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Contingency Framework on Online Based Learning Relationships and Academic Performance Postgraduate

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Abstract:

This research examines the relation between online-based teaching and learning process and learning outcomes through mediation between emotional quotient, motivation, and human capital. The hypothesis in this research is that online-based teaching and learning processes and learning outcomes through mediation between emotional quotient, motivation, and human capital. This research is quantitative at the explanatory level. The population of this research is Postgraduate, Universitas Negeri Surabaya. There are 120 students. The data is collected through questionnaires. There are 95 questionnaires or a response rate of 80%. The analysis unit is the perception of the student from a fair value topic. The research result shows that the emotional quotient mediates partially the relation between learning strategy and learning outcomes. Therefore, Motivation and human capital do not mediate the relation between learning strategy and outcomes learning performance.

Keywords: Learning outcomes, learning strategy, emotional quotient, motivation, human capital

1. Introduction

To achieve learning objectives a learning strategy is needed. The strategy is a way and effort to achieve success and success in achieving goals. Strategy in education can be defined as a plan, method, or series of activities designed to achieve a particular educational goal (Brooks and Brooks, 1993).

Student learning outcomes and learning completeness are the ultimate goals of the learning process. Learning outcomes are the acquisition of students after participating in the learning process and acquisition. Learning outcomes include three areas of ability, namely cognitive, affective, and psychomotor (Bloom, 1974). Characteristics of learning outcomes are (1) new behavior in the form of actual abilities, (2) the new abilities are valid for a long time, and (3) these new abilities are obtained through a learning event. Learning outcomes can be seen from (1) the increase in knowledge material in the form of facts; information, principles or laws or rules of procedure or work patterns or values system theory and so on, (2) mastery of cognitive-behavioral patterns (observation) of thought processes; remembering or getting to know again, affective behavior (attitudes of appreciation, appreciation, and so on); psychomotor behavior (including expressive psychomotor skills), and (3) changes in personality traits, both tangible and intangible (Cohen, 1976; Dick, 2003; Degeng, 2007).

Emotional intelligence is the ability to know one's feelings and the feelings of others, and to use these feelings to guide one's thoughts and behavior (Svyantek, 2003). According to Goleman (2000) emotional intelligence develops with age and experience from childhood to adulthood. Rabideau, 2005 said that motivation is the factor that encourages people to act in certain ways. This study was conducted in developed countries such as the United Kingdom (Brooking, 1996; Roos et al., 1997), Canada (Bontis and Chua, 2000; Miller, et al, 1999), United States (Stewart, 1997) while developing countries were conducted in Taiwan. (Tsan and Chang, 2003) and Malaysia (Bontis and Richardson, 2000).

For the learning strategy to produce the expected learning outcomes and learning completeness, internal factors and external factors are needed. Internal factors come from emotional intelligence that comes from personal self and desired motivation from learning.

In contingency theory, it is stated that the design of an organization will be effective and universally applicable only in certain conditions (Otley, 1980). The originality of this study is the use of contingency theory to analyze the

relationship between learning strategies and learning outcomes. Until now, the contingency approach was used in the management control system analysis, but in this study, it was implemented in the teaching and learning process.

Based on the explanation above, the focus of this study is how the influence of contextual variables (emotional intelligence, motivation, and human capital) as a mediating variable on the relationship between learning strategies and learning outcomes.

This part concerns about the Learning Strategy affect the Learning Outcomes, emotional intelligence mediate the relationship between Learning Strategies and Learning Outcomes, motivation mediate the relationship between learning strategies and learning outcomes, emotional intelligence and motivation mediate the relationship between Learning Strategies and Learning Outcomes, human capital mediate the relationship between Learning Strategies and Learning Outcomes, motivation and human capital mediate on the relationship between learning strategies and learning outcomes, emotional intelligence and human capital mediate the relationship between Learning Strategies and Learning Outcomes, and emotional intelligence, motivation and human capital mediate the relationship between Learning Strategies and Learning Outcomes. In this research, a novel methodology the Learning Strategy directly affects the Learning Outcomes and the contextual variables, in this case, are emotional intelligence, motivation and human capital mediate the relationship between Learning Strategies and Learning Outcomes.

2. Theoretical Framework and Hypothesis Development

2.1. Contingency Theory

The basic thesis of the contingency approach is that no concept or entity design will be applicable universally anywhere or under any conditions and effectively (Otley, 1980). An entity design is only appropriate or suitable (fit) for a particular context or condition. The use of a contingency approach encourages researchers to identify suitable conditions for the design of a particular entity and develop theories that support it (Riyanto, 1999).

