with others [32].

A previous study showed that employees who have high EI scores would produce better performance, which can be seen from how the quality and quantity provided by the employee to the 26 companies [33]. It also revealed that although someone has adequate performance, if he has a closed nature and does not interact with other people properly, their performance will not be able to develop.

2. Research Method

This study used quantitative research. It has the data in the form of numbers and is then analyzed statistically. The design of this research starts from the background of the problem, where it forms a problem formulation. Then, it was studied by theoretical studies and empirical studies that form a hypothesis from the formulation of the problem. Data collection will be tested by data analysis techniques to answer the formulation of the problem. A variable is an attribute, nature, or value of a person, object, or activity that has a definite variation determined by a researcher to be studied and concluded. This study used two types of variables, namely: Dependent Variable (Y) and Independent Variable (X). The dependent variable is a variable that is influenced or the result of an independent variable. The dependent variable in this study is the performance of the accounting study program lecturer (Y). Independent Variable (X) The independent variable is a variable that affects or is the cause of the change or the emergence of the dependent variable. The independent variable in this study is emotional intelligence (X). This study uses quantitative research methods (Quantitative Research) with the research design used using correlational research to determine the level of relationship between the two

variables. In this study, the data collection technique used a questionnaire. It is a data collection technique that gives a set of questions to respondents to answer. This questionnaire is used to find out data from respondents regarding the presence or absence of the influence of emotional intelligence on the performance of lecturers of Accounting Study Programs. The scoring in this questionnaire uses a Likert scale measurement, which is a scale containing five levels of answer preferences. The types of data used in this research are quantitative data and qualitative data.

The data collection tools used were observation, documentation, and questionnaires. Furthermore, data processing techniques and data analysis is done by testing the Validity and Reliability of the Instrument and measuring the magnitude of the influence between variables with simple regression analysis. This study used the SPSS version 14.00 computer program for windows. The variables of this study are emotional intelligence (X1) and lecturer performance (Y). The population in this study were all lecturers of the Accountancy major at private universities in Bali Province, as many as 180 people. The measurement of the emotional intelligence variable consists of five measurement indicators, such as the competence of self-awareness, self-regulation, self-motivation, social competence, and social skill [34]. The performance variable consists of 16 questions of the research.

3. Result and Discussion

For the necessity study, the researcher circulates a questionnaire to get data study to private university lecturers in Bali Province. Whole questionnaire which circulated as 180 copies. In total, they returned as much 180 copies and which worthy used only a copy.

The test used is the validity and reliability test of each variable. The technique of statistics in testing a hypothesis depends on the interaction between two things is the kind of data to be analyzed and form the hypothesis. The instrument of this study used the Likert scale, so the data obtained is interval data taken from a population that distributes normally. It shows that the test hypothesis could use a simple regression analysis.

Table 1. Reliability Test Result

Cronbach's Alpha	N of Items
.871	18

The results of Table 1 showed that each independent variable of the study, namely learning motivation and spiritual intelligence, has a Cronbach's alpha value of more than 0.871. Therefore, the research variables can be declared reliable. Likewise, this study used a simple linear regression analysis to test the research hypothesis. This study used one independent variable, namely emotional intelligence, and one dependent variable, namely lecturer performance. Here are the

results of simple linear regression analysis in this study.

Table 2. t-Statistic Result Test

Model		Coefficients ^a		t	Sig.
		Unstandardized Coefficients	Standardized Coefficients		
		B	Std. Error	Beta	
1	(Constant)	-1.501	1.711		
	Emotional Intelligence	.893	.023	.944	.381

a. Dependent Variable: Lecturer Performance

The results of the simple linear regression test state that the sig value is 0.381 so it is less than 0.05 and the coefficient value 2 is positive so that the hypothesis is accepted.

