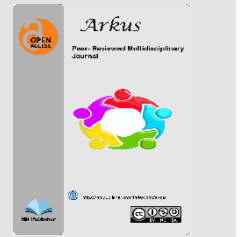




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# The Role of Emotional Intelligence on the Development of Critical Thinking: A Study of Department of Accounting Students, Universitas Negeri Malang, Indonesia

Sulastri<sup>1</sup>, Miranti Puspaningtyas<sup>1</sup>, Iva Khoiril Mala<sup>2,3\*</sup>

<sup>1</sup>Accounting Education Study Program, Faculty of Economics and Business, Universitas Negeri Malang, Malang, Indonesia

<sup>2</sup>Management Study Program, Faculty of Economics and Business, Universitas Negeri Malang, Malang, Indonesia

<sup>3</sup>Faculty of Economics and Business, Universitas Islam Kadiri, Kediri, Indonesia

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#### \*Corresponding author:

Iva Khoiril Mala

#### E-mail address:

[ivamala180496@gmail.com](mailto:ivamala180496@gmail.com)

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### ABSTRACT

The accounting learning process requires students to have critical thinking skills. Critical thinking is called the process of making judgments based on analysis, interpretation, evaluation, inference, explanation, and reflection. Many factors influence critical thinking, one of which is emotional intelligence. Another factor that can influence critical thinking is conflict management. This study aimed to determine the role of emotional intelligence and the ability to manage conflict from students that affect critical thinking skills in learning activities. This study was an analytic observational study and used primary data obtained from interviews with respondents. A total of 75 respondents were included in this study. Data analysis was performed with the help of SPSS using multiple linear regression. Emotional intelligence has a positive and significant effect on critical thinking. This means that the higher the emotional intelligence of students, the higher their ability to think critically. Conflict management has no effect on critical thinking. This shows that even though students have good conflict management skills, this cannot affect students' critical thinking.

## 1. Introduction

The accounting learning process requires students to have critical thinking skills.<sup>1</sup> Critical thinking is called the process of making judgments based on analysis, interpretation, evaluation, inference, explanation, and reflection. Critical thinking involves various capacities to interpret, predict, analyze, and evaluate.<sup>2,3</sup> Previous research stated that the factors that influence critical thinking are academic achievement and problem-solving skills.<sup>4,5</sup> The accounting profession requires critical thinking skills to solve corporate financial cases.<sup>6</sup> An accountant needs critical thinking skills to analyze a company's

financial performance.<sup>7,8</sup> The characteristics of people who have excellent critical thinking skills are seen in their sharp thinking, burning curiosity, and thirst for reliable information. Critical thinking skills are used to make comparisons in making repetitive decisions, dealing with differences between new and old knowledge, and comparing differences.<sup>9</sup>

Many factors influence critical thinking, one of which is emotional intelligence.<sup>10,11</sup> Emotional intelligence describes an emotional state characterized by various kinds of feelings that are present and fluctuate when facing or experiencing a certain event. The ability to control emotional intelligence is

important for someone to have. Good emotional intelligence is needed to manage emotions. A person's critical thinking ability is influenced by emotional intelligence.<sup>12,13</sup> If someone has good emotional intelligence, the better one's critical thinking skills will be. People with higher emotional intelligence can process emotional information more efficiently and automatically and always display high-level critical thinking skills. The results of the study show that emotional intelligence influences critical thinking, creativity, academic success, mental health, and performance-based cognitive abilities.<sup>14</sup>

Another factor that can influence critical thinking is conflict management.<sup>15</sup> Conflict management skills affect one's readiness to face challenges in the work environment. An ineffective conflict management style can damage job satisfaction and group dynamics. The accounting profession is a field of work that works in a team. An accountant will work in a team. Conflicts will inevitably arise in the environment. The research results prove that well-managed conflict can contribute to group decision-making.<sup>16</sup> This study aimed to determine the role of emotional intelligence and the ability to manage conflict from students that affect critical thinking skills in learning activities.

## 2. Methods

This study was an analytic observational study and used primary data obtained from interviews with respondents. A total of 75 respondents were included in this study. The sampling process was carried out using a stratified random sampling technique from the target population, namely the department of accounting students at the Universitas Negeri Malang, Malang, Indonesia, class of 2019-2021. This study observes the relationship between emotional intelligence variables, conflict management variables, and critical thinking. To assess each variable, a questionnaire was used, which had previously been validated.

The Kolmogorov Smirnov One Sample Test is used to test the normality of research data. If the significance value is more than 0.05, then the data is

normally distributed, but if the significance value is less than 0.05, then the data is not normally distributed. Variance inflation factor (VIF) and tolerance values can be used to test multicollinearity. How to do a multicollinearity test by testing the VIF value of each independent variable. If the VIF value  $\leq 10$  and the tolerance value  $\geq 0.10$ , it can be concluded that the data does not have symptoms of multicollinearity. If  $VIF \geq 10$  and tolerance value  $\leq 0.10$ , it can be concluded that there are symptoms of multicollinearity.