The concept of contingency theory is implemented in the learning process in terms of implementing learning strategies to get good learning outcomes. Learning strategies have an impact on learning outcomes through several contextual variables related to the teaching and learning process.

2.2. Learning Strategies

Strategies are widely used in various fields of activity aimed at gaining success or success in achieving goals. The learning strategy is a learning activity that must be done by teachers and students so that learning objectives can be achieved effectively and efficiently. On the other hand, Dick & Carey (1985) states that a learning strategy is a set of learning materials and procedures that are used together to produce learning outcomes in students.

2.3. Learning Outcomes

Learning outcomes are the most important part of learning. Nana Sudjana (2009: 3) defines student learning outcomes as behavior changes as a result of learning in a broader sense covering the cognitive, affective, and psychomotor fields. Dimiyati and Mudjiono (2006: 34) also state that learning outcomes are the result of an interaction of learning and teaching actions. From the teacher's side, the teaching act ends with a process of evaluating learning outcomes. From the student side, learning outcomes represent the end of teaching from the top of the learning process.

2.4. Motivation

Motivation is an impulse that arises in a person, consciously or unconsciously to act with a specific purpose, or Motivation is an effort that can cause a person or group of people to be moved to do something because they want to achieve their desired goal or get satisfaction with their actions (Big Indonesian Dictionary, 1998). Motivation is the factor that drives people to act in a certain way. Furthermore, motivation is often interpreted as encouragement. The impulse or energy is the movement of soul and body to act, so that motivation is a force that moves humans to behave in actions that have a specific purpose (McClelland, 1975, 1987).

2.5. Human Capital

Human capital is the knowledge, skills, and experience of employees which include know-how, education, vocational qualifications, work related to knowledge, job appraisals, psychometric assessments, work related to competence, entrepreneurial spirit, innovative spirit, proactive and reactive abilities, and the ability to change. Human capital in the organization has the full potential to build a market orientation for its consumers. If the competence of employees in an organization is getting better, they will understand the needs of consumers and develop customer capital to retain consumer loyalty. Also, human capital is a source of innovation and renewal for organizations.

2.6. Research Hypothesis

Implementation of learning strategies has an impact on learning outcomes. Emotional intelligence, motivation, and human capital are important in the relationship between learning strategies and learning outcomes. Based on this, the hypothesis in this study are:

- Learning strategies affect learning outcomes
- Emotional intelligence mediates the relationship between Learning Strategies and Learning Outcomes
- Motivation mediates the relationship between Learning Strategies and Learning Outcomes.

- Emotional intelligence and motivation mediate the relationship between Learning Strategies and Learning Outcomes
- Human capital mediates the relationship between Learning Strategies and Learning Outcomes.
- Motivation and human capital mediate on the relationship between Learning Strategies and Learning Outcomes.
- Emotional intelligence and human capital mediate the relationship between Learning Strategies and Learning Outcomes.
- Emotional intelligence, motivation, and human capital mediate the relationship between Learning Strategies and Learning Outcomes.

2.7. Research Model

Based on the theoretical framework and the proposed hypothesis, a research model was developed as shown in Figure 1. The research model illustrates that learning strategies affect student learning outcomes mediated by emotional intelligence, student motivation, and human capital competence.