Table 3. Coefficient of Determinant Test Result

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.944 ^a	.891	.891	2.679

a. Predictors: (Constant), Emotional Intelligence

b. Dependent Variable: Lecturer Performance

After doing the t-statistical testing, the coefficient of determination is carried out. can be seen from the adjusted R square value of 0.891, which means that 89.1% of the variation up and down changes in lecturer performance is influenced by emotional intelligence while 10.9% is influenced by other variables outside the model.

Various research proves that emotions are fluent in one's success. Emotional intelligence is not an intelligence static that is transmissible from parents' IQ. Emotional intelligence grows and develops in life through a learning process. A person's emotions are very dependent on the process of learning, grinding, and training during life. Professional lecturers or teachers are required to be able to solve crucial problems, make important decisions, and also be capable of doing things in a short time. Besides that, a lecturer also should own the ability to influence others. Teaching could also be interpreted as the ability to persuade and transfer knowledge to another person through direct or indirect communication. Its purposes are to make people understand and aware of the environment. To be a lecturer, we need both sides of our brain, nature, and our dependency on which is best. For further research, it is recommended to increase the number of samples and select a location or research location with a comprehensive scope to make the study can be generalized. This study only examined one independent variable (emotional intelligence) that could not cover and determine all the variables that affect lecturer performance in general. Future research should add several variables that affect lecturer performance, including motivation, work environment, and compensation.

4. Conclusion

Based on the results of hypothesis testing and discussion, there is a positive influence on the relationship between emotional intelligence and the

performance of lecturers. It is required to improve the emotional intelligence of the lecturers. The training of emotional intelligence involving a psychiatrist that supports improving lecturer performance is one of the tracks to develop us. The emotional intelligence variable showed a positive but insignificant effect on teacher performance. Representatives of teacher performance do not adequately reflect emotional intelligence. In the learning process, unstable emotional regulation affects the level of lecturer performance effectiveness. This study has been limited to only private universities in the region of Bali province.

References

- [1] Locke, E. A., & Latham, G. P. (2019). The development of goal setting theory: A half century retrospective. *Motivation Science*, 5(2), 93. <https://psycnet.apa.org/doi/10.1037/mot0000127>
- [2] Welsh, D., Bush, J., Thiel, C., & Bonner, J. (2019). Reconceptualizing goal setting's dark side: The ethical consequences of learning versus outcome goals. *Organizational behavior and human decision processes*, 150, 14-27. <https://doi.org/10.1016/j.obhdp.2018.11.001>
- [3] Adiarani, P. G. (2019). The effects of job characteristics on work engagement. *Russian Journal of Agricultural and Socio-Economic Sciences*, 85(1), 475-479. <https://doi.org/10.18551/rjoas.2019-01.58>
- [4] Widarko, A., & Anwarodin, M. K. (2022). Work Motivation and Organizational Culture on Work Performance: Organizational Citizenship Behavior (OCB) as Mediating Variable. *Golden Ratio of Human Resource Management*, 2(2), 123-138. <https://doi.org/10.52970/grhrm.v2i2.207>
- [5] Sedrakyan, G., Malmberg, J., Verbert, K., Järvelä, S., & Kirschner, P. A. (2020). Linking learning behavior analytics and learning science concepts: Designing a learning analytics dashboard for feedback to support learning regulation. *Computers in Human Behavior*, 107, 105512. <https://doi.org/10.1016/j.chb.2018.05.004>
- [6] Uddin, M. A., Mahmood, M., & Fan, L. (2018). Why individual employee engagement matters for team performance? Mediating effects of employee commitment and organizational citizenship behaviour. *Team Performance*

