

FACTORS AFFECTING ACCOUNTING LEARNING ACHIEVEMENT AMONG UNIVERSITY STUDENTS

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Article Info

Article history:

Received April 15 , 2026

Revised April 24 , 2026

Accepted May 02 , 2026

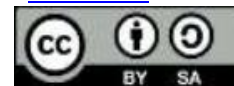
Keywords:

Emotional Intelligence, Campus Environment, Learning Style, Learning Discipline, Learning Motivation, Accounting Learning Achievement.

ABSTRACT

This study aims to examine the effect of emotional intelligence, campus environment, learning style, learning discipline, and learning motivation on students' accounting learning achievement at Universitas Budi Luhur Jakarta. This research uses a quantitative approach with a survey method involving 100 accounting students selected through purposive sampling. Data were collected using questionnaires and analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). The results show that emotional intelligence, campus environment, learning style, learning discipline, and learning motivation have a positive and significant effect on accounting learning achievement. These findings indicate that behavioral and environmental factors play an important role in improving students' academic performance. Therefore, universities are expected to develop learning strategies and academic policies that support students' behavioral aspects and create a conducive learning environment.

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INTRODUCTION

Accounting learning achievement is an important indicator in assessing students' success in understanding accounting concepts , principles , and practices . In higher education , particularly in accounting study programs , students are not only required to master theory , but also to possess analytical skills and skills in solving problems systematically . However , differences in learning achievement among students are still often found , which indicates that academic success is not solely determined by cognitive abilities .

From the Behavioral Accounting Theory perspective , individual performance is influenced by behavioral , psychological , and social factors . This theory emphasizes that academic success is not only determined by intellectual intelligence , but also by an individual's ability to manage emotions , motivation , and learning behavior . Previous research shows that internal factors such as emotional intelligence , learning motivation , and learning discipline have an important role in improving academic achievement (Putri & Rahmawati, 2023; Suryani & Amanah, 2024). However , the results of other studies show inconsistent findings , where some of these

variables do not always have a significant effect on learning achievement (Prasetya & Widya, 2024).

In addition to internal factors , the external environment also plays a role in shaping student achievement . Social Learning Theory explains that the learning process occurs through social interaction and observation of the environment . A conducive campus environment , supported by adequate facilities and positive academic interactions , can increase student motivation and engagement in the learning process (Rahmawati & Sari, 2023). However , several studies show that the influence of the campus environment on learning achievement still depends on the level of student involvement in academic activities (Maulidina et al., 2023).

Furthermore , learning style is also a crucial factor influencing the effectiveness of the learning process . Differences in preferences for receiving and processing information can lead to differences in learning outcomes among students . On the other hand , learning discipline and motivation reflect students' consistency and internal drive in achieving academic goals . Students with high levels of discipline and motivation tend to be more active in the learning process and are able to achieve optimal results .

Although various studies have examined the factors that influence academic achievement , most of the studies were conducted partially and showed inconsistent results . Therefore , research is needed that simultaneously examines the influence of emotional intelligence , campus environment , learning styles , learning discipline , and learning motivation on student accounting learning achievement . Based on this description , this study aims to analyze the influence of emotional intelligence , campus environment , learning styles , learning discipline , and learning motivation on student accounting learning achievement at Budi Luhur University .

LIBRARY REVIEW

From the perspective of Behavioral Accounting Theory, individual behavior is the main factor influencing performance , including in academic contexts . Student achievement is not only influenced by intellectual ability , but also by psychological and environmental factors that shape learning behavior . Furthermore , Social Learning Theory explains that the learning process occurs through social interaction and observation , so the campus environment also plays an important role in shaping student achievement .

The Influence of Emotional Intelligence on Learning Achievement

Emotional intelligence is an individual's ability to recognize and manage their own emotions and understand the emotions of others. Students with high emotional intelligence tend to be able to manage academic stress , maintain focus , and maintain motivation to learn . Previous research has shown that emotional intelligence has a positive effect on academic achievement (Putri & Rahmawati, 2023; Suryani & Amanah, 2024).

H1: Emotional intelligence has a positive effect on accounting learning achievement .

The Influence of Campus Environment on Learning Achievement

The campus environment encompasses physical , social , and academic conditions that support the learning process . A conducive environment can enhance learning comfort , academic

interaction, and student engagement. Research shows that the campus environment has a positive effect on academic achievement (Cahyono & Pratiwi, 2024), although some studies have found inconsistent results.

H2: The campus environment has a positive influence on accounting learning achievement.

The Influence of Learning Style on Learning Performance

Learning style is an individual's preferred pattern of receiving and processing information. A match between a student's learning style and the teaching method can improve learning effectiveness. Previous research has shown that learning style influences academic achievement, although not always significantly (Dewi & Hartono, 2022).