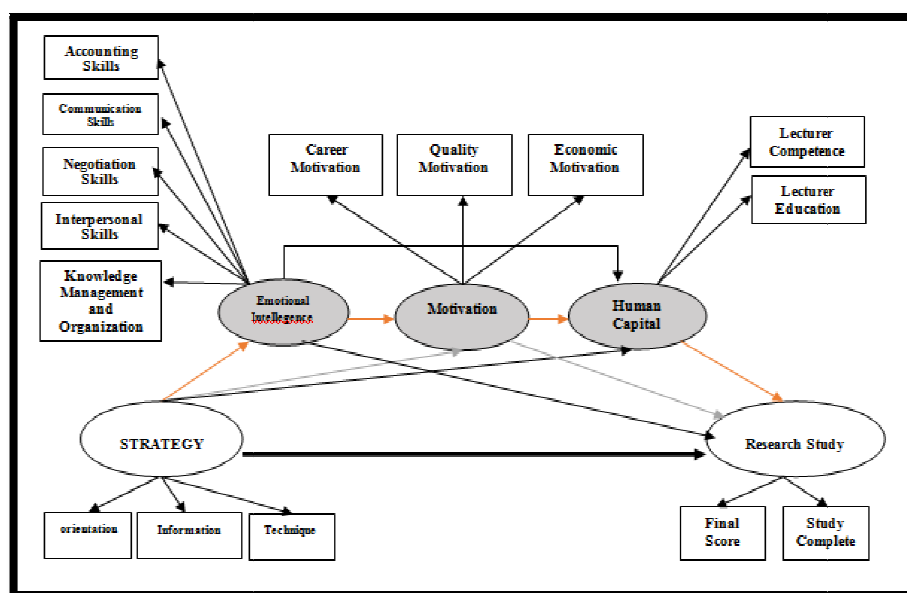


Figure 1: Model Research

3. Research Methods

3.1. Research Design

This research is designed as a causal study. This type of research is quantitative research at the explanatory level. The data were collected using a questionnaire. Research respondents are students who program financial accounting and management accounting courses at the Accounting Department, Surabaya State University. This research is behavioral research that uses students' perceptions of topics in financial accounting and management accounting.

3.2. Population and Sample

The population of this study was all students programming financial accounting subjects, totaling 120 students. To avoid low responses to the research questionnaire, an explanation was collected and explained the importance of this study for further improvement of the PBM process. Until the deadline for data collection, 95 questionnaires could be filled correctly or a response rate of 80 percent.

3.3. Variables and Variable Definitions

Learning outcomes are the most important part of learning. Dimyati and Mudjiono (2006: 34) learning outcomes are the result of an interaction of learning and teaching actions. From the student side, learning outcomes represent the end of teaching from the top of the learning process. Benjamin S. Bloom (Dimyati and Mudjiono, 2006: 26-27) mentions six types of cognitive behavior, as follows: Knowledge, Understanding, Application, Analysis, Synthesis, and Evaluation. Learning outcomes are indicated by the student's final score and learning completeness. The instrument developed in this study involved 2 (two) aspects, namely the final score and learning completeness. By using a 5-point Likert scale, respondents were asked questions about their learning outcomes.

3.4. Emotional Intelligence

To measure emotional intelligence refers to a model compiled and modified by Suryaningsum, et al. (2004), referring to the procedure for compiling a psychological scale from Azwar (2000). Emotional intelligence is the ability to recognize one's feelings and feelings of others, be able to motivate oneself, have empathy and be able to manage emotions well in oneself, and in relationships with others when faced with pleasant or painful situations to become a professional.

Indicators of emotional intelligence are accounting skills, communication skills, negotiation skills, interpersonal skills, and management knowledge. By using a 5-point Likert scale, respondents were asked questions about emotional intelligence.

3.5. Motivation

Motivation in research includes career motivation, quality motivation, and economic motivation. To measure this motivation using an instrument adapted from previous research conducted by Widyastuti, et al (2004). This instrument is measured by a 5-point Likert scale which contains 3 question items, namely career motivation, quality motivation, and economic motivation. Using a 5-point Likert scale, respondents are asked questions about motivation.

3.6. Human Capital

Human capital is the knowledge, skills, and experience of employees which includes know-how, education, vocational qualifications; work related to knowledge, job assessments, psychometric assessments, work is linked to competence, entrepreneurial spirit, innovative spirit, proactive and reactive abilities, and the ability to change. Human capital in the organization has the full potential to build a market orientation for its consumers. This human capital variable uses an instrument adopted from previous research conducted by Bontis, et al (2004). There are 2 indicators in this study, namely lecturer competence and lecturer education. By using a 5-point Likert scale, respondents were asked questions about human capital.

3.7. Learning Strategies

The teaching-learning strategy is an action by the lecturer to implement the teaching plan, namely the lecturer effort in using several teaching variables (objectives, methods, tools, and evaluation) to influence students to achieve predetermined goals. The learning strategy indicator in this study refers to the concept of Zuriah, 2003, which is learning orientation, information about the importance of learning and learning techniques. By using a 5-point Likert scale, respondents were asked questions about learning strategies.

3.8. Mediation Hypothesis Testing

The focus of this research is the influence of innovation strategies on financial performance mediated by emotional intelligence, motivation, and human capital. The data analysis of this research used the Partial Least Square (PLS) approach. PLS is a component or variant based structural equation model (SEM). Analysis of structural equation modeling (SEM) with the WARP PLS version 4.00 program was used to test the hypothesis.

