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THE EFFECT OF INTELLECTUAL QUOTIENT, LEARNING BEHAVIOR, AND STUDENTS' PERCEPTION ABOUT LECTURER'S COMPETENCE ON IFRS UNDERSTANDING LEVEL OF ACCOUNTING STUDENTS IN PUBLIC UNIVERSITIES IN MAKASSAR

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Abstract

This research aims to find out the influence of intellectual quotient, learning behavior, and the students' perception about the competence of the teacher on the level of International Financial Reporting Standards understanding. The population was the accounting students of State Islamic University of Alauddin Makassar, Hasanuddin University, and State University of Makassar which was taken by using random sampling method, and resulted 75 respondents. Compound regression was utilized as the hypothesis test. The result reveals that intellectual quotient and

learning behavior partially influence significantly positive on the level of International Financial Reporting Standards understanding, while the students' perception about the competence of the lecturer does not influence partially. Therefore, intellectual quotient, learning behavior and the students' perception about the lecturer competence simultaneously have an effect on the level of International Financial Reporting Standards understanding.

Keywords

Intellectual Quotient, Learning Behavior, Students' Perception, IFRS Understanding

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1. Introduction

Along with the times, Indonesia has been facing many challenges. One of them is the implementation of International Financial Reporting Standards (IFRS) which cannot be avoided since as the member of G20, Indonesia is required to adopt IFRS. G-20 or 20 groups of major economic is a nineteen-country group and European Union as a country with its big economy in the world ("Wikipedia", n.d). IFRS is an international accounting standard published by International Accounting Standards Board (IASB). IFRS is a standard that has been used by more than 150 countries, including Japan, China, Canada and 27 European Union countries (Dewi, 2015). According to Dwitayanti and Putra (2015), IFRS convergence is to reconcile the domestic standards with IFRS. IFRS convergence in Indonesia has been conducted gradually since 2008 and fully adopted on the first day of January 2012 (Suhartono et al, 2018). The IFRS convergence is done to achieve uniformity of financial statement to be able to globally compete.

Not only has IFRS convergence in Indonesia influenced business or economy, but also academy. Hence, every public university necessarily integrates IFRS into their accounting teaching curriculum so that they can graduate students with good competencies and understanding of IFRS (Abdullah & Astuti, 2015; Pulungan, 2013). Accounting students as candidate of future accountant will have to be able to encounter the challenges after IFRS convergence time inasmuch as integrating IFRS into the curriculum is not enough. It should deal with the students' awareness of the importance of understanding IFRS now that company views that students need to possess knowledge and competence to compare IFRS with local accounting standard, and read and comprehend IFRS-based statement (Yoon, Vedd, & Jones, 2013).

Comprehension is one of the learning process outcomes. To maximize the outcomes, a good way of learning process is required. It is in accordance with the education goal as stated by

Abdullah and Astuti (2015) that to understand IFRS well, students necessarily require good thoughts and reasoning, called intellectual quotient , to be able to overcome problems (Ermawati & Kuncoro, 2013). Differently, Julino (2013) states that intellectual quotient does not give maximum outcome. Nevertheless, the research conducted by Atarwaman (2016) proves that intellectual quotient influences the understanding of IFRS.

Abdullah and Astuti (2015) write that students with good learning behavior, according to educational goal, will also be able to understand IFRS well. Students' attitude or learning behavior closely bounds with the good use of learning strategy and timing during the learning process or another activity (Nugraha, 2013). Learning strategy is a set of ways used to achieve maximum learning outcomes.

Another variable carried out in this study was the students' perception about the lecturer's competence. Lecturers are expected to be able to convey the subject well and become main facilitator for the students in understanding IFRS in public universities. Thus, they should ceaselessly renew their knowledge in order to give information relating to IFRS hot issues so that students are not left behind. Utami (2012) explains that a competent lecture is one of the factors that can motivate students to learn. The so-called lecturer is generally valued from how deep he/she subdues the material and whether he/she can implement an interesting model of learning to attract the students' attention. Therefore, the research question formulated was whether intellectual quotient, learning behavior, and students' perception about lecturer's competence affect partially or simultaneously on the level of IFRS understanding.

2. Literature Review

2.1 Cognitivism Theory

Cognitivism theory, proposed by Piaget (1960), shows that cognitive learning behavior focuses on mental processes, which is perception organizing to gain an understanding, overcome problems through quotient activity, and construe abstract things. Cognitivism theory emphasizes how process or effort to optimize rational competence possessed by a person. It is another form of learning theory frequently mentioned as perceptual model, a process to facilitate or guide students in sharpening their competence to optimize understanding process on an object (Chiristiani, 2015). This theory explicates how somebody is able to attain knowledge and process it in mind until the other processes follow to develop well (Roihah, 2009).