H3: Learning style has a positive effect on accounting learning achievement.

The Influence of Learning Discipline on Learning Achievement

Study discipline reflects a student's ability to manage time, adhere to academic rules, and consistently carry out study responsibilities. Students with high levels of discipline tend to be more organized in their studies and have better academic performance (Wahyuni & Raharjo, 2023).

H4: Disiplin belajar belajar positiv positiv tepandang persenis belajar belajar akontaktani.

The Influence of Learning Motivation on Learning Achievement

Learning motivation is an internal and external drive that influences the intensity and direction of learning behavior. Students with high motivation tend to be more active and persistent in the learning process. Previous research has shown that learning motivation has a positive effect on academic achievement (Fitri & Lestari, 2023).

H5: Learning motivation has a positive effect on accounting learning achievement.

RESEARCH METHODS

This study uses a quantitative approach with a survey method to analyze the influence of emotional intelligence, campus environment, learning styles, learning discipline, and learning motivation on students' accounting learning achievement. The population in this study were students of the Accounting Study Program at Budi Luhur University, Jakarta.

The sampling technique used purposive sampling with a sample size of 100 respondents. The respondent criteria were active students who had taken accounting courses. Data were collected through a questionnaire distribution using a Likert scale.

The data analysis method used is Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the help of SmartPLS software. The analysis was carried out in two stages, namely the evaluation of the measurement model (outer model) and the structural model (inner model). The evaluation of the outer model includes tests of convergent validity, discriminant validity, and construct reliability through the Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha values. Meanwhile, the evaluation of the inner model was carried out to test the relationship between variables through the path coefficient value, t-statistic value, and p-value.

Table 1. Characteristics Respondent

Characteristics	Category	Amount	Percentage
Gender	Man	46	46%
	Woman	54	54%
Force	2020	6	6%
	2021	15	15%
	2022	14	1

Table 2. Validity & Reliability

Variables	AVE	Composite Reliability	Cronbach's Alpha
Emotional Intelligence	0.692	0.957	0.950
Campus Environment	0.686	0.929	0.911
Learning Style	0.817	0.973	0.968
Disciplin Belajar	0.794	0.969	0.963
Motivasi Belajar	0.768	0.971	0.967
Priestess Belajar	0.769	0.943	0.925

All variables in this study have met the validity and reliability criteria , as indicated by the Average Variance Extracted (AVE) value above 0.5 and the Composite Reliability and Cronbach's Alpha values exceeding 0.7.

Table 3. Hypothesis Test Results

Hypothesis	Connection	Coefficient	T-Stat	P-Value	Information
H1	Emotional Intelligence → Achievement	Positive	6.035	0.000	Accepted
H2	Campus Environment → Achievements	Positive	7.521	0.000	Accepted
H3	Learning Style → Achievement	Positive	6.535	0.000	Accepted
H4	Learning Discipline → Achievement	Positive	5.194	0.000	Accepted
H5	Learning Motivation → Achievement	Positive	5.100	0.000	Accepted

Based on the results of the hypothesis testing in Table 3, it is known that all independent variables have a positive and significant influence on students' accounting learning achievement . This is indicated by a t-statistic value greater than 1.96 and a p-value smaller than 0.05 , so that all hypotheses in this study are declared accepted .

RESULTS AND DISCUSSION

Results

Based on the results of data analysis using the Structural Equation Modeling (SEM) method based on Partial Least Squares (PLS), it was found that all independent variables in this study, namely emotional intelligence, campus environment, learning style, learning discipline, and learning motivation, have a positive and significant influence on student accounting learning achievement. This is indicated by a t-statistic value greater than 1.96 and a p-value smaller than 0.05, so that all research hypotheses are declared accepted. In addition, the results of the evaluation of the measurement model (outer model) show that all research constructs have met the validity and reliability criteria. The Average Variance Extracted (AVE) value of all variables is above 0.5, and the Composite Reliability and Cronbach's Alpha values are above 0.7. Thus, the research instrument is declared valid and reliable to measure the variables studied.

Discussion

Overall, the results of this study indicate that students' accounting learning achievement is influenced by a combination of internal and external factors. Internal factors such as emotional intelligence, learning styles, learning discipline, and learning motivation play a role in shaping students' learning behavior, while external factors such as the campus environment support the creation of conducive learning conditions. These findings emphasize the importance of a comprehensive approach in improving student learning achievement. Universities need to focus not only on academic aspects, but also need to pay attention to character development, psychological conditions, and a supportive learning environment. In addition, the results of this study also show that improving learning achievement cannot be achieved through just one factor, but through synergy between various interrelated factors. Therefore, an integrated learning strategy is needed to support students' academic success.

a. The Influence of Emotional Intelligence on Learning Achievement

The results of the study indicate that emotional intelligence has a positive and significant effect on students' accounting learning achievement. This indicates that students' ability to recognize, understand, and manage emotions plays a crucial role in supporting academic success. Students with good emotional intelligence tend to be able to manage academic stress, maintain focus in learning, and have better adaptation skills to the pressure of assignments and exams.