The method of examining the effect of mediation is carried out by conducting two analyzes, namely the analysis without involving the mediating variable and the analysis involving the mediating variable. Analysis without involving mediating variables or direct influence of learning strategies with learning outcomes shows that sustainable innovation strategies have an effect on financial performance and are statistically significant at the 5% level. The next step is to carry out an analysis involving the mediating variable. Testing the effect of mediation is carried out using the coefficient difference approach.

The method of examining the mediating variables with the coefficient difference approach is carried out in the following steps: (a) examining the effect of the independent variable on the dependent variable in the model without involving the intermediate variable, (b) examining the direct effect of the independent variable on the dependent variable in the model by involving the mediating variable, (c) examining the effect of the independent variable on the mediating variable, and (d) examining the effect of the mediating variable on the dependent variable (Hair et al., 2010; Kock, 2010, 2011, 2014).

4. Data Analysis and Research Results

The focus of this study is to examine the mediating effect of emotional intelligence, motivation, and human capital on the relationship between learning strategies and learning outcomes. The first statistical test was carried out by testing the direct effect of the learning strategy variable on the learning outcome variable. The second statistical test is to test the indirect effect that involves the mediating variable.

4.1. Direct Impact Test

The direct effect test which is the first hypothesis test is intended to test the relationship between learning strategies and learning outcomes.

4.2. Test the Validity, Reliability, Collinearity, and Suitability of the Data Model

Table 1 shows the loading value of the Learning Strategy indicator and learning outcomes more than 0.70 with a p-value of less than 5% (significant), this means that the construct measurement of learning strategies and learning outcomes has met the convergent validity requirements. Convergent validity can also be seen from the AVE value. The AVE value of the learning strategy variable and learning outcomes is more than 0.50, which means that the measurement of the Learning Strategy construct and learning outcomes has met the convergent validity requirements. The data reliability test is seen from the Value of Composite Reliability Coefficients and Cronbach's Alpha Coefficients from the Learning Strategy variable and learning outcomes. The results of the reliability test show a value of more than 0.70, which means the Learning Strategy variable and learning outcomes are reliable (see Table 1). Meanwhile, the collinearity problem can be

seen from the AVE value. The AVE value on the Learning Strategy variable and learning outcomes is less than 3.3, it can be said that the model is free from vertical, lateral, and common method bias collinearity problems.

* Path Coefficients and P Values *		P Values		* Effect sizes for path coefficients *		Adjusted R-squared coefficient	
SB	HB	SB	HB	SB	HB	SB	HB
SB		SB		SB		SB	
HB	0.660	HB	<0.001	HB	0.436	0.429	
Composite reliability coefficients		Cronbach's alpha coefficients					
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SB	HB	SB	HB				
0.899	0.812	0.831	0.536				

Table 1: Direct Effect Test Results

Furthermore, to test the model fit, it can be seen from the average path coefficient (APC) value and the average R-Square (ARS) value. Table 1 shows that the resulting average path coefficient (APC) value is 0.660 and is significantly less than 5%. The resulting average R-Square (ARS) value is 0.436 and is significantly less than 5%. The average variance inflation factor (AVIF) value of 1 is less than 5. Thus, it can be concluded that the goodness of fit model has been fulfilled.

4.3. Estimation Result of Path Coefficient and Effect Size

In Table 1, the resulting path coefficient is positive, which is 0.730 with a p-value of less than 5%. This means that the learning strategy has a significant positive effect on learning outcomes, namely the better the learning strategy, the better learning outcomes. The relationship between learning strategies and learning outcomes can be seen in Figure 2.

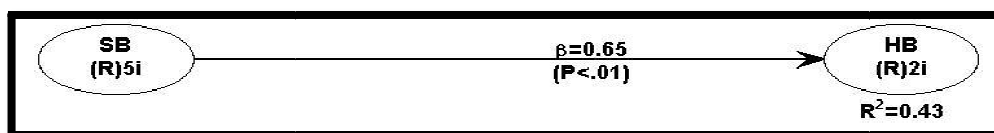


Figure 2: Direct Influence

While the Effect Size value is 0.436, more than 0.35, indicating that the learning strategy has a great influence on learning outcomes, which means that the learning strategy has a very important role to improve learning outcomes. The magnitude of the influence of learning strategies on learning outcomes can be seen from the value of R-Squared Coefficients, which is 0.436, which means that the magnitude of the influence of learning strategies on learning outcomes is 46.6%.

4.4. Indirect Effect Test

The indirect effect test is meant to test the relationship between learning strategies and learning outcomes through the mediating variables of emotional intelligence, motivation, and human capital.