Piaget points out those children develop their own knowledge form their experience in their environment. Knowledge is obtained through action. Cognitive development mostly depends on to what extent the children are able to actively manipulate and interact with their environment. In this case, the role of both teacher and lecturer is facilitator, and book is as informant (Suparno, 1996:32). As a facilitator, lecturer can help pupils in gaining more knowledge and developing reasoning in order to improve their understanding toward a phenomenon. This theory is used to support this research since it deals with the variable used. With this theory, students with good learning behavior and a competent lecture as a facilitator can improve the IFRS understanding.

2.2 Level of IFRS Understanding

According to Kamus Besar Bahasa Indonesia (2008) – official Indonesian dictionary in Ermawati and Kuncoro (2017), understanding is a process of comprehending something by a person. It is a result of learning process. A favorable understanding is supported by a good and proper learning process (Abdullah & Astuti, 2015). IFRS is International Accounting standard published by IASB. Thus, IFRS understanding is the competence in comprehending IFRS. The level of IFRS understanding was measured from how deep the pupils understand the IFRS statement standard.

2.3 Intellectual Quotient

Nuraini (2017) defines intellectual quetiont as competence of intelligence, analysis, logics, and ratio. Robins and Judge (2008: 57) state that intellectual quotient is the required ability to do various thinking, reasoning, and problem solving activities. Intellectual Quotient (IQ) is the ability to logically think int order to be able to adapt with the environment (Ermawati & kuncoro, 2017). Pupils with high IQ will have high contemplative faculties so that they can improve their learning achievement. Moreover, when they are given material related to IFRS, with the high contemplative faculties they will easily understand. Besides, they will be able to apply good reasoning in which a good reasoning will not inflict misconception in understanding IFRS.

In this research, IQ is measured by using the dimension and indicators proposed by Pasek (2015) as follows:

- Problem-solving skill; being able to show knowledge of the problem faced, making proper decision, optimally solving a problem, and expressing clear point.

- Verbal intelligence; possessing good lexicon, reading comprehensively, Intelegensi verbal, and showing curiosity.

- Practice intelligence; understanding the situation, knowing how to reach the goal, being aware of the surroundings, and showing interest in other realm.

2.4 Learning Behavior

Learning is a process of not knowing being known and from not understanding being understood. In learning process, proper learning behavior is required to get maximum outcome. Nugraha (2013) phrases that learning behavior is also called as learning habit, which is a process of learning continuously performed to be spontaneous and automatic. Rokhana and Sutrisno (2016) prove that learning behavior affects the understanding of accounting introductory. The better is the learning behavior, the better the understanding of accounting introductory is. This reveals that learning behavior can, moreover, build up the understanding level of IFRS.

The pupils learning behavior, in this research, is measured based on the following dimension and indicators proposed by Suwardjono (2004):

- Habit in adhering the subject; the habit of adhering a subject is a habit that students do when the lesson is in progress. Following the whole process of learning solicitously and attentively will have a positive impact on knowledge replenishment. This learning habit includes habit in heeding lecturer's explanation, making note, and being active in the classroom.

- Reading habit; reading habit is an important skill pupils should have. It must be accustomed to gain more knowledge and improve the understanding of subject learnt.

- Visiting library; visiting library is a good habit to look for required references to be knowledgeable toward a subject. Although basically, reading resources can be found everywhere, library is still a prevalent spot and has complete resources.

- Habit facing examination; this is as a preparation before having exam. A successful exam is if pupils prepare themselves well since the beginning of the subject. Therefore, they have to be well-prepared by studying regularly, discipline, and focus on the exam long before they have it.

2.5 Students' Perception about Lecture's Competence

Perception is a sight in interpreting things. Meanwhile, competence is an ability to cope with things. Thus, the students' perception about the competence of lecturer is the way students

perceive and interpret the ability possessed by the lecturer who teaches the IFRS course (Ermawati & Kuncoro, 2017). Students' perceptions of lecturer's competence will motivate students to enjoy the material presented and motivate them to learn it. Therefore, if they perceive that their lecturers are competent, they will be well motivated in learning as they feel comfortable, and think that lecturers can be a person to turn to when they have problem relating to the learning process (Utami, 2012).