Theoretically, these findings align with Behavioral Accounting Theory, which emphasizes that individual psychological aspects influence performance, including in the context of learning. In this regard, emotional intelligence is one of the internal factors that positively shapes student learning behavior.

The results of this study are also consistent with previous research which stated that emotional intelligence influences student academic achievement. This is because students with high levels of emotional intelligence have the ability to manage negative emotions, increase self-confidence, and build good social relationships with those around them. Conversely, students with low emotional intelligence tend to experience stress more easily and have difficulty managing academic pressure, which ultimately has an impact on declining academic achievement.

b. The Influence of the Campus Environment on Learning Achievement

The campus environment has been shown to have a positive and significant influence on students' accounting learning achievement. This suggests that a conducive environment, in terms of facilities, academic atmosphere, and social interaction, can enhance the effectiveness of the learning process.

These findings support the Social Learning Theory, which states that learning occurs through social interaction and observation of the surrounding environment. A supportive campus environment will create a comfortable learning atmosphere, thus motivating students to actively participate in academic activities.

In addition, a positive campus environment can also increase student engagement in the learning process, whether through group discussions, interactions with lecturers, or participation in other academic activities. The results of this study are in line with previous research which states that a conducive learning environment can improve student achievement. However, several other studies show that the influence of the campus environment can vary depending on the level of student participation in utilizing available facilities and opportunities.

c. The Influence of Learning Style on Learning Achievement

Learning styles have a positive influence on students' accounting learning achievement. This indicates that the alignment between students' learning preferences and the applied learning methods can improve understanding of the material. Students who are able to recognize appropriate learning styles, such as visual, auditory, or kinesthetic, tend to be more easily able to receive and process information. Thus, learning styles are an important factor influencing learning effectiveness.

The results of this study align with previous research that found learning styles influence academic achievement, although some studies found insignificant results. This difference may be due to variations in the teaching methods used by lecturers and students' ability to adapt to various teaching methods.

In addition, the application of learning methods that do not suit students' learning styles can cause difficulties in understanding the material, which ultimately has an impact on low learning achievement. Therefore, it is important for lecturers to consider the variety of student learning styles in the learning process.

d. The Influence of Learning Discipline on Learning Achievement

Study discipline has been shown to have a positive and significant impact on students' accounting academic achievement. This indicates that students' ability to manage their time, adhere to academic rules, and consistently carry out learning activities plays a crucial role in achieving optimal academic results.

Students who have high study discipline tend to be more organized in organizing study schedules, completing tasks on time, and have a strong commitment to academic responsibilities. This has a direct impact on improving the quality of learning.

This finding aligns with previous research that suggests that study discipline is a key factor influencing academic achievement. Conversely, students with low levels of discipline tend to

have difficulty managing their time and are less consistent in their studies , negatively impacting their academic achievement .

e. The Influence of Learning Motivation on Learning Achievement

Learning motivation has a positive and significant impact on students ' accounting learning achievement . This indicates that both internal and external motivations are important factors in determining academic success . Students with high learning motivation tend to be enthusiastic about attending lectures , active in discussions , and persistent in completing academic assignments . Learning motivation also plays a role in increasing students ' resilience in facing learning difficulties .

The results of this study are consistent with previous research which stated that learning motivation influences learning achievement . However , several other studies have found that motivation does not always have a significant effect , indicating that the influence of motivation can be influenced by other factors such as the environment and learning methods .

CONCLUSION

This study aims to analyze the influence of emotional intelligence , campus environment , learning style , learning discipline , and learning motivation on students' accounting learning achievement . Based on the results of the analysis that has been done , it can be concluded that all independent variables in this study have a positive and significant influence on students' accounting learning achievement . Emotional intelligence has been proven to play a role in helping students manage academic pressure and maintain emotional stability in the learning process . A conducive campus environment also contributes to creating a supportive learning atmosphere . In addition , learning style , learning discipline , and learning motivation are important factors that influence the effectiveness of learning and students' academic success . Overall , the results of this study indicate that accounting learning achievement is influenced by a combination of internal and external factors . Therefore , integrated efforts are needed from various parties to improve the quality of learning and students ' academic achievement .

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