

# EMOTIONAL INTELLIGENCE, INTELLECTUAL INTELLIGENCE, AND SPIRITUAL INTELLIGENCE TOWARDS PROFESSIONAL QUALITY OF ACCOUNTANT DEVELOPMENT ARTIFICIAL INTELLIGENCE AS A MODERATING VARIABLE IN THE ERA OF INDUSTRIAL REVOLUTION 4.0

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## ABSTRACT

*The purpose of this study is 1) to know empirically the effect of the development of artificial intelligence on emotional intelligence on the quality of the accounting profession 2) to know empirically the effect of the development of artificial intelligence on intellectual quotient on the quality of the accounting profession 3) to know empirically the effect of the development of artificial intelligence on spiritual quotient on the quality of the accounting profession. This study using three independent variables, emotional quotient, intellectual quotient, and spiritual quotient, with 1 moderating variable, the development of artificial intelligence, and 1 dependent variable, the quality of the accounting profession. This research was conducted on accountants in Denpasar. Data collection techniques in this study used a questionnaire. The samples in this study were 160 respondents, namely accountants in Denpasar with more than a year of experience with the purposive sampling method. Data were analyzed using Structural Equation Model (SEM) based on Partial Least Square (PLS). The results of this study found that 1) The development of artificial intelligence has a negative influence on emotional intelligence on the quality of the accounting profession 2) The development of artificial intelligence has a positive influence on intellectual intelligence on the quality of the accounting profession. 3) The development of artificial intelligence has a positive influence on the development of spiritual intelligence in the accounting profession.*

**Keywords:** Emotional Quotient, Intellectual Quotient, Spiritual Quotient, Development of Artificial Intelligence, Quality of Accounting Profession

**JEL Classification Code:** M40, M41, M42.

## INTRODUCTION

The accountant profession is a profession that has rapidly developed from century to century and has experienced ups and downs in maintaining its existence. This profession is increasingly developing into a business that creates public trust and hopes for a promising profession. Until the end of September 2019, the number of ASEAN CPA holders was 3,770 people. Of that number, as many as 1,291 people from Indonesia, 873 people from Malaysia, 593 people from Thailand, 592 people from Singapore, 403 people from Myanmar, and 18 people from the Philippines. Currently, the accounting profession itself needs to realize the need for regeneration to millennial accountants. The millennial generation or commonly known as echo boomers who were born in the 1980-1990 or early 2000s is a generation that has a different behavior from the previous generation. Millennials are very technologically

updated because when they were born they were familiar with technological developments in society. As a result, this millennial generation cannot be separated from internet networks and other technology products. This generational shift has led to businesses starting to accommodate the needs of this millennial generation of accountants. Millennials spend a lot of their time making transactions through internet networks (Rosmida, 2019).

Related to the above an accountant is also a human who is born with three types of intelligence that are not shared by other living things, such as Emotional Intelligence (EQ), Intellectual Intelligence (IQ), and Spiritual Intelligence (SQ) with different levels different for each person. (Hawari, 2006) Emotional Intelligence (EQ) is a person's ability to motivate oneself, resilience in the face of failure, control emotions, and delay satisfaction and regulate mental states (Goleman, 2003). Another definition of emotional intelligence identifies and names feelings, expresses feelings, assesses the intensity of feelings, manages feelings, delays gratification, controls impulses, reduces stress, and knows between feelings and actions. W.T Grant Consortium (Goleman, 1998)

Intellectual Intelligence (IQ) The concept of intellectual intelligence (Intelligence Quotient/IQ) emerged when *William Stern* discovered the *neo-cortex* layer in the human brain. It is from this layer that humans can learn many things including counting, language, and using computers. Intellectual intelligence is the ability to analyze, logic, and reason of a person. Thus, it is related to speech skills, the intelligence of space, awareness of the visible, and mastery of mathematics. Is a person's intelligence in thinking, reasoning, calculating, remembering something, as well as other things in acting logically. This intelligence is not something that is absolute or cannot be increased. Humans can increase the level of this intelligence by adding insight such as a lot of learning, reading a lot, going to the field to increase experience, even in other ways that might be done (Sternberg, 2008). In general, intellectual intelligence refers to the potential possessed by individuals to learn something through thinking tools. This intelligence can be assessed from a person's verbal ability and logical thinking. This concept was first put forward by (Alfred, 1911).

Referring to the two bits of intelligence above, the two bits of intelligence are directed by another intelligence known as Spiritual Intelligence (SQ). (Zohar & Marshall, 2000) define spiritual intelligence, namely intelligence to deal with and solve problems of meaning or value, intelligence places our behavior and life in a broader and richer context of meaning, intelligence to judge that one's actions or way of life are more meaningful than others. Spiritual intelligence is a mental intelligence that helps a person to develop himself completely through the creation of possibilities for positive values. A well-developed intelligence will be characterized by a person's ability to be flexible and easily adapt to the environment, have a high level of awareness, be able to deal with suffering and pain, be able to take valuable lessons from failure, be able to realize life following the vision and mission, able to see the connection between various things, independently, and ultimately make someone understand the meaning of his life. Along with the increasingly rapid development of technology and information, it requires all professional fields to continue to develop ways of working quickly and precisely so that they are not left behind by the times and can achieve goals efficiently, including in the field of accounting with increasingly modern technology demands that accounting can make more use of technology. This is evident in the existence of Artificial Intelligence (AI) which is widely discussed in accounting.