4.5. Test the Validity, Reliability, Collinearity and Suitability of the Data Model

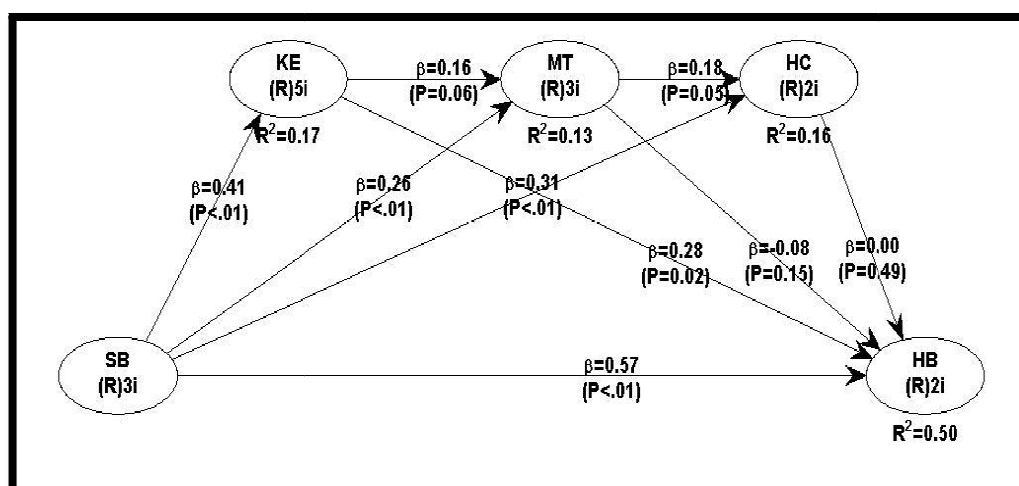


Figure 3: Indirect Effect

In figure 3 explain about indirect effect learning strategy From Table 2 it can be seen the results of the validity, reliability, collinearity, and suitability of the data models. The loading value of the indicators of learning strategies,

emotional intelligence, motivation, human capital, and learning outcomes is more than 0.70 with a p-value of less than 5% (significant), this means measuring the constructs of learning strategies, emotional intelligence, motivation, human capital, and learning outcomes have met the convergent validity requirements. Convergent validity can also be seen from the AVE value. The AVE value of the learning strategy variable, emotional intelligence, motivation, human capital, and learning outcomes is more than 0.50, which means that the construct measurement of learning strategies, emotional intelligence, motivation, human capital, and learning outcomes has met the convergent validity requirements.

The reliability test can be seen from the value of Composite Reliability Coefficients and Cronbach's Alpha Coefficients from the variables of learning strategies, emotional intelligence, motivation, human capital, and learning outcomes. The value of Composite Reliability Coefficients and Cronbach's Alpha Coefficients from the learning strategy variable, emotional intelligence, motivation, human capital, and learning outcomes is more than 0.70 which means the learning strategy variable, emotional intelligence, motivation, human capital, and learning outcomes are reliable. For the collinearity test, the data of this study are free from collinearity problems because the full collinearity value in the learning strategy variable, emotional intelligence, motivation, human capital, and learning outcomes is less than 3.3.

The direct effect model (which is hypothesis 1) in Figure 2 shows that the learning strategy has an effect on learning outcomes by 0.65 and is statistically significant at the 5% level. Whereas the indirect effect model shown in Figure 3 shows that the direct effect of the learning strategy on learning outcomes is statistically significant at the 5% level with the path coefficient value decreasing to 0.57. Furthermore, testing the effect of mediation on the hypothesis proposed in this study. If either the relationship between the mediating variable or both is not significant, it is said to be not a mediating variable (Solimun, 2011; Hair et al., 2010; Kock, 2010, 2011, 2014). Figure 4. Illustration about hypothesis in this study is that learning strategies affect statistically at the 5%

* Path Coefficients and P Values *						P Values					
	SB	HB	KE	MT	HC		SB	HB	KE	MT	HC
SB						SB					
HB	0.573		0.278	-0.083	0.002	HB	0.004		0.021	0.153	0.494
KE	0.409					KE	0.004				
MT	0.262		0.165			MT	0.001		0.058		
HC	0.309		0.178			HC	0.004		0.048		
* Effect Sizes for Path Coefficients *						Adjusted R-squared Coefficient					
	SB	HB	KE	MT	HC	SB	HB	KE	MT	HC	
SB							0.477	0.159	0.112	0.145	
HB	0.378		0.136	0.015	0.000						
KE	0.168										
MT	0.086		0.045								
HC	0.113		0.050								
Composite Reliability Coefficients						Cronbach's Alpha Coefficients					
SB	HB	KE	MT	HC		SB	HB	KE	MT	HC	
0.899	0.812	0.847	0.816	0.773		0.831	0.536	0.774	0.660	0.414	
Average variances extracted						Full collinearity VIFs					
SB	HB	KE	MT	HC		SB	HB	KE	MT	HC	
0.748	0.683	0.526	0.599	0.630		1.998	1.998	1.463	1.189	1.269	
						Q-squared coefficients					