The step to find out whether the regression model has an unpleasant residual variance from one observation to another is called the heteroscedasticity test. Heteroscedasticity occurs when the variances are different. The absence of heteroscedasticity symptoms is a prerequisite that must be met in the regression model. If the significance value is  $> 0.05$ , then there is no heteroscedasticity, but if the significance value is  $< 0.05$ , then there is heteroscedasticity. The multiple linear regression analysis techniques used in this study is an analytical technique to find out how much influence the independent variables have on the dependent variable. The stages of testing the effect of the independent variable on the dependent variable partially using the T-test. The test is carried out using a significance of 0.05 or 5%. If the significance value is  $> 0.05$ , the independent variable has no partial effect on the dependent variable, whereas if the significance value is  $\leq 0.05$ , the independent variable has no partial effect on the dependent variable.

## 3. Results and Discussion

Based on the results of the normality test through the One-Sample Kolmogorov Smirnov test, it shows a significant value based on the Exact Sig method test of 0.089, so it can be said that the data is normally distributed because the significance value is more than 0.05. The VIF value of each independent variable is used to see research multicollinearity. Multicollinearity-free data if VIF value  $\leq 10$  and tolerance value  $\geq 0.10$ . The data experience symptoms of multicollinearity if  $VIF \leq 10$  and tolerance value  $\geq$

0.10. This study shows that the VIF of each variable is 2.568, and the tolerance is 0.389. VIF and tolerance values do not show multicollinearity between variables. This study uses the Glejser test to determine heteroscedasticity. Heteroscedasticity occurs if the significance value is  $< 0.05$ , and heteroscedasticity does not occur if the significance value is  $> 0.05$ . The heteroscedasticity significance value of the emotional intelligence variable was 0.430, and the significance value of the conflict management variable was 0.877, so it can be said that the data does not show symptoms of heteroscedasticity because the significance value of each independent variable has a value greater than 0.05.

$$Y = 21,437 + 0,176X_1 + 0,112X_2$$

The equation above shows that the constant is 21.437, meaning that if emotional intelligence ( $X_1$ ) and conflict management ( $X_2$ ) are zero, then critical thinking ( $Y$ ) is worth 21.437. The regression coefficient of emotional intelligence ( $X_1$ ) is 0.176, meaning that for every unit increase in the perceived frequency of emotional intelligence, students' critical thinking will increase by 0.176.

The results of the study prove that the emotional intelligence of accounting education students influences critical thinking. An indicator of emotional intelligence that has great value is being open to receiving other people's opinions/inputs in completing a task. This indicates that when accounting education students are in an organizational environment, they will be open to receiving other people's opinions/inputs in carrying out their duties. Meanwhile, emotional intelligence that has the least value is the awareness of the existence of various weaknesses or limitations.

Self-awareness about our weaknesses is called self-acceptance.<sup>17</sup> The decision-making process in the context of self-acceptance is based on the results of self-assessment or analysis. Self-acceptance can be done realistically, but it can also be done unrealistically. An objective view of one's own weaknesses and strengths is a realistic attitude of acceptance. Conversely, attempts to exaggerate

oneself, try to deny one's own weaknesses, and deny or avoid bad things from within, for example, past traumatic experiences, are indicators of unrealistic self-acceptance.<sup>18</sup> Students will have maximum critical thinking skills if they have good emotional intelligence.<sup>19</sup> Students with higher emotional intelligence are more flexible and tolerant when facing complex academic pressures, social anxiety, and clinical conflicts. Emotional intelligence plays a major role in improving academic, social, and clinical outcomes.<sup>18</sup>

The results of the study show that conflict management has no effect on critical thinking. This means that good or bad critical thinking of accounting education students is not caused by students' conflict management abilities. The results of this study indicate that a person's ability to control conflict does not affect the ability to solve problems. Conflict management places more emphasis on a person's ability to improve personal relationships related to completing work. Whether or not the ability to think critically is influenced by other factors.

Research data shows that the indicator of conflict management that gets the highest score is the ability to appreciate when dealing with people of different backgrounds. This shows that the majority of respondents appreciate the differences that occur in their environment. This condition is able to create a harmonious working relationship through mutual respect for differences, being willing to accept input for the good of organizational goals, looking after each other and respecting each other's feelings, and building open communication with sincerity. In contrast, the indicator that gets the lowest score is not procrastinating work. These results indicate that everyone is trying to have a positive impact on the psychology of individuals and work groups because there is a sense of involvement and respect for abilities. Skills possessed are utilized to achieve the goals expected by the company/institution, so of course, the results of these efforts will have an impact on improving performance, both individual and workgroup performance.<sup>16,19</sup>

#### 4. Conclusion

Emotional intelligence has a positive and significant effect on critical thinking. This means that the higher the emotional intelligence of students, the higher their ability to think critically. Conflict management has no effect on critical thinking. This shows that even though students have good conflict management skills, this cannot affect students' critical thinking.

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