Artificial Intelligence (AI) is a field of study regarding intelligent thinking that can be used as a form to perform calculations (Singh & Sukhvinder, 2010). The name Artificial Intelligence was coined by John McCarthy and is an experimental branch of computer science that follows its goal of creating intelligent machines that can perform various tasks using their intelligence (Yadav, 2017). The calculations carried out by AI aim to create a more controllable computerized system, facilitate the work of its users, and analyze a problem. However, AI raises the pros and cons of implementation in the accounting sector because of the lack of adequate information.

Accounting is an important instrument for realizing accountability, for that, under various conditions, accounting and the accounting profession should not be left behind.

Accounting science and the accounting profession must develop and adapt to environmental changes, have a future vision so that it provides benefits and is kept up-to-date and relevant, but must also be connected with the world (Mardiasmo, 2018). The accounting field has a long history in the application of Artificial Intelligence (AI) for more than 25 years, especially in the field of financial reporting and audit assignments. According to research conducted by the University of Oxford in 2015, accountants had a 95% change in job losses as machines took over the role of analyzing data and numbers. However, this same report finds that as technology advances, some jobs are eliminated while others are created (Griffin, 2016; Suryasa et al., 2019).

According to Zohar et al., 2000 the accounting profession is predicted to be disrupted by technological developments, especially Artificial Intelligence (AI) and machine learning. In the next 20-30 years, the routine and manual work that is usually done by an accountant will be taken over by machines and robots. Researchers from the University of Oxford, Michael Osborne and Carl Frey researched how big the risk of a profession experiencing automation. As a result, certified accountants have a 95% risk of experiencing automation in the next two decades. On the other hand, (Subur, 2019) states that the high probability that the accountant profession in the industrial era 4.0 will be replaced by robots is 95 percent. This percentage was due to the development of Robotics and Data Analytics (Big Data) which took over the basic work performed by accountants (recording transactions, processing transactions, sorting transactions).

Therefore, humans, especially those in this study discuss the accounting profession, to carry out their work and improve their quality as an accountant profession requires all three types of intelligence as described above. They are required to continue to develop themselves, both through emotional intelligence, intellectual intelligence, and spiritual intelligence. However, in the era of industry 4.0 which is all digital and sophisticated like today, where ease in technology can be accessed anywhere by anyone, is about the anxiety of the accountant profession who cannot adapt or change the way it works, which still maintains its ancient patterns and traditions in doing the activity. The accountant profession is continuing to improve towards a more professional career in the Industrial Era 4.0 must learn from a dark incident that occurred in the early 2000s that tarnished and tarnished the reputation of the accounting profession. At that time, the world was shocked by the spread of cases of accounting manipulation involving the world's leading giant companies. These companies include leading companies in America such as Enron, Tyco, Global Crossing, Conesco and Worldcom, Parmalat in Italy, the giant insurance company HIH Insurance Ltd and the third-largest Telkom Company One-Tell in Australia (Aldridge & Sutojo, 2008). Meanwhile, in Indonesia, there are also cases of malpractice and violations of the code of ethics, such as the case of PT. Kimia Farma Tbk., PT. Garuda Indonesia Tbk., and PT. Kereta API Indonesia Tbk. According to (Merdikawati, 2012), the rampant cases of accounting violations at home and abroad reflect unprofessionalism and ethical violations of accountants. Based on this background, and looking at the challenges of accountants in the future in the industrial era 4.0, researchers are interested in researching "The Effect of Emotional Intelligence (EQ), Intellectual Intelligence (IQ), and Spiritual Intelligence (SQ) on the Quality of the Accountant Professional with the Development of Artificial Intelligence (AI) as a Moderation variable".

## LITERATURE REVIEW

### Behavioral Theory

Ethical behavior is behavior that is following generally accepted social norms, relating to actions that are beneficial and harmful. Personality behavior is a characteristic of an individual in adapting to the environment. These characteristics include traits, abilities, values, skills, attitudes, and intelligence that appear in a person's behavior patterns. (Pant & Yadav, 2016), concluded that behavior is a manifestation or manifestation of a person's

characteristics in adapting to the environment. So that the results can be drawn that a person's behavior can reflect the character contained in the self.