- Management: An International Journal.
<https://doi.org/10.1108/TPM-12-2017-0078>
- [7] Locke, E. A., & Latham, G. P. (2019). The development of goal setting theory: A half century retrospective. *Motivation Science*, 5(2), 93–105. <https://doi.org/10.1037/mot0000127>
- [8] Groening, C., & Binnewies, C. (2019). "Achievement unlocked!"-The impact of digital achievements as a gamification element on motivation and performance. *Computers in Human Behavior*, 97, 151-166. <https://doi.org/10.1016/j.chb.2019.02.026>
- [9] Gupta, S. (2020). Spiritual management and emotion management: New mantras in corporate corridors for sustainable development of HR professionals. *South Asian Journal of Marketing & Management Research*, 10(7), 27-33. <http://dx.doi.org/10.5958/2249-877X.2020.00053.3>
- [10] Dirani, K. M., Abadi, M., Alizadeh, A., Barhate, B., Garza, R. C., Gunasekara, N., ... & Majzun, Z. (2020). Leadership competencies and the essential role of human resource development in times of crisis: a response to Covid-19 pandemic. *Human Resource Development International*, 23(4), 380-394. <https://doi.org/10.1080/13678868.2020.1780078>
- [11] Martin, J. (2019). Emotional intelligence, emotional culture, and library leadership. *Library Leadership & Management*, 33(2). <https://doi.org/10.5860/llm.v33i2.7329>
- [12] Nursang, N., & Murtafiah, M. (2018). PENGARUH KECERDASAN EMOSIONAL TERHADAP HASIL BELAJAR MATEMATIKA SISWA KELAS XI SMA NEGERI 1 MAJENE. *PEDAMATH Journal on Pedagogical Mathematics*, 1(1), 35-42.
- [13] Keefer, K. V., Parker, J. D. A., & Saklofske, D. H. (2018). Three Decades of Emotional Intelligence Research: Perennial Issues, Emerging Trends, and Lessons Learned in Education: Introduction to Emotional Intelligence in Education. *Emotional Intelligence in Education*, 1–19. https://doi.org/10.1007/978-3-319-90633-1_1
- [14] Prentice, C. (2019). Managing service encounters with emotional intelligence. *Journal of Retailing and Consumer Services*, 51, 344-351. <https://doi.org/10.1016/j.jretconser.2019.07.001>
- [15] Black, J., Kim, K., Rhee, S., Wang, K. and Sakchutchawan, S. (2019), "Self-efficacy and emotional intelligence: Influencing team cohesion to enhance team performance", *Team Performance Management*, Vol. 25 No. 1/2, pp. 100-119. <https://doi.org/10.1108/TPM-01-2018-0005>
- [16] Bucich, M., & MacCann, C. (2019). Emotional intelligence and day-to-day emotion regulation processes: Examining motives for social sharing. *Personality and Individual Differences*, 137, 22-26. <https://doi.org/10.1016/j.paid.2018.08.002>
- [17] Drigas, A. S., & Papoutsis, C. (2018). A new layered model on emotional intelligence. *Behavioral Sciences*, 8(5), 45. <https://doi.org/10.3390/bs8050045>
- [18] Wen, J., Huang, S. S., & Hou, P. (2019). Emotional intelligence, emotional labor, perceived organizational support, and job satisfaction: A moderated mediation model. *International Journal of Hospitality Management*, 81, 120-130. <https://doi.org/10.1016/j.ijhm.2019.01.009>
- [19] Singhai, M., & Agrawal, K. (2021). A STUDY ON EMOTIONAL INTELLIGENCE AMONGST MANAGEMENT STUDENTS. *Elementary Education Online*, 20(1), 2560-2560. <http://dx.doi.org/10.17051/ilkonline.2021.01.289>
- [20] Udod, S. A., Hammond-Collins, K., & Jenkins, M. (2020). Dynamics of emotional intelligence and empowerment: the perspectives of middle managers. *Sage Open*, 10(2). <https://doi.org/10.1177/2158244020919508>
- [21] Caena, F., & Redecker, C. (2019). Aligning teacher competence frameworks to 21st century challenges: The case for the European Digital Competence Framework for Educators (Digcompedu). *European Journal of Education*, 54(3), 356-369. <https://doi.org/10.1111/ejed.12345>