						SB	HB	KE	MT	HC	
							0.497	0.173	0.133	0.161	
Correlations among l.vs.with sq. rts. of AVEs						Indirect and Total Effects					
SB	HB	KE	MT	HC			SB	HB	KE	MT	HC
SB	0.865	0.660	0.409	0.329	0.367	SB					
HB	0.660	0.827	0.490	0.182	0.293	HB	0.660		0.264	-0.082	0.002
KE	0.409	0.490	0.725	0.272	0.374	KE	0.409				
MT	0.329	0.182	0.272	0.774	0.279	MT	0.329		0.165		
HC	0.367	0.293	0.374	0.279	0.794	HC	0.367		0.029	0.178	

Table 2: The Result Indirect Effect

The second hypothesis in this study is that learning strategies affect learning outcomes mediated by emotional intelligence. The effect of mediating emotional intelligence on the relationship of learning strategies with learning outcomes statistically at the 5% significance level can be seen from the following pathways:

- The learning strategy affects emotional intelligence and is statistically significant at the 5% level with a coefficient value of 0.41.
- Emotional intelligence affects learning outcomes statistically at a significance level of 5% with a coefficient value of 0.31

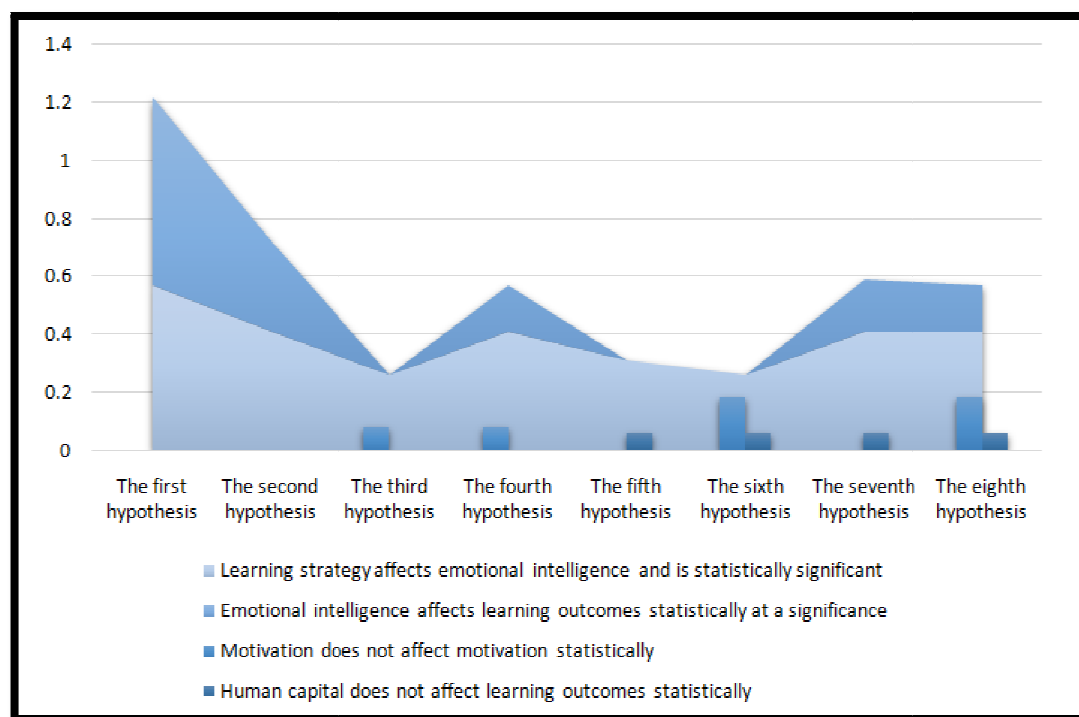


Figure 4: Hypothesis in This Study Is That Learning Strategies Affect Statistically at the 5%

From the identification of the two pathways, emotional intelligence partially mediates the relationship between learning strategies and learning outcomes. This is because the significant mediation pathway is emotional intelligence. Therefore, the second hypothesis in this study is proven.