### **Theory of Intelligence**

The theory of intelligence was developed by (Gardner, 1983). He explains changing and improving the intelligence that is in a person with his instruments in learning. Several factors can affect intelligence, including experience; environment; strong will in a person; positive encouragement; congenital; lifestyle; and human activities and habits. Gardner states that intelligence is the ability to solve problems and produce products in a variety of money rules and real situations (Cetin, 2015). So that it can be seen that intelligence is an ability that someone has that is obtained from experience or innate that helps make decisions in a problem.

### **Attitude Theory**

Attitude is something that studies all tendencies of action, both favorable and unfavorable, human goals, objects, and ideas or situations. Attitude is not a behavior, but rather provides readiness for action that leads to behavior (Adinda, 2015). There are four definitions in attitude theory. The first is about how they feel about positive or negative objects, accept or not accept, for or against; second, attitude as a tendency to respond to an object or group of objects with an attitude that consistently accepts or does not accept; third, attitudes oriented to social psychology, namely motivation, emotions, perceptions, and cognitive processes that last a long time with several aspects from each individual; and the last one is the overall attitude of a person towards the object seen from the function of the strength of several beliefs that a person holds about several aspects of the object and the evaluation given from beliefs related to the object (Wiguna & Yadnyana, 2019)

### **Emotional Intelligence (EQ)**

Goleman (2005) defines emotional intelligence as the ability to recognize one's feelings and feelings of others, motivate one, and manage emotions well in one and relationships with others. Emotional intelligence is the intelligence that uses emotions according to your wishes, the ability to control emotions so that they have a positive impact, besides emotional intelligence can be said to be the ability to recognize feelings, reach and evoke feelings to help thoughts, understand feelings and their meanings and control feelings deeply. Thus helping emotional development (Melandy & Aziza, 2006). Furthermore, (Goleman, 2005) states that there are five indicators as variables for measuring emotional intelligence, including self-awareness; self-regulation; motivation; empathy; as well as social skills. Emotional intelligence is a person's ability to detect and manage emotional clues and information (Robbins & Judge, 2014).

### **Intellectual Intelligence (IQ)**

Yo & Supartha (2019), formulated intellectual intelligence as the overall ability of an individual to think and act in a directed manner and the ability to manage and control the environment effectively. Thus, it can be seen that intellectual intelligence is a person's ability to accept, process, or even pour what is on his mind to solve a problem. (Suadnyana, 2015) states that intellectual intelligence is a thinking ability needed to carry out various mental activities to think, reason, and solve problems. The results of (Goleman, 1998) research and some research in America show that intellectual intelligence only contributes 20 percent to a person's life success. The remaining 80 percent depend on emotional intelligence and spiritual intelligence. Even in terms of job success, intellectual intelligence only contributes four percent.

## **Spiritual Intelligence (SQ)**

Frank (1997) Human search for the meaning of life is the main motivation in life. Spiritual wisdom is the attitude of living spiritually wise, which tends to be more meaningful and wise, can respond to everything more clearly and correctly according to our conscience, spiritual intelligence "SQ". Characteristics of High SQ: Having a strong principle and vision, Able to see unity in diversity, Able to manage and endure difficulties and suffering, Able to interpret every side of life, Able to manage and endure difficulties and suffering. Spiritual intelligence is a mental intelligence that is related to the inner quality of a person who places behavior in a broader sense and can judge good and bad things in life, according to (Fauzan, 2016), there are five indicators to measure spiritual intelligence, namely: consistent with truth; openness; self-knowledge; focus on contribution; high awareness; the ability to deal with suffering; as well as the quality of life and inspired by vision and values. Besides emotional intelligence, (Zohar & Marshall, 2000) explain that spiritual intelligence also plays a big role in one's success at work.

## **Artificial Intelligence (AI)**

The name Artificial Intelligence (AI) was coined by *John McCarthy* and is an experimental branch of computer science that follows the goal of creating intelligent machines that can perform various tasks using their intelligence (Yadav, 2017). Artificial Intelligence comes from the word artificial which means artificial or artificial intelligence, and intelligence means intelligence, so that (AI) can be interpreted as artificial intelligence or artificial intelligence (Robandi, 2019). According to Kaplan and Michael Haenlein, artificial intelligence is a system's ability to interpret external data correctly, to learn from it, and to use that learning to achieve certain goals and tasks through flexible adaptations. This system is generally considered a computer. Intelligence is created and infused into a machine so that it can do work as humans can. In another perspective, artificial intelligence is seen as the ability of devices to carry out activities that should only be expected from the human brain (Deloitte, 2017). On the other hand, the existence of (AI) can minimize the time spent by auditors in auditing financial statements. Besides, (AI) also functions to recognize and process documents that will automatically be connected in a transaction without involving future auditors (Raphael, 2015). According to a study conducted by Deloitte, (AI) could emerge with a new class of products and services that are specifically applicable in the accounting field. These include customer service, research and development, logistics, sales, marketing, and informational analysis. For professions requiring the following specialized methodologies, information analysis, report preparation, and many complex processes (e.g. bookkeeping, transaction coding, etc.), (AI) has the potential to completely change the profession.