Lecturers are human resources who have an immensely important role in putting out qualified graduates (Abdullah & Astuti, 2015). Competent lecturers are not only measured from their level of knowledge about IFRS, but also their teaching competence which can attract students' interest to understand IFRS. Based on the law No. 14 of 2005 clause 69 paragraph 2 quoted from Utami (2012), lecturer's competence includes:

- Pedagogic competence is a competence including understanding the learners' need, learning design and implementation, evaluation of learning outcomes, and learner development to actualize various potentials.

- Personality competence is a personal ability that reflects a steady, stable, wise, and authoritative personality, and can be a role for learners.

- Social competence is the ability to communicate and get along effectively with learners, fellow educators, education stakeholders, parents or learners' proxi, and the surrounding community.

- Professional competence is a mastery of learning materials widely and deeply covering the mastery of subject matter curriculum and scientific substance that overshadow the material, and mastery of the structure and methodology of science.

2.6 Hypothesis

2.6.1 The Effect of Intellectual Quotient on the level of IFRS Understanding

Intellectual quotient is a person's ability to perform various mental activities of thinking, reasoning, and problem solving. Thus, to understand IFRS, intellectual quotient is required to avoid mistakes in understanding it. This is supported by Atarwaman's research (2016) which proves that intellectual quotient has a positive effect on the level of IFRS understanding. Regarding this, the hypothesis proposed is intellectual quotient affects the level of IFRS understanding (H1).

2.6.2 The Effect of Learning Behavior on the level of IFRS Understanding

Learning is a process that a person does from not knowing to know and from not understanding to understand. During learning process, good learning behavior will positively affect learning achievement which can influence the level of IFRS understanding. This is in accordance with the research of Abdullah and Astuti (2015); Nugraha (2013) which prove that learning behavior has a positive effect on the level of IFRS understanding. Based on this, the researcher proposed a hypothesis that learning behavior affects the level of IFRS understanding (H2).

2.6.3 The Effect of Students' Perception about Lecturer's Competence on the level of IFRS Understanding

A research conducted by Ischayati (2011) proves that the perception of students about lecturer competence has a positive effect on learning motivation which is followed with the improvement of Level of IFRS understanding. However, the results of Ermawati and Kuncoro (2017) contrarily show that students 'perceptions about lecturer's competence does not affect the level of understanding of IFRS. Build upon this, third hypothesis (H3) is proposed, which is students' perception about lecturer competence influence the level of IFRS understanding.

2.6.4 The Effect of the correlation between Intellectual Quotient, Learning Behavior, and Students' Perception about Lecturer's Competence on the level of IFRS Understanding

Understanding is one of the outcomes of learning process in which to maximize it, good learning process is required based on educational goals (Abdullah & Astuti, 2015). To understand IFRS well, students need to have good thinking and reasoning to be able to solve problems which is called intellectual quotient (Ermawati & Kuncoro, 2013). Atarwaman research (2016) proves that intellectual quotient influences the understanding of IFRS. In addition to intellectual quotient, learning behavior can also increase students' understanding of IFRS. Students who have good learning behavior will be able to understand IFRS well because in understanding IFRS it requires perseverance in learning. Abdullah and Astuti (2015), through their research, prove that learning behavior affects the understanding of IFRS. Other variables that can also affect the level of understanding of IFRS is the perception of students about lecturer competence. Lecturers as the main facilitator for students are expected to be able to deliver the material well in understanding IFRS. The lecturer should be competent. Thus, the student will be

confident with the material presented and motivated to continue studying. Ischayati (2011) has proven that the perception of students about lecturer competence has an effect on learning motivation. Students who are motivated in learning will help to understand IFRS well.

From the above description, it can be concluded that intellectual quotient, learning behavior, and students' perception about lecturer competence interrelated, it will create a strong regulation in understanding IFRS. Hence, the next hypothesis formulated is intellectual quotient, learning behavior, and student perceptions of lecturer competence effect simultaneously on the level of IFRS guidance (H4).

3. Research Method

3.1 Research Design, Population, and Sampling Technique

This research used a quantitative research with descriptive approach, which is research on the problems of the current facts of a population. The population in this study were bachelor accounting students of the year 2014, who were still active in three public Universities in Makassar. Based on information from several sources, the population number of this study was 293 people (see appendix 1). Sampling method used was Simple Random Sampling method that is simple random sample selection. The sample size was determined using the Slovin formula.

$$n = \frac{N}{1+N\,e^2} \quad (1)$$

in which :   n   = Sample Number
          N   = Population Number
          e^2 = Percent of inaccurate leeway due to sampling errors that could still be tolerated or desirable in this study (e = 10%)

Number of Sample Calculation:

$$n = \frac{293}{1 + 293\,(10\%)^2} = 74,55$$

Therefore, based on the calculation, the minimum sample number used in this study was 74.55 rounded to 75 respondents.