- [22] Lamba, S. V., Jagadeesh, M., & Deshpande, A. (2022). Emotional Intelligence as the Core of Intelligence: A Perspective Based on the Bhagavad Gita. *Pastoral Psychology*, 1-19. <https://doi.org/10.1007/s11089-022-01032-0>
- [23] Kustyarini, K. (2020). Self Efficacy and Emotional Quotient in Mediating Active Learning Effect on Students' Learning Outcome. *International Journal of Instruction*, 13(2), 663-676. <https://doi.org/10.29333/iji.2020.13245a>
- [24] Halimi, F., AlShammari, I. and Navarro, C. (2021), "Emotional intelligence and academic achievement in higher education", *Journal of Applied Research in Higher Education*, Vol. 13 No. 2, pp. 485-503. <https://doi.org/10.1108/JARHE-11-2019-0286>
- [25] Vyatkin, A. V., Fomina, L. V., & Shmeleva, Z. N. (2020). Empathy, tolerance for uncertainty and emotional intelligence among the agro-industrial complex managers to predict the decision-making efficiency in the antagonistic game. In *IOP Conference Series: Earth and Environmental Science* (Vol. 421, No. 3, p. 032037). IOP Publishing. <https://doi.org/10.1088/1755-1315/421/3/032037>
- [26] Puertas Molero, P., Zurita Ortega, F., Ubago Jiménez, J. L., & González Valero, G. (2019). Influence of emotional intelligence and burnout syndrome on teachers well-being: A systematic review. *Social Sciences*, 8(6), 185. <https://doi.org/10.3390/socsci8060185>
- [27] Cejudo, J., Losada, L., & Feltrero, R. (2020). Promoting social and emotional learning and subjective well-being: impact of the "Aislados" intervention program in adolescents. *International journal of environmental research and public health*, 17(2), 609. <https://doi.org/10.3390/ijerph17020609>
- [28] Valente, S., & Lourenço, A. A. (2020, February). Conflict in the classroom: How teachers' emotional intelligence influences conflict management. In *Frontiers in education* (Vol. 5, p. 5). Frontiers Media SA. <https://doi.org/10.3389/feduc.2020.00005>
- [29] Kennedy, T.J., Sundberg, C.W. (2020). 21st Century Skills. In: Akpan, B., Kennedy, T.J. (eds) *Science Education in Theory and Practice*. Springer Texts in Education. Springer, Cham. https://doi.org/10.1007/978-3-030-43620-9_32
- [30] Fayyad, U., & Hamutcu, H. (2020). Toward Foundations for Data Science and Analytics: A Knowledge Framework for Professional Standards. *Harvard Data Science Review*, 2(2). <https://doi.org/10.1162/99608f92.1a99e67a>
- [31] Trigueros, R., Padilla, A. M., Aguilar-Parra, J. M., Rocamora, P., Morales-Gázquez, M. J., & López-Liria, R. (2020). The influence of emotional intelligence on resilience, test anxiety, academic stress and the mediterranean diet. A study with university students. *International journal of environmental research and public health*, 17(6), 2071. <https://doi.org/10.3390/ijerph17062071>
- [32] Baba, M. M. (2020). Navigating COVID-19 with emotional intelligence. *International Journal of Social Psychiatry*, 66(8), 810-820. <https://doi.org/10.1177/0020764020934519>
- [33] Karimi, J., & Mohammadi, M. (2020). The Relationship Between Spiritual Intelligence and Aggression Among Elite Wrestlers in Hamadan Province of IRAN. *Journal of Religion and Health*, 59(1), 614–622. <https://doi.org/10.1007/s10943-017-0525-7>

- [34] Tabiat, A. (2022). Emotional Intelligence And Instructors'performance In Lebanese Private Universities. The Euraseans: journal on global socio-economic dynamics, (4 (35)), 106-120. [https://doi.org/10.35678/2539-5645.4\(35\).2022.106-120](https://doi.org/10.35678/2539-5645.4(35).2022.106-120)