## **Quality of the Accountant Profession**

The profession is an intellectual activity that is studied including training held formally or informally and obtaining a certificate issued by a group/agency responsible for the science in serving the community, using professional service ethics by implying competence in generating ideas, authority for technical and moral skills and that the nurse assumes a degree in society. (Bell, 1973; Kustina et al., 2019) stated that a profession is a job that is carried out as the main activity to generate a living and which relies on expertise. And according to him, the characteristics of the profession are as follows: special knowledge thanks to years of education, training, and experience; the existence of a rule or a very high moral standard; serve the public interest; have a special license to run a profession; as well as professionals usually become members of a profession. Meanwhile, according to the International

Federation of Accountants, accountants are all fields of work that use expertise in the accounting field, including public accountants, internal accountants who work in industrial, financial or trade companies, accountants who work in the government sector, and accountants as an educator.

## Research Hypothesis

*H1=Emotional Intelligence (EQ) has a positive effect on the quality of the accountant profession*

*H2=Intellectual Intelligence (IQ) has a positive effect on the quality of the accountant profession*

*H3=Spiritual Intelligence (SQ) has a positive effect on the quality of the accountant profession*

*H4=The development of artificial intelligence (AI) has a significant effect on the quality of the accounting profession*

*H5=The development of artificial intelligence (AI) has a significant effect on emotional intelligence (EQ) on the quality of the accounting profession*

*H6=The development of artificial intelligence (AI) has a significant effect on intellectual intelligence (IQ) on the quality of the accountant profession*

*H7=The development of artificial intelligence (AI) has a significant effect on spiritual intelligence (SQ) on the quality of the accountant profession*

## RESEARCH METHOD

### Research Sites

This research was conducted in the City of Denpasar Bali which was conducted in 2020.

### Population and Sample Research

The population of this research is accountant workers who are assigned and work as recorders and compilers of useful and valuable information reports and events for information users, whether they have taken formal or non-formal accounting education, are certified or not, or are registered. Or not, who have worked as accountants in various sectors of work in Denpasar. The sampling technique is a non-probability sampling method using a purposive sampling technique. The research sample was selected as many as 160 accountant respondents who have at least 1 year of work experience who use technology assistance in their daily work in Denpasar Bali.

### Data Collection Technique

The measurement tool used is a questionnaire with a Likert scale which has been tested for validity and reliability.

### Data Analysis Technique

Data were analysed using a Structural Equation Model (SEM) approach based on Partial Least Square (PLS). In evaluating the structural model in PLS,  $R^2$  is used for the dependent construct. The value of  $R^2$  is used to measure the level of variation in the change in the independent variable on the dependent variable and the value of the coefficient path or inner model shows the level of significance in hypothesis testing. The path coefficient score or inner model indicated by the *T-statistic* value must be above 1.96 for the *two-tailed* hypothesis at 5 percent *alpha* and 80 percent power (Hair et al., 2006).

## RESULTS

<b>Table 1</b>			
<b>DISTRIBUTION OF RESPONDENTS BY GENDER</b>			
<b>No</b>	<b>Type</b>	<b>Amount</b>	<b>Percentage %</b>
	<b>Sex</b>		
1	Male	75	46,9
2	Women	85	53,1
Total		160	100

Respondents in this study were dominated by women where there were as many as 85 women as respondents or equal to 53.1%, while men were only 75 people or equivalent to 46.9%.

<b>Table 2</b>			
<b>DISTRIBUTION OF RESPONDENTS BY AGE</b>			
<b>No</b>	<b>Ages</b>	<b>Amount</b>	<b>Percentage %</b>
1	<30 years	99	61,9
2	30-40 years	21	13,1
3	>40 years	40	25,0
Total		160	100

Respondents who dominated the study were respondents who were not yet 30 years old, namely as many as 99 people or 61.9%. Meanwhile, there were 40 people or 25% of respondents who were more than 40 years old, and respondents aged 30-40 years were 21 people or 13.1%.

<b>Table 3</b>			
<b>DISTRIBUTION OF RESPONDENTS BY FIELD OF WORK</b>			
<b>No</b>	<b>Field of Work</b>	<b>Amount</b>	<b>Percentage %</b>
1	Corporate accountant	87	54,4
2	Public Accountant/Auditor	43	26,9
3	Teacher/lecturer Accounting	30	18,8
Total		160	100

From the distribution of the questionnaires, there were 87 people or 54.4% of respondents who worked as corporate accountants, 43 people or 26.9% of the respondents who worked as public accountants/auditors, and as many as 30 people or 18.8% of the respondents were teachers/lecturers accounting.