3.2 Data Analysis

Data was analyzed using computer program that is SPSS (Software Statistics Product for the Social Science). Before performing hypothesis testing, data quality test and classical assumption test were conducted. Data quality test includes validity and reliability test, while

classical assumption test include normality test, multicollinearity, and heteroscedasticity. Multiple regression analysis technique was utilized to test the hypothesis.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (2)$$

in which :

β_0	= Constant		Y	= Level of IFRS understanding
X_1	= Intellectual Quotient		$\beta 1$-$\beta 3$	= Koefisien regresi
X2	= Learning Behavior		e	= error term
X3	= Students' Perception about Lecturer's Competence			

3.3 Data Collection and Operational

Data was collected by distributing questionnaires in the form of a list of statements or written questions previously formulated.

3.3.1 Intellectual Quotient (X1)

Robbins and Judge (2008: 57) define intellectual quotient as the ability needed to perform various mental activities of thinking, reasoning and solving problems. Adopted from Pasek (2015), 10 questions were listed in this variable with the indicator of problem solving, verbal intelligence, and practice intelligence. Likert scale was used for the measurement.

3.3.2 Learning Behavior (X2)

Nugraha (2013) states that learning behavior is often called learning habit which is a repeatedly individual learning process to be spontaneous and automatic. The measuring instrument used to measure this variable was a questionnaire from Nugraha (2013) study adopted from Suryaningsum et al., (2008). Ten questions with habitual indicators of subject attendency, reading book, library visits, exam preparation. This instrument was analyzed using five Likert scales.

3.3.3 Students' Perception about Lecture's Competence (X3)

Student's perception about lecturer competence is the students' view on the lecturer's ability in delivering material related to IFRS. This study utilized 10 questions with dimensions of variables such as pedagogic, personality, social, and professional competence, and was measured using Likert scale.

3.3.4 Level of IFRS understanding (Y)

The level of IFRS understanding is the extent to which students are able to understand the issues related to IFRS. This dependent variable was measured by summing up the score of ten

items of questions related to IFRS. The correct answer will be scored differently from the incorrect answer. The question items were adopted from Susanti (2010). The number of scores was used to assess the extent to which public university students in Makassar understand IFRS.

4. Findings And Discussion

4.1 Data Quality Test

4.1.1 Validity Test

The result of the validity test show two unvalid items - the intellectual intelligence variable question number 7 and the variable of learning behavior question number 10 - was omitted because it was not valid (see appendix in table 2).

4.1.2 Reliability Test

This reliability test used cronbach alpha. The result shows that all variable indicate that cronbach alpha > 0.60. This result met the reliability (see appendix in table 3).

4.2 Classical Assumption Test

4.2.1 Normality Test

Scatterplot used for the normality test indicates that the data spreaded following the diagonal line. Therefore, it can be concluded that the data used was normal (see appendix in picture 1).

4.2.2 Multicolonierity Test

Multicolonierity was detected through the score VIF and tolerance on coeffisients model. The result reveals that each variable had score of tolerance > 0.1 and score of VIF < 10. Thus, multicolonierity did not occur (see appendix in table 4).

4.2.3 Heteroscedasticity Test

Based on the heteroscedasticity test utilizing rank spearman method, it indicates that significance value of each variable was > 0.05, the data freed of heteroscedasticity (see appendix in table 5).

4.3 Hypothesis Test

Results of data processing for multiple linear regressions using SPSS program can be seen in the following table:

Table 6: *Partial Test (t-test)*

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0,234	0,083		-2,825	0,006
	Intellectual Quotient	0,006	0,002	0,247	3,09	0,003
	Learning Behavior	0,013	0,002	0,601	7,552	0
	Students' Perception about Lecturer's Competence	0,003	0,002	0,143	1,774	0,08
a. Dependent Variable: Level of IFRS Understanding						

Coefficients[a] (table title)

Source: Analyzed Primary Data, 2017

Based on the above table, the obtained multiple linear regression equation is as follows:

$$Y = -0,234 + 0,006X1 + 0,013X2 + 0,003X3 + e$$

4.3.1 Coefficient Determination Test (R^2)

Table 7: *Coefficient Determination Test (R Square)*

Model of Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,792[a]	0,627	0,612	0,06116
a. Predictors: (Constant), Students' Perception about Lecturer's Competence, Learning Behavior, and Intellectual Quotient				

Source: Analyzed Data Primer, 2017

The table shows that R square is 0.627, which means 62.7% level of IFRS understanding of the students in three public universities in Makassar can be explained by the independent variable - intellectual quotient, learning behavior, and students' perception about lecturer's competence. Meanwhile, the rest, 37.3% is explicated by the other variable.