The third hypothesis in this study is motivation mediates the relationship between learning strategies and learning outcomes. The effect of motivational mediation on the relationship of learning strategies with learning outcomes statistically at the 5% significance level can be seen from the following path:

- The learning strategy affects motivation and is statistically significant at the 5% level with a coefficient value of 0.26.
- Motivation does not affect learning outcomes statistically at the 5% significance level with a coefficient value of 0.08

From the identification of the two pathways, motivation does not mediate the relationship between learning strategies and learning outcomes. This is because the pathway mediating motivation to learning outcomes is not significant. Therefore, the third hypothesis in this study is not proven.

The fourth hypothesis in this study is emotional intelligence and motivation to mediate the relationship between learning strategies and learning outcomes. The effect of mediating emotional intelligence and motivation on the relationship between learning strategies and learning outcomes statistically at the 5% significance level can be seen from the following pathways:

- The learning strategy affects emotional intelligence and is statistically significant at the 5% level with a coefficient value of 0.41.
- Emotional intelligence does not statistically influence motivation at the 5% significance level with a coefficient value of 0.16
- Motivation does not affect motivation statistically at the 5% significance level with a coefficient value of 0.08
- From the identification of the three pathways, emotional intelligence and motivation do not mediate the relationship between learning strategies and learning outcomes. This is because the pathway for mediating emotional intelligence to motivation and motivation to learning outcomes is not significant. Therefore, the third hypothesis in this study is not proven.

The fifth hypothesis in this study is that human capital mediates the relationship between Learning Strategies and Learning Outcomes. The influence of human capital mediation on the relationship of learning strategies with learning outcomes statistically at the 5% significance level can be seen from the following pathways:

- The learning strategy affects human capital and is statistically significant at the 5% level with a coefficient value of 0.31.
- Human capital does not affect motivation statistically at the 5% significance level with a coefficient value of 0.06

From the identification of the two pathways, human capital does not mediate the relationship between learning strategies and learning outcomes. This is because the pathway of mediating human capital to learning outcomes is not significant. Therefore, the third hypothesis in this study is not proven.

The sixth hypothesis in this study is that motivation and human capital mediate the relationship between learning strategies and learning outcomes. The effect of mediating motivation and human capital on the relationship between

learning strategies and learning outcomes statistically at the 5% significance level can be seen from the following pathways:

- The learning strategy has a statistically significant effect on motivation at the 5% level with a coefficient value of 0.26.
- Motivation has a statistical effect on human capital at a significance level of 5% with a coefficient value of 0.18
- Human capital does not affect learning outcomes statistically at the 5% significance level with a coefficient value of 0.06

From the identification of the three pathways, motivation and human capital do not mediate the relationship between learning strategies and learning outcomes. This is because the pathway of mediating human capital to learning outcomes is not significant. Therefore, the sixth hypothesis in this study is not proven.

The seventh hypothesis in this study is emotional intelligence and human capital mediate the relationship between learning strategies and learning outcomes. The effect of mediating emotional intelligence and human capital on the relationship of learning strategies with learning outcomes statistically at the 5% significance level can be seen from the following path:

- The learning strategy has a statistically significant effect on emotional intelligence at the 5% level with a coefficient value of 0.41.
- Emotional intelligence has a statistically significant effect on human capital at a significance level of 5% with a coefficient value of 0.18
- Human capital does not affect learning outcomes statistically at the 5% significance level with a coefficient value of 0.06

From the identification of the three pathways, motivation and human capital do not mediate the relationship between learning strategies and learning outcomes. This is because the pathway of mediating human capital to learning outcomes is not significant. Therefore, the sixth hypothesis in this study is not proven.

The eighth hypothesis in this study is emotional intelligence, motivation and human capital mediate the relationship between learning strategies and learning outcomes. The effect of mediating emotional intelligence, motivation, and human capital on the relationship between learning strategies and learning outcomes statistically at the 5% significance level can be seen from the following path:

- The learning strategy has a statistically significant effect on emotional intelligence at the 5% level with a coefficient value of 0.41.
- Emotional intelligence does not statistically influence motivation at the 5% significance level with a coefficient value of 0.16
- Motivation has a statistical effect on human capital at a significance level of 5% with a coefficient value of 0.18
- Human capital does not affect learning outcomes statistically at the 5% significance level with a coefficient value of 0.06

From the identification of the four pathways, there is a mediation pathway which statistically at the 5% significance level does not affect. Therefore, the eighth hypothesis in this study is not proven.

5. Discussion

Of the eight hypotheses proposed in this study, there are 2 (two) accepted hypotheses, namely hypothesis 1 and hypothesis 2. The results of testing 1 (which is a direct effect) indicate that hypothesis 1 is accepted, meaning that the learning strategy affects learning outcomes. Learning strategies are learning activities that must be done by lecturers and students. Implementation of learning strategies is very important so that learning objectives can be achieved effectively and efficiently. The results of this study are consistent with the research conducted by Dick & Carey (1985) which states that a learning strategy is a set of learning materials and procedures that are used together to produce learning outcomes in students. Learning strategies are things that need to be considered by an instructor, teacher, widyaiswara in the learning process. Learning orientation and learning techniques are important things in learning strategies. The results of the questionnaire on the learning strategy variable showed in figure 5 illustration about that 68% of respondents stated that learning strategies affected learning outcomes, only 9% disagreed that learning strategies affected learning outcomes. The rest said it was normal.

Emotional intelligence is the ability to know one's feelings and the feelings of others, and to use these feelings to guide one's thoughts and behavior (Svyantek, 2003). According to Goleman (2000) emotional intelligence develops with age and experience from childhood to adulthood. Maturity and maturity show intelligence in emotions. Goleman (2005) defines EQ as the ability to recognize one's feelings and feelings of others, motivate oneself, and manage emotions well in oneself and relationships with others. Emotional intelligence in this study showed that 64% stated that emotional intelligence affected learning outcomes, 26% stated that it was normal and the remaining 10% stated that emotional intelligence did not affect learning outcomes. The most important indicator in emotional intelligence is accounting skills while the personal attribute indicator is less important.

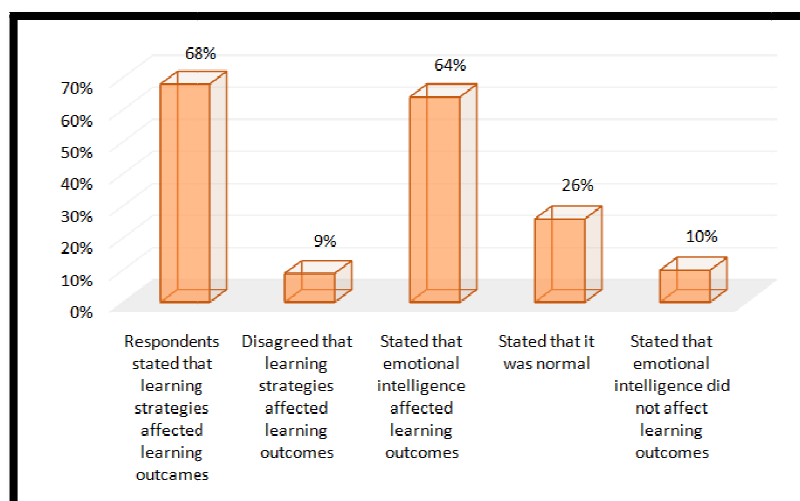


Figure 5: The Result of the Questionnaire on the Learning Strategy

Based on the test results, emotional intelligence partially mediates the relationship between learning strategies and learning outcomes. This indicates that emotional intelligence, especially accounting skills, is a very important element. However, emotional intelligence is not the only variable that mediates the relationship between learning strategies and learning outcomes, this is because the results of statistical tests of emotional intelligence variables partially mediate.

6. Conclusions, Implications, and Limitations of the Research

The results showed that the learning strategy influenced financial performance through emotional intelligence partially. Motivation and human capital do not mediate the relationship between learning strategies and learning outcomes. Internal and external factors besides emotional intelligence also need to be considered with learning strategies and learning outcomes.

There are several limitations in this study, including: (1) this study did not consider the age of the respondent, (2) the researcher did not analyze the variables of emotional intelligence, motivation, and human capital individually per indicator, (3) the sample of this study was postgraduate students who had taken the subject. financial accounting and management accounting so that the findings of this study cannot be generalized to other subjects, (4) in this study focused on the discussion of fair value and decision making.

The suggestions related to future research are: (1) considering the age of the respondent, (2) analyzing the elements of emotional intelligence, motivation, and human capital individually (per indicator), (3) expanding the research sample, and (4) expanding contextual variables. (Apart from emotional intelligence, motivation, and human capital) in research.

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