<b>Table 4</b>			
<b>DISTRIBUTION OF RESPONDENTS BY LENGTH OF WORK</b>			
<b>No</b>	<b>Length of Work</b>	<b>Amount</b>	<b>Percentage %</b>
1	<5 years	81	50,6
2	5-10 years	22	13,8
3	>10 years	57	35,6
Total		160	100

Based on the length of work, there are 81 people or as many as 50.6% of the respondents who have worked less than 5 years, 22 people or the equivalent of 13.8% of the respondents who have experienced between 5-10 years, and as many as 57 people or 35, 6% who have worked for more than 10 years. The calculation of the validity test in this study looked at the total person correlation value on each indicator on the variable, while the reliability test looked at *Cornbach's alpha* value on each variable. The results of the validity and reliability testing in this study were declared valid because they had a total person correlation value above 0.30 and were declared reliable because they had a *Cornbach's alpha* value of more than 0.60.

<b>Variable</b>	<b>Score R<sup>2</sup></b>
Quality of the Accountant Profession	0,451

Source: Processed Data

Based on the table above, it can be seen that the variability of the variable quality of the accounting profession can be explained by the variability of the variable Emotional Intelligence (EQ), Intellectual Intelligence (IQ), Spiritual Intelligence (SQ), and the development of artificial intelligence (AI) by 45.1% while the rest, 54.9% explained by other causes outside the research model.

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation (STDEV)</b>	<b>T Statistics ((O/STDEV))</b>
X1 (EQ) -> Y (KA)	0,214	0,224	0,073	2,921
X2 (IQ) -> Y (KA)	0,135	0,163	0,075	1,786
X3 (SQ) -> Y (KA)	0,273	0,286	0,070	3,897
Z (AI) -> Y (KA)	0,312	0,299	0,067	4,657
Moderating Eff. 1 -> Y	-0,101	-0,076	0,094	1,069
Moderating Eff. 2 -> Y	0,030	0,016	0,083	0,362
Moderating Eff. 3 -> Y	0,108	0,088	0,079	1,375

Source: Processed data

From the table above it can be seen:

- Hypothesis testing on the effect of Emotional Intelligence (EQ) on the quality of the accounting profession shows a T-Statistic result of 2.921 which is greater than the T-table and the value of the Original Sample is 0.214 which means there is a positive correlation between Emotional Intelligence (EQ) and the quality of the profession accountants so that H<sub>1</sub> which states Emotional Intelligence (EQ) has a positive effect on the quality of the accounting profession is accepted.*
- Testing the hypothesis on Intellectual Intelligence (IQ) variable on the quality of the accountant profession. Based on the table above, it is found that the T-Statistic result is 1.786 and is smaller than the T-table so that no correlation states the relationship between Intellectual Intelligence (IQ) on the quality of the accounting profession is significant. However, when viewed from the direction shown in the Original Sample which has a value of 0.135, then H<sub>2</sub> which states that Intellectual Intelligence (IQ) has a positive effect on the quality of the accounting profession is accepted.*
- Testing the Spiritual Intelligence hypothesis (SQ) on the quality of the accounting profession produces a T-Statistic value of 3.897 which is greater than the T-table and an Original Sample value of 0.273 which means that there is a positive relationship between Spiritual Intelligence (SQ) and professional quality accountants so that H<sub>3</sub> which states that Spiritual Intelligence (SQ) has a positive effect on the quality of the accounting profession is accepted.*
- Hypothesis testing for the variable development of Artificial Intelligence (AI) on the quality of the accountant profession shows that the resulting T-Statistic value is greater than the T-table, which is 4.657 and the Original Sample value is 0.312. This shows that there is a positive correlation between the development of artificial intelligence (AI) and the quality of the accounting profession so that H<sub>4</sub>*



*which states that the development of Artificial Intelligence (AI) has a significant effect on the quality of the accounting profession is accepted.*

- e) *Hypothesis testing for moderating effect 1 on the quality of the accounting profession. It can be seen in the table that the T-Statistic value obtained is smaller than the T-table and the Original Sample has a negative sign of -0.101. Thus, it means that the moderating effect 1 does not significantly affect the quality of the accounting profession and its presence has a negative effect or weakens the relationship between Emotional Intelligence (EQ) on the quality of the accounting profession. Thus, H<sub>5</sub> which states that the development of Artificial Intelligence (AI) has a significant effect on emotional intelligence (EQ) in the accounting profession is rejected.*
- f) *Hypothesis testing for moderating effect 2 on the quality of the accounting profession. T-Statistic shows several 0.362 and the Original Sample is 0.030, so it means that the moderating effect 2 does not significantly affect the quality of the accounting profession, but the presence of the development of Artificial Intelligence (AI) can increase the relationship between the intellectual intelligence variable and the quality variable of the accounting profession so that H<sub>6</sub> which says that the development of Artificial Intelligence (AI) has a significant effect on intellectual intelligence in the accounting profession is rejected.*
- g) *And in testing the research hypothesis between the moderating effect 3 on the quality of the accounting profession, it was found that the T-Statistic had a smaller value than the T-table, which was 1.375 and the Original Sample was 0.108. Thus it can be explained that the moderating effect 3 does not have a significant effect on the quality of the accounting profession, but the presence of the development of artificial intelligence can increase the relationship between the spiritual Intelligence Variable (SQ) and the quality variable of the accountant profession, so H<sub>7</sub> says that the development of artificial intelligence (AI) has a significant effect on Spiritual Intelligence (SQ) in the accounting profession is rejected.*

## DISCUSSION

### **The Effect of Emotional Intelligence (EQ) on the Quality of the Accountant Professional**

Emotional Intelligence (EQ) is intelligence in assessing and controlling the emotions of an accountant, including how to deal with a problem and how to motivate you. And because intelligence can be influenced by various factors such as experience, environment, will, innate, lifestyle, and habits, it can be concluded that a person's behavior in seeing a problem depends on the personal way of reacting to it. Salovey and Mayer in (Stein et al., 2002) define emotional intelligence as the ability to recognize, achieve and evoke feelings to help thoughts, to understand feelings and their meanings, and a sense of control in a way that fosters intellectual emotions. From the results of this study, it was found that Emotional Intelligence (SQ) has a significant positive effect on the quality of an accountant, which means that if an accountant improves his Emotional Intelligence (EQ), the quality of his profession will also increase Vice versa. If an accountant's Emotional Intelligence (EQ) goes down, then of course the quality of his profession will also decline.

The results of this study are also supported by findings found by (Choiriah, 2013) who examined Emotional Intelligence (EQ) on auditor performance. With the increase in Emotional Intelligence (EQ) of a person, his quality in doing a job will also increase because in doing his job well, one must always control and control himself and his emotions first. And after successfully controlling oneself as well as emotions, then a person will be ready to start talking to others so as not to offend and end up getting the desired result. The same thing was said by (Jonker, 2009) in his research which examined the development of Emotional Intelligence (EQ) in the accounting profession. Along with the development of an accountant's emotional intelligence, his quality will also improve because it can improve interpersonal skills, adaptability, and general mood. This research is also in line with the findings of (Rahmasari, 2018), which provides evidence that emotional intelligence has a positive and dominant effect, therefore companies should pay more attention to the implementation of selection and recruitment by using the EQ test so that employees who have and can manage his emotions well.

## **Effect of Intellectual Intelligence (IQ) on the Quality of the Accountant Professional**

Intellectual Intelligence (IQ) is a person's ability to accept, process, or even pour what is on his mind to solve a problem. Because intelligence is an ability that a person has that is gained from experience or innate from that will help in making decisions for a problem that is experienced, then action which is the attitude of the person is very much related to how to get through the problem. (Covey, 2004) states that intellectual intelligence is the human ability to analyze, thinks, and determine causal relationships, think abstractly, use language, and visualize things.

The results of this study show that Intellectual Intelligence (IQ) has a positive influence on the quality of the accountant profession. This means that the higher the level of Intellectual Intelligence (IQ) of an accountant, the better the quality of his work. Likewise, if an accountant's Intellectual Intelligence (IQ) is never honed again, it will be blunt and will automatically reduce the quality of his profession. This also supports the findings of (Dewi & Tenaya, 2017) research which examined the relationship between Intellectual Intelligence (IQ) and auditor performance. A person who has good Intellectual Intelligence (IQ) will find a solution to every problem he faces. (Kallunki, 2019) also said something similar about this research. Although audit services are standardized through various control mechanisms and audits are performed by teams and not by individual auditors, the cognitive abilities of the audit partners who are in charge of the audit remain important in providing high-quality audit services. So that they are required to be able to learn from a mistake to find a way out and if a similar problem comes back. Accountants will use their intelligence to remember an experience they have gone through to find a solution to the problem. However, it can be seen that in the work environment, intellectual intelligence is not the most important because this study proves that its effect on the quality of the accounting profession is not significant.

## **The Effect of Spiritual Intelligence (SQ) on the Quality of the Accountant Profession**

Spiritual intelligence is a mental intelligence that is related to the inner quality of a person who places behavior in a broader sense and can judge good and bad things in his life the attitude of a person whether that is acceptable in social life or that cannot reflect his behavior in life. How does someone treat their feelings to develop their intelligence, especially their spiritual intelligence?

In this study, it was found that spiritual intelligence has a positive effect on the quality of the accountant profession. Thus it can be interpreted that the bigger or more open-minded an accountant is in responding to a problem related to his mind, the higher the quality of an accountant's profession itself. Spiritual intelligence enables humans to think creatively, to be far-sighted, and to make or even change rules which make them, perform better. SQ is the foundation necessary for the functioning of IQ and EQ effectively. In brief, spiritual intelligence can integrate two other abilities previously mentioned, namely intellectual intelligence and emotional intelligence (Idrus, 2002). This research is in line with the results of research by (Idrus, 2002) which proves the importance of spiritual intelligence. One must have a high SQ in the world of work. An auditor who has adequate spiritual intelligence will be able to synergize their intellectual and emotional intelligence so that every work they do will be more meaningful. On the other hand, (Ramadhanti, 2018) who examines spiritual intelligence on the quality of government auditors found that a happy spirit will increase one's enthusiasm and high enthusiasm from a healthy mind will make it easier for an accountant to do his job. In completing a case, for example, even though an accountant in doing his job is faced with a big, complicated problem, if there are a strong enthusiasm and ambition to go ahead and want to develop his inner intelligence, then the dream to be free from the case can certainly be achieved. Research conducted by (Bayuandika, 2020) states that Spiritual Intelligence (SQ) does not affect fraud detection, thus it can be said that the higher the spiritual intelligence of an accountant, it does not affect the fraud they will commit. Because spiritual intelligence is an intelligence that measures a person's soul and

mind, then of course in committing cheating, an intelligent person's mind will refuse to do it because it is aware of the risks it will get. A person who has high spiritual intelligence will think far because he has a tendency not to want to lose. The results of this study reinforce the results of the research of (Drakulevski & veshoska, 2014; Juniawan et al., 2017; Dewi & Wirakusuma, 2018) who explain that spiritual intelligence has a positive effect on the ethical behavior of accountants.

### **The Influence of the Development of Artificial Intelligence (AI) on the Quality of the Accountant Professional**

Artificial intelligence is a system's ability to interpret external data correctly, to learn from it, and to use that learning to achieve specific goals and tasks through flexible adaptation. Because developed artificial intelligence can be said to make things easier, it requires natural human intelligence to react to it. Accountants who are not smart to develop their abilities will be distorted, as predicted by *Michael Osborne* and *Carl Frey*. In this study, it was found that artificial intelligence has a significant positive effect on the quality of the accounting profession, which means that with the development of artificial intelligence, the professional quality of an accountant will increase.

This finding is also supported by research conducted by (Triatmaja, 2019). In an all-digital era that demands all speed and accuracy, artificial intelligence is considered to be able to help the accounting profession likewise according to research conducted by (Zhang et al., 2020). They said that as artificial intelligence increases, the time required for an accountant to complete a job will be less, and thus, the quality of an accountant will increase along with the development of artificial intelligence itself. With the development of artificial intelligence, it will have an impact on faster decision making, dissemination of information in a shorter time, as well as processing data for the daily work of accountants. This rapidly developing artificial intelligence is what humans longed for in the first place. Everything that humans hoped for back then seemed to come true. Everything will become easier because of developed artificial intelligence. And from the developments that occur, the quality of the profession of an accountant will increase to what extent AI develops.

### **The Effect of the Development of Artificial Intelligence (AI) on Emotional Intelligence on the Quality of the Accountant Professional**

Artificial intelligence that is developing today harms emotional intelligence on the quality of the accounting profession. In this study it was found that the more artificial intelligence develops, the emotional intelligence will decrease in the quality of the accounting profession. This is because most of the respondents who answered the questionnaire were accountants under 30 years of age with work experience under 5 years. Along with the development of artificial intelligence, they tend to worry that their natural intelligence will be defeated by the intelligence of artificial intelligence itself and because of that, their action tendency indirectly tries to maintain a position in their work so that it will not be denied that it will increase unhealthy competition in a work environment with colleagues.

This result is also supported by an article entitled "*On the Effects of Artificial Intelligence on Growth and Employment*", which states that robotization reduces the number of jobs at the work zone level and workers who do not have good emotional intelligence are more negatively affected by robotization than workers who do not have good emotional intelligence better self-control and emotions. Likewise, research conducted by (Brougham & Haar, 2017) states that the more development of awareness of artificial intelligence, a person will tend to have decreased emotional intelligence in self-regulation which appears in his cynical attitude in doing a job.

On the other hand, in research conducted by (Schepman & Rodway, 2020), it was found that attitudes towards AI are influenced by ethical judgments. That means that every human being has the power to grasp also his point of view on the development of AI which in

assessing something uses a human emotional intelligence. More specifically, the research shows that for each development of one value point for the development of artificial intelligence, the way an accountant responds to the development of artificial intelligence by using emotional intelligence is also affected. Thus, their nature in dealing with problems that arise due to problems in this modern era such as the issue that AI will disrupt their work will emerge slowly. It is said that those who have expertise in a job will try their best to maintain their position as well as their position at work, so for the emergence of AI that will slowly 'kill' their work, the accountants who are respondents in this study do things that should not be done by mortal humans well. With a feeling of fear that artificial intelligence will take over all their work, the subconscious will flare up trying to fight. One output that occurs is the existence of social disparities between peers where it appears that from one colleague to another, there is a gap that separates them. Along with the development of artificial intelligence that can get closer to the distant, Ai-also can keep people who are near us.

### **The Effect of the Development of Artificial Intelligence (AI) on Intellectual Intelligence on the Quality of the Accountant Professional**

The development of artificial intelligence that cannot be denied creates a positive relationship between intellectual intelligence on the quality of an accounting profession. In this study, it was found that as artificial intelligence develops, intellectual intelligence in the quality of the accounting profession will also increase. In this study which is answered by most accountants who are under 30 years old and have work experience under 5 years, it can be concluded that they take advantage of the development of this artificial intelligence to improve their intellectual intelligence in the quality of their profession. From the behavior they show, it can be seen that those who do not want to be defeated by the developing artificial intelligence will continue to try to learn to catch up to be able to maintain their position in a job.

The findings above, are in line with (Atmaja, 1991) Artificial Intelligence has a significant impact on the accounting profession, including a) Accountants must improve competence in the field of digital technology to optimize the use of the company's artificial intelligence. b) The accountant profession is required to have competence and skills in digital technology, especially in the fields of accounting, auditing, and financial management. c) The demand for accounting professional services in the technical field will decrease this is due to the availability of cloud accounting-based accounting software and case ware-based audit software.

Related to the above findings, it is also supported in an article "On the Effects of Artificial Intelligence on Growth and Employment", which states that a better education system and more effective labor market policies will increase the positive effect of automation on employment. Likewise, what Daniel Berninger published in (Anderson, 2018) argues that artificial intelligence that is likened to a model rather than a human will not possibly be able to turn into objects. Machines will be increasingly sophisticated but still require human capabilities in the development process. So a mutual agreement can be drawn if artificial intelligence develops, then human intellectual intelligence which in this study discusses the accounting profession will also increase.

### **The Effect of the Development of Artificial Intelligence (AI) on Spiritual Intelligence on the Quality of the Accountant Professional**

In this study, it is said that developing artificial intelligence has a positive influence on spiritual intelligence on the quality of the accountant profession. This means that the more artificial intelligence develops, the spiritual intelligence value on the quality of an accountant will increase. In a study where most of the respondents were young accountants who were under 30 years of age who had not had work experience of more than 5 years, it was found that they used artificial intelligence to respond and treat their discomfort at work. Their

behavior reflects that they tend to surf social media and do online shopping to overcome fatigue after work. This can show that by going around on social media, a person can improve his inner qualities. And a little small gift from online shopping as a reward for the targets that have been achieved can also increase the enthusiasm and new fighting power of an accountant to be ready to face new problems in his work environment.

The same thing was also explained by (Saputra, 2017) in his research on Information technology on emotional, intellectual, and spiritual intelligence. According to him, information technology has a fairly good influence on spiritual intelligence because it is considered capable of motivating someone to get closer to the Creator. Also with the presence of information technology, a person can respect himself more by seeing himself in more positive values. This finding is also supported by (Kimbrell, 2017) who believes that with the development of artificial intelligence, a human's intelligence will also increase. With machines that can help humans do their jobs, an accountant will find it easier to make decisions and the less time it will take to solve complex problems at work. Along with the rapid development of artificial intelligence, humans are starting to realize that there is a soul in them that needs to be nourished. So by delegating part of the task to AI, an accountant will have more free time to care for his soul and mental state. So thus it can be said that the quality of an accountant will increase along with the development of artificial intelligence in his spiritual intelligence. (Schepman & Rodway, 2020), attitudes towards AI are influenced by ethical judgments. Ethical judgment is an assessment based on self-observation, which means that each person or individual has their point of view. It is very possible between one individual and another individual has a different view depending on the intelligence they have. Related to this research, it can be said that the respondents have an interest in or can accept the development of AI if, in its presence, AI is only limited to facilitating their work, not eliminating their work so that it can also be said that someone who can accept AI developments includes the ease of information on the Internet, his enthusiasm for work will increase along with the speed of information he gets, and the time used to complete his work will be shorter so that the quality of himself in solving a problem in an accountant will also increase.

## CONCLUSION

The results of the analysis show that the development of Artificial Intelligence (AI) harms Emotional Intelligence (EQ) on the quality of the accounting profession, which means that the higher the value of the development of Artificial Intelligence (AI), the smaller the value of emotional intelligence on the quality of the accountant profession meanwhile on the other hand having both intellectual and spiritual intelligence on the quality of the accounting profession with the development of Artificial Intelligence (AI) that is developing quite rapidly and rapidly can have a positive influence on the accounting profession going forward. From the summary above, it is necessary to have more awareness and self-determination in processing intelligence, especially emotional intelligence to get a better balance in thinking, acting, and speaking with the three human bits of intelligence.

## SUGGESTIONS

It is hoped that accountants who work in various sectors in the era of the industrial revolution 4.0 can increase their emotional intelligence so that they can support technological developments in Emotional Intelligence (EQ) in the accounting profession by more self-control, building integrity, opening up to technological advances, maintaining a sense of competition. So as not to overdo it, increase positive communication and exchange knowledge and experiences with colleagues to strengthen a sense of friendship, and so on. There is still a need for further research on the quality of the accounting profession by paying attention to other factors not examined in this study that can affect the quality of the accounting profession so that later they can find out what actions accountants should take to

improve their quality at work considering the development of the business world and the technology used is increasingly modern and dynamic.

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