4.3.2 Simultaneous Test (f-test)

Table 8: *Simultaneously Test (f-test)*

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.

	Regression	0,447	3	0,149	39,845	,000[b]
	Residual	0,266	71	0,004		
1	Total	0,713	74			
a. Dependent Variable: Level of IFRS understanding						
b. Predictors: (Constant), Students' Perception about Lecturer's Competence, Learning Behavior, and Intellectual Quotient						

Source: Analyzed Data Primer, 2017

The table indicates that probability value is 0.000 which is smaller that 0.5. This exemplifies that simultaneously, intellectual quotient, learning behavior, and students' perception about lecturer's competence significantly effect on the level of IFRS understanding of the students.

4.3.3 Partial Signification Test (t-test)

Based on the results of multiple regressions test, it shows that intellectual quotient has a significantly positive effect on the level of IFRS (Y) with a probability value of 0.003. Learning behavior has a significantly positive effect on the level of IFRS understanding (Y) with a probability value of 0.000. Whereas students' perception about lecturer's competence does not influence level of IFRS (Y) with probability value 0.08> 0.05 (see table 6).

With the result of probability value of 0.003 which positively-significantly affect on the level of IFRS understanding, it can be indicated that that the higher the level of intellectual quotient of students is, the better the level of IFRS understanding of the accounting students. Conversely, the lower the level of intellectual intelligence of the students is, the lower the ability to understand IFRS. The result of this research is in line with Atarwaman research (2016) which proves that intellectual intelligence has a significant positive effect on the level of IFRS understanding.

The result, showing that learning behavior has a significantly positive effect on the level of IFRS understanding (Y) with a probability value of 0.000, can be exemplifies that the better the student's learning behavior is, the better the level of IFRS understanding. Good learning behavior will improve learning achievement. Increased learning achievement will affect the level of students' understanding of IFRS. The result of this research is in accordance with the research of Abdullah and Astuti (2015); Nugraha (2013) which prove that learning behavior has a positive effect on the level of IFRS understanding.

Regarding the students' perception about lecturer's competence, this study shows different result from the previous description that a competent lecturer is able to get the hang of his/her students. This study obtains that Student perceptions about lecturer competence have no effect on the level of IFRS understanding with significance value 0.080. The case is that students have not been able to understand the competence of the lecturer. Thus, empirically, the students' understanding of lecturer competence does not contribute to the understanding of IFRS. This research deals with Ermawati and Kuncoro (2017) research which shows that students' perception about lecturer competence has no effect on the level of IFRS understanding.

5. Conclusion, Implication And Limitation

5.1 Conclusion

Based on the data analyzed, it can be concluded that:

- Intellectual quotients partially have a significantly positive effect the level IFRS understanding. This is supported by Atarwaman's research (2016) which proves that intellectual quotient has a positive effect on the level of IFRS understanding.

- Learning behavior partially has a significantly positive effect the level IFRS understanding. This is in accordance with the research of Abdullah and Astuti (2015) which prove that learning behavior has a positive effect on the level of IFRS understanding.

- Students' perception about lecturer's competence partially does not affect the level of IFRS understanding. This research deals with Ermawati and Kuncoro (2017) research which shows that students' perception about lecturer competence has no effect on the level of IFRS understanding.

- Intellectual quotient, learning behavior, and students' perception about lecturer's competence simultaneously affect the level of IFRS understanding.

5.2 Implication and Limitation

- The results of this study cannot be generalized since the sampling is only limited to three public universities in Makassar. For further research, it should be done by extending respondents not only to the three public universities in Makassar alone, but also can be expanded at other universities so that the generalization of research results can be enlarged.

- Data collection methods in this study only use the questionnaire, so that the credible level is still less because of the difficulty of controlling the answers of respondents who sometimes dishonest in filling the questionnaire. For the subsequent research, it is expected to add data collection method with interviews so that the data resulted is more credible.

- For the next research, it is suggested to add independent variables such as emotional intelligence and spiritual intelligence, because it is not impossible that with research including more variables will be able to produce better research.

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APPENDIX

Table 1: *List of Number of Active Students with the year of 2014*

Universities	Number of Active Students
UIN Alauddin Makassar	125
Universitas Hasanuddin	102
Universitas Negeri Makassar (UNM)	66
Total	**293**

Table 2: *Validity Test Result*

Questions	R-square X1	R-square X2	R-square X3	R-table
1	0,431	0,604	0,655	0,2272
2	0,583	0,75	0,727	0,2272
3	0,674	0,599	0,772	0,2272
4	0,595	0,621	0,726	0,2272
5	0,49	0,517	0,625	0,2272
6	0,626	0,593	0,655	0,2272
7	0,214	0,756	0,623	0,2272
8	0,596	0,693	0,804	0,2272
9	0,561	0,741	0,693	0,2272
10	0,496	0,089	0,77	0,2272

Source: Analyzed Data Primer, 2017

Table 3: *Reliability Test Result*

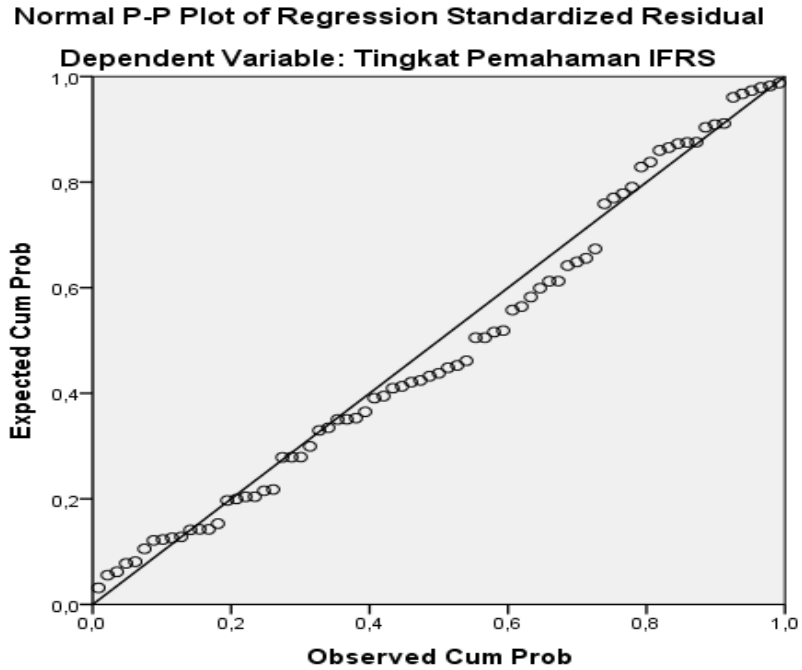| No	Variables	*Cronbach Alpha*
1	Intellectual Quotient	0,727
2	Learning Behavior	0,719
3	Students' Perception about Lecturer's Competence	0,886

Source: Analyzed Data Primer, 2017

Figure 1: *Normality Test*

Table 4: *Multicolonierity Test*

No	Variable	Tolerance	VIF
1	Intellectual Quotient	0,822	1,217
2	Learning Behavior	0,828	1,208
3	Students' Perception about Lecturer's Competence	0,81	1,235

Source: Analyzed Data Primer, 2017

Table 5: *Heteroscedasticity Test*

Correlations			Intellectual Quotient	Learning Behavior	Students' Perception about Lecturer's Competence	Unstandardized Recidual
Spearman's rho	Intellectual Quotient	Correlation Coefficient	1	,379[**]	,406[**]	-0,005
		Sig. (2-tailed)	.	0,001	0	0,969
		N	75	75	75	75
	Learning Behavior	Correlation Coefficient	,379[**]	1	,342[**]	0,067

		Sig. (2-tailed)	0,001	.	0,003	0,568
		N	75	75	75	75
Students' Perception about Lecturer's Competence		Correlation Coefficient	,406[**]	,342[**]	1	0,026
		Sig. (2-tailed)	0	0,003	.	0,824
		N	75	75	75	75
		Correlation Coefficient	-0,005	0,067	0,026	1
Unstandardized Recidual		Sig. (2-tailed)	0,969	0,568	0,824	.
		N	75	75	75	75
[**]. Correlation is significant at the 0.01 level (2-tailed).						

Source: Analyzed Data Primer